



**PORT of
SAN DIEGO**
Waterfront of Opportunity

Fiscal Year 2024 Annual Budget

Preliminary

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Overview

The San Diego Unified Port District's (District) budget document establishes a one-year financial plan to fulfill the District's statutory mission, support the District's role as trustee of State tidelands, and achieve the strategic goals of the District. The budget is also a disclosure document intended to provide transparency on District operations.

The District's budget is divided into sections as presented below:

Section 1 – Introduction

This section identifies the Board of Port Commissioners, Executive Leadership Group, Vision, Mission, and Core Values, Map of Tidelands, District Overview, and Branding.

This section also contains the Message from the Chief Financial Officer/Treasurer (CFO) and the Budget in Brief. The CFO Message discusses the current state and future plans of the District, which will be included in the final Adopted Budget. The CFO Message also highlights the major provisions that have been included in the Fiscal Year 2024 (FY 2024) Budget and discusses changes from the prior year's budget and budget assumptions used to prepare the budget.

Section 2 – Reader's Guide

This section is designed to help familiarize the reader with the District and its budget by providing an overview of the District organization, the budget timetable, and general information.

Section 3 – Highlights

This section provides an overview of revenue and expenses, debt management, equipment outlay and other capital projects, Balanced Capital Program (BCP), Major Maintenance Program (MM), Technology Management Program (TMP), Economic Recovery Program (ERP), and other fund highlights.

Section 4 – Departments/Cost Centers

This section organizes departments and cost centers alphabetically. Departments include the summary of departmental expense, equipment outlay and other capital projects, and expense budget breakdown. The cost centers include a summary of departmental expenses and expense budget breakdown.

Section 5 – Appendix

This section contains a variety of other budget-related information including a glossary of terms used in the budget, and Board of Port Commissioners (Board) policies affecting the budget.

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Board of Port Commissioners

CHAIR

Rafael Castellanos
City of San Diego

VICE CHAIR

Sandy Naranjo
City of National City

SECRETARY

Danielle Moore
City of San Diego

COMMISSIONERS

Dan Malcolm
City of Imperial Beach

Ann Y. Moore
City of Chula Vista

Frank Urtasun
City of Coronado

Michael Zucchet
City of San Diego

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Executive Leadership Group

PRESIDENT/CEO

Joe Stuyvesant

GENERAL COUNSEL

Thomas A. Russell

PORT AUDITOR/CHIEF AUDIT OFFICER

Mark Yeilding

ASSISTANT GENERAL COUNSEL

Rebecca Harrington

CHIEF OF STAFF

Anthony Evangelista

ASSISTANT GENERAL COUNSEL

Simon Kann

CHIEF ADMINISTRATIVE OFFICER

VICE PRESIDENT

Elba Gomez

PUBLIC SAFETY/HARBOR POLICE CHIEF

VICE PRESIDENT

Magda Fernandez

CHIEF FINANCIAL OFFICER/TREASURER

VICE PRESIDENT

Robert DeAngelis

BUSINESS OPERATIONS

VICE PRESIDENT

Shaun D. Sumner

PLANNING & ENVIRONMENT

VICE PRESIDENT

Jason H. Giffen

COMMUNICATIONS & PARKS

VICE PRESIDENT

Michael G. Brown

MARITIME

VICE PRESIDENT

Michael LaFleur

FACILITIES & ENGINEERING

VICE PRESIDENT

Cid Tesoro

STRATEGY & POLICY

VICE PRESIDENT

Job Nelson

CHIEF TECHNOLOGY OFFICER

Tracey Sandberg

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Vision, Mission, and Core Values

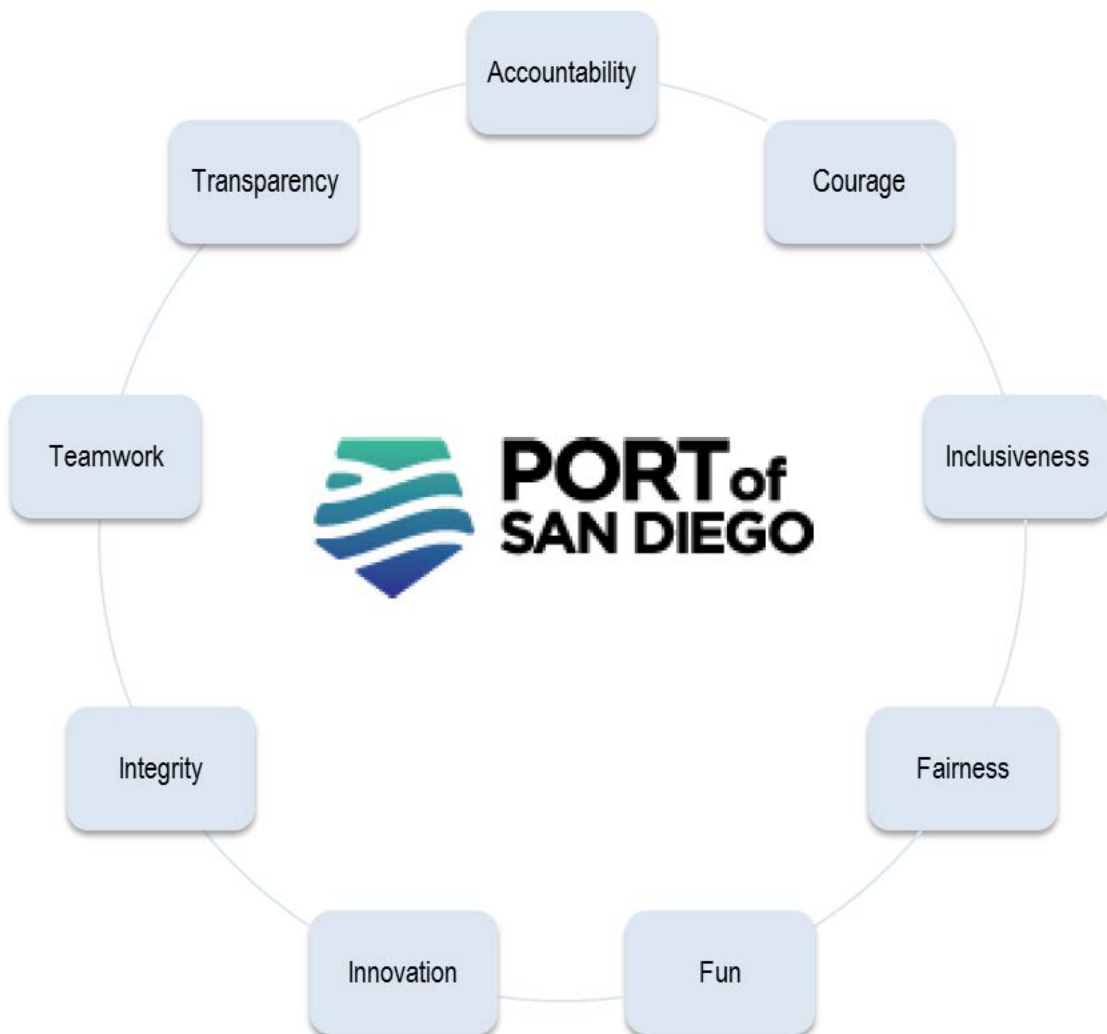
VISION

21st Century Port - We are an innovative, global seaport courageously supporting commerce, community, and the environment.

MISSION

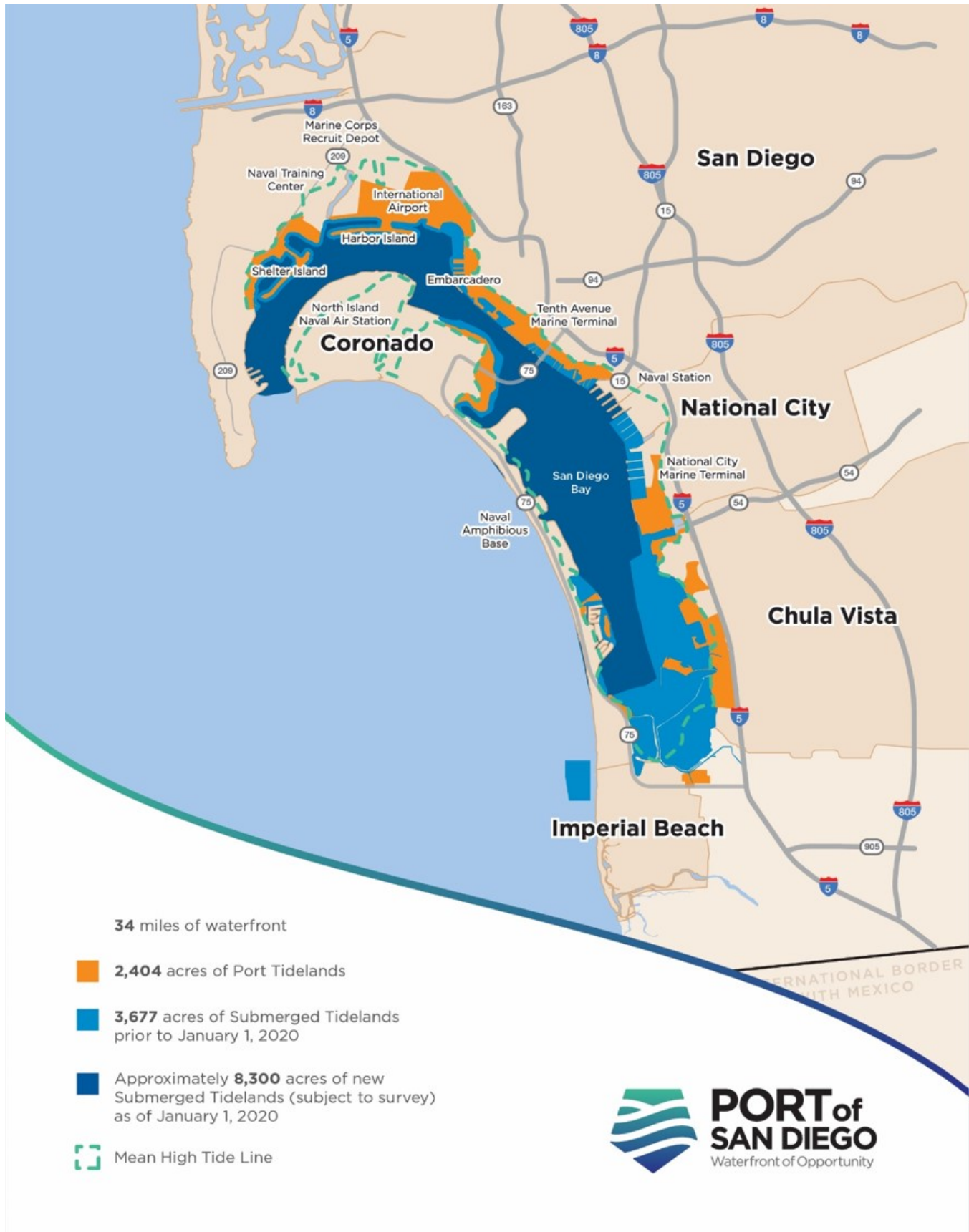
The Port of San Diego will protect the Tidelands Trust resources by providing economic vitality and community benefit through a balanced approach to maritime industry, tourism, water and land recreation, environmental stewardship, and public safety.

CORE VALUES



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Map of Tidelands



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District Overview

THE SAN DIEGO UNIFIED PORT DISTRICT

The San Diego Unified Port District (District) is a regional public agency established in 1962 by an act of the California State Legislature to consolidate management responsibilities for the San Diego Bay. This consolidation provides ongoing efficiencies and centralized planning for the tidelands along the San Diego Bay.

- The District is an economic engine, creating jobs and dollars for the regional economy through the promotion of maritime trade, tourism, and other commercial activities to enhance the tidelands.
- The District is an environmental steward, preserving and enhancing the natural resources of the San Diego Bay and surrounding tidelands.
- The District is a provider of community services, providing public access, public safety, recreation, and community activities along the waterfront for visitors and residents of the region.

A seven-member Board of Port Commissioners governs the District. Board members are appointed to four-year terms by the city councils of Chula Vista, Coronado, Imperial Beach, National City, and San Diego. The San Diego City Council appoints three commissioners and each of the other member city councils appoints one commissioner. Port Commissioners establish policies that the District staff, under the direction of the President/Chief Executive Officer (President/CEO), uses to conduct daily operations.

The District's maritime, real estate, and parking generate billions of dollars for the region's economy and allow the District to operate without the benefit of tax dollars. The District has the authority to levy a tax, but has not done so since 1970.

PUBLIC TRUST DOCTRINE

The District is also a trustee of state lands subject to the Public Trust Doctrine, which mandates how California's sovereign lands should be managed. Also known as public trust lands, they include areas that used to be or are still under the bay and other waters. These lands cannot be bought and sold because they are held in the public trust and belong to the people of the State of California. As the trustee of these lands, the District is responsible for carrying out the principles of the Public Trust Doctrine. This includes protecting the environment, promoting the public's enjoyment of these lands, and enhancing economic development for the public's benefit.

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Branding






Brand Promise

Enrich the relationship people and businesses have with the dynamic waterfront of San Diego Bay, providing prosperity and a more remarkable way of life.

Brand Foundation

The District, commonly known as the Port of San Diego (Port), is where San Diego greets the world. On behalf of the State of California, the Port is an innovative champion for the 34 miles of San Diego Bay waterfront along Chula Vista, Coronado, Imperial Beach, National City, and San Diego.

The Port is a protector of the environment and our communities, an innovator for businesses and a host to visitors and residents. Self-funded, the Port reinvests the revenues from hundreds of businesses on our dynamic waterfront, creating prosperity and a remarkable way of life for all.

SUB-BRANDS	PURPOSE
	<p>Port Maritime moves goods and people around the world.</p> <p>Home to a successful working waterfront, we work with our maritime partners to provide well-paying jobs and billions of dollars for our community.</p>
	<p>Port Waterfront Development brings vision to reality.</p> <p>As the innovative champion for businesses in our region, we ensure our partners have the opportunity to stay competitive in the global marketplace.</p>
	<p>Port Public Safety protects and oversees the safety of the San Diego Bay waterfront.</p> <p>Our Harbor Police Department is at the front line of security and service, with specialized expertise on land and sea.</p>
	<p>Port Experiences provides unique opportunities to explore and enjoy our vibrant waterfront.</p> <p>As a treasured destination, the Port is the heart and soul of our collective pride, welcoming visitors from around the world to be inspired by San Diego Bay.</p>
	<p>Port Environment champions the safekeeping and environmental care of our dynamic waterfront.</p> <p>The Port is a leader in protecting our land, air and water, ensuring it remains a vital resource for generations to come.</p>

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Message from the Chief Financial Officer / Treasurer

Stem to Stern

With calmer seas and bluer skies, the San Diego Unified Port District (District) is taking a *Stem to Stern*, whole-boat approach to the Fiscal Year (FY) 2024 budget. We weathered the global pandemic storm and are currently enjoying some tail winds thanks to a better-than-expected FY 2023. As a result, and based on Board priorities, we have fully deployed our sails and are planning to make headway on major maintenance and infrastructure projects, many of which were delayed by pandemic-related budget constraints, while moving full speed ahead on clean air priorities, transformative redevelopment and improvement projects, crew well-being and development, and more.

As mentioned, FY 2023 projections exceeded the FY 2023 budget. This resulted in a larger than budgeted surplus and we are budgeting another surplus for FY 2024.

All that said, we are keeping an eye on the horizon as a potential recession continues to loom. We are balancing our desire to get big things done while remaining constrained and conservative in our revenue budget. This strategy has kept us afloat in recent years and has proven critical when we encounter unforeseen turbulent waters.

With the FY 2024 budget, plans are in place to meet the District's primary objectives. Major project goals and initiatives for the year include the following:

- Chula Vista Bayfront Project: The extraordinary transformation of the Chula Vista Bayfront continues. RIDA Chula Vista is making good progress on the \$1.35 billion Gaylord Resort & Convention Center, the bayfront's centerpiece and catalyst project. They are on track to open in spring 2025. Additionally, construction will begin soon on a brand-new park that is anticipated to open in 2024. With a budget of up to \$15.5 million, Sweetwater Park will be just north of the hotel and is envisioned as a natural habitat-oriented recreational open space to showcase the unique natural wildlife assets of San Diego Bay, encouraging passive activities to complement the adjacent Sweetwater Marsh National Wildlife Refuge. Distinguished artist Roberto Salas has been selected to create public art for the park. Salas has numerous ties to the San Diego region and is a graduate of the University of California, San Diego. The Chula Vista Bayfront project, a partnership between the Port of San Diego and the City of Chula Vista, envisions a vibrant, innovative destination in the San Diego region – a unique and welcoming place for people to live, work, and play. When the project is complete, the public will enjoy more than 200 acres of parks, a shoreline promenade, walking trails, RV camping, shopping, dining, and more. While providing long-awaited enhanced shoreline recreation and an active commercial harbor in the South Bay, the project will also establish ecological buffers to protect wildlife habitat, species, and other coastal resources.
- Cruise Terminal Improvements: The District anticipates work to start on a \$5 million interior improvement project at the B Street Cruise Terminal. Improvements include demolition of approximately 9,000 square feet of unused office space to make room for expanded queuing, security screening, check-in, and waiting areas. Once that is complete, new security screening, new bathroom facilities, better lighting, and new flooring will be installed. The project will be funded through a new \$5.50 per passenger Cruise Facility Improvement Fee to be charged to the cruise lines. The B Street Cruise Ship Terminal has been the District's primary cruise ship facility since 1985 when it was converted from a cargo warehouse.
- Maritime Clean Air Strategy: In FY 2024, the District will make significant advancements in meeting its clean air goals as identified in the Maritime Clean Air Strategy (MCAS). Approved in 2021, the MCAS is the most ambitious clean air strategy of its kind in the state, if not in the entire country. With its "Health Equity for All" vision, the policy document aims to improve air quality and community health while also supporting modern and efficient maritime operations and jobs. The District and various partners are investing no less than \$112 million into electrification and infrastructure projects, including:
 - Tenth Avenue Marine Terminal Microgrid – the District anticipates bringing online a renewable, solar-powered microgrid at the Tenth Avenue Marine Terminal (TAMT). The microgrid will provide backup power to District-operated facilities, including security infrastructure, lights, offices, and the existing jet fuel storage system in

Message from the Chief Financial Officer / Treasurer

- support of the District's role as a Strategic Port. The microgrid is funded in part by a \$4.9 million California Energy Commission Electric Program Investment Change grant.
- Electric cranes – the TAMT microgrid will also support the first all-electric dual mobile harbor cranes in North America. Anticipated to arrive and be operational in FY 2024, the Konecranes Gottwald Generation 6 Mobile Harbor Cranes will replace the diesel-powered crane currently supporting cargo operations. The District purchased the cranes for approximately \$14 million, paid for through the Port's Economic Recovery Program. In addition to the environmental and public health benefits, the new crane system will represent the heaviest lift capability of any crane system currently in place on the West Coast and will enable the Port to attract new business opportunities due to the increased maximum lift capacity – up to 400 metric tons (MT) versus the 100 MT lifting capacity of the Port's diesel crane. The District is investing approximately \$8.9 million to make electrical infrastructure upgrades to support the crane, funded in part by a \$2.7 million grant from the San Diego County Air Pollution Control District and \$1.9 million from the District's Low Carbon Fuel Standards (LCFS) credit proceeds. This funding source is part of a state program managed by the California Air Resources Board (CARB) that allows the Port to sell credits from shore power operations. The Port then invests the proceeds into additional electrification projects.
 - Electric tug – the District will be home to the first all-electric tugboat to operate in the United States. Crowley Marine Services (Crowley), a District tenant, will build and will operate the tug. The electric tug is anticipated to be in service in FY 2024. The eTug, dubbed the eWolf, is a result of a partnership among Crowley, the District, the San Diego County Air Pollution Control District, the California Air Resources Board, the U.S. Environmental Protection Agency, San Diego Gas & Electric (SDGE), and the U.S. Maritime Administration, which all provided financial support and/or other resources.
 - National City Marine Terminal shore power and bonnet – work is underway and will continue in FY 2024 on a new shore power system at the National City Marine Terminal. With a budget of up to \$8.5 million, the new shore power equipment along with a new bonnet system under construction will dramatically reduce emissions by cargo vessels in National City. Once operational, these two systems are expected to cut NOx (nitric oxide and nitrogen dioxide) and DPM (diesel particulate matter emissions) in half, while also reducing carbon equivalent emissions by 251 metric tons per year, according to the October 2021 MCAS report. The shore power project is funded through the District's budget as well as a \$2.5 million Volkswagen Environmental Mitigation Trust Grant, LCFS proceeds, and easement revenue. For vessels that aren't yet shore power compatible, an emissions capture and control system, also known as a bonnet, will be placed over the vessel's stack to capture and treat exhaust while the ship is at berth. The \$11.5 million bonnet system project contract was approved by the Board in May 2022, and is partially funded by a \$4.5 million grant from the State of California.
- National City Balanced Plan: The California Coastal Commission (CCC) is processing the Port Master Plan Amendment (PMPA) for this water and land use plan that seeks to balance maritime, commercial recreation and public access on the National City Bayfront by expanding Pepper Park, realigning Marina Way, improving visual corridors and public access corridors for pedestrians and cyclists, and creating more contiguous commercial recreation and maritime uses. In November 2022, the Board voted to certify the Environmental Impact Report and approve the PMPA. This initiative is a collaborative effort among the City of National City, Pasha Automotive Services, and GB Capital Holdings, as well as community stakeholders. As CCC considers the PMPA, the District plans to begin making improvements within the existing footprint of Pepper Park during FY 2024. In FY 2022, the District hosted a series of public outreach events to receive feedback on the redesign of the park and its future 2.5-acre expansion. Improvements identified as a result of the outreach will be paid for via various sources including nearly \$4 million in federal stimulus funding along with a \$250,000 contribution from new District tenant Austal, a global shipbuilding company that is opening a facility in National City.
 - Port Master Plan Update: In FY 2024, District staff anticipates seeking Board approval of the Draft Port Master Plan Update (PMPU) and Final Program Environmental Impact Report (EIR), and begin processing the PMPU with the California Coastal Commission (CCC). In FY 2023, District staff responded to public comments (there were 366 comment letters, including 10 from agencies, 19 from organizations, 20 from businesses and Port tenants, and 317 from individuals) as they prepared Final Program EIR. A Port Master Plan is required by the San Diego Unified Port

Message from the Chief Financial Officer / Treasurer

District Act and the California Coastal Act. The Port's existing plan was certified in 1981 by the CCC and has never had a comprehensive update, though it's been amended 40 times. Spanning approximately 6,000 acres of land and water, the Port Master Plan designates specific areas for maritime uses such as cargo and cruise; recreational uses such as marinas and parks; development of hotels, restaurants, and other visitor-serving amenities; and for environmental purposes such as habitats for birds and turtles. The District is updating the Port Master Plan to reflect changes in the needs and priorities of Californians and the region's growth since the first plan was approved in 1981. Throughout the entire effort, public and stakeholder involvement has been instrumental in helping to shape and improve the plan.

- Seaport Village Revitalization: The District's \$10.2 million investment in Seaport Village is paying off with some exciting new tenants planning to open in FY 2024. New tenants, entertainment, and other exciting offerings at Seaport Village are a result of collaborative efforts amongst the District and its partners to enhance the experience at the 14-acre waterfront shopping, dining and entertainment complex that opened on the Embarcadero in 1980. Anticipated openings include:
 - Malibu Farm – simple farm-to-table California-inspired cuisine that is fresh, organic, and locally-sourced whenever possible.
 - Shorebird – with successful launches in Newport Beach and Sedona, Arizona, Shorebird Restaurant brings its coastal flavors and relaxed vibes for its third opening at Seaport Village.
 - Crack Taco – a locally owned-and-operated fast-casual restaurant offering a variety of unique and authentic Mexican tacos with homemade corn tortillas and burritos featuring “Cardiff Crack,” a highly popular burgundy pepper tri-tip, specialty Micheladas, beer, wine, and sangria.
 - Zytoun Gourmet Mediterranean – a full-service Greek and Mediterranean restaurant featuring healthy and fresh premium-quality Mediterranean cuisine.
 - Cork & Batter – signed on in FY 2023, Cork and Batter will offer a first-class dining experience in a warm bungalow-themed environment with American fare created with freshly sourced ingredients, craft beer, wine, and hand-crafted cocktails. During game time, Cork and Batter will serve up live sports on multiple flat screens for sports fans' viewing pleasure.
- Tidelands Trust Land Use Plan: The District is creating a Trust Lands Use Plan for the approximately 8,355 additional acres of tidelands and submerged lands within San Diego Bay granted to the District by the California State Lands Commission via Senate Bill (SB) 507. The plan will provide goals, policies, and information on allowed uses and activities within the planning area consistent with the District's mission and the intent of SB 507. District staff will engage stakeholders and the public to help identify current uses that should be preserved, protected, and maintained; to help deconflict any competing uses/activities; and to see where there may be opportunities to improve, enhance and/or expand some uses. The State Lands Commission recognized that the District is in the best position to manage the additional area and will ensure consistent oversight as it has done with the approximately 6,000 acres of land and water in its jurisdiction since 1962.
- Wetland Mitigation Bank at Pond 20: The District anticipates the California Coastal Commission will certify a Port Master Plan Amendment that will allow work to begin on a proposed 76.5-acre wetland mitigation bank on the southern portion of a parcel known as Pond 20. The former salt evaporation pond is currently vacant, isolated from tidal influence, and provides little habitat value due to its salt-encrusted surface and invasive plants. Environmental benefits include supporting valuable ecosystem services such as protection from storm surges and erosion, increased biodiversity, improved water quality, increased carbon sequestration capacity, and more. Once the mitigation bank begins to generate net revenue, the funds will be specifically directed into the Pond 20 Economic Development Fund for future economic development and public improvement projects in the adjacent Imperial Beach and San Diego communities.

In addition to looking at the goals for the year ahead, it is appropriate to reflect on the past year. The following accomplishments during FY 2023 represent significant milestones, and work on many of them continues in FY 2024:

Message from the Chief Financial Officer / Treasurer

- Blue Carbon Eelgrass Study:** The District released the results of its first study on carbon storage in eelgrass beds. The study, conducted between October 2021 and June 2022, found that the bay's eelgrass beds contain 170,000 metric tons of carbon dioxide (CO₂), which is equivalent to the same amount of CO₂ emitted by more than 37,000 cars annually. The study also revealed that as much as 73 percent of the bay's carbon is stored in the sediments of the South Bay. San Diego Bay has nearly 2,600 acres of eelgrass, which amounts to 50% of all the eelgrass in Southern California and about 17% of eelgrass in the state. This first of its kind study in California was funded through the Maritime Environmental and Technical Assistance (META) Program in the U.S. Department of Transportation's Maritime Administration. The program supports and promotes emerging technologies to improve environmental sustainability in the maritime industry. Creating or restoring eelgrass habitat could lead to more carbon storage, which could potentially support the District's greenhouse gas emissions reduction efforts. In addition to storing carbon, eelgrass also helps improve water quality, provides protection from waves that erode shorelines, and is a vital habitat and food source for many animals in and around the bay.
- Blue Economy Incubator:** The District's Blue Economy Incubator – specifically, two aquaculture projects, received national recognition as part of NBC's Today Show Earth Week coverage in April. Co-host Al Roker featured the District's shellfish nursery with San Diego Bay Aquaculture and Sunken Seaweed, a local startup demonstrating the feasibility and benefits of seaweed aquaculture in San Diego Bay. During the story, Al sampled a dish prepared by a local chef made with seaweed and farm-raised abalone. The coverage is anticipated to generate increased interest in and applications for the Blue Economy Incubator. Lx News, another NBC media channel, also featured Sunken Seaweed in a story that aired on local NBC affiliate broadcasts and various streaming systems throughout the country. Also in FY 2023, the District added five years onto its agreement with Sunken Seaweed and is investing an additional \$100,000 in the project in exchange for an increase in revenue share and an extended revenue share period. Sunken Seaweed, led by two marine ecologists, is growing culinary seaweeds, including dulse, sea lettuce, ogo, and other larger kelp varieties. They are also exploring a range of products, including fertilizers, human food supplements, and livestock feed additives.
- California Port Data Partnership:** Five California ports signed a Memorandum of Understanding (MOU) to launch the California Port Data Partnership. The historic MOU is an agreement among the ports of San Diego, Los Angeles, Long Beach, Hueneme, and Oakland to jointly advance computerized and cloud-based data interoperability with a common goal of supporting improved freight system resilience, goods movement efficiency, emissions reduction, and economic competitiveness. The agreement will serve as the basis of cooperation for the \$27 million in grant funds from the Governor's Office of Business and Economic Development for port data system development. Essentially, it aims to create a greener, more transparent, and more efficient supply chain.
- Cesar Chavez Park Improvements:** The District began making improvements to Cesar Chavez Park in the Barrio Logan community of San Diego. The popular bayfront park includes picnic and playground areas, a public viewing pier, and a multi-purpose recreational field for residents and visitors to enjoy. Improvements include replacing the grass turf on the recreational field, grading and drainage improvements, and upgrading the irrigation system. These improvements have an estimated cost of \$606,000. Additionally, 20 new trees were planted to increase the beauty of the park, provide shade during warm weather, filter the air, and help build the urban forest in San Diego County. This project was funded via the California Department of Forestry and Fire Protection's (CAL FIRE) Urban and Community Forestry's Urban Forest Expansion and Improvement grant to plant trees in communities that need to expand their tree canopy and was a collaborative effort of the District, Urban Corps of San Diego County, CAL FIRE and Tree San Diego.
- Cruise Business:** The District had its biggest cruise season since 2010 with about 140 calls, representing a 45 percent increase from the previous season. The District's cruise line customers are primarily Holland America, Princess Cruises, Celebrity Cruises, and Disney Cruise Line. Looking ahead to FY 2024, there are currently 101 calls on the schedule. Additionally in FY 2023, progress continued on phase one of structural rehabilitation and stormwater infrastructure upgrades on the pier, referred to as the Curtain Wall Repairs and Backfilling at B Street Pier Project. The phase one budget is approximately \$14.1 million with funding from the Economic Recovery Program, and phase two is

Message from the Chief Financial Officer / Treasurer

budgeted at nearly \$2.5 million. Once complete, the upgrades constitute a significant step toward supporting potential future cruise ship terminal improvements.

- Cruise Shore Power Expansion: In FY 2023, a second shore power outlet was installed at the B Street and Broadway Pier cruise ship terminals, which allows two cruise ships to utilize shore power simultaneously, further reducing diesel air emissions in the area around the terminals. Having two shore power outlets at the cruise ship terminals will result in at least a 90 percent overall reduction of harmful pollutants (while the ships are docked) such as Nitrous Oxides (NOx) and Diesel Particulate Matter (DPM) as well as a reduction in greenhouse gas emissions. The addition of a second shore power outlet also enables the District to meet California Air Resources Board (CARB) regulations that require essentially all cruise ships calling on California ports to use shore power beginning January 1, 2023. The District invested \$4.6 million to complete this project. The District installed its first shore power outlet at the cruise terminals in 2010, making it among the first ports in California to have shore power available for cruise ships.
- Freedom Park on Navy Pier: In FY 2023, the District and the USS Midway Museum agreed to work together to build a park on Navy Pier. The project calls for demolition of an old Navy warehouse known as the Head House that sits at the entrance of the pier, completion of pile improvements and pier reinforcements, and building a park. The total estimated cost is over \$64 million with the District contributing nearly \$12 million and the Midway contributing nearly \$53 million. The park will generally include amenities that reflect San Diego's military history as well as pedestrian walkways, landscaping, benches, signage, restrooms, and parking. Head House demolition is anticipated to begin in FY 2024. The California Coastal Commission voted unanimously to issue a Coastal Development Permit (CDP) to the Port and the Midway for the project. The CDP approval is the culmination of a years-long collaborative effort of the Port, the Midway, and Coastal Commission staff.
- Gaylord Pacific Groundbreaking: The District, the City of Chula Vista, RIDA Chula Vista LLC, and Gaylord Hotels broke ground on the Gaylord Pacific Resort and Convention Center, the catalyst and centerpiece project for the Chula Vista Bayfront. The event marked the start of a development phase totaling \$1.35 billion of investment. Decades in the making, the use of a public-private partnership was jointly conceived by the District and the City of Chula Vista and executed through the participation of RIDA Chula Vista's partners, RIDA Development Corp & Ares Management. The District and the City successfully secured \$275 million in public bond funding to support the public investment in the project. The first phase will include the resort hotel and convention center along with a brand-new public park, new roads, a parking structure, and supporting public infrastructure. Gaylord Pacific includes a convention center with four ballrooms, three levels of meeting space and two outdoor meeting and event lawns as well as multiple restaurants, a sports bar, resort-style pool, and an array of recreational facilities. To ensure connectivity to the wider bayfront, this project will also have many public amenities, including pedestrian promenades, bicycle access, a variety of food and beverage offerings, game activities, a nature playground, and more. The hotel is currently projected to open in 2025. Gaylord Hotels is the large convention hotel brand of Marriott International. When constructed, this will be Gaylord Hotels' first West Coast location. With its nationally recognized brand, the Gaylord Pacific Resort and Convention Center is expected to attract visitors from throughout the State of California and beyond and spur other development on the 535-acre Chula Vista Bayfront.
- Harbor Police Department: The District's Harbor Police Department focused diligently on recruiting efforts in FY 2023 with 25 new hires including 18 officer trainees, two police laterals, two public safety dispatchers, one police records assistant, one crime intelligence analyst, and one intern. Additionally, the department continues to provide the highest quality public service while focusing on community engagement with partners such as the Port tenants, the San Diego Regional Airport Authority, and Perkins K-8 School. The department will continue to focus on recruiting efforts, especially in the administrative professional ranks, and will work on finalizing the Harbor Police Strategy to Task Plan that will guide the department for the next several years.
- Imperial Beach Pier Improvements: The District kicked off the second phase of enhancements on the iconic Imperial Beach (IB) Pier, which includes an artistic shade canopy with a shark and water design over the mid-pier extension, railing upgrades, new activity placards, distance markers, and surf destination arrows. The District budgeted nearly \$2

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million for this phase. The goal is to beautify and activate the iconic IB Pier to enhance the public's fishing, surfing, and viewing experience. The phase two improvements are in addition to a series of aesthetic enhancements completed in a prior phase including new paint and murals in bright colors that reflect the city's unique Southern California beach vibe and fishing rod holders. Future phases may include more complex enhancements such as another shade canopy and 40-foot-long deck extensions on each side of the pier over the beach area.

- Maritime Museum: The Board advanced a redevelopment project proposed by the Maritime Museum Association of San Diego (Maritime Museum) to the environmental review phase. The Maritime Museum is seeking to redevelop its entire premises on the North Embarcadero with new facilities housed in a two-story, approximately 14,000-square-foot structure with plans to include galleries, an educational theater, a café for ticket holders and the public, a museum store, public access terraces, a dock and dine for recreational boaters, administrative offices, and back-of-house functions. The Maritime Museum has teamed up with Tucker Sadler Architects to design the project. The estimated cost is \$28 million with funding to come from various sources including state grants, private financing, and private fundraising. The Maritime Museum is a California not-for-profit organization that has operated on the Embarcadero for 75 years and is home to one of the most extensive collections of historic vessels in the world, including the *Star of India*, the *Berkeley*, the *Californian*, and others.
- Navy Low Carbon Fuel Standard Agreement: To further reduce greenhouse gas emissions and improve air quality and public health on and around the San Diego Bay Working Waterfront, the District and Navy Region Southwest formed a first-of-its-kind partnership that gives the U.S. Navy access to participate in California's Low Carbon Fuel Standard (LCFS) market. The groundbreaking federal/state initiative will provide millions of dollars – \$4.5 million was generated in just the first six months – from the sale of LCFS credits for further electrification efforts for both Naval Base San Diego and the District and is the first ever participation by the Department of Defense in this type of carbon reduction effort. The initial agreement included Naval Base San Diego and was expanded just months later to include Naval Base Point Loma and Naval Base Coronado. The Navy generates LCFS credits while ships are plugged into shore power, rather than generating power internally using traditional, carbon-intensive fuels, and limiting emissions of greenhouse gases in the surrounding community. Connecting ships to shore power while in port directly aligns with two Presidential Executive Orders requiring all federal agencies to take steps to reduce carbon emissions and support clean energy activities.
- Oversized Vehicle Regulations: The District amended its parking regulations to address rising complaints from the community about an influx of oversized vehicles, which include various sizes of recreational vehicles and vans. Changes include updating and clarifying the definition of an oversized vehicle, expanding oversized vehicle rules to include all District areas around the San Diego Bay waterfront, and designating where oversized vehicles will and will not be permitted to park. The District's regulations formerly applied only to Shelter Island. The updates are designed to preserve and expand public access by addressing accessibility, public health, safety, and visual impacts and were developed through a four-month community outreach process.
- People of the Port Career Fair: The District hosted its first ever People of the Port Career Fair to help people in the region find their next career opportunities. In partnership with District tenants, nearly 40 different businesses from various industries on the San Diego Bay waterfront participated and engaged with applicants looking for good paying and rewarding jobs. The District and tenants also partnered with the San Diego Community College District to share information on how colleges can update their curriculums to help meet hiring needs in the region. The District intends to make this an annual event to help provide people in the region with a good quality of life.
- Rady Shell at Jacobs Park: The District passed new regulations regarding the public promenade that encircles The Rady Shell at Jacobs Park operated by the San Diego Symphony. The promenade is open to the public during park hours and the public is allowed to walk around the promenade for free, sit free inside the venue during most rehearsals, and sit and listen to performances in the basketball court area in the park adjacent to The Shell. As of mid-April, the public cannot congregate, stand, or stop on the promenade; have large items such as folding chairs, ice chests/coolers, tables, shade structures, etc. on the promenade or rocks/riprap surrounding the venue during a performance; or sit/

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stand on the rocks/riprap surrounding the venue during a performance. The Harbor Police Department may cite people for non-compliance.

- Seaport San Diego Redevelopment Proposal: The Board of Port Commissioners authorized staff to begin the environmental review process for the Seaport San Diego project proposed by 1HWY1 for the potential redevelopment of the Central Embarcadero along San Diego Bay. 1HWY1 is proposing a mixed-use development program that includes more than 70 percent of public realm space – parks, open spaces and plazas, piers, walkways, beaches, nature trails, shared streets, and public rooftop; hotels at various service levels and price points; an event center; a “Blue Tech Innovation Center” block made up of an aquarium, blue tech office space, and an observation tower; commercial fishing facilities; restaurants, retail, and more. For next steps, staff will begin the environmental review process, which includes drafting an Environmental Impact Report (EIR). The public and stakeholders will have additional opportunities to review and provide feedback on the proposal and its various required documents, including the draft EIR, lease/property agreements, development permits, and more. With many steps to go, including environmental review and various future Board actions and approvals over the next several years, District staff is working to facilitate the potential redevelopment of the Central Embarcadero to shape it into a compelling destination for San Diegans as well as visitors.
- Tidelands Activation Program Revamp: The District amended the Tidelands Activation Program (TAP) to increase event sponsorship opportunities and to provide a better balance of public access and support for public events at District parks and venues. TAP is a sponsorship program through which the District actively supports events that engage the community and inspire visitors to enjoy the San Diego Bay waterfront. A review of the program's history showed most activation events occurred in many of the same parks and were concentrated during similar months each year. The review also identified geographic limitations and infrastructure-related barriers, like access to nearby public transportation, that have impeded event organizers from applying to host special events at certain parks. Additionally, as the demand for sponsorship grew annually, all events – whether big or small – competed for limited sponsorship resources. The TAP updates are centered on creating more balance on where and when events take place and to help manage competition for sponsorship resources. To achieve this balance, a fourth category - Expanded Access Events - will be added to the policy's sponsorship opportunities. The other three categories are Business Negotiated Events, Civic Events, and Community Events.
- Tijuana River Sewage Treatment Litigation: Litigation against the United States Section of the International Boundary and Water Commission (USIBWC) for failing to prevent transboundary sewage flows into the Tijuana River Valley came to a close with final resolution of Plaintiffs' claims for attorneys' fees and costs. In April 2022, the District, along with the Cities of Imperial Beach, Chula Vista, and San Diego as well as the California State Lands Commission, the San Diego Regional Water Quality Control Board, and the Surfrider Foundation announced a historic settlement with USIBWC in which the federal agency agreed to implement several substantive interim measures to mitigate the effects of raw sewage and toxic chemicals polluting San Diego area communities and beaches in and downstream from the Tijuana River Valley, and to both improve situational awareness and the flow of information from USIBWC to stakeholders. For their part, Plaintiffs dismissed their Clean Water Act and Resources Conservation and Recovery Act claims against USIBWC. The U.S. Environmental Protection Agency (EPA) proceeds with spending \$300 million in funding as part of the United States-Mexico-Canada Agreement Implementation Act (USMCA), which were allocated during the course of this litigation to design, construct, and operate the Comprehensive Infrastructure Solution to address chronic transboundary flows. The expansion of the South Bay International Treatment Plant (SBIWTP) is a core component of the Comprehensive Infrastructure Solution and is vital to efforts to successfully address transboundary sewage flows.
- Topgolf: The Board advanced a Topgolf venue proposed for East Harbor Island to the environmental review phase. Topgolf operates golf-themed restaurant, entertainment, and party venues across the country. Topgolf venues feature high-tech gaming, outdoor hitting bays, chef-driven menus, hand-crafted cocktails, music, corporate and social event spaces, and more. For the East Harbor Island location, Topgolf is proposing a three-story venue housing over 100 hitting bays with an event/stage area, outdoor patios, additional games and entertainment, and more. Topgolf will also contribute toward the public infrastructure around the site such as parks and promenades. Environmental review will be

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performed in accordance with the California Environmental Quality Act (CEQA) and then a CEQA document will be drafted and publicly reviewed. The earliest construction could begin would be 2025 but would likely be later. The proposed Topgolf venue is part of the Port's efforts to redevelop an approximately 55-acre area of East Harbor Island.

- Zero-Emission Truck Infrastructure: The District issued an RFP to develop ZE heavy-duty truck infrastructure at either the northwest or southwest corner of 19th Street and Tidelands Avenue in National City and/or any other potentially viable locations on Port property. One of the objectives of the MCAS includes achieving an aspirational goal of all heavy-duty trucks going in and out of the cargo terminals to be zero emissions by 2030. This goal also addresses the need to build out infrastructure to power the ZE trucks, whether powered by electric battery or hydrogen fuel cell.

The District balances multiple priorities on and around San Diego Bay including commerce, navigation, recreation, and fisheries. Our *Stem to Stern* theme and strategy for the FY 2024 budget reflects the District's success in ensuring we deliver on these diverse and sometimes competing priorities. The District also strives to improve our relationships with our communities and stakeholders, and build on our importance as an economic driver and environmental champion for the region, the state, and the world.



Robert DeAngelis, CFO/Treasurer

Budget in Brief Overview

In response to the uncertainty and unique circumstance in the last few years and to provide the reader with additional information, the budget book includes the following tables in the Budget in Brief Format comparing different years and data that reflects the impact of COVID-19. The FY 2023 Adjusted Budget refers to the Board Adopted Budget along with any Board approved amendments and changes in presentation.

- The 1st table: "FY 2023 Projection compared to the FY 2024 Budget" pages 24 & 25 shows our projection for FY 2023 and budget for FY 2024.
- The 2nd table: "FY 2024 Budget in Brief" pages 26 & 27 shows actual results for FY 2022 in addition to the Adjusted FY 2023 Budget compared to the Planned FY 2024 Budget. This is the document that the budget book is written from including the narratives and tables.
- The 3rd table: "FY 2025 and FY 2026 Forecast" pages 28 & 29 shows the two-year outlook FY 2025 and FY 2026.

FY 2023 Projection Compared to FY 2024 Budget

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES					
	ADJUSTED BUDGET FY 2023	PROJECTION FY 2023	BUDGET FY 2024	\$ CHANGE	% CHANGE
<u>Operating Revenue</u>					
Real Estate	\$111,880,400	\$ 128,664,724	\$ 130,428,700	\$ 1,763,976	1.4 %
Guest Experiences - Parking	14,080,600	17,123,944	17,875,900	751,956	4.4 %
Maritime	43,606,000	48,537,500	47,022,700	(1,514,800)	(3.1)%
Harbor Police Department	18,961,100	18,800,349	18,702,200	(98,149)	(0.5)%
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	2,973,700	3,006,107	3,623,700	617,593	20.5 %
Total Operating Revenue	\$191,501,800	\$ 216,132,624	\$ 217,653,200	\$ 1,520,576	0.7 %
<u>Non-Operating Revenue</u>					
Grants - Capital Project Reimbursement	\$ 2,955,500	\$ 6,958,500	\$ 15,300,500	\$ 8,342,000	119.9 %
Grant Revenue - Other	1,625,600	2,040,600	1,396,200	(644,400)	(31.6)%
Economic Recovery Program (ERP) Revenue	67,177,900	67,177,900	55,561,800	(11,616,100)	(17.3)%
Investment Revenue	500,000	3,500,000	6,000,000	2,500,000	71.4 %
Other (LCFS, Legal Settlements, etc.)	3,110,300	20,385,368	9,444,300	(10,941,068)	(53.7)%
Total Non-Operating Revenue	\$ 75,369,300	\$ 100,062,368	\$ 87,702,800	\$(12,359,568)	(12.4)%
Total Revenue	\$266,871,100	\$ 316,194,992	\$ 305,356,000	\$(10,838,992)	(3.4)%
<u>Expenses</u>					
Personnel	\$108,756,700	\$ 101,108,121	\$ 115,132,100	\$ 14,023,979	13.9 %
Non-Personnel Expense (NPE)	61,569,867	61,273,205	68,714,700	7,441,495	12.1 %
Economic Recovery Program (ERP) Expense	5,255,600	5,255,600	3,321,100	(1,934,500)	(36.8)%
Municipal Service Agreements (MSA) with Member Cities	9,703,800	9,703,800	10,008,200	304,400	3.1 %
Major Maintenance - Expense	455,600	455,600	70,000	(385,600)	(84.6)%
Non-Operating NPE	4,532,700	4,532,700	3,735,600	(797,100)	(17.6)%
Capitalized Labor	(3,916,900)	(3,916,900)	(4,165,000)	(248,100)	6.3 %
Total Expenses	\$186,357,367	\$ 178,412,126	\$ 196,816,700	\$ 18,404,574	10.3 %
Earnings Before Depreciation and GASB 68, 73, and 75 Accounting Adjustments	\$ 80,513,733	\$ 137,782,866	\$ 108,539,300	\$(29,243,566)	(21.2)%
Sources & Uses of Funds and Reserves (see detail on following page)	\$ (77,194,467)	\$ (106,768,393)	\$ (104,147,300)	\$ 2,621,093	(2.5)%
Unrestricted Sources Over Uses of Funds	\$ 3,319,266	\$ 31,014,473	\$ 4,392,000	\$(26,622,473)	(85.8)%

FY 2023 Projection Compared to FY 2024 Budget

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL					
	ADJUSTED BUDGET FY 2023	PROJECTION FY 2023	BUDGET FY 2024	\$ CHANGE	% CHANGE
SOURCES OF FUNDS					
<u>Other Sources of Funds and Reserves</u>					
Grant Funded TMP, CIP, and Equipment Outlay and Other Capital Projects	\$ 2,955,500	\$ 6,958,500	\$ 15,300,500	\$ 8,342,000	119.9 %
RIDA Development	2,800,000	2,800,000	1,600,000	(1,200,000)	(42.9)%
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, Maritime Industrial Impact Fund, and Other	4,596,808	4,646,808	23,132,600	18,485,792	397.8 %
Balanced Capital Program Reserve	17,411,600	6,411,600	11,000,000	4,588,400	71.6 %
ERP, Non-Cash Adjustment, and Other	11,569,567	(67,260)	—	67,260	(100.0)%
Cumulative Unrestricted Resources	920,000	920,000	9,371,200	8,451,200	918.6 %
Total Other Sources of Funds and Reserves	\$ 40,253,475	\$ 21,669,648	\$ 60,404,300	\$ 38,734,652	178.8 %
USES OF FUNDS					
<u>Other Uses of Funds and Reserves</u>					
Balanced Capital Program	\$ 18,858,200	\$ 7,858,200	\$ 11,000,000	\$ 3,141,800	40.0 %
Technology Capital Projects	4,008,500	4,008,450	4,207,500	199,050	5.0 %
Capital Major Maintenance (MM) Projects	4,484,400	4,484,400	14,290,000	9,805,600	218.7 %
Equipment Outlay and Other Capital Projects	14,009,442	16,794,342	53,882,800	37,088,458	220.8 %
Economic Recovery Program (ERP) Capital	63,922,300	63,922,300	54,240,700	(9,681,600)	(15.1)%
Debt Service (Principal Only)	4,740,700	4,740,700	4,679,500	(61,200)	(1.3)%
SDG&E Settlement Set-Aside	—	9,500,000	—	(9,500,000)	(100.0)%
Public Art Fund	5,000	5,000	—	(5,000)	(100.0)%
Environmental Fund Set-Aside	837,000	837,000	1,013,800	176,800	21.1 %
Cruise Facility Improvement Fund Set-Aside	—	2,249,250	1,979,100	(270,150)	(12.0)%
Maritime Industrial Impact Fund Set-Aside	323,600	323,600	344,200	20,600	6.4 %
NEVP Maintenance Fund Set-Aside	1,005,400	1,005,400	1,131,600	126,200	12.6 %
Capital Grants	2,955,500	6,958,500	15,300,500	8,342,000	119.9 %
Asset Forfeiture and Wellness Fund Set-Aside	—	19,356	—	(19,356)	(100.0)%
Low Carbon Fuel Standard (LCFS) Set-Aside	705,300	4,138,943	881,900	(3,257,043)	(78.7)%
RIDA Set-Aside	1,592,600	1,592,600	1,600,000	7,400	0.5 %
Total Other Uses of Funds and Reserves	\$117,447,942	\$ 128,438,041	\$ 164,551,600	\$ 36,113,559	28.1 %
Total Other Sources & Uses of Funds and Reserves	\$ (77,194,467)	\$ (106,768,393)	\$ (104,147,300)	\$ 2,621,093	(2.5)%

FY 2024 Budget in Brief

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES					
	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Operating Revenue					
Real Estate	\$108,334,440	\$111,880,400	\$130,428,700	\$18,548,300	16.6 %
Guest Experiences - Parking	14,908,148	14,080,600	17,875,900	3,795,300	27.0 %
Maritime	39,901,235	43,606,000	47,022,700	3,416,700	7.8 %
Harbor Police Department	17,921,684	18,961,100	18,702,200	(258,900)	(1.4)%
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	3,027,627	2,973,700	3,623,700	650,000	21.9 %
Total Operating Revenue	\$184,093,134	\$191,501,800	\$217,653,200	\$26,151,400	13.7 %
Non-Operating Revenue					
Grants - Capital Project Reimbursement	\$3,046,022	\$2,955,500	\$15,300,500	\$12,345,000	417.7 %
Grant Revenue - Other	1,044,734	1,625,600	1,396,200	(229,400)	(14.1)%
Economic Recovery Program (ERP) Revenue	29,005,229	67,177,900	55,561,800	(11,616,100)	(17.3)%
Investment Revenue	90,314	500,000	6,000,000	5,500,000	1,100.0 %
Other (LCFS, Legal Settlements, etc.)	3,878,076	3,110,300	9,444,300	6,334,000	203.6 %
Total Non-Operating Revenue	\$37,064,376	\$75,369,300	\$87,702,800	\$12,333,500	16.4 %
Total Revenue	\$221,157,510	\$266,871,100	\$305,356,000	\$38,484,900	14.4 %
Expenses					
Personnel	\$98,112,269	\$108,756,700	\$115,132,100	\$6,375,400	5.9 %
Non-Personnel Expense (NPE)	43,043,083	61,569,867	68,714,700	7,144,833	11.6 %
Economic Recovery Program (ERP) Expense	7,988,217	5,255,600	3,321,100	(1,934,500)	(36.8)%
Municipal Service Agreements (MSA) with Member Cities	9,315,911	9,703,800	10,008,200	304,400	3.1 %
Major Maintenance - Expense	—	455,600	70,000	(385,600)	(84.6)%
Non-Operating NPE	3,149,763	4,532,700	3,735,600	(797,100)	(17.6)%
Capitalized Labor	(3,084,400)	(3,916,900)	(4,165,000)	(248,100)	6.3 %
Total Expenses	\$158,524,843	\$186,357,367	\$196,816,700	\$10,459,333	5.6 %
Earnings Before Depreciation and GASB 68, 73, and 75 Accounting Adjustments	\$62,632,667	\$80,513,733	\$108,539,300	\$28,025,567	34.8 %
Sources & Uses of Funds and Reserves (see detail on following page)	\$(45,741,016)	\$(77,194,467)	\$(104,147,300)	\$(26,952,833)	34.9 %
Unrestricted Sources Over Uses of Funds	\$16,891,651	\$3,319,266	\$4,392,000	\$1,072,734	32.3 %
Note:					
See Section 3, Page 3 for Revenue Highlights explanations and Section 3, Page 15 for Expense Highlights explanations.					

FY 2024 Budget in Brief

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL					
	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
SOURCES OF FUNDS					
Other Sources of Funds and Reserves					
Grant Funded TMP, CIP, and Equipment Outlay and Other Capital Projects	\$ 3,046,022	\$ 2,955,500	\$ 15,300,500	\$ 12,345,000	417.7 %
RIDA Development	5,100,000	2,800,000	1,600,000	(1,200,000)	(42.9)%
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, Maritime Industrial Impact Fund, and Other	1,498,090	4,596,808	23,132,600	18,535,792	403.2 %
Balanced Capital Program Reserve	6,593,488	17,411,600	11,000,000	(6,411,600)	(36.8)%
ERP, Non-Cash Adjustment, and Other	358,922	11,569,567	—	(11,569,567)	(100.0)%
Cumulative Unrestricted Resources	—	920,000	9,371,200	8,451,200	918.6 %
Total Other Sources of Funds and Reserves	\$ 16,596,523	\$ 40,253,475	\$ 60,404,300	\$ 20,150,825	50.1 %
USES OF FUNDS					
Other Uses of Funds and Reserves					
Balanced Capital Program	\$ 8,504,484	\$ 18,858,200	\$ 11,000,000	\$ (7,858,200)	(41.7)%
Technology Capital Projects	1,301,129	4,008,500	4,207,500	199,000	5.0 %
Capital Major Maintenance (MM) Projects	536,315	4,484,400	14,290,000	9,805,600	218.7 %
FY 2022 Carry-Over to FY 2023 - Major Maintenance & Equipment Outlay	920,000	—	—	—	N/A
Equipment Outlay and Other Capital Projects	15,761,944	14,009,442	53,882,800	39,873,358	284.6 %
Economic Recovery Program (ERP) Capital	21,446,731	63,922,300	54,240,700	(9,681,600)	(15.1)%
Debt Service (Principal Only)	4,467,252	4,740,700	4,679,500	(61,200)	(1.3)%
Coronado Bridge Lighting Project	—	5,000	—	(5,000)	(100.0)%
Environmental Fund Set-Aside	1,300,300	837,000	1,013,800	176,800	21.1 %
Cruise Facility Improvement Fund Set-Aside	—	—	1,979,100	1,979,100	N/A
Maritime Industrial Impact Fund Set-Aside	314,689	323,600	344,200	20,600	6.4 %
Miscellaneous Donated Revenue Set-Aside	75,000	—	—	—	N/A
NEVP Maintenance Fund Set-Aside	2,102,150	1,005,400	1,131,600	126,200	12.6 %
Capital Grants	3,046,022	2,955,500	15,300,500	12,345,000	417.7 %
Asset Forfeiture and Wellness Fund Set-Aside	170,480	—	—	—	N/A
Low Carbon Fuel Standard (LCFS) Set-Aside	725,398	705,300	881,900	176,600	25.0 %
RIDA Set-Aside	1,630,584	1,592,600	1,600,000	7,400	0.5 %
ACH Parking Facility Fund Set-Aside	35,060	—	—	—	N/A
Total Other Uses of Funds and Reserves	\$ 62,337,539	\$ 117,447,942	\$ 164,551,600	\$ 47,103,658	40.1 %
Total Other Sources & Uses of Funds and Reserves	\$ (45,741,016)	\$ (77,194,467)	\$ (104,147,300)	\$ (26,952,833)	34.9 %

FY 2025 and FY 2026 Forecast

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES					
	BUDGET FY 2024	FORECAST FY 2025	% CHANGE	FORECAST FY 2026	% CHANGE
<u>Operating Revenue</u>					
Real Estate	\$ 130,428,700	\$134,341,600	3.0 %	\$143,371,800	6.7 %
Guest Experiences - Parking	17,875,900	18,886,900	5.7 %	18,886,900	0.0 %
Maritime	47,022,700	49,373,800	5.0 %	51,842,500	5.0 %
Harbor Police Department	18,702,200	19,543,800	4.5 %	20,423,300	4.5 %
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	3,623,700	3,786,800	4.5 %	3,957,200	4.5 %
Total Operating Revenue	\$ 217,653,200	\$225,932,900	3.8 %	\$238,481,700	5.6 %
<u>Non-Operating Revenue</u>					
Grants - Capital Project Reimbursement	\$ 15,300,500	\$ 12,352,500	(19.3)%	\$ 12,352,500	0.0 %
Grant Revenue - Other	1,396,200	1,396,200	0.0 %	1,396,200	0.0 %
Economic Recovery Program (ERP) Revenue	55,561,800	28,780,900	(48.2)%	14,390,400	(50.0)%
Investment Revenue	6,000,000	4,200,000	(30.0)%	2,100,000	(50.0)%
Other (LCFS, Legal Settlements, etc.)	9,444,300	4,060,000	(57.0)%	4,060,000	0.0 %
Total Non-Operating Revenue	\$ 87,702,800	\$ 50,789,600	(42.1)%	\$ 34,299,100	(32.5)%
Total Revenue	\$ 305,356,000	\$276,722,500	(9.4)%	\$272,780,800	(1.4)%
<u>Expenses</u>					
Personnel	\$ 115,132,100	\$119,955,700	4.2 %	\$122,753,600	2.3 %
Non-Personnel Expense (NPE)	68,714,700	71,634,000	4.2 %	73,499,400	2.6 %
Economic Recovery Program (ERP) Expense	3,321,100	1,660,500	(50.0)%	830,200	(50.0)%
Municipal Service Agreements (MSA) with Member Cities	10,008,200	10,308,400	3.0 %	10,617,700	3.0 %
Major Maintenance - Expense	70,000	820,000	1,071.4 %	20,000	(97.6)%
Non-Operating NPE	3,735,600	3,774,300	1.0 %	3,818,800	1.2 %
Capitalized Labor	(4,165,000)	(4,391,600)	5.4 %	(4,524,600)	3.0 %
Total Expenses	\$ 196,816,700	\$203,761,300	3.5 %	\$207,015,100	1.6 %
Earnings Before Depreciation and GASB 68, 73, and 75 Accounting Adjustments	\$ 108,539,300	\$ 72,961,200	(32.8)%	\$ 65,765,700	(9.9)%
Sources & Uses of Funds and Reserves (see detail on following page)	\$ (104,147,300)	\$ (64,833,300)	(37.7)%	\$ (56,509,500)	(12.8)%
Unrestricted Sources Over Uses of Funds	\$ 4,392,000	\$ 8,127,900	85.1 %	\$ 9,256,200	13.9 %

FY 2025 and FY 2026 Forecast

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL					
	BUDGET FY 2024	FORECAST FY 2025	% CHANGE	FORECAST FY 2026	% CHANGE
SOURCES OF FUNDS					
<u>Other Sources of Funds and Reserves</u>					
Grant Funded TMP, CIP, and Equipment Outlay and Other Capital Projects	\$ 15,300,500	\$ 12,352,500	(19.3)%	\$ 12,352,500	0.0 %
RIDA Development	1,600,000	1,600,000	0.0 %	1,600,000	0.0 %
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, Maritime Industrial Impact Fund, and Other	23,132,600	4,558,400	(80.3)%	4,669,900	2.4 %
Balanced Capital Program Reserve	11,000,000	11,000,000	0.0 %	11,000,000	0.0 %
Cumulative Unrestricted Resources	9,371,200	—	N/A	—	N/A
Total Other Sources of Funds and Reserves	\$ 60,404,300	\$ 29,510,900	(51.1)%	\$ 29,622,400	0.4 %
USES OF FUNDS					
<u>Other Uses of Funds and Reserves</u>					
Balanced Capital Program	\$ 11,000,000	\$ 11,000,000	0.0 %	\$ 11,000,000	0.0 %
Technology Capital Projects	4,207,500	4,207,500	0.0 %	4,207,500	0.0 %
Capital Major Maintenance (MM) Projects	14,290,000	10,000,000	(30.0)%	10,000,000	0.0 %
Equipment Outlay and Other Capital Projects	53,882,800	17,890,700	(66.8)%	17,890,700	0.0 %
Economic Recovery Program (ERP) Capital	54,240,700	27,120,400	(50.0)%	13,560,100	(50.0)%
Debt Service (Principal Only)	4,679,500	4,913,500	5.0 %	10,159,100	106.8 %
Environmental Fund Set-Aside	1,013,800	1,052,400	3.8 %	1,110,800	5.5 %
Cruise Facility Improvement Fund Set-Aside	1,979,100	1,979,100	0.0 %	1,979,100	0.0 %
Maritime Industrial Impact Fund Set-Aside	344,200	180,700	(47.5)%	189,700	5.0 %
NEVP Maintenance Fund Set-Aside	1,131,600	1,165,500	3.0 %	1,200,500	3.0 %
Capital Grants	15,300,500	12,352,500	(19.3)%	12,352,500	0.0 %
Low Carbon Fuel Standard (LCFS) Set-Aside	881,900	881,900	0.0 %	881,900	0.0 %
RIDA Set-Aside	1,600,000	1,600,000	0.0 %	1,600,000	0.0 %
Total Other Uses of Funds and Reserves	\$ 164,551,600	\$ 94,344,200	(42.7)%	\$ 86,131,900	(8.7)%
Total Other Sources & Uses of Funds and Reserves	\$ (104,147,300)	\$(64,833,300)	(37.7)%	\$(56,509,500)	(12.8)%

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Organization

The Board establishes policy to realize the District's mission, vision, brand promise, and goals. Three positions reporting directly to the Board are responsible for execution of policy directives: the President/Chief Executive Officer (President/CEO), General Counsel, and Port Auditor.

HARBOR POLICE

Led by the Vice President of Public Safety/Chief of Harbor Police, the Harbor Police Department is responsible for initiatives and programs that provide safety, protection, and law enforcement. The Department also provides police and fire protection to San Diego Bay, as well as police services to San Diego International Airport. Under direction of the Chief of Harbor Police, homeland security, facility security, and law enforcement combine to protect and serve those who work, play, and visit the Port of San Diego.

COMMUNICATIONS AND PARKS

Led by the Vice President of Communications & Parks, this division raises awareness of the District, its business lines, activities, and regional value through accurate and transparent communications while building and maintaining partnerships with external stakeholders and other government agencies. This division also issues over 1,100 permits annually, safeguarding and promoting public access to 22 District parks and facilities, establishing strategic event partnerships to provide additional revenue sources for the District, and programming a wide variety of community events to create a vibrant waterfront experience for residents and visitors to the region.

Departments in the Communications and Parks Division include:

- Communications & Engagement
- Parks & Recreation

PLANNING AND ENVIRONMENT

Led by the Vice President of Planning & Environment, this Division is responsible for the District's coastal and master planning functions for tidelands and submerged lands, including updating and amending the Port Master Plan; environmental protection of air, land, water, and wildlife through environmental programs and enforcement; ecological conservation, restoration and natural resources management; climate action planning, climate adaptation, and coastal resilience; sustainability policy and practice, including support of sustainable freight and mobility; advancing blue economy innovation, partnerships, and emerging business startups through the Blue Economy Incubator and development of focused aquaculture and blue technology initiatives; and compliance oversight of the California Environmental Quality Act (CEQA) and California Coastal Act practices within the District's jurisdiction.

Departments in the Planning and Environment Division include:

- Aquaculture & Blue Technology
- Environmental Conservation
- Environmental Protection
- Planning

ADMINISTRATION

Led by Vice President of Administration/Chief Administrative Officer, this Division oversees, directs and integrates the functions, programs, services and activities of District-wide People Services, Information Security, and Information Technology. The Vice President of Administration/Chief Administrative Officer is the District's chief negotiator for labor relations and provides strategic leadership in the delivery of the agency's centralized administrative, organizational development, technology implementation and infrastructure, and support services.

Organization

Departments in the Administration Division include:

- People Services
- Information Security
- Information Technology

MARITIME

Led by the Vice President of Maritime, this Division is responsible for the import and export business of automobiles, containerized produce, breakbulk, bulk, and project maritime cargo at two cargo terminals; an international cruise business at two cruise terminals; shipbuilding and ship repair facilities; and public piers and docks. The District is the primary port of entry for Hyundai, Volkswagen, Audi, and Fiat among others at the National City Marine Terminal, operated by Pasha Automotive Services. The terminal also receives finished vehicles by rail and trucking including Toyota Trucks from Mexico. The Tenth Avenue Marine Terminal hosts Dole Fresh Fruit, which is their primary port of entry for products destined to the Western United States and Canada. The District's cruise terminals hosts Holland America Line and Disney Cruise Line as its primary homeport customers, with itineraries to Hawaii, Mexico, and beyond. The Safety department is focused on developing a culture of safety through training, education, policy, and process; ensuring a safe environment for our employees and community throughout the tidelands; collaborating as a trusted partner with all departments within the District as well as local and regional authorities to promote, support and foster safe practices in all aspects of the District's operations.

Departments in the Maritime Division include:

- Maritime
- Safety

STRATEGY AND POLICY

Led by the Vice President of Strategy and Policy, this Division is responsible for the District's communications and relationships with federal, state, and local elective and administrative bodies. The Division is also responsible for developing the District's public policy initiatives and leading its strategic planning efforts. Additionally, division oversees the diversity and inclusion activities for the District.

Departments in the Strategy and Policy Division include:

- Diversity, Equity, and Inclusion
- Energy & Policy (team)
- Government & Civic Relations

FACILITIES AND ENGINEERING

Led by the Vice President of Facilities and Engineering, this Division is responsible for overseeing facilities and assets maintenance, engineering, and construction services and strategies for the District. This includes the design and construction of public works projects, capital development and major maintenance programs, facilities maintenance and services for roadways, park infrastructures, and District owned buildings.

Departments and teams in the Facilities and Engineering Division include:

- Engineering - Construction
- General Services

Organization

FINANCIAL SERVICES

Led by the Chief Financial Officer/Treasurer Vice President, this Division oversees the District's Financial Services and Procurement Services. The CFO/Treasurer provides professional assistance and support to the President/CEO on the District's financial planning, accounting, investing, and procurement services. Financial Services includes financial planning and reporting, budgeting, treasury services, risk management, accounting, and payroll services.

Departments in the Financial Services Division include:

- Financial Services
- Procurement Services

BUSINESS OPERATIONS

Led by the Vice President of Business Operations, this Division is responsible for negotiations and agreements across a wide portfolio of traditional and new lines of business at the Port. Primary responsibilities include the management and development of the Port's commercial leasing portfolio; pricing, regulation, and management of public parking; discretionary review of Port and tenant projects for compliance with CEQA, the Coastal Act, and other applicable laws and regulations; and baywide landscaping of public spaces including parks and streets. The Business Operations Division manages an annual revenue budget exceeding \$145 million with over \$3.5 billion in future development projects in the pipeline.

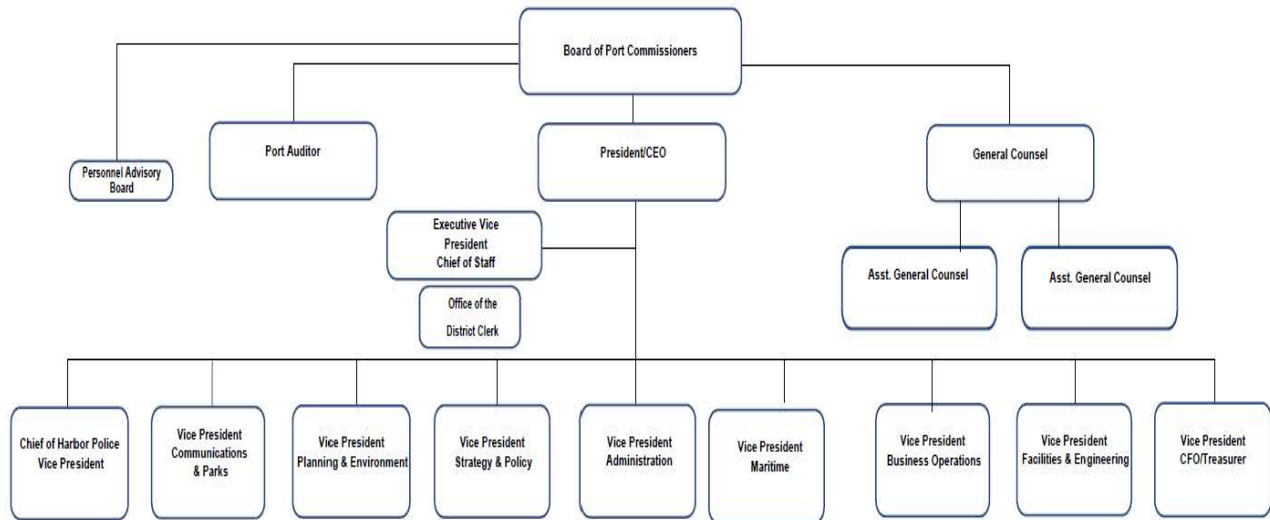
Departments and teams in the Business Operations Division include:

- Development Services
- Guest Experiences - Park Greenscapes & Bayscapes
- Guest Experiences - Parking
- Real Estate
- Performance and Reporting

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Organization Chart

DISTRICT ORGANIZATION CHART



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Budget Timetable

Preliminary budget adoption starts the public comment period. Adoption of the preliminary budget occurs at the May Board meeting. After the preliminary budget adoption in May, the 30 day public comment period begins. Not less than 30 days later, the Board considers the final budget for adoption.

Final budget adoption follows the public comment period. At its first meeting following the comment period, the Board adopts the final budget, along with amendments to the Salary Ordinance for personnel changes included in the final budget. Ideally, this happens in June, prior to the start of the new fiscal year.

Once the budget is adopted, it is input into the *SAP Funds Management Accounting System (SAP-FM)* and the funds availability control, which tracks expenses against the budget, is activated.

An appropriating ordinance may be required. If no final budget is adopted by July 1st, a special ordinance is required to appropriate funds for continuing operations.

The budget is based on estimates made by departments prior to the end of the current fiscal year, and 16 to 17 months prior to the end of the budget year. Many events could occur after adoption that would make the actual results significantly different from the budget estimates.

Once adopted, the budget is not fixed. The budget can be amended at any time during the fiscal year by Board ordinance. Staff monitors budget results and programs throughout the fiscal year. Changes in plans, fluctuations in estimates, new programs for which no estimate was available, and other unexpected events may require a budget amendment.

Board of Port Commissioners (BPC) Policy No. 090 shall govern transfers between appropriated budget items.

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Revenue Highlights

Total Revenues (operating and non-operating) are budgeted at \$305.4M. Compared to the FY 2023 Projection of \$316.2M, this is a decrease of \$10.8M, or 3.4%, as shown in Section 1, page 24. Compared to the FY 2023 Adjusted Budget of \$266.9M, this is an increase of \$38.5M, or 14.4%, as shown in Section 1, page 26.

Trends affecting operating revenue are described below by profit center.

Operating Revenue by Profit Center

Revenues were projected by benchmarking major tenants and customers, conducting tenant and customer interviews, and using industry analysis to predict trends in revenue. Assumptions concerning prospective revenues from new and renegotiated leases were included. Revenues for leases scheduled to terminate are reduced by the probability that they will not be renewed.

Since concession revenue varies with economic conditions, the Real Estate revenue team performed a detailed analysis using recent data from multiple sources, including: actual year-to-date revenue, published industry forecasts, cruise ship activity projections, local and national economic reports, information and insight provided by District tenants, and convention bookings for 2023 and 2024. The aforementioned sources were all reviewed and considered in developing the FY 2024 budget.

Below is a comparison of the FY 2024 Budget to the FY 2023 Projection, as shown in Section 1, page 24.

Total operating revenue for the District is budgeted at \$217.7M compared to \$216.1M for the FY 2023 Projection, an increase of \$1.5M, or 0.7%.

Real Estate

Real Estate operating revenue is budgeted at \$130.4M, an increase of \$1.8M, or 1.4% from the FY 2023 Projection. This is primarily due to an anticipated increase in visitor activity on tidelands and a continued return in convention business.

- **Concession Revenue** is budgeted at \$102.1M, an increase of \$4.5M, or 4.6%, primarily due to an anticipated increase in visitor activity and a continued gradual return in convention and group events.
- **Seaport Village Common Area Maintenance and Marketing Fee** combined is budgeted at \$2.5M, an increase of \$877k, or 53.3%. This is due to an expected increase in common area expense reimbursements, which is partially related to filling tenant vacancies as businesses continue to recover from eased COVID-19 impacts and the tourism industry, with its associated spending, returns to Seaport Village.
- **Fixed Rent** is budgeted at \$22.9M, a decrease of \$3.6M, or 13.6%, due primarily to a \$3.5M one-time easement payment received in FY 2023 which increased the projection.

Guest Experiences – Parking

Guest Experiences - Parking operating revenue is budgeted at \$17.9M, an increase of \$752k, or 4.4% from the FY 2023 Projection. This is primarily due to an anticipated increase in parking rates, partially offset by scheduled demolition and construction taking place in FY 2024 at two of the District's parking venues at Navy Pier and B Street.

Maritime

Maritime operating revenue is budgeted at \$47.0M, a decrease of \$1.5M, or 3.1% from the FY 2023 Projection. This is primarily due to an anticipated decrease in cruise activity as a result of temporary repositioning of cruise ships as more markets open up post-COVID. Newly built vessels are expected to come online in the next several years, which is expected to result in increased calls to San Diego beyond FY 2024.

Revenue Highlights

- **Cruise Ship Passenger Fees and Security Charges** combined are budgeted at \$5.3M, a decrease of \$1.5M, or 22.4%, due to the anticipated decrease in cruise activity from vessels being temporarily repositioned to other countries for market testing.
- **Wharfage** is budgeted at \$11.9M, a decrease of \$823k, or 6.5%, primarily due to the anticipated decreases in military cargo and a general softening in the cargo market.
- **Dockage** is budgeted at \$3.8M, a decrease of \$207k, or 5.2%, due to the anticipated decreases in cruise and miscellaneous cargo.
- **Other Rental Revenue** is budgeted at \$546k, an increase of \$194k, or 55.1%, mainly due to the anticipated increases in crane rental at the Tenth Avenue Marine Terminal, as well as in Port Pavilion rental.
- **Miscellaneous Other Operating Revenue** is budgeted at \$473k, an increase of \$318k, or 205.4%, mainly due to the proposed shore power connection fee on cruise vessels effective FY 2024.
- **Fixed Rent** is budgeted at \$19.9M, an increase of \$658k, or 3.4%, mainly due to rent increases from various leases.

Harbor Police

Harbor Police operating revenue is budgeted at \$18.7M, a decrease of \$98k, or 0.5% from the FY 2023 Projection. The FY 2024 budget anticipates a slight reduction in revenue from police services to the airport due to shortage in staffing.

Miscellaneous

Projected other changes in operating revenue will occur primarily in the following:

- **Partnership/Cost Sharing Reimbursement** is budgeted at \$794k, an increase \$716k, or 920.8%, due to the schedule of cost sharing for the Regional Harbor Monitoring Program.

Below is a comparison of the FY 2024 Budget to the FY 2023 Adjusted Budget, as shown in Section 1, page 26.

Total operating revenue for the District is budgeted at \$217.7M compared to \$191.5M for the FY 2023 Adjusted Budget, an increase of \$26.2M, or 13.7%.

Real Estate

Real Estate operating revenue is budgeted at \$130.4M, an increase of \$18.5M, or 16.6% from the FY 2023 Adjusted Budget. Differences from the FY 2023 revenue budget are projected in the following areas:

- **Concession Revenue** is budgeted at \$102.1M, an increase of \$17.2M, or 20.2%. This increase is mainly attributable to revenue projection increases due to the continuing positive effects on the hotel and tourism industries as a result of the easing of COVID-19 impacts. Hotel percentage rent is close to three-fourths of all concession rent, followed by marinas, retail centers, and restaurants.

Revenue Highlights

Guest Experiences – Parking

Guest Experiences - Parking operating revenue is budgeted at \$17.9M, an increase of \$3.8M, or 27.0% from the FY 2023 Adjusted Budget. Differences from the FY 2023 revenue budget are projected in the following areas:

- **Parking** is budgeted at \$12.7M, an increase of \$3.5M, or 37.3%, mainly due to the continued favorable effects on visitation to Convention Center and Bayfront events as a result of the easing of restrictions due to the COVID-19 pandemic, and also an anticipated increase in parking rates.

Maritime

Maritime operating revenue is budgeted at \$47.0M, an increase of \$3.4M, or 7.8% from the FY 2023 Adjusted Budget. Differences from the FY 2023 revenue budget are projected in the following areas:

- **Fixed Rent** is budgeted at \$19.9M, an increase of \$1.0M, or 5.6%, due to rent increases in major maritime industrial and cargo leases.
- **Wharfage** is budgeted at \$11.9M, and increase of \$1.0M, or 9.5%, mainly due to the anticipated increases in automobile and miscellaneous cargo throughput.
- **Dockage** is budgeted at \$3.8M, an increase of \$957k, or 33.7%, mainly due to the anticipated increases in cargo vessel dockage and miscellaneous vessel dockage at the National City Marine Terminal.
- **Concession Revenue** is budgeted at \$2.7M, an increase of \$851k, or 46.1%, due to the anticipated increases in harbor excursion and marina sales in National City as a result of the easing of COVID-19 restrictions.
- **Storage Space Rental** is budgeted at \$1.9M, an increase of \$709k, or 58.8%, primarily due to the anticipated increase in automobile storage.
- **Miscellaneous Other Operating Revenue** is budgeted at \$473k, and increase of \$288k, or 155.3%, mainly due to the proposed shore power connection fee on cruise vessels effective FY 2024.
- **Cruise Ship Passenger Fees and Security Charges** combined are budgeted at \$5.3M, a decrease of \$1.6M, or 22.3%, due to the anticipated decrease in cruise activity from vessels being shifted to other countries for market testing.

Harbor Police

Harbor Police operating revenue is budgeted at \$18.7M, a decrease of \$259k, or 1.4% from the FY 2023 Adjusted Budget. The decrease is primarily due to an anticipated reduction in revenue from police services at the Airport attributed to staffing shortage.

The Harbor Police Department, in addition to serving the District tidelands, is the primary law enforcement agency at the San Diego County Regional Airport Authority (SDCRAA). The cost reimbursement for police services provided to the SDCRAA is \$18.6M, while the General and Administrative (G&A) cost reimbursement reported under the Miscellaneous profit center is \$2.8M, bringing the total reimbursement to \$21.4M, a net decrease of \$240k over the FY 2023 Adjusted Budget. The FY 2024 Public Services Provided revenue budget includes labor and burden based on actual individual officer's rate per pay period and department overhead.

Revenue Highlights

Miscellaneous

Projected other changes in operating revenue will occur primarily in the following:

- **Partnership/Cost Sharing Reimbursement** is budgeted at \$794k , an increase \$716k, or 920.8%, due to the schedule of cost sharing for the Regional Harbor Monitoring Program.

Non-Operating Revenue

Total non-operating revenue for the District is budgeted at \$87.7M compared to the FY 2023 Projection of \$100.1M, a decrease of \$12.4M, or 12.4%, as shown in Section 1, page 24. Compared to the FY 2023 Adjusted Budget of \$75.4M, this is an increase of \$12.3M, or 16.4%, as shown in Section 1, page 26.

The most significant driver of the variances, both compared to the FY 2023 Projection and to the FY 2023 Adjusted Budget, is the Economic Recovery Program (ERP) revenue in FY 2024 of \$55.6M, compared to the FY 2023 Projection and Adjusted Budget of \$67.2M, a decrease of \$11.6M. For more detailed information on the Economic Recovery Program, see section 3, page 41.

Other highlights of non-operating revenue between FY 2024 Budget and FY 2023 Adjusted Budget:

- **Grants – Capital Projects Reimbursement** is budgeted at \$15.3M, an increase of \$12.3M, or 417.7%. The increase is primarily due to new grants from California State Parks for construction of a new park at Chula Vista bayfront, the State of California to be used towards a Public Private Partnership Agreement to procure a Port Emission Capture Control System, The Bay Area Quality Management District for Shore power station at NCMT. This is offset by the majority completion of the TAMT Microgrid infrastructure project from the California Energy Commission to demonstrate the business case for microgrids in support of California's advancement of energy resiliency and greenhouse gas reduction program.
- **Interest - Investments** is budgeted at \$6.0M, an increase of \$5.5M, or 1100.0%. Investment earnings are expected to be higher than prior year budget due to higher returns on cash and investments.
- **Capital Project Contribution** is budgeted at \$5.4M, an increase of \$5.4M, or 100%, due to expected contribution for the construction of Navy Pier Freedom Park.
- **Miscellaneous Other Non-Operating Revenue** is budgeted at \$1.1M, a decrease of \$1.2M, or 51.8%. The decrease is primarily attributable to a sharp drop in expected revenues from the Harbor Maintenance Tax (HMT), which is used to address maritime infrastructure needs. The HMT is levied nationwide on importers and domestic shippers to assist with maintaining berths, navigation channels, dredging sediment, engineering, and administrative costs.

Revenue by Operating Center

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
REAL ESTATE					
Fixed Rent	\$ 22,272,557	\$ 22,336,500	\$ 22,892,700	\$ 556,200	2.5 %
Concession Revenue	79,650,361	84,954,200	102,133,500	17,179,300	20.2 %
ACH Parking Facility Funding	35,060	—	—	—	N/A
Other Rental Revenue	2,054,390	—	—	—	N/A
Rents	\$ 104,012,369	\$ 107,290,700	\$ 125,026,200	\$ 17,735,500	16.5 %
Advertising	\$ 285,833	\$ 220,000	\$ 280,000	\$ 60,000	27.3 %
Parking	2,353,544	2,057,000	2,249,100	192,100	9.3 %
Park Usage Fees	153,301	326,600	637,500	310,900	95.2 %
Miscellaneous Other Operating Revenue	34,200	—	—	—	N/A
Reimbursed Cost/Cost Recovery	175,969	110,000	105,000	(5,000)	(4.5)%
Seaport Village Common Area Maintenance	1,039,621	1,617,800	2,020,500	402,700	24.9 %
Seaport Village Marketing Fee	279,603	428,300	500,400	72,100	16.8 %
Waived Fees-Tidelands Activation Program	—	(170,000)	(390,000)	(220,000)	129.4 %
Fees & Service Charges	\$ 4,322,072	\$ 4,589,700	\$ 5,402,500	\$ 812,800	17.7 %
Operating Revenue	\$ 108,334,440	\$ 111,880,400	\$ 130,428,700	\$ 18,548,300	16.6 %
Damages Recovered	\$ 137,595	\$ —	\$ —	\$ —	N/A
Non-Operating Revenue	\$ 137,595	\$ —	\$ —	\$ —	N/A
TOTAL REAL ESTATE	\$ 108,472,036	\$ 111,880,400	\$ 130,428,700	\$ 18,548,300	16.6 %
GUEST EXPERIENCES - PARKING					
Citations	\$ 671,190	\$ 749,700	\$ 852,100	\$ 102,400	13.7 %
Parking	9,972,461	9,277,700	12,741,100	3,463,400	37.3 %
Parking Meters	3,937,908	3,783,200	4,010,000	226,800	6.0 %
Parking-Concession	324,081	300,000	362,700	62,700	20.9 %
Reimbursed Cost/Cost Recovery	2,508	—	—	—	N/A
Waived Fees-Tidelands Activation Program	—	(30,000)	(90,000)	(60,000)	200.0 %
Fees & Service Charges	\$ 14,908,148	\$ 14,080,600	\$ 17,875,900	\$ 3,795,300	27.0 %
Operating Revenue	\$ 14,908,148	\$ 14,080,600	\$ 17,875,900	\$ 3,795,300	27.0 %
TOTAL GUEST EXPERIENCES - PARKING	\$ 14,908,148	\$ 14,080,600	\$ 17,875,900	\$ 3,795,300	27.0 %
MARITIME					
Fixed Rent	\$ 17,948,224	\$ 18,833,100	\$ 19,879,500	\$ 1,046,400	5.6 %
Concession Revenue	2,391,811	1,846,500	2,697,500	851,000	46.1 %
Storage Space Rental	1,814,810	1,205,100	1,914,100	709,000	58.8 %
Other Rental Revenue	425,072	298,000	545,700	247,700	83.1 %
Rents	\$ 22,579,918	\$ 22,182,700	\$ 25,036,800	\$ 2,854,100	12.9 %

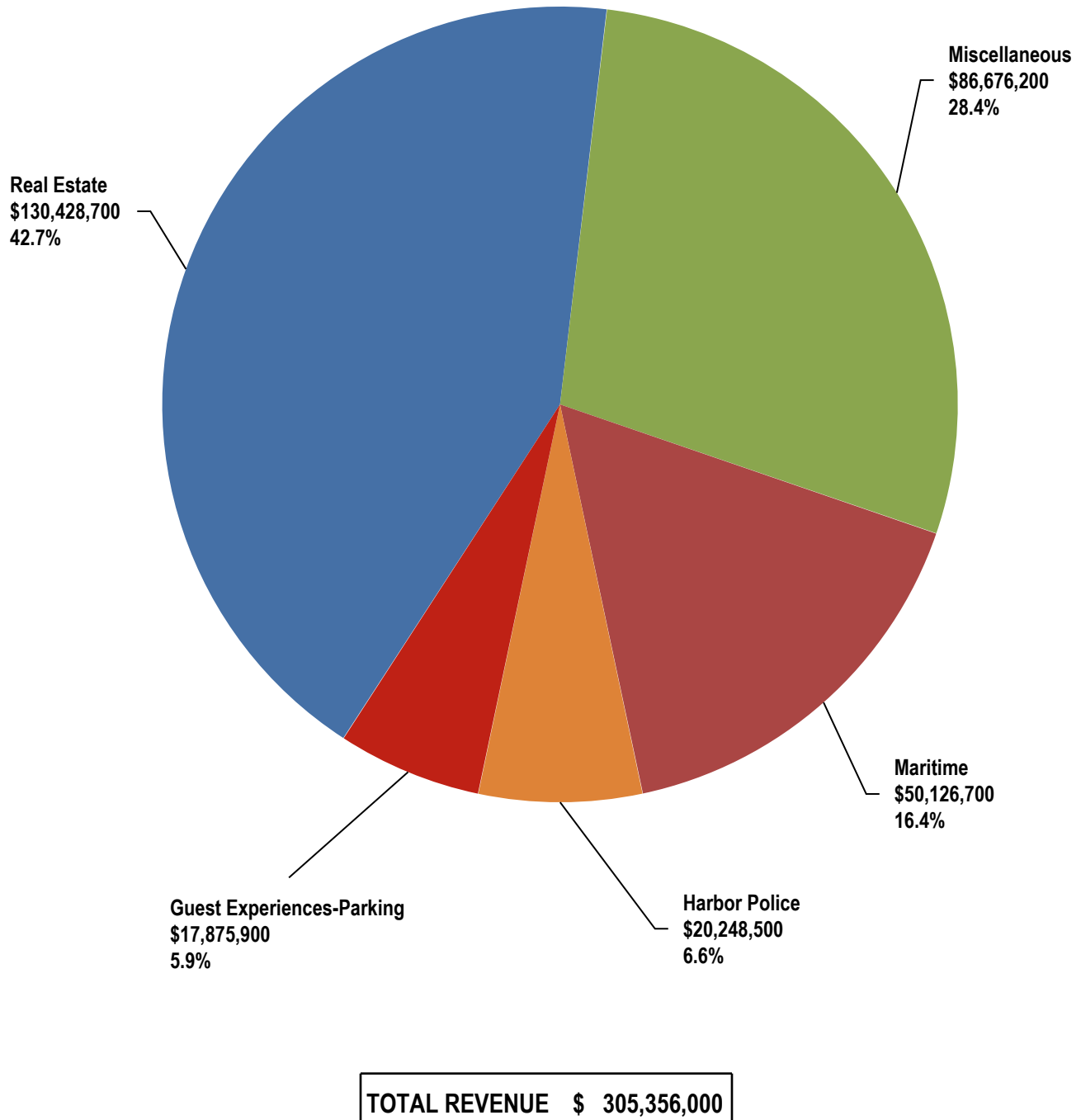
Revenue by Operating Center

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Bunkering	\$ 75,439	\$ 70,000	\$ 75,000	\$ 5,000	7.1 %
Cruise Ship Passenger Fees	1,183,435	5,081,600	3,598,300	(1,483,300)	(29.2)%
Cruise Ship Passenger Security Charges	1,146,232	1,789,900	1,742,700	(47,200)	(2.6)%
Demurrage	118,432	—	—	—	N/A
Dockage	3,059,426	2,838,800	3,795,400	956,600	33.7 %
Environmental Surcharge	19,326	23,600	25,200	1,600	6.8 %
Permit & License Fees	1,792	1,500	2,400	900	60.0 %
Parking	20,074	12,600	15,600	3,000	23.8 %
Piers & Floats	276,401	330,100	331,300	1,200	0.4 %
Wharfage	11,089,167	10,852,100	11,882,200	1,030,100	9.5 %
Miscellaneous Other Operating Revenue	159,226	185,300	473,000	287,700	155.3 %
Maritime Incentive Credit	(8,125)	—	(18,000)	(18,000)	N/A
Waived Fees-Tidelands Activation Program	—	—	(80,000)	(80,000)	N/A
Fees & Service Charges	\$ 17,140,826	\$ 21,185,500	\$ 21,843,100	\$ 657,600	3.1 %
Utilities Furnished	\$ 149,793	\$ 183,800	\$ 118,800	\$ (65,000)	(35.4)%
Reimbursed Cost/Cost Recovery	30,698	54,000	24,000	(30,000)	(55.6)%
Services	\$ 180,491	\$ 237,800	\$ 142,800	\$ (95,000)	(39.9)%
Operating Revenue	\$ 39,901,235	\$ 43,606,000	\$ 47,022,700	\$ 3,416,700	7.8 %
Grant Revenue-Other	\$ 11,181	\$ 243,000	\$ 243,000	\$ —	0.0 %
Low Carbon Fuel Standard (LCFS) Revenue	725,398	705,300	881,900	176,600	25.0 %
Cruise Facility Improvement Fee	—	—	1,979,100	1,979,100	N/A
Non-Operating Revenue	\$ 736,579	\$ 948,300	\$ 3,104,000	\$ 2,155,700	227.3 %
TOTAL MARITIME	\$ 40,637,814	\$ 44,554,300	\$ 50,126,700	\$ 5,572,400	12.5 %
HARBOR POLICE					
Fixed Rent	\$ 675	\$ —	\$ —	\$ —	N/A
Rents	\$ 675	\$ —	\$ —	\$ —	N/A
Citations	\$ 78,422	\$ 100,000	\$ 65,000	\$ (35,000)	(35.0)%
Miscellaneous Other Operating Revenue	25,678	20,000	25,000	5,000	25.0 %
Fees & Service Charges	\$ 104,100	\$ 120,000	\$ 90,000	\$ (30,000)	(25.0)%
Public Services Provided	\$ 17,796,756	\$ 18,811,100	\$ 18,602,200	\$ (208,900)	(1.1)%
Reimbursed Cost/Cost Recovery	20,152	30,000	10,000	(20,000)	(66.7)%
Services	\$ 17,816,909	\$ 18,841,100	\$ 18,612,200	\$ (228,900)	(1.2)%
Operating Revenue	\$ 17,921,684	\$ 18,961,100	\$ 18,702,200	\$ (258,900)	(1.4)%
Grant Revenue-Other	\$ 545,825	\$ 893,300	\$ 811,300	\$ (82,000)	(9.2)%
Misc Other Non-Operating Revenue	687,592	720,000	735,000	15,000	2.1 %

Revenue by Operating Center

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Gain/Loss from Disposal of Fixed Assets	(6,732)	—	—	—	N/A
Asset Forfeiture Proceeds-Harbor Police	170,480	—	—	—	N/A
Non-Operating Revenue	\$ 1,397,164	\$ 1,613,300	\$ 1,546,300	\$ (67,000)	(4.2)%
TOTAL HARBOR POLICE	\$ 19,318,848	\$ 20,574,400	\$ 20,248,500	\$ (325,900)	(1.6)%
MISCELLANEOUS					
Aquaculture	\$ —	\$ 35,000	\$ —	\$ (35,000)	(100.0)%
Aquaculture & Blue Tech Revenue	\$ —	\$ 35,000	\$ —	\$ (35,000)	(100.0)%
Miscellaneous Other Operating Revenue	\$ 273,416	\$ —	\$ —	\$ —	N/A
Miscellaneous Other Operating Revenue	\$ 273,416	\$ —	\$ —	\$ —	N/A
Public Services Provided	\$ 2,707,389	\$ 2,859,600	\$ 2,828,200	\$ (31,400)	(1.1)%
Reimbursed Cost/Cost Recovery	(3,667)	1,300	1,300	—	0.0 %
Services	\$ 2,703,722	\$ 2,860,900	\$ 2,829,500	\$ (31,400)	(1.1)%
Discounts Earned	\$ 1,541	\$ —	\$ —	\$ —	N/A
Other Revenue	\$ 1,541	\$ —	\$ —	\$ —	N/A
Partnership/Cost Sharing Reimbursement	\$ 48,947	\$ 77,800	\$ 794,200	\$ 716,400	920.8 %
Partnership/Cost Sharing Reimbursement	\$ 48,947	\$ 77,800	\$ 794,200	\$ 716,400	920.8 %
Operating Revenue	\$ 3,027,627	\$ 2,973,700	\$ 3,623,700	\$ 650,000	21.9 %
Damages Recovered	\$ 1,339	\$ —	\$ —	\$ —	N/A
Grants - Capital Project Reimbursement	3,046,022	2,955,500	15,300,500	12,345,000	417.7 %
Grant Revenue-Other	487,728	489,300	341,900	(147,400)	(30.1)%
Economic Recovery Program (ERP)	29,005,229	67,177,900	55,561,800	(11,616,100)	(17.3)%
Donated Revenue	92,407	25,000	20,000	(5,000)	(20.0)%
Reimbursed Legal Fees	15,427	—	—	—	N/A
Misc Other Non-Operating Revenue	2,043,038	1,600,000	384,000	(1,216,000)	(76.0)%
Sale of Surplus Items - Proceeds	11,534	60,000	60,000	—	0.0 %
Capital Project Contribution	—	—	5,384,300	5,384,300	N/A
Interest - Investments	518,757	500,000	6,000,000	5,500,000	1,100.0 %
Unrealized Gain/Loss On Inv. (GASB 31)	(432,021)	—	—	—	N/A
Interest - Miscellaneous and Late Fees	3,578	—	—	—	N/A
Non-Operating Revenue	\$ 34,793,037	\$ 72,807,700	\$ 83,052,500	\$ 10,244,800	14.1 %
TOTAL MISCELLANEOUS	\$ 37,820,664	\$ 75,781,400	\$ 86,676,200	\$ 10,894,800	14.4 %
TOTAL REVENUE	\$ 221,157,510	\$ 266,871,100	\$ 305,356,000	\$ 38,484,900	14.4 %

Revenue by Operating Center



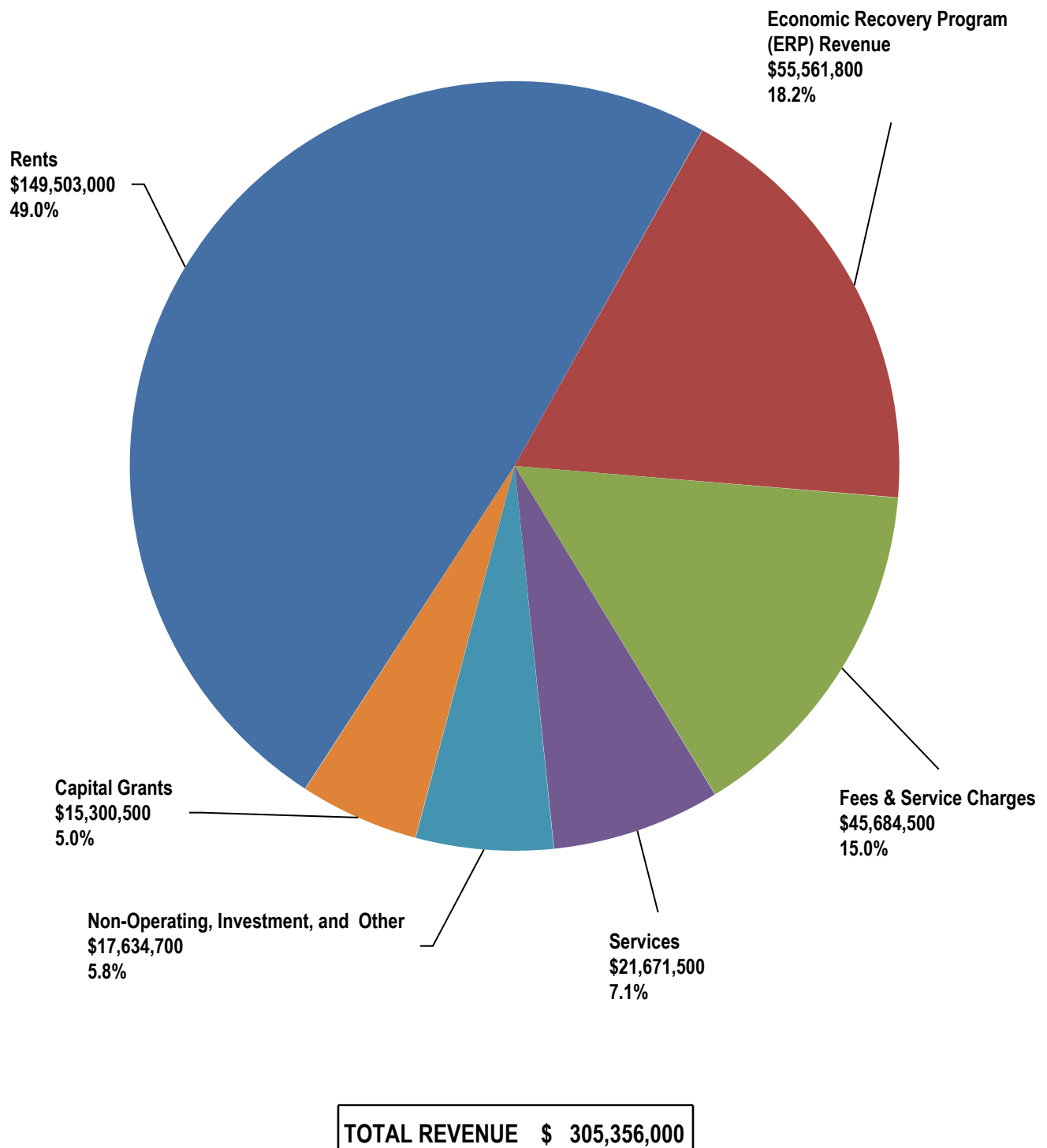
Revenue by Account

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Fixed Rent	\$ 40,221,456	\$ 41,169,600	\$ 42,772,200	\$ 1,602,600	3.9 %
Concession Revenue	82,042,173	86,800,700	104,831,000	18,030,300	20.8 %
Storage Space Rental	1,814,810	1,205,100	1,914,100	709,000	58.8 %
ACH Parking Facility Funding	35,060	—	—	—	N/A
Other Rental Revenue	2,479,462	298,000	545,700	247,700	83.1 %
Waived Fees-Tidelands Activation Program	—	(200,000)	(560,000)	(360,000)	180.0 %
RENTS	\$ 126,592,961	\$ 129,273,400	\$ 149,503,000	\$ 20,229,600	15.6 %
Bunkering	\$ 75,439	\$ 70,000	\$ 75,000	\$ 5,000	7.1 %
Advertising	285,833	220,000	280,000	60,000	27.3 %
Citations	749,612	849,700	917,100	67,400	7.9 %
Cruise Ship Passenger Fees	1,183,435	5,081,600	3,598,300	(1,483,300)	(29.2)%
Cruise Ship Passenger Security Charges	1,146,232	1,789,900	1,742,700	(47,200)	(2.6)%
Demurrage	118,432	—	—	—	N/A
Dockage	3,059,426	2,838,800	3,795,400	956,600	33.7 %
Environmental Surcharge	19,326	23,600	25,200	1,600	6.8 %
Permit & License Fees	1,792	1,500	2,400	900	60.0 %
Parking	12,346,079	11,347,300	15,005,800	3,658,500	32.2 %
Parking Meters	3,937,908	3,783,200	4,010,000	226,800	6.0 %
Parking-Concession	324,081	300,000	362,700	62,700	20.9 %
Park Usage Fees	153,301	326,600	637,500	310,900	95.2 %
Piers & Floats	276,401	330,100	331,300	1,200	0.4 %
Seaport Village Common Area Maintenance	1,039,621	1,617,800	2,020,500	402,700	24.9 %
Seaport Village Marketing Fee	279,603	428,300	500,400	72,100	16.8 %
Wharfage	11,089,167	10,852,100	11,882,200	1,030,100	9.5 %
Miscellaneous Other Operating Revenue	492,521	205,300	498,000	292,700	142.6 %
FEES & SERVICE CHARGES	\$ 36,578,209	\$ 40,065,800	\$ 45,684,500	\$ 5,618,700	14.0 %
Public Services Provided	\$ 20,504,145	\$ 21,670,700	\$ 21,430,400	\$ (240,300)	(1.1)%
Utilities Furnished	149,793	183,800	118,800	(65,000)	(35.4)%
Maritime Incentive Credit	(8,125)	—	(18,000)	(18,000)	N/A
Reimbursed Cost/Cost Recovery	225,661	195,300	140,300	(55,000)	(28.2)%
SERVICES	\$ 20,871,475	\$ 22,049,800	\$ 21,671,500	\$ (378,300)	(1.7)%
Aquaculture	\$ —	\$ 35,000	\$ —	(35,000)	(100.0)%
Partnership/Cost Sharing Reimbursement	48,947	77,800	794,200	716,400	920.8 %
Discounts Earned	1,541	—	—	—	N/A
OTHER	\$ 50,488	\$ 112,800	\$ 794,200	\$ 681,400	604.1 %
OPERATING REVENUE	\$ 184,093,134	\$ 191,501,800	\$ 217,653,200	\$ 26,151,400	13.7 %

Revenue by Account

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Damages Recovered	\$ 138,934	\$ —	\$ —	\$ —	N/A
Grants - Capital Project Reimbursement	3,046,022	2,955,500	15,300,500	12,345,000	417.7 %
Grant Revenue-Other	1,044,734	1,625,600	1,396,200	(229,400)	(14.1)%
Economic Recovery Program (ERP)	29,005,229	67,177,900	55,561,800	(11,616,100)	(17.3)%
Donated Revenue	92,407	25,000	20,000	(5,000)	(20.0)%
Reimbursed Legal Fees	15,427	—	—	—	N/A
Misc Other Non-Operating Revenue	2,730,629	2,320,000	1,119,000	(1,201,000)	(51.8)%
Low Carbon Fuel Standard (LCFS) Revenue	725,398	705,300	881,900	176,600	25.0 %
Cruise Facility Improvement Fee	—	—	1,979,100	1,979,100	N/A
Sale of Surplus Items - Proceeds	11,534	60,000	60,000	—	0.0 %
Asset Forfeiture Proceeds-Harbor Police	170,480	—	—	—	N/A
Capital Project Contribution	—	—	5,384,300	5,384,300	N/A
Interest - Investments	518,757	500,000	6,000,000	5,500,000	1,100.0 %
Unrealized Gain/Loss On Inv. (GASB 31)	(432,021)	—	—	—	N/A
Interest - Miscellaneous and Late Fees	3,578	—	—	—	N/A
NON-OPERATING REVENUE	\$ 37,064,376	\$ 75,369,300	\$ 87,702,800	\$ 12,333,500	16.4 %
TOTAL REVENUE	\$ 221,157,510	\$ 266,871,100	\$ 305,356,000	\$ 38,484,900	14.4 %

Revenue by Account



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Expense Highlights

Fiscal Year 2024 Total Expense (operating and non-operating) is budgeted at \$196.8M, an increase of \$10.5M, or 5.6%, from the FY 2023 Adjusted Budget.

The FY 2023 Adjusted Budget was based on projected expenses for FY 2023 and approved by the Board during the February 14, 2023 Mid-Year budget presentation, the result of which approximately reflects the Non-Personnel Expense in the forecast. Hence, there will be no comparative analysis for FY 2024 Budget to the FY 2023 Projection.

Below is a comparison of the FY 2024 Budget to the FY 2023 Adjusted Budget

Personnel Expense

Fiscal Year 2024 Personnel Expenses is budgeted at \$115.1M, an increase of \$6.4M or 5.9% from the FY 2023 Adjusted Budget.

Budgeted Personnel Expense consists of Salaries & Wages, Overtime, and Burden.

- **Salaries & Wages** (including Overtime) is budgeted at \$72.8M, an increase of \$4.9M, or 7.3%. This is primarily due to increases in salaries & wages for cost-of-living adjustments and to maintain a competitive wage structure, and increased overtime mainly in law enforcement operations for the Harbor Police Department.
- **Burden** is budgeted at \$42.3M, an increase of \$1.4M, or 3.5% from the prior fiscal year. This is primarily due to increases in group health insurance and payroll taxes.

Non-Personnel Expense

Operating Non-Personnel Expense (NPE) is budgeted at \$68.7M, an increase of \$7.1M, or 11.6% from the FY 2023 Adjusted Budget. Large variances from year-to-year are explained below:

- **Travel** is budgeted at \$739k, an increase of \$320k, or 76.3%. This is mainly due to an increase in international sales trips for Maritime and the reactivation of travel for some departments that did not budget travel in prior fiscal year.
- **Professional & Other** is budgeted at \$13.2M, an increase of \$1.2M, or 10.5%. This is mainly due to the need to complete various bay-wide environmental projects and studies that are completed on a multi-year cycle totaling \$530k, along with an increase in regulatory requirements pertaining to water quality for \$202k.
- **Security** is budgeted at \$3.3M, an increase of \$373k, or 12.8%. The variance is mainly due to increased costs for Tenth Avenue Maritime Terminal (TAMT) main and back gates and for the North Embarcadero area.
- **Service - Operator Retention** is budgeted at \$2.7M, an increase of \$576k, or 27.1%. The increase is due to a higher projection in Maritime auto cargo revenues. Service - Operator Retention is based on a percentage of revenues.
- **Utilities - Gas & Electric** is budgeted at \$2.7M, an increase of \$436k, or 19.3%. The increase is due to anticipated increases in electricity and gas rates.
- **Facilities Management Services** - is budgeted at \$4.0M, an increase of \$650k, or 19.4%. The increase is due to anticipated parking revenue increases in Convention and Bayfront parking garages.

Expense Highlights

- **As - Needed Maintenance** - is budgeted at \$1.7M, an increase of \$217k, or 15.1%. The increases is to address deferred maintenance issues and restore some services to pre-pandemic levels primarily for Marine debris removal, painting services, and miscellaneous small outside services.
- **Software Maintenance** - is budgeted at \$1.6M, an increase of \$631k, or 68.2%. The increase is mainly due to costs to upgrade SAP to S4 HANA.
- **Jointed Programs/Studies Assistance** is budgeted at \$1.9M, an increase of \$1.0M, or 128.1%. This is due to increased funding for the Regional Harbor Monitoring Program.
- **Economic Recovery Program (ERP)** is budgeted at \$3.3M, a decrease of \$1.9M, or 36.8% . The \$3.3M budget is the estimated non-capital related ERP projects primarily for the homeless support of \$1.0M, clean trucks corridor deployment of \$580k, and marine sensor and renewable energy pilot project of \$560k.
- **Retiree Health Benefits** is budgeted at \$4.0M, an increase of \$323k, or 8.9%. This growth is mainly due to anticipated increases in medical premiums.
- **Other Miscellaneous Operating Expenses** is budgeted at \$1.4M, an increase of \$332k, or 31.3%. This is due to an increase in the contingency budget.

Non-Operating NPE

Non-Operating NPE is budgeted at \$3.7M, a decrease of \$797k primarily from:

- **Financial Assistance/Grants/Contribution** is budgeted at \$2.3M, a decrease of \$627k, or 21.6% The decrease is primarily due to a prior year catch-up payment to RIDA Development Corporation for Chula Vista Bayfront development included in the FY 2023 Adjusted Budget.

Capitalized Labor

Capitalized labor is budgeted at \$4.2M, an increase of \$248k, or 6.3%, from the FY 2023 Adjusted Budget. Capitalized labor is internal labor costs (personnel and overhead) that are directly incurred in the development and construction of approved capital projects. Generally Accepted Accounting Principles (GAAP) requires capitalization of these costs and, since these costs are already included in the Salaries & Wages and the associated NPE for overhead, capital labor is considered a reduction in expense when capitalized. Capitalized labor for FY 2024 is included in the ERP capital projects, Major Maintenance, Equipment Outlay and Other Capital Project, and Technology Management Program budgets.

Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 55,013,411	\$ 64,927,600	\$ 69,019,800	\$ 4,092,200	6.3 %
Overtime	3,739,361	2,940,000	3,796,900	856,900	29.1 %
SALARIES & WAGES	\$ 58,759,064	\$ 67,867,600	\$ 72,816,700	\$ 4,949,100	7.3 %
Burden Expense	39,353,205	40,889,100	42,315,400	1,426,300	3.5 %
SUBTOTAL PERSONNEL	\$ 98,112,269	\$ 108,756,700	\$ 115,132,100	\$ 6,375,400	5.9 %
Awards - Service	\$ 436	\$ 300	\$ 1,400	\$ 1,100	366.7 %
Books & Periodicals	64,581	58,800	94,400	35,600	60.5 %
Employee Recognition	29,893	27,600	63,500	35,900	130.1 %
Memberships & Dues	242,638	326,900	353,800	26,900	8.2 %
Health & Wellness	(1,463)	—	22,900	22,900	N/A
Recruiting	107	42,600	18,900	(23,700)	(55.6)%
Seminars & Training	227,802	442,500	582,000	139,500	31.5 %
Tuition Reimbursement Program	30,193	55,000	58,900	3,900	7.1 %
STAFF DEVELOPMENT	\$ 594,186	\$ 953,700	\$ 1,195,800	\$ 242,100	25.4 %
Mileage Reimbursement	\$ 174,202	\$ 191,700	\$ 199,700	\$ 8,000	4.2 %
Travel	149,728	419,300	739,200	319,900	76.3 %
TRAVEL	\$ 323,930	\$ 611,000	\$ 938,900	\$ 327,900	53.7 %
Services - Professional & Other	\$ 7,549,762	\$ 11,920,300	\$ 13,166,400	\$ 1,246,100	10.5 %
Services - Legal - Port Attorney	2,532,402	2,107,000	2,220,700	113,700	5.4 %
Services - Security	2,147,939	2,908,100	3,281,100	373,000	12.8 %
Services - Operator Retention	2,390,288	2,122,500	2,698,500	576,000	27.1 %
Citation - County & Admin Fees	234,932.04	320,000	300,000	(20,000)	(6.3)%
Aquaculture & Blue Technology	85,000	75,000	—	(75,000)	(100.0)%
CONTRACTUAL SERVICES	\$ 14,940,324	\$ 19,452,900	\$ 21,666,700	\$ 2,213,800	11.4 %
Breakage & Obsolescence	\$ 1,724	\$ —	\$ —	\$ —	N/A
Equipment & Systems	365,489	2,619,400	2,764,600	145,200	5.5 %
Equipment Rental/Leasing	255,085	291,600	416,200	124,600	42.7 %
Office & Operating Supplies	227,560	214,800	236,400	21,600	10.1 %
Postage & Shipping	26,162	32,900	38,900	6,000	18.2 %
Safety Equipment & Supplies	299,199	355,900	451,900	96,000	27.0 %
Small Tools	91,612	36,300	68,300	32,000	88.2 %
Fuel & Lubricants	703,173	842,500	860,500	18,000	2.1 %
Parking Meter Supplies	24,778	12,000	11,800	(200)	(1.7)%
Uniforms	315,234	278,800	310,200	31,400	11.3 %
SUPPLIES & EQUIPMENT	\$ 2,310,016	\$ 4,684,200	\$ 5,158,800	\$ 474,600	10.1 %
Space Rental	\$ 999,573	\$ 1,030,200	\$ 1,044,300	\$ 14,100	1.4 %

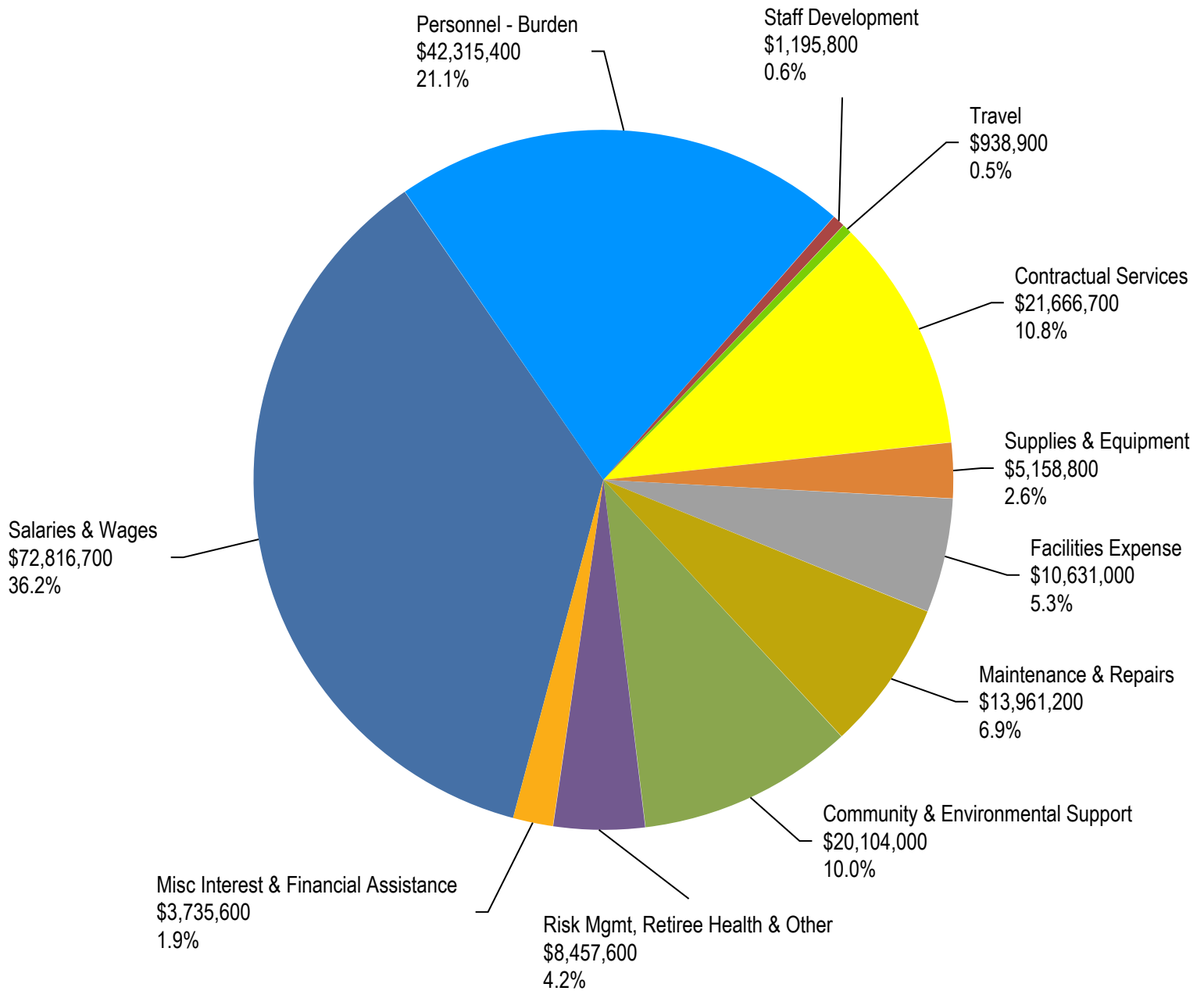
Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Telephone & Communications	457,371	988,000	987,900	(100)	0.0 %
Utilities - Gas & Electric	1,911,579	2,258,000	2,693,600	435,600	19.3 %
Utilities - Water	1,452,345	1,782,000	1,906,800	124,800	7.0 %
Facility Management Services	2,876,339	3,348,200	3,998,400	650,200	19.4 %
FACILITIES EXPENSE	\$ 7,697,207	\$ 9,406,400	\$ 10,631,000	\$ 1,224,600	13.0 %
Common Area Maintenance	\$ 2,129,183	\$ 2,687,900	\$ 2,589,000	\$ (98,900)	(3.7)%
Facilities Maintenance - Supplies	333,035	1,293,200	1,220,700	(72,500)	(5.6)%
Facilities Maintenance - Outside Services	3,695,022	4,371,700	4,333,000	(38,700)	(0.9)%
Major Maintenance Expense	—	455,600	70,000	(385,600)	(84.6)%
Equipment Maintenance - Supplies	310,197	280,300	343,000	62,700	22.4 %
Equipment Maintenance - Outside Services	1,008,855	1,928,300	2,198,700	270,400	14.0 %
As - Needed Maintenance	1,254,657	1,433,400	1,650,400	217,000	15.1 %
Software Maintenance	112,923	925,600	1,556,400	630,800	68.2 %
MAINTENANCE & REPAIRS	\$ 8,843,872	\$ 13,376,000	\$ 13,961,200	\$ 585,200	4.4 %
Advertising	\$ 36,993	\$ 53,400	\$ 39,000	\$ (14,400)	(27.0)%
Marketing Fees	634,617	624,400	695,100	70,700	11.3 %
Marketing/Outreach	508,986	630,800	660,000	29,200	4.6 %
Promotional Services	241,731	374,700	458,500	83,800	22.4 %
Promotional Materials	96,096	36,500	79,300	42,800	117.3 %
Svcs - Fire, Police, Rescue, Emergency	9,315,911	9,703,800	10,008,200	304,400	3.1 %
Eligible Environmental Fund Expenditures	92,378	800,000	700,000	(100,000)	(12.5)%
Grant Funded Expenditures	456,225	1,347,167	834,300	(512,867)	(38.1)%
Economic Recovery Program (ERP)	7,955,858	5,255,600	3,321,100	(1,934,500)	(36.8)%
Public Art Fund Expenditures	8,081	90,000	165,000	75,000	83.3 %
Remediation	10,765	50,000	53,500	3,500	7.0 %
Refuse & Hazardous Waste Disposal	153,708	177,000	202,000	25,000	14.1 %
Joint Programs/Studies Assistance	537,407	814,700	1,858,000	1,043,300	128.1 %
Public Art Program	513,000	833,500	1,030,000	196,500	23.6 %
COMMUNITY & ENVIRONMENTAL SUPPORT	\$ 20,561,757	\$ 20,791,567	\$ 20,104,000	\$ (687,567)	(3.3)%
Bank & Credit Card Fees	\$ 415,485	\$ 551,100	\$ 485,600	\$ (65,500)	(11.9)%
Insurance	1,697,214	2,097,100	2,223,100	126,000	6.0 %
Insurance Claims	1,000	400	500	100	25.0 %
Permits/Certificates/License	39,255	51,500	61,200	9,700	18.8 %
Legal Settlements	37,500	—	—	—	N/A
Retiree Health Benefits (Paid)	3,690,942	3,634,000	3,957,000	323,000	8.9 %
Preservation of Benefits Plan (POB)	374,049	315,000	338,100	23,100	7.3 %
Other Miscellaneous Operating Expenses	(1,179,526)	1,060,000	1,392,100	332,100	31.3 %

Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
RISK MGMT, RETIREE HEALTH & OTHER	\$ 5,075,919	\$ 7,709,100	\$ 8,457,600	\$ 748,500	9.7 %
SUBTOTAL NON-PERSONNEL	\$ 60,347,212	\$ 76,984,867	\$ 82,114,000	\$ 5,129,133	6.7 %
Capitalized Labor	\$ (3,084,400)	\$ (3,916,900)	\$ (4,165,000)	\$ (248,100)	6.3 %
SUBTOTAL OPERATING	\$ 155,375,081	\$ 181,824,667	\$ 193,081,100	\$ 11,256,433	6.2 %
Financial Assistance/Grants/Contributions	\$ 623,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%
FINANCIAL ASSISTANCE	\$ 623,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%
Interest-SDCRAA & Other Misc	\$ 1,158,428	\$ 859,600	\$ 765,800	\$ (93,800)	(10.9)%
Interest Expense - Series A 2013 Bonds	841,996	773,100	696,800	(76,300)	(9.9)%
MISCELLANEOUS INTEREST	\$ 2,000,424	\$ 1,632,700	\$ 1,462,600	\$ (170,100)	(10.4)%
Seized Asset/Forfeitures-Harbor Police	\$ 9,087	\$ —	\$ —	\$ —	N/A
Other Misc Non-Operating Expense	517,253	—	—	—	N/A
OTHER MISCELLANEOUS	\$ 526,339	\$ —	\$ —	\$ —	N/A
SUBTOTAL NON-OPERATING	\$ 3,149,763	\$ 4,532,700	\$ 3,735,600	\$ (797,100)	(17.6)%
TOTAL EXPENSE	\$ 158,524,843	\$ 186,357,367	\$ 196,816,700	\$ 10,459,333	5.6 %

Expense by Account



EXPENSE	\$ 200,981,700
CAPITALIZED LABOR	(4,165,000)
TOTAL EXPENSE	\$ 196,816,700

Debt Management Highlights

Promissory Note to the SDCRAA. As part of the January 2003 transfer of the airport, the District issued a \$50.0M promissory note to SDCRAA. In accordance with the May 20, 2004 settlement agreement, the note is being amortized over 25 years beginning in January 2006 at a fixed interest rate of 5.5% per annum. The District entered in to an agreement with SDCRAA to amend the existing promissory note and renegotiated the fixed interest rate of the loan outstanding balance of \$26.5M, from 5.5% to 3.63% for the remaining term of the note effective November 1, 2021. The promissory note provides that the Port may prepay principal on the note at any time, in any amount without penalty.

Revenue Bonds. The District issued revenue bonds on October 28, 2004. The debt issuance consisted of \$23.0M Series A and \$26.5M Series B bonds for a total of \$49.5M. The 2004 series A bonds were fully paid in August 2019. The bonds were issued to reimburse the District for previously incurred expenditures on Capital Improvement Program (CIP) projects approved by the Board of Port Commissioners.

On November 20, 2013, the District refunded its \$26.5M Series B 2004 Bonds which resulted in the issuance of \$25.5M Series A 2013 Revenue Bonds for a term of 16 years with interest rates ranging from 2.0% to 5.0% with maturity dates ranging from September 1, 2014 to September 1, 2029.

Debt Service Payments FY 2024. Payments are budgeted at \$6.3M (see table below).

Debt Limits. According to section 29 of the Port Act, the District may not incur general obligation bonded debt that exceeds 15.0% of the assessed value of its real and personal property. There are also statutory debt limits that further constrain the District borrowing. At this time, the District does not have any general obligation bonds outstanding. The District has never failed to pay its principal and interest payments when due.

DEBT SERVICE PAYMENTS

	LOAN BALANCE AS OF JUNE 2023			BUDGET FY 2024	
	PRINCIPAL	INTEREST			
SDCRAA Promissory Note	\$ 22,295,923	\$ 2,364,500	\$ 765,800	\$ 3,130,300	
2013 Revenue Bonds (Series A)	18,915,000	2,315,000	825,900	3,140,900	
TOTAL	\$ 41,210,923	\$ 4,679,500	\$ 1,591,700	\$ 6,271,200	

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Equipment Outlay and Other Capital Projects

DEPARTMENT	DESCRIPTION	QTY	BUDGET FY 2024
Comm & Engagement ⁽¹²⁾	DISTRICT SIGNAGE PROGRAM ⁽¹⁾	1	\$ 300,000
		1	\$ 300,000
Engineering - Construction	DEMO OF SUITE C6-AB AT SEAPORT VILLAGE ^{(1) (7)}	1	\$ 150,000
Engineering - Construction	FORMER POD OFFICE REMODEL ^{(1) (8)}	1	25,000
Engineering - Construction	HABITAT FRIENDLY SHORELINE CONSTRUCTION ^{(1) (3)}	1	800,000
Engineering - Construction	NAVY PIER FREEDOM PARK ^{(1) (4)}	1	5,384,300
Engineering - Construction	NCMT 24-10 SHORE POWER ^{(1) (2) (9)}	1	5,337,500
Engineering - Construction	SETBACK PARK PLAZA ^{(1) (14)}	1	—
Engineering - Construction	SILVERGATE TUNNEL ABANDONMENT ^{(1) (5) (9)}	1	9,107,000
Engineering - Construction	SWEETWATER PARK ^{(1) (2) (6) (9)}	1	11,766,600
		8	\$ 32,570,400
Environmental Conservation	COASTAL RESILIENCY - CV WILDLIFE RESERVE ^{(1) (11)}	1	\$ 100,000
		1	\$ 100,000
Environmental Protection	MARINE TERMINAL OUTFALLS ⁽¹⁾	1	\$ 300,000
		1	\$ 300,000
General Services	AIR COMPRESSOR	1	\$ 35,000
General Services	CAR LIFT HPHQ	1	15,000
General Services	EV SUV (ADMIN POOL)	10	500,000
General Services	GENERATOR - TOWABLE	1	335,000
General Services	GS OFFICE SPACE ^{(1) (9)}	1	60,000
General Services	GS/PRO BUILDING RAIN GUTTERS ⁽¹⁾	1	250,000
General Services	MARINE DIESEL ENGINES HPD FIREBOAT ^{(2) (9)}	2	210,000
General Services	PAINT MIXER	1	10,000
General Services	PAINT STRIPPER	1	15,000
General Services	PICK-UP TRUCKS ⁽⁸⁾	2	112,400
General Services	SHEAR BRAKE	1	10,000
General Services	TIRE BALANCER HPHQ	1	10,000
General Services	TIRE MACHINE HPHQ	1	12,000
General Services	WIRELESS COMMS	1	15,000
		25	\$ 1,589,400
Guest Experiences-Parking	CO2 SENSORS	1	\$ 22,000
Guest Experiences-Parking	FIRE SPRINKLER UPGRADES	1	27,000
Guest Experiences-Parking	PAY STATIONS	6	55,800
		8	\$ 104,800
Guest Exp – PG&B ⁽¹³⁾	BRUSH CUTTER & ATTACHMENT	1	\$ 13,600
Guest Exp – PG&B	ELECTRIC SWEEPER	1	38,000
Guest Exp – PG&B	ELECTRIC UTILITY VEHICLE	1	38,000
Guest Exp – PG&B	STUMP GRINDER	1	5,000
Guest Exp – PG&B	TRAILERS	3	119,700

Equipment Outlay and Other Capital Projects

Guest Exp – PG&B	VERSA VAC	1	43,500
		8	\$ 257,800
DEPARTMENT	DESCRIPTION	QTY	BUDGET FY 2024
Harbor Police	ADMINISTRATIVE VEHICLES	2	\$ 82,000
Harbor Police	ARTIFICIAL TURF FOR K9 KENNEL ⁽¹⁾	1	14,000
Harbor Police	BINOCULAR NIGHT VISION DEVICE	8	106,400
Harbor Police	BULLET PROOF GLASS-SHELTER ISLAND OFFICES ⁽¹⁾	1	115,000
Harbor Police	CAPTAIN VEHICLE - REPLACEMENT	1	56,000
Harbor Police	EVIDENCE COLLECTION LAPTOP	1	6,000
Harbor Police	FIRE BOAT ^{(2) (8)}	1	1,166,700
Harbor Police	K9 VEHICLE AND BUILDOUT ⁽⁹⁾	3	276,000
Harbor Police	MARTAC EQUIPMENT (LADDER) ^{(2) (9)}	1	120,000
Harbor Police	MOBILE COMMAND POST ^{(2) (9)}	1	225,000
Harbor Police	PATROL SUV & BUILDOUT	7	679,000
Harbor Police	POLICE PATROL VEHICLE AND BUILDOUT ⁽⁸⁾	1	90,000
Harbor Police	RCS POLICE RADIOS	20	154,000
Harbor Police	SOLARTECH SILENT MESSENGER BOARD	2	62,000
Harbor Police	SUPERVISOR VEHICLE AND BUILDOUT ⁽⁹⁾	1	86,000
		51	\$ 3,238,100
Information Technology	IT OFFICE SPACE REMODEL ⁽¹⁾	1	\$ 90,000
Information Technology	NETWORK SWITCH	1	200,000
		2	\$ 290,000
Maritime	6' x 20' YOKOHAMA FENDERS & FENDERS & HARDWARE	4	\$ 88,000
Maritime	B ST. CRUISE SHIP TERMINAL INTERIOR IMPROVEMENT ^{(1) (9) (10)}	1	2,700,000
Maritime	BONNET SYSTEM ^{(1) (3)}	1	2,000,000
Maritime	CSS SUPER CELL FENDER 1000	1	10,000
Maritime	CSS SUPER CELL FENDER 800	1	6,000
Maritime	CST ADD SOUTH BERTH SHORE POWER CONNECTIONS POINTS ⁽¹⁾	1	1,000,000
Maritime	ELECTRICAL IMPROVEMENTS AT TAMT ^{(1) (2) (15)}	1	5,807,200
Maritime	FLOOR SWEEPER	1	25,000
Maritime	LED LIGHT FIXTURES (CST)	4	40,000
Maritime	LED LIGHT FIXTURES (NCMT)	4	40,000
Maritime	LED LIGHT FIXTURES (TAMT)	4	40,000
Maritime	MICROGRID INFRASTRUCTURE AT TAMT ^{(1) (3)}	1	150,000
Maritime	PEDESTRIAN IMPROVEMENTS AT B STREET CST ^{(1) (8)}	1	61,100
Maritime	PORT VEHICLE - SUV FOR MARITIME	1	45,000
Maritime	ROLL UP DOOR AT CST SECTION C	1	60,000
Maritime	TRENCH PLATES	4	60,000
		31	\$ 12,132,300
Real Estate	SEAPORT VILLAGE TENANT IMPROVEMENTS ⁽¹⁾	1	\$ 1,800,000

Equipment Outlay and Other Capital Projects

		1	\$ 1,800,000
	CAPITALIZED LABOR		\$ 1,200,000
TOTAL		137	53,882,800

Notes:

- (1) Other capital project
- (2) Partially grant funded
- (3) Fully grant funded
- (4) Fully funded by USS Midway Museum
- (5) Partially funded by SDG&E settlement
- (6) Partially funded by Pacifica and JPA
- (7) Fully funded by insurance reimbursement
- (8) Fully funded by FY 2023 Carryover
- (9) Partially funded by FY 2023 Carryover
- (10) Partially funded by Cruise Facility Improvement Fund
- (11) Fully funded by the Environmental Fund
- (12) Communications & Engagement
- (13) Guest Experiences - Park Greenscapes & Bayscapes
- (14) NEVP Phase 1 MOU, future funding when project becomes viable.
- (15) Partially funded by LCFS

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Seaport Village Highlights

Seaport Village is a tourist-oriented specialty retail shopping center consisting of approximately 98,000 square feet of specialty retailers, restaurants, outdoor entertainment, and parking on an approximately 14-acre Bayfront site located at 849 West Harbor Drive in San Diego, California. Seaport Village was managed and operated by Terramar Retail Centers, LLC (Terramar) on behalf of Seaport Village Operating Company, LLC under a long-term ground lease which expired on September 30, 2018. The District assumed ownership of the Seaport Village assets on October 1, 2018, which consist of 32 buildings and one over-water structure. The property has 61 tenants and is currently managed and operated by a property management company on the District's behalf.

For FY 2024, the District is budgeting approximately \$10.8M in revenue for Seaport Village, which consists of four categories: base rent generated from tenant leases (fixed and concession revenue), common area maintenance (CAM) fee recovery income, marketing fee recovery income, and parking revenue. The District is budgeting approximately \$3.8M in operating expenses for Seaport Village, based on the following three categories: projected leasing commissions to the District's commercial broker for leasing vacant spaces; management's operating budget for the day-to-day management, operation, and maintenance of Seaport Village; and marketing expenditures to advertise and promote this unique waterfront venue. The District is also budgeting \$2.4M in investment spending for tenant improvements funded by the Economic Recovery Program. By investing in these expenditures, the District will be taking a proactive approach to ensure that Seaport Village operates efficiently and continues to serve as a vibrant and prosperous waterfront destination for residents, visitors, and the businesses that operate it until the redevelopment of the Central Embarcadero commences.

SUMMARY OF SEAPORT VILLAGE REVENUE AND EXPENDITURES		BUDGET FY 2024
Revenue Sources: ⁽¹⁾		
Fixed Rent		\$ 49,100
Concession Revenue		6,021,800
Common Area Maintenance		2,020,500
Marketing Fee ⁽²⁾		500,400
Parking Revenue		2,249,100
Total Revenue Sources		\$ 10,840,900
Operating Expenses: ⁽³⁾		
Broker Services		\$ 500,000
Common Area Maintenance ⁽⁴⁾		2,589,000
Marketing Fee		695,100
Total Operating Expenses		\$ 3,784,100
Operating Income		\$ 7,056,800
Investment Spending:		
Seaport Village Tenant Improvements ⁽⁵⁾		\$ 2,400,000
Total Investment Spending		\$ 2,400,000
Total Income		\$ 4,656,800

Notes:

- (1) Revenue sources for Seaport Village are budgeted in the Real Estate profit center (see Section 3, Page 7).
- (2) Unless specifically excepted or capped in (a) particular lease(s), Seaport Village tenants reimburse the District for all marketing expenses at the shopping center. Revenues and expenses will be managed according to the Board-approved budget throughout the fiscal year.
- (3) Operating expenses are budgeted in Real Estate (see Section 4, Pages 146 and 147).
- (4) Management's operating budget is included in Common Area Maintenance expense.
- (5) Tenant Improvements are partially budgeted in the Economic Recovery Program (see Section 3, Page 41 in Other ERP Capital Projects) and partially in the Other Capital Projects Program (see Section 3, page 24).

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Public Art Fund Highlights

In 1982, the Public Art Fund was established in BPC Policy No. 609: Public Art Programs, for the purpose of accumulating funds for the inclusion of public artworks within the tidelands of the District's five member cities to help create a vibrant waterfront destination for residents and tourists. Since then, most of the 70+ permanent public artworks now in the District's "Tidelands Collection," plus numerous temporary artwork exhibitions, have been funded from the Public Art Fund. The Public Art Fund was originally funded by an annual budget set-aside equivalent to a fraction of one-percent of the District's projected annual gross revenues, plus accrued interest. Since then, the fund has become a depository for funds received from other sources, such as: tenant percent for art in-lieu contributions; aggregated District percent for art contributions from Capital Improvement Program projects; art-related grants, donations, or bequests from outside sources; and any future income that may accrue from the potential sale, loan, or licensing of artworks. Monies in the Public Art Fund are reserved for expenditures for special art acquisitions or exhibitions of exceptional merit, quality, and significance for the tidelands and the greater San Diego region.

The District's vision for the waterfront includes investing in the community through creative place-making with innovative artworks, cultural programming, and activation opportunities that enhance the visual excitement and cultural richness of District tidelands and support free, public access to the arts. Parks & Recreation staff provides leadership, advocacy, and support for arts and culture programming that contributes to the creative economy, cultural tourism, and economic vitality of the region. The 13-member Arts, Culture & Design Committee serves as an advisory panel to staff and the Board of Port Commissioners and supports the development of arts and cultural programs within the District's jurisdiction.

San Diego-Coronado Bridge Lighting Project

The goal of the project is to artistically illuminate the San Diego-Coronado Bridge with a dynamic and programmable color LED architectural lighting installation powered from sustainable energy sources. The project is being planned and coordinated under an memorandum of understanding (MOU) and a cooperative agreement with the California Department of Transportation (Caltrans). Funding is intended to be provided through charitable donations from businesses and private individuals, as well as from in-lieu percent-for-art contributions from District tenants. In November 2020, full-scale lighting mock-up tests conducted on part of the bridge demonstrated the technical functionality of the proposed system design and its ability to achieve the envisioned aesthetic lighting effects.

Pending the generation of additional funding, the next objectives for the bridge lighting project would be to advance project design development to a level necessary to support initiation of the California Environmental Quality Act (CEQA) review process, achieve certification of the environmental document (an EIR), and obtain all applicable agency approvals and entitlements needed to permit installation of the lighting on the bridge.

Public Art Fund Highlights

SUMMARY OF PUBLIC ART FUND

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024
Beginning Balance	\$ 589,625	\$ 584,000	\$ 500,400
Income Sources			
Interest Income ⁽¹⁾	\$ 2,436	\$ 1,400	\$ 17,000
Donation ⁽²⁾	—	5,000	—
Tenant Percent for Art in-lieu of Contributions	—	—	—
Total Income	\$ 2,436	\$ 6,400	\$ 17,000
Expenditures			
Coronado Bridge Lighting	\$ 8,081	\$ 5,000	\$ —
Percent for Art - Chula Vista Bayfront	—	85,000	165,000
Total Expenditures	\$ 8,081	\$ 90,000	\$ 165,000
Ending Balance	\$ 583,980	\$ 500,400	\$ 352,400

Notes:

(1) Monies placed in the Fund shall be accounted for separately from other District funds and any earnings thereon shall accrue to the Fund.

(2) Donation includes donations from fundraising efforts towards the Coronado Bridge Lighting project as well as a Tenant percent for art in-lieu of contributions.

Environmental Fund Highlights

In 2006, the Environmental Fund was established by BPC Policy 730: the Port Environmental Advisory Committee Policy, for the purpose of reviewing and providing input and recommendations on District environmental programs and initiatives, and commenting on funding projects aimed at improving the condition of the Bay and surrounding District tidelands. In approving the policy, the Board of Port Commissioners created both the Environmental Advisory Committee (Committee) and the Environmental Fund (Fund). The key component of the Committee and Fund is to support projects that ensure the District's compliance with environmental laws and regulations, as well as, advising the Board on actions that can be taken for the protection and improvement of the environmental conditions of the Bay and surrounding tidelands. Additionally, the Committee and Fund meet the District's goal of "A Port with a healthy and sustainable bay and its environment." To date, the Fund has supported more than 94 projects worth over \$16.9M with the projects bringing in over \$14.5M in matching funds. The Fund specifically supports projects that address air, water and sediment quality; sustainability and climate action planning; natural resources and endangered species management; habitat creation, restoration or protection; reclaiming natural shoreline conditions; environmental education; research and monitoring; and/or other issues in the Bay and/or the tidelands. The 18-member Committee is an advisory committee to staff and the Board and consists of stakeholder representatives from environmental advocacy groups, the US Navy, regulatory agencies, resource agencies, member cities, academia, local business, and labor.

The Environmental Fund is funded in accordance with BPC Policy No. 730 (see Section 5 Appendix), which sets aside one-half of one percent (1/2 of 1%) of the District's projected gross revenues for that year. The gross revenue shall not include anticipated grants from any source or any other restricted revenue source.

INITIATIVES	DESCRIPTION OF EXPENDITURES	BUDGET FY 2024
ENDANGERED SPECIES	CLAPPER RAIL PROPAGATION PROGRAM	\$ 20,000
POLLUTION PREVENTION	COASTAL AND BAY CLEAN-UPS	30,000
ENVIRONMENTAL EDUCATION	ENVIRONMENTAL ED SCHOOL PARTNERSHIP	300,000
RESTORATION/CONSERVATION	WESTERN SWEETWATER SHORELINE	350,000
	TOTAL NON-CAPITAL PROJECT COSTS	\$ 700,000
NATURE-BASED SOLUTIONS	COASTAL RESILIENCY - CV WILDLIFE RESERVE	\$ 100,000
	TOTAL CAPITAL PROJECT COSTS	\$ 100,000
	TOTAL EXPENDITURES	\$ 800,000

Environmental Fund Highlights

SUMMARY OF ENVIRONMENTAL FUND

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024
Beginning Balance	\$ 178,487	\$ 1,387,000	\$ 1,677,900
Income Sources			
Port Revenues for Environmental Fund ⁽¹⁾	\$132,480,000	\$167,390,900	\$202,768,700
Set-Aside Percentage	0.5 %	0.5 %	0.5 %
Total Set-Aside	\$ 662,400	\$ 837,000	1,013,800
FY 2021 Total Set-Aside was funded in FY 2022 ⁽²⁾	637,900	—	—
Interest Income ⁽³⁾	574	48,900	91,700
Total Income	\$ 1,300,874	\$ 885,900	\$ 1,105,500
Expenditures			
Non-Capital Project Costs	\$ 92,378	\$ 800,000	\$ 700,000
Capital Project Costs	—	—	100,000
Estimated Costs Not Expended in Fiscal Year	—	(205,000)	—
Total Expenditures	\$ 92,378	\$ 595,000	\$ 800,000
Ending Balance	\$ 1,386,984	\$ 1,677,900	\$ 1,983,400

Notes:

- (1) According to BPC Policy No. 730, for the purpose of the Environmental Fund gross revenue calculation, gross revenue shall be based upon projected revenues and shall not include anticipated grants from any source or any other restricted revenue source.
- (2) FY 2021 and FY 2022 Total Set-Aside not funded due to the negative financial impact of the COVID-19 pandemic. In June 2022, the Set-Asides were deposited as a result of recovering revenues.
- (3) Monies placed in the Fund shall be accounted for separately from other District funds and any earnings thereon shall accrue to the Fund.

Maritime Industrial Impact Fund Highlights

In July 2010, the Board established a Marine Terminal Impact Fund. The purpose of the fund is to invest in projects that will help offset marine industrial impacts on neighboring communities.

The Board established an initial set-aside of \$500k with additional funds to be set aside annually starting in FY 2011. The annual set-aside is calculated at one-half of one percent (1/2 of 1%) of the actual gross revenues earned from the Tenth Avenue Marine Terminal (TAMT) and the National City Marine Terminal (NCMT). For FY 2024, an additional one-half of one percent (1/2 of 1%) was added to the fund.

In March 2015, BPC Policy No. 773 was adopted (see Section 5 Appendix), and the Marine Terminal Impact Fund was renamed the Maritime Industrial Impact Fund (MIIF). In June 2015, BPC Policy No. 773 was revised to change the way the annual set-aside is calculated. The annual set-aside is now calculated at one-half of one percent (1/2 of 1%) of the actual gross revenues earned from TAMT and NCMT as well as revenues from maritime industrial tenants located between the two terminals. The actual amount of the funding will be posted after the end of each fiscal year when the gross revenues from each terminal are known.

DESCRIPTION OF EXPENDITURE	BUDGET FY 2024
OFF-TIDELANDS PROJECTS	\$ 673,000
TOTAL EXPENDITURES	\$ 673,000

Maritime Industrial Impact Fund Highlights

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024
Beginning Balance	\$ 862,897	\$ 554,600	\$ 778,200
<u>Income Sources</u>			
Revenues ⁽¹⁾	\$ 31,896,000	\$ 32,368,000	\$ 34,410,300
Set-Aside Percentage	0.5 %	0.5 %	0.5 %
Total Set-Aside	\$ 159,500	\$ 161,800	\$ 172,100
Additional Set-Aside ⁽²⁾	—	161,800	172,100
Actual Set-Aside for FY 2021 ⁽³⁾	155,189	—	—
Total Income	\$ 314,689	\$ 323,600	\$ 344,200
<u>Expenditures</u>			
Project Costs ⁽⁴⁾	\$ 623,000	\$ 100,000	\$ 673,000
Total Expenditures	\$ 623,000	\$ 100,000	\$ 673,000
Ending Balance	\$ 554,586	\$ 778,200	\$ 449,400

Notes:

- (1) According to BPC Policy No. 773 for the purpose of the MIIF Set-Aside calculation, revenues are gross revenues from TAMT, NCMT, and maritime industrial tenants between the two terminals.
- (2) Additional Set-aside of 0.5% of revenues.
- (3) FY 2021 Total Set-aside was not funded in FY 2021 due to the negative impact of the COVID-19 pandemic. In February 2022, the Board approved the funding of the FY 2021 Actual Total Set-aside which was calculated as \$155,189 based on FY 2021 actual revenues..
- (4) FY 2024 MIIF Project Costs to fund projects to mitigate off-tidelands impacts from District's maritime terminals and maritime industry.

Balanced Capital Program Highlights

The following is a list of the funding available for Balanced Capital Program (BCP) Projects by Port Member Cities per Board of Port Commissioners (BPC) Resolution 2022-0390. BPC Resolution 2022-0338 sunsets the Capital Improvement Program and institutes the BCP in its place. The intent of the BCP is to distribute the Port's capital investments in a balanced and equitable manner throughout the Tidelands located in all member cities. No BCP projects have been identified by the Member Cities as of March 14, 2023.

MEMBER CITY	BUDGET FY 2024
City of Chula Vista	\$ 2,000,000
City of Coronado	2,000,000
City of Imperial Beach	2,000,000
City of National City	2,000,000
City of San Diego	2,000,000
SUB-TOTAL BALANCED CAPITAL PROGRAM	\$ 10,000,000
BCP Contingency	1,000,000
TOTAL BALANCED CAPITAL PROGRAM	\$ 11,000,000

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Major Maintenance Program Highlights

The following list of Major Maintenance projects for FY 2024 will be implemented in accordance with BPC Policy No. 130 (see Section 5 Appendix). This list represents a 3-year outlook of projects generated through the Asset Management Program (AMP) which uses a scientifically based methodology to determine repairs or replacements of high risk assets before they fail. The Major Maintenance Program is part of the District's strategic initiative, and many of the projects span multiple years. The last two years are forecasted values for information only and subject to change prior to the next fiscal year's budget. The amount budgeted for FY 2024 is an estimate of the anticipated work to be completed, but may continue to subsequent fiscal years.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2024	FORECAST FY 2025	FORECAST FY 2026
Major Maintenance Capital Projects				
Roof Replacement at NCMT Warehouse 24-B	\$ 4,750,000	\$ 4,500,000	\$ —	\$ —
Pavement Maintenance at Chula Vista Boat Launch ⁽¹⁾	2,270,000	2,270,000	—	—
Elevator Car Improvements at San Diego Hilton Bayfront Parking Garage	2,000,000	1,700,000	—	—
Pavement Improvements at National City ⁽¹⁾	1,700,000	1,700,000	—	—
Utility Piping and Pile Replacement at Imperial Beach Pier	1,695,000	1,500,000	—	—
Roofing and HVAC Replacement at Harbor Police Headquarters	1,000,000	965,000	—	—
Loading Dock Improvements at TAMT Warehouse B	550,000	525,000	—	—
HVAC System Upgrades at Port Administration Building	9,000,000	415,000	—	—
Pavement Improvements at Shelter Island Parking Lots	1,550,000	50,000	—	—
Structural Repairs at NCMT Berth 24-3	15,410,000	—	650,000	3,738,000
Railroad Tie Repairs at TAMT	900,000	—	900,000	—
18 & 22 Inch Pile Repairs at B Street Pier	7,425,000	—	6,000,000	1,425,000
Structural Repairs at NCMT Berth 24-1, 24-2, and 24-4	15,260,000	—	650,000	1,737,000
Timber Fender System Replacement at Broadway Pier	8,215,000	—	700,000	2,000,000
Major Maintenance Capital Contingency	—	150,000	500,000	500,000
Capitalized Labor	3,200,000	515,000	600,000	600,000
SUB-TOTAL MAJOR MAINTENANCE CAPITAL	\$ 74,925,000	\$ 14,290,000	\$ 10,000,000	\$ 10,000,000
TOTAL MAJOR MAINTENANCE CAPITAL	\$ 74,925,000	\$ 14,290,000	\$ 10,000,000	\$ 10,000,000
Major Maintenance Expense Projects				
Broadway Pavilion Painting	\$ 600,000	\$ 50,000	\$ 550,000	\$ —
Kellogg Beach Sand Replenishment	700,000	—	250,000	—
Carpet Replacement at Port Administration Building	550,000	—	—	—
Major Maintenance Expense Contingency	—	20,000	20,000	20,000
SUB-TOTAL MAJOR MAINTENANCE EXPENSE	\$ 1,850,000	\$ 70,000	\$ 820,000	\$ 20,000
TOTAL MAJOR MAINTENANCE EXPENSE	\$ 1,850,000	\$ 70,000	\$ 820,000	\$ 20,000
TOTAL MAJOR MAINTENANCE PROGRAM	\$ 76,775,000	\$ 14,360,000	\$ 10,820,000	\$ 10,020,000

Note:

(1) Partially funded by FY 2023 Carryover which is an estimate of funds remaining in projects and contingency from the prior fiscal year. This will be reconciled after year end and redistributed to the projects in FY 2024.

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Technology Management Program

The Technology Management Program is a strategic, operationally responsive, and fiscally responsible approach to manage District technologies. It allows the District to standardize systems and leverage cost saving opportunities through economies of scale. Additionally, it facilitates coordinated implementation schedules of planned technology refresh strategies that will keep the District up-to-date. It uses a cost-benefit analysis method and governance model to make technology investment decisions, ensuring the highest likelihood of a return on investment.

DESCRIPTION	BUDGET FY 2024
Services - Professional & Other	\$ 1,704,000
Equipment & Systems	2,334,700
Telephone & Communications	548,900
Equipment Maintenance - Outside Services	650,500
Software Maintenance	1,434,500
NON-PERSONNEL EXPENSE	\$ 6,672,600
Digital Transformation (S4HANA)	\$ 1,110,000
PSGP FY22 Enhanced MDA Infrastructure ⁽¹⁾	650,000
PSGP FY19 Thermal Find and Follow ^{(1) (2)}	525,000
Human Resources Information System	500,000
Quantum Storage Replacement	347,500
Off Terminal Truck Tracking	110,000
Parks & Recreation Permit Application	110,000
PSGP FY20 High Angle Cameras ^{(1) (2)}	110,000
Agenda Management Software Replacement ⁽²⁾	105,000
UPS Replacement	100,000
HPD Firewall Replacement	30,000
DNS Security Module for Infoblox	30,000
Truck Registry for MCAS ⁽²⁾	30,000
Capital Labor	450,000
TECHNOLOGY CAPITAL PROJECTS	\$ 4,207,500
TOTAL TECHNOLOGY MANAGEMENT PROGRAM	\$ 10,880,100

Notes:

(1) Partially grant funded

(2) Partially funded by FY 2023 Carryover

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Economic Recovery Program Highlights

In October 2021, the Board of Port Commissioners approved the Economic Recovery Program (ERP), a suite of 40 projects to be funded with \$100M in American Rescue Plan Act (ARPA) funds.

The project management team includes staff from every division, working together to complete stimulus projects by December 31, 2026. Projects are located in all five member cities and are focused on the following areas: major maintenance, disadvantaged community investments, environmental education, storm water improvements, blue technology, visitor serving investments, technology upgrades, and electrification. Three ERP-funded projects are complete.

PROJECT NAME	TOTAL PROJECT BUDGET	FY 2024 REMAINING ERP BUDGET
ERP Funded Capital Projects		
National City Maine Terminal Berth 24-11 Structural Repair	\$ 11,000,000	\$ 10,547,900
Navy Pier Pile Repair	10,996,101	9,359,200
Purchase of an Electrical Crane System for Tenth Avenue Marine Terminal	14,700,000	4,700,000
B Street Curtain Wall Repair	14,192,169	3,973,400
National City Balanced Plan Environmental Analysis and Preliminary Design	4,350,000	3,750,000
Tenth Avenue Marine Terminal Electrical Improvements and Substation	3,685,000	3,544,900
B Street Pier – Installation of Pier-Wide Stormwater BMPs	3,400,000	3,193,900
Pond 20	3,000,000	2,744,100
Shore Power Phase 1 at National City Marine Terminal	3,500,000	1,897,000
Landscape Restoration - NHD Spanish Landing	1,800,000	1,670,200
Removal of Molasses Tanks	1,500,000	1,245,700
Customer Portals	1,103,500	1,103,500
Customer Portals - SAP Upgrade to S4 Hana	1,153,500	1,026,500
Other ERP Funded Capital Projects	13,115,000	3,484,400
SUB-TOTAL ERP FUNDED CAPITAL PROJECTS	\$ 87,495,300	\$ 52,240,700
Capitalized Labor ⁽¹⁾	\$ —	\$ 2,000,000
TOTAL ERP FUNDED CAPITAL PROJECTS & CAPITALIZED LABOR	\$ 87,495,300	\$ 54,240,700
ERP Funded Expense Projects		
Homeless Support	\$ 1,200,000	\$ 1,010,000
Clean Trucks Corridor Deployment	1,080,000	580,000
Marine Sensor and Renewable Energy Pilot Projects	835,000	560,300
Other ERP Funded Expense Projects	12,233,000	1,170,800
TOTAL ERP FUNDED EXPENSE PROJECTS	\$ 15,348,000	\$ 3,321,100
TOTAL ERP PROGRAM ⁽²⁾	\$ 102,843,300	\$ 57,561,800

Notes:

(1) Includes \$2.0M of Capital Labor funded from Operations.

(2) The District received final amount of \$110.0M from ARPA funds. A portion was transferred to the BCP, which leaves the ERP Program funded at \$102.8M. \$32.0M has been committed to the projects.

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Parks Management & Park Fee Highlights

Property Usage Revenue Summary

The Parks & Recreation department oversees public access to the waterfront and manages the usage and permitting of the District's 22 public parks, piers, and venue properties to promote well-being and civic pride for residents and tourists to the region.

For FY 2024, the Parks Management Program is expected to generate \$1.2M in gross revenue from fees collected on the use of District property, parks, and facilities for which the department issues use permits. Approximately \$560k of the \$1.2M gross revenue generated by the department is for waived permit fees for FY 2024 Tidelands Activation Programs.

This amount does not include the incremental revenue accruing to the District as a result of special events and activities that the department permits, which includes concession-rent revenue from hotels, restaurants, retail stores, and parking in tenant- or operator-managed facilities generated by special-event attendees' patronage of these businesses.

FY 2024 Parks & Recreation department-issued permits generate fees that are captured as revenue in three different profit centers - park usage fees that are accounted for in the Real Estate profit center are estimated at \$638k in gross revenue, facility usage fees that are accounted for in the Maritime profit center are estimated at \$410k in gross revenue, and parking usage fees that are accounted for in the Guest Experiences - Parking profit center are estimated at \$131k in gross revenue.

Park Usage Fees

The Parks & Recreation department is responsible for managing and issuing use permits on tidelands. For FY 2024, the fee schedule for permits that require a permit fee can be found on the Port of San Diego website, under Board of Port Commissioners Policies, Policy No. 452 (see Section 5 Appendix).

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Special Event Sponsorship Highlights

The District sponsors four types of special events defined under Board Policy No. 771, the Tidelands Activation Programs (see Section 5 Appendix), administered by the Parks & Recreation department. Included below are summaries of its special event sponsorship program types for FY 2024.

Community Events

Community Events are held on tidelands and the District provides event-related fee waivers to qualified applicants to support the production of special events open to all ages that are free and do not require any paid admission or participant registration fee. Community events align closely with the District's goals to balance public access to District parks for everyone, bring people together to connect communities within the District's dynamic waterfront, and enhance the quality of life for all communities.

Past Community Events include South Bay Pride, the Dr. Martin Luther King Jr. Parade, and the American Lung Association's Lung Force Walk.

For FY 2024, eligible applicants may apply for event-related fee waivers as defined in Board Policy No. 771.

Business Negotiated Events

Business Negotiated Events consist of multi-faceted, strategic partnerships that produce prominent special events with national recognition on the waterfront for the benefit of residents, tourists, and area businesses. They are complex in nature, require long-range planning, input from multiple District departments, and involve substantial collaboration among businesses and agencies - including regional tourism agencies - to bring large-scale events to San Diego Bay that have a significant economic benefit to the region and generate direct and/or indirect revenue for the District, its tenants, and its member cities.

For these sponsorships, Parks & Recreation may negotiate direct revenue-sharing for the District from tickets, concessions, merchandise, and/or total net profit. Substantial direct and/or indirect revenue to the District from its tenant businesses is also derived from event attendee activity, such as hotel room night bookings, event-generated parking, and additional consumer spending by attendees at restaurants and in retail stores.

Past Business Negotiated Events have included Comic-Con, Big Bay Boom, Holiday Bowl Parade, San Diego Bay Wine + Food Festival, and Wonderfront Music & Arts Festival.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2024, \$460k is allocated to the program and included in the department's Non-Personnel Expense (NPE) budget (see Section 4, Page 122).

Civic Events

Civic Events are community-focused events intended to appeal to a diverse population. Equal amounts of direct funding, as well as event-related fee waivers, are budgeted for use in each member city to support the production of free civic events held on tidelands during the fiscal year. Civic events serve a large number of community members and often occur in conjunction with a national holiday or a seasonal celebration and may promote recreation, environmental stewardship, and/or recognize a community's heritage or identity.

Past Civic Events include Chula Vista Earth Day, Imperial Beach Symphony by the Sea, and the Port of San Diego Day at the Docks.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2024, \$300k is allocated to the program and included in the department's NPE budget (see Section 4, Page 122).

Special Event Sponsorship Highlights

Expanded Access Program

Expanded Access Program events are intended to activate tidelands parks that have historically been under-utilized for special events. As title sponsor, events curated under this program reaffirms the District's investment in each community by providing sponsorship funding and event-related fee waivers for the production of a maximum of three events per fiscal year. Expanded Access Program events are designed to appeal to a diverse population, balance access to parks for everyone, and feature the unique character of the selected public space(s). District staff will work in consultation with community stakeholders to identify concepts and review selection criteria for a special event hosted at each of these less-activated parks.

Examples of Expanded Access Program events may include festivals, moving events like a family fun run, car shows, and others.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2024, \$150k is allocated to the program and included in the department's NPE budget (see Section 4, Page 122).

Grants

Grants from Other Agencies to the District

Grant Revenue is included in the revenue budget. The District may pursue grants from other agencies where the District may be qualified and the grant would provide for a strategic service. The budget excludes grants that have not been officially awarded.

ANTICIPATED GRANTS	BUDGET FY 2024
Capital Grants - Maritime	\$ 7,373,000
Capital Grants - Real Estate	5,000,000
Capital Grants - Harbor Police	1,257,500
Capital Grants - Information Technology	870,000
Capital Grants - Other - Planning and Environmental	800,000
Grant Revenue - Other - Harbor Police	811,300
Grant Revenue - Other - Maritime	243,000
Grant Revenue - Other - Planning and Environmental	233,800
Grant Revenue - Other - General Services	108,100
TOTAL	\$ 16,696,700

Grants that are expected to be received in FY 2024 include the following:

Grants for Maritime. The District will continue to receive grant funds from California Energy Commission for the demonstration of business case for advance microgrids in support of California's energy and greenhouse gas policies program for the TAMT Microgrid Infrastructure project. The District will serve as a pass-through entity and receive grant funds from the State of California to be used towards a Public Private Partnership Agreement to procure a Port Emission Capture Control System. The District will receive grants from The Bay Area Quality Management District for Shore power station at NCMT. The District will receive funds from the the California Air Resources Board (CARB) to install electrical infrastructure for two all-electric heavy lift cranes deployed at the TAMT.

Grants for Real Estate. The District will receive funds from California State Parks for construction of a new park at Chula Vista bayfront.

Grants for Harbor Police. The District will continue to receive grants from the following sources: 1) California Border Alliance Group for the HIDTA programs, 2) Transportation Safety Administration K-9 grant, 3) Department of Homeland Security, 4) San Diego County Operation Stonegarden program, 5) Urban Area Security Initiative, and 6) County of San Diego Office of Emergency Services for the State Homeland Security Program.

Grants for Information Technology Projects. The District will continue to receive grant funds from the Department of Homeland Security for the High Angle Cameras, Thermal Find & Follow Protection, and Enhanced Maritime Domain Awareness Detection Capability projects.

Grants for Planning and Environmental. The District will continue to receive grant funds from The Builders Initiative for San Diego Bay Native Oyster Living Shoreline Project and for creating opportunities for restorative ocean farming. The District will receive funds from the U.S. Department of Commerce for the nature-based shoreline solutions along Harbor Island Park and from SANDAG for Endangered Avian Nesting Site Stewardship.

Grants for General Services. The District will continue to receive grant funds from the Division of Boating and Waterways to remove, reduce, and prevent abandoned recreational vessels from entering our waterways.

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4 Departments Cost Centers

In this section, departments and cost centers are organized alphabetically. Departments include a mission vision followed by a summary of department expenses, equipment outlay, and expense budget breakdown. The cost centers include a summary of departmental expenses and expense budget breakdown.

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Aquaculture & Blue Technology

MISSION

To support development of sustainable aquaculture and Port-related blue tech innovation in and around San Diego Bay by providing key assets and support services focused on pilot project facilitation including subject matter expertise, planning and predevelopment tools, state and federal policy and legislative development, permit-ready infrastructure, entitlement assistance, market access, and strategic funding.

VISION

To be a catalyst for sustainable aquaculture and Port-related blue tech innovation in and around San Diego Bay and build a sustainable portfolio of new businesses and partnerships that deliver multiple social, environmental, and economic benefits to the Region.

Aquaculture & Blue Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 349,178	\$ 498,500	\$ 567,000	\$ 68,500	13.7 %
Non-Personnel Expense	361,107	427,400	510,500	83,100	19.4 %
Total Direct Expense	\$ 710,285	\$ 925,900	\$ 1,077,500	\$ 151,600	16.4 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 710,285	\$ 925,900	\$ 1,077,500	\$ 151,600	16.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 214,402	\$ 336,600	\$ 367,300	\$ 30,700	9.1 %
Overtime	—	—	—	—	N/A
Burden	134,776	161,900	199,700	37,800	23.3 %
TOTAL PERSONNEL EXPENSE	\$ 349,178	\$ 498,500	\$ 567,000	\$ 68,500	13.7 %

Aquaculture & Blue Technology EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 2,400		\$ 4,000		
Total:	\$ 2,600	\$ 2,400	\$ 2,400	\$ 4,000	\$ 1,600	66.7 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 100		\$ 100		
Total:	\$ 100	\$ 100	\$ 100	\$ 100	\$ —	— %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 2,500		\$ 4,000		
Total:	\$ 4,153	\$ 2,500	\$ 2,500	\$ 4,000	\$ 1,500	60.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 2,500		\$ 3,000		
Total:	\$ 2,230	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 100		\$ 500		
Total:	\$ 485	\$ 100	\$ 100	\$ 500	\$ 400	400.0 %
615110 Travel TRAVEL		\$ 14,000		\$ 21,400		
Total:	\$ 1,281	\$ 14,000	\$ 14,000	\$ 21,400	\$ 7,400	52.9 %
620100 Services - Professional & Other AQUA PLANNING/PERMITTING (LAND-BASED)		\$ —		\$ 75,000		
AQUA PLANNING/PERMITTING (WATER-BASED)		—		100,000		
AQUACULTURE PILOT PLANNING & PRE-DEV		60,000		—		
BLUE TECH PROGRAM IMPLEMENTATION		21,400		65,000		
Total:	\$ 55,200	\$ 81,400	\$ 81,400	\$ 240,000	\$ 158,600	194.8 %
620150 Aquaculture & Blue Technology PARTNERSHIPS & JOINT VENTURE INVEST		\$ 75,000		\$ —		
Total:	\$ 85,000	\$ 75,000	\$ 75,000	\$ —	\$ (75,000)	(100.0)%
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 2,000		\$ 2,000		
Total:	\$ 80	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	— %
630130 Office & Operating Supplies						
Total:	\$ 199	\$ —	\$ —	\$ —	\$ —	N/A
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 500		\$ 1,200		

Aquaculture & Blue Technology

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ —	\$ 500	\$ 500	\$ 1,200	\$ 700	140.0 %
630150 Safety Equipment & Supplies						
Total:	\$ 175	\$ —	\$ —	\$ —	\$ —	N/A
630160 Small Tools						
Total:	\$ 170	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
AQUA & BLUE TECH SPONSORSHIP		\$ 15,100		\$ 20,500		
Total:	\$ 2,000	\$ 15,100	\$ 15,100	\$ 20,500	\$ 5,400	35.8 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ —		\$ 3,800		
Total:	\$ —	\$ —	\$ —	\$ 3,800	\$ 3,800	N/A
660136 Grant Funded Expenditure						
THE BUILDERS INITIATIVE		\$ 151,800		\$ 205,000		
Total:	\$ 147,195	\$ 151,800	\$ 151,800	\$ 205,000	\$ 53,200	35.0 %
660170 Joint Programs/Studies Assistance						
CA SEA GRANT FELLOWS		\$ 75,000		\$ —		
Total:	\$ 57,809	\$ 75,000	\$ 75,000	\$ —	\$ (75,000)	(100.0)%
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE		\$ 5,000		\$ 5,000		
Total:	\$ 2,431	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 361,107	\$ 427,400	\$ 427,400	\$ 510,500	\$ 83,100	19.4 %

Board of Port Commissioners

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	195,859	324,000	355,100	31,100	9.6 %
Total Direct Expense	\$ 195,859	\$ 324,000	\$ 355,100	\$ 31,100	9.6 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 195,859	\$ 324,000	\$ 355,100	\$ 31,100	9.6 %

Board of Port Commissioners
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610140 Seminars & Training SEMINARS & TRAINING		\$ 25,000		\$ 25,000		
Total:	\$ 8,504	\$ 25,000	\$ 25,000	\$ 25,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 84,000		\$ 84,000		
Total:	\$ 82,856	\$ 84,000	\$ 84,000	\$ 84,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 100,000		\$ 100,000		
Total:	\$ 26,513	\$ 100,000	\$ 100,000	\$ 100,000	\$ —	0.0 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 60,000		\$ 75,000		
Total:	\$ 43,872	\$ 60,000	\$ 60,000	\$ 75,000	\$ 15,000	25.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 700		\$ 700		
Total:	\$ 2,018	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 500		\$ 500		
Total:	\$ 137	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
640110 Telephone & Communications TELEPHONE & COMMUNICATIONS		\$ 8,400		\$ 8,400		
Total:	\$ 8,280	\$ 8,400	\$ 8,400	\$ 8,400	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 45,000		\$ 60,000		
Total:	\$ 23,230	\$ 45,000	\$ 45,000	\$ 60,000	\$ 15,000	33.3 %
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 400		\$ 1,500		
Total:	\$ 451	\$ 400	\$ 400	\$ 1,500	\$ 1,100	275.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 195,859	\$ 324,000	\$ 324,000	\$ 355,100	\$ 31,100	9.6 %

Communications & Engagement

MISSION

Be a dynamic and trusted strategic partner, providing integrated communications and engagement services that clearly and creatively share the Port of San Diego's story and engage people in the Port experience.

VISION

People and partners experience a thriving and inviting San Diego Bay waterfront; understand, appreciate and are motivated to join in the Port's purpose; and are left with a sense of enduring pride and extraordinary potential.

Communications & Engagement

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,603,635	\$ 1,786,200	\$ 1,961,500	\$ 175,300	9.8 %
Non-Personnel Expense	816,227	945,800	1,089,200	143,400	15.2 %
Total Direct Expense	\$ 2,419,862	\$ 2,732,000	\$ 3,050,700	\$ 318,700	11.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	300,000	300,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,419,862	\$ 2,732,000	\$ 3,350,700	\$ 618,700	22.6 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 1,004,133	\$ 1,164,200	\$ 1,242,800	\$ 78,600	6.8 %
Overtime	299	—	—	—	N/A
Burden	599,202	622,000	718,700	96,700	15.5 %
TOTAL PERSONNEL EXPENSE	\$ 1,603,635	\$ 1,786,200	\$ 1,961,500	\$ 175,300	9.8 %

Communications & Engagement

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
DISTRICT SIGNAGE PROGRAM ⁽¹⁾	1	\$ 300,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	1	\$ 300,000

Note:

⁽¹⁾ Other Capital Projects

Communications & Engagement

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals PROF & MEDIA PUBLICATIONS		\$ 1,200		\$ 1,000		
Total:	\$ 1,333	\$ 1,200	\$ 1,200	\$ 1,000	\$ (200)	(16.7)%
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 400		\$ 800		
Total:	\$ 411	\$ 400	\$ 400	\$ 800	\$ 400	100.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 6,000		\$ 5,500		
Total:	\$ 5,380	\$ 6,000	\$ 6,000	\$ 5,500	\$ (500)	(8.3)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 1,000		\$ 4,000		
Total:	\$ 2,100	\$ 1,000	\$ 1,000	\$ 4,000	\$ 3,000	300.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT PARKING/CAR ALLOWANCE		\$ 300 200		\$ 1,500 500		
Total:	\$ 273	\$ 500	\$ 500	\$ 2,000	\$ 1,500	300.0 %
615110 Travel TECHNICAL/TRNG/PROFESSIONAL		\$ —		\$ 4,000		
Total:	\$ —	\$ —	\$ —	\$ 4,000	\$ 4,000	N/A
620100 Services - Professional & Other MARKET RESEARCH MEDIA MONITORING PUBLIC RELATIONS CONSULTANTS		\$ 20,000 22,900 150,000		\$ 30,000 24,100 150,000		
Total:	\$ 145,239	\$ 192,900	\$ 192,900	\$ 204,100	\$ 11,200	5.8 %
630130 Office & Operating Supplies OFFICE & GRAPHIC ART SUPPLIES		\$ 4,000		\$ 4,000		
Total:	\$ 3,914	\$ 4,000	\$ 4,000	\$ 4,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE		\$ 2,000		\$ 5,000		
Total:	\$ 3,924	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000	150.0 %
660105 Marketing/Outreach BAY-WIDE SIGNAGE CONTENT AND CAMPAIGN DEVELOPMENT CORPORATE/COMMUNITY INTERNAL		\$ 2,800 60,000 3,000		\$ — 50,000 5,000		

Communications & Engagement
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
CORPORATE/COMMUNITY OUTREACH		80,000		110,000		
GREEN PORT OUTREACH		10,000		60,000		
MARITIME CARGO		125,000		155,000		
MARITIME CRUISE		100,000		120,000		
MARITIME MONTH		46,000		50,000		
MARITIME OUTREACH		2,000		5,000		
MARKETING SERVICES		30,000		30,000		
MEDIA PLANNING/RESEARCH SUPPORT		15,000		15,000		
PRODUCTION SUPPORT		40,000		60,000		
TIDELANDS DESTINATION		100,000		—		
Total:	\$ 508,986	\$ 613,800	\$ 613,800	\$ 660,000	\$ 46,200	7.5 %
660110 Promotional Services						
TABLES/BOOTH SPONSORSHIPS		\$ 110,000		\$ 160,000		
Total:	\$ 130,648	\$ 110,000	\$ 110,000	\$ 160,000	\$ 50,000	45.5 %
660120 Promotional Materials						
COLLATERAL & DISPLAYS		\$ 2,000		\$ 2,000		
PROMOTIONAL ITEMS/MATERIALS		10,000		33,300		
SIGNAGE/SPECIAL EVENT MATERIALS		2,000		3,500		
Total:	\$ 14,018	\$ 14,000	\$ 14,000	\$ 38,800	\$ 24,800	177.1 %
TOTAL NON-PERSONNEL EXPENSE	\$ 816,227	\$ 945,800	\$ 945,800	\$ 1,089,200	\$ 143,400	15.2 %

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Diversity, Equity, and Inclusion

MISSION

Our mission is to continuously build and promote a culture of diversity, equity, and inclusion throughout all levels of the organization. We commit to fostering cultural practices and behaviors that respect all voices, perspectives, and experiences, regardless of role or relationship, so that everyone feels secure and accepted as their authentic selves. Doing so requires openness, humility, courage, and hard work in a culture built on mutual respect and trust.

VISION

We administer an innovative diversity, equity and inclusion program that serves as a model for others by attracting and retaining employees who feel valued and respected for their knowledge and life experiences.

Diversity, Equity, and Inclusion

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 448,605	\$ 625,300	\$ 615,000	\$ (10,300)	(1.6)%
Non-Personnel Expense	18,188	60,500	139,700	79,200	130.9 %
Total Direct Expense	\$ 466,793	\$ 685,800	\$ 754,700	\$ 68,900	10.0 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	40,000	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 506,793	\$ 685,800	\$ 754,700	\$ 68,900	10.0 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 290,227	\$ 383,000	\$ 408,900	\$ 25,900	6.8 %
Overtime	—	—	—	—	N/A
Burden	158,378	242,300	206,100	(36,200)	(14.9)%
TOTAL PERSONNEL EXPENSE	\$ 448,605	\$ 625,300	\$ 615,000	\$ (10,300)	(1.6)%

Diversity, Equity, and Inclusion

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ —		\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ 200	N/A
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 5,000		\$ 5,400		
Total:	\$ 3,007	\$ 5,000	\$ 5,000	\$ 5,400	\$ 400	8.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ —		\$ 8,300		
Total:	\$ 3,704	\$ —	\$ —	\$ 8,300	\$ 8,300	N/A
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ —		\$ 200		
Total:	\$ 211	\$ —	\$ —	\$ 200	\$ 200	N/A
615110 Travel TRAVEL		\$ —		\$ 2,800		
Total:	\$ 1,551	\$ —	\$ —	\$ 2,800	\$ 2,800	N/A
620100 Services - Professional & Other PROFESSIONAL SERVICES		\$ —		\$ 81,000		
TRAINING/TRANSCRIPTION/ADA		3,000		—		
Total:	\$ 924	\$ 3,000	\$ 3,000	\$ 81,000	\$ 78,000	2,600.0 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ —		\$ 1,000		
Total:	\$ 7,922	\$ —	\$ —	\$ 1,000	\$ 1,000	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ —		\$ 1,800		
Total:	\$ 215	\$ —	\$ —	\$ 1,800	\$ 1,800	N/A
660110 Promotional Services ACTIVITIES/SUPPLIES/SPEAKERS		\$ 2,700		\$ —		
CVESD PORT STATION/SSWP		3,000		—		
PARTNERSHIP WITH CV SCHOOL DISTRICT		46,800		—		
PROMOTIONAL SERVICES		—		39,000		
Total:	\$ 654	\$ 52,500	\$ 52,500	\$ 39,000	\$ (13,500)	(25.7)%
TOTAL NON-PERSONNEL EXPENSE	\$ 18,188	\$ 60,500	\$ 60,500	\$ 139,700	\$ 79,200	130.9 %

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Development Services

MISSION

With a service-first approach, Development Services satisfies regulatory requirements for development through the review and processing of District and tenant projects for compliance with the California Environmental Quality Act (CEQA), the Port Master Plan and the California Coastal Act, the District's development policies, and other applicable laws and regulations.

VISION

To guide development of a world-class waterfront through excellence in customer service, enhancement and protection of the environment, and furtherance of high-quality public and private spaces on tidelands.

Development Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,571,157	\$ 1,828,300	\$ 2,216,900	\$ 388,600	21.3 %
Non-Personnel Expense	138,767	228,400	444,400	216,000	94.6 %
Total Direct Expense	\$ 1,709,924	\$ 2,056,700	\$ 2,661,300	\$ 604,600	29.4 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,709,924	\$ 2,056,700	\$ 2,661,300	\$ 604,600	29.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 1,056,337	\$ 1,227,500	\$ 1,561,500	\$ 334,000	27.2 %
Overtime	—	—	—	—	N/A
Burden	514,821	600,800	655,400	54,600	9.1 %
TOTAL PERSONNEL EXPENSE	\$ 1,571,157	\$ 1,828,300	\$ 2,216,900	\$ 388,600	21.3 %

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 600		
Total:	\$ 393	\$ 500	\$ 500	\$ 600	\$ 100	20.0 %
610120 Memberships & Dues AMER PLANNING ASSOCIATION ASSOC OF ENV'L PROFESSIONALS		\$ 2,000 1,200		\$ 2,000 1,200		
Total:	\$ 1,397	\$ 3,200	\$ 3,200	\$ 3,200	\$ —	0.0 %
610140 Seminars & Training CEQA/COASTAL TRAINING PROJECT REVIEW TRAINING		\$ 800 400		\$ 1,100 400		
Total:	\$ 200	\$ 1,200	\$ 1,200	\$ 1,500	\$ 300	25.0 %
615100 Mileage Reimbursement COMMUTER REIMBURSEMENT MILEAGE/PARKING		\$ 800 100		\$ 800 100		
Total:	\$ 792	\$ 900	\$ 900	\$ 900	\$ —	0.0 %
615110 Travel CEQA/COASTAL CONFERENCE COASTAL COMMISSION HEARINGS		\$ — —		\$ 2,000 1,000		
Total:	\$ —	\$ —	\$ —	\$ 3,000	\$ 3,000	N/A
620100 Services - Professional & Other CHULA VISTA BAYFRONT CEQA/COASTAL CONSULTANT REPORT/RECOMMENDATIONS COREDATA MISCELLANEOUS CEQA REQUIREMENTS PLANNING PROJ MANAGER CONSULTANT PROJECT REVIEW CONSULTANT		\$ 30,000 — 1,100 20,000 10,000 160,000		\$ 30,000 200,000 1,100 28,000 15,000 160,000		
Total:	\$ 133,826	\$ 221,100	\$ 221,100	\$ 434,100	\$ 213,000	96.3 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 800		\$ —		
Total:	\$ 1,840	\$ 800	\$ 800	\$ —	\$ (800)	(100.0)%
630140 Postage & Shipping POSTAGE		\$ 200		\$ —		
Total:	\$ 147	\$ 200	\$ 200	\$ —	\$ (200)	(100.0)%
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 200		\$ 200		

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 20	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
670130 Permits/Certificates/License NOTICE OF EXEMPTION		\$ 300		\$ 900		
Total:	\$ 153	\$ 300	\$ 300	\$ 900	\$ 600	200.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 138,767	\$ 228,400	\$ 228,400	\$ 444,400	\$ 216,000	94.6 %

Energy & Policy

MISSION

Ensure a sustainable and equitable waterfront through development of new policies and strategies, and implementation of the Port's Climate Action Plan and Maritime Clean Air Strategy, resulting in lower emissions, improved social and environmental stewardship, and long-term economic development.

VISION

Support the Port's position as a global leader in energy, sustainability and equity.

Energy & Policy

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 244,145	\$ 838,600	\$ 892,900	\$ 54,300	6.5 %
Non-Personnel Expense	196,447	68,800	73,600	4,800	7.0 %
Total Direct Expense	\$ 440,592	\$ 907,400	\$ 966,500	\$ 59,100	6.5 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 440,592	\$ 907,400	\$ 966,500	\$ 59,100	6.5 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 271,107	\$ 640,800	\$ 684,100	\$ 43,300	6.8 %
Overtime	—	—	—	—	N/A
Burden	(26,962)	197,800	208,800	11,000	5.6 %
TOTAL PERSONNEL EXPENSE	\$ 244,145	\$ 838,600	\$ 892,900	\$ 54,300	6.5 %

Energy & Policy
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards						
Total:	\$ 436	\$ —	\$ —	\$ —	\$ —	N/A
610115 Employee Recognition EMPLOYEE RECOGNITION	\$ —	\$ —	\$ —	\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ 200	N/A
610120 Memberships & Dues MEMBERSHIPS & DUES	\$ 10,000			\$ 5,000		
Total:	\$ 13,340	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	(50.0)%
610140 Seminars & Training SEMINARS & TRAINING	\$ 5,000			\$ 5,100		
Total:	\$ 4,575	\$ 5,000	\$ 5,000	\$ 5,100	\$ 100	2.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT	\$ 400			\$ 300		
Total:	\$ 510	\$ 400	\$ 400	\$ 300	\$ (100)	(25.0)%
615110 Travel TRAVEL	\$ —			\$ 9,000		
Total:	\$ 3,824	\$ —	\$ —	\$ 9,000	\$ 9,000	N/A
620100 Services - Professional & Other ENERGY, POLICY & STRATEGIC PLANNING	\$ 53,200			\$ 53,000		
Total:	\$ 29,738	\$ 53,200	\$ 53,200	\$ 53,000	\$ (200)	(0.4)%
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES	\$ —			\$ 600		
Total:	\$ 479	\$ —	\$ —	\$ 600	\$ 600	N/A
650120 Equipment Maintenance - Supplies						
Total:	\$ 350	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services PROMOTIONAL SERVICES	\$ —			\$ 300		
Total:	\$ —	\$ —	\$ —	\$ 300	\$ 300	N/A
660136 Grant Funded Expenditures						
Total:	\$ 143,143	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License PERMITS/CERTIFICATES/LICENSE	\$ 200			\$ 100		
Total:	\$ 53	\$ 200	\$ 200	\$ 100	\$ (100)	(50.0)%

Energy & Policy
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 196,447	\$ 68,800	\$ 68,800	\$ 73,600	\$ 4,800	7.0 %

Engineering - Construction

MISSION

Through tenacious project execution, we build the Port that supports the next generation.

VISION

To be others-focused in the pursuit of public works excellence to maximize regional economic benefit.

Engineering - Construction

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 4,932,404	\$ 5,811,800	\$ 5,889,500	\$ 77,700	1.3 %
Non-Personnel Expense	944,486	1,809,300	1,872,500	63,200	3.5 %
Total Direct Expense	\$ 5,876,890	\$ 7,621,100	\$ 7,762,000	\$ 140,900	1.8 %
Less: Capitalized Expense	(2,186,166)	(3,129,800)	(3,464,900)	(335,100)	10.7 %
Major Maintenance	—	4,241,600	13,845,000	9,603,400	226.4 %
Equipment Outlay and Other Capital Projects	43,144	1,170,100	32,570,400	31,400,300	2,683.6 %
TOTAL DEPARTMENTAL EXPENSE	\$ 3,733,868	\$ 9,903,000	\$ 50,712,500	\$ 40,809,500	412.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 3,064,241	\$ 3,811,100	\$ 4,068,200	\$ 257,100	6.7 %
Overtime	13,045	—	—	—	N/A
Burden	1,855,118	2,000,700	1,821,300	(179,400)	(9.0)%
TOTAL PERSONNEL EXPENSE	\$ 4,932,404	\$ 5,811,800	\$ 5,889,500	\$ 77,700	1.3 %

Engineering - Construction

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
DEMO OF SUITE C6-AB AT SEAPORT VILLAGE ^{(1) (7)}	1	\$ 150,000
FORMER POD OFFICE REMODEL ^{(1) (10)}	1	25,000
HABITAT FRIENDLY SHORELINE CONSTRUCTION ^{(1) (2)}	1	800,000
NAVY PIER FREEDOM PARK ^{(1) (3)}	1	5,384,300
NCMT 24-10 SHORE POWER ^{(1) (4) (8)}	1	5,337,500
SETBACK PARK PLAZA ^{(1) (9)}	1	—
SILVERGATE TUNNEL ABANDONMENT ^{(1) (5) (8)}	1	9,107,000
SWEETWATER PARK ^{(1) (4) (6) (8)}	1	11,766,600
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	8	\$ 32,570,400

Notes:

⁽¹⁾ Other Capital Projects

⁽²⁾ Fully grant funded

⁽³⁾ Fully funded by USS Midway Museum

⁽⁴⁾ Partially grant funded

⁽⁵⁾ Partially funded by SDG&E settlement

⁽⁶⁾ Partially funded by Pacifica and JPA

⁽⁷⁾ Fully funded by Insurance reimbursement

⁽⁸⁾ Partially Funded by FY 2023 Carryover

⁽⁹⁾ NEVP Phase 1 MOU, future funding when project is viable.

⁽¹⁰⁾ Fully funded by FY 2023 Carryover

Engineering - Construction

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,400		\$ 1,700		
Total:	\$ 511	\$ 1,400	\$ 1,400	\$ 1,700	\$ 300	21.4 %
610120 Memberships & Dues						
AMERICAN PUBLIC WORKS ASSOCIATION		\$ 3,200		\$ 3,600		
AMERICAN SOCIETY OF CIVIL ENGINEERS		1,700		1,700		
CONSTRUCTION MGMT ASSOC OF AMERICA		1,700		1,700		
Total:	\$ 5,810	\$ 6,600	\$ 6,600	\$ 7,000	\$ 400	6.1 %
610140 Seminars & Training						
APWA PWX		\$ —		\$ 3,000		
AUTODESK UNIVERSITY		—		7,000		
CMAA		—		1,800		
GARTNER DATA & ANALYTICS		—		14,600		
PROF DEVELOPMENT/REGULATORY		1,000		1,000		
PROFESSIONAL DEVELOPMENT		—		6,000		
Total:	\$ 3,356	\$ 1,000	\$ 1,000	\$ 33,400	\$ 32,400	3,240.0 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 23,000		\$ 23,000		
Total:	\$ 12,670	\$ 23,000	\$ 23,000	\$ 23,000	\$ —	0.0 %
615110 Travel						
TRAVEL		\$ —		\$ 15,000		
Total:	\$ 3,922	\$ —	\$ —	\$ 15,000	\$ 15,000	N/A
620100 Services - Professional & Other						
ENGINEERING SUPPORT SERVICES		\$ 164,350		\$ 1,519,400		
INTERDEPARTMENT PLANNING SUP		—		110,000		
SURVEYING (NON-PROJECT)		584,150		110,000		
Total:	\$ 861,908	\$ 748,500	\$ 1,743,600	\$ 1,739,400	\$ (4,200)	(0.2) %
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS		\$ 12,000		\$ 31,300		
Total:	\$ 32,000	\$ 12,000	\$ 12,000	\$ 31,300	\$ 19,300	160.8 %
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES		\$ 15,000		\$ 15,000		
TWIC CARDS		1,300		1,300		
Total:	\$ 19,260	\$ 16,300	\$ 16,300	\$ 16,300	\$ —	0.0 %

Engineering - Construction

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 100		\$ 100		
Total:	\$ 39	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 2,500		\$ 2,500		
Total:	\$ 3,384	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
630160 Small Tools						
CONSTRUCTION STAKING SUPPLIES		\$ 500		\$ 500		
SMALL TOOLS		300		300		
Total:	\$ 537	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMITS CERTIFICATES LICENSE		\$ 2,000		\$ 2,000		
Total:	\$ 1,090	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 944,486	\$ 814,200	\$ 1,809,300	\$ 1,872,500	\$ 63,200	3.5 %

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Environmental Conservation

MISSION

To conserve and enhance natural resources in balance with the Port's trustee responsibilities for commerce, navigation, fisheries recreation, and environmental stewardship by expanding and protecting native habitats and ensuring regulatory compliance through sustainable resource management.

VISION

To advance a thriving waterfront that is sustainable and prosperous while enhancing the quality of the natural environment for present and future generations.

Environmental Conservation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 607,681	\$ 626,500	\$ 706,800	\$ 80,300	12.8 %
Non-Personnel Expense	375,901	1,327,000	1,444,000	117,000	8.8 %
Total Direct Expense	\$ 983,582	\$ 1,953,500	\$ 2,150,800	\$ 197,300	10.1 %
Less: Capitalized Expense	(10,235)	(30,400)	(19,100)	11,300	(37.2)%
Equipment Outlay and Other Capital Projects	721,644	175,000	100,000	(75,000)	(42.9)%
TOTAL DEPARTMENTAL EXPENSE	\$ 1,694,991	\$ 2,098,100	\$ 2,231,700	\$ 133,600	6.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 438,154	\$ 435,700	\$ 519,800	\$ 84,100	19.3 %
Overtime	—	—	—	—	N/A
Burden	169,528	190,800	187,000	(3,800)	(2.0)%
TOTAL PERSONNEL EXPENSE	\$ 607,681	\$ 626,500	\$ 706,800	\$ 80,300	12.8 %

Environmental Conservation

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
COASTAL RESILIENCY - CV WILDLIFE RESERVE ⁽¹⁾ ⁽²⁾	1	\$ 100,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	1	\$ 100,000

Notes:

- | |
|---------------------------------------------------------------------|
| (1) Other Capital Project
(2) Fully funded by Environmental Fund |
|---------------------------------------------------------------------|

Environmental Conservation EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 100		\$ 200		
Total:	\$ 50	\$ 100	\$ 100	\$ 200	\$ 100	100.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 6,500		\$ 6,500		
Total:	\$ 500	\$ 6,500	\$ 6,500	\$ 6,500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 300		\$ 2,100		
Total:	\$ 400	\$ 300	\$ 300	\$ 2,100	\$ 1,800	600.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,400		\$ 800		
Total:	\$ 1,025	\$ 1,400	\$ 1,400	\$ 800	\$ (600)	(42.9)%
615110 Travel TRAVEL		\$ —		\$ 7,000		
Total:	\$ 47	\$ —	\$ —	\$ 7,000	\$ 7,000	N/A
620100 Services - Professional & Other						
BAY-WIDE INFRASTRUCTURE RESILIENCY		\$ —		\$ 100,000		
BIRD SURVEYS		—		80,000		
CVB BIKE PATH MITIGATION MONITORING		—		20,000		
CVB J STREET MARSH		—		5,000		
CVB SETTLEMENT AGREEMENT		—		25,000		
EELGRASS SURVEYS		25,000		35,000		
ENDANGERED SPECIES MANAGEMENT		—		120,000		
FISH SURVEYS		30,000		—		
INVASIVE SPECIES REMOVAL		—		20,000		
ON-CALL NATURAL RESOURCE CONSULTANT		—		25,000		
SD BAY NATIVE OYSTER SHORELINE		—		100,000		
Total:	\$ 209,840	\$ 55,000	\$ 55,000	\$ 530,000	\$ 475,000	863.6 %
630110 Equipment & Systems OUTDOOR WILDLIFE CAMERA/SYSTEM		\$ 500		\$ 500		
Total:	\$ 456	\$ 500	\$ 500	\$ 500	\$ 500	100.0 %
630130 Office & Operating Supplies						
Total:	\$ 470	\$ —	\$ —	\$ —	\$ —	N/A
630140 Postage & Shipping						
Total:	\$ 117	\$ —	\$ —	\$ —	\$ —	N/A

Environmental Conservation

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 202	\$ 200	\$ 200	\$ 400	\$ 200	100.0 %
Total:	\$ 202	\$ 200	\$ 200	\$ 400	\$ 200	100.0 %
640110 Telephone & Communications						
Total:	\$ 38	\$ —	\$ —	\$ —	\$ —	N/A
660135 Eligible Environment Fund Expenditures						
BLUE CARBON STUDIES	\$ 90,000			\$ —		
CA SEA GRANT FELLOWS	75,000			—		
CLAPPER RAIL PROPAGATION PROGRAM	20,000			20,000		
COASTAL AND BAY CLEAN-UPS	22,000			30,000		
CVB BIKE PATH MITIGATION MONITORING	50,000			—		
CVB J STREET MARSH	18,000			—		
CVB SETTLEMENT AGREEMENT	25,000			—		
ENDANGERED SPECIES MANAGEMENT	95,000			—		
ENVIRONMENTAL ED SCHOOL PARTNERSHIP	170,000			300,000		
INVASIVE SPECIES REMOVAL	20,000			—		
MITIGATION BANKING	90,000			—		
ON-CALL NATURAL RESOURCE CONSULTANT	25,000			—		
SD BAY NATIVE OYSTER LIVING SHORELINE	50,000			—		
SHORELINE ATLAS	50,000			—		
WESTERN SWEETWATER SHORELINE	—			350,000		
Total:	\$ 92,378	\$ 800,000	\$ 800,000	\$ 700,000	\$ (100,000)	(12.5)%
660136 Grant Funded Expenditures						
NOAA HABITAT FRIENDLY SHORELINE	\$ —			\$ 8,800		
SANDAG ENDANGERED SPECIES	—			20,000		
SD BAY NATIVE OYSTER LIVING SHORELINE	20,000			—		
Total:	\$ 63,395	\$ 20,000	\$ 324,600	\$ 28,800	\$ (295,800)	(91.1)%
660170 Joint Program Studies Assistance						
BLUE CARBON STUDIES	\$ —			\$ 80,000		
CA SEA GRANT FELLOWS	—			75,000		
SANDAG-IMPERIAL BEACH SAND	5,000			5,000		
WRDA MOU WITH ARMY CORP OF ENGINEERS	127,400			—		
Total:	\$ 4,798	\$ 132,400	\$ 132,400	\$ 160,000	\$ 27,600	20.8 %
670130 Permits/Certificates/License						
PERMITS & LICENSES	\$ 6,000			\$ 7,700		
Total:	\$ 2,186	\$ 6,000	\$ 6,000	\$ 7,700	\$ 7,700	128.3 %

Environmental Conservation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 375,901	\$ 1,022,400	\$ 1,327,000	\$ 1,444,000	\$ 117,000	8.8 %

Environmental Protection

MISSION

Develop a culture of environmental stewardship to protect and enhance the environmental health of the tidelands and its marine ecosystems. Support District and tenant projects through all facets of developments and operations to ensure compliance with environmental laws and regulations.

VISION

Pollution Prevention. Healthy Ecosystems. Enhanced Experiences.

Environmental Protection

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,863,680	\$ 1,894,500	\$ 2,010,600	\$ 116,100	6.1 %
Non-Personnel Expense	1,657,628	1,441,400	2,777,300	1,335,900	92.7 %
Total Direct Expense	\$ 3,521,308	\$ 3,335,900	\$ 4,787,900	\$ 1,452,000	43.5 %
Less: Capitalized Expense	(6,343)	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	300,000	300,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,514,965	\$ 3,335,900	\$ 5,087,900	\$ 1,752,000	52.5 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 1,147,485	\$ 1,177,400	\$ 1,225,300	\$ 47,900	4.1 %
Overtime	3,559	—	—	—	N/A
Burden	712,636	717,100	785,300	68,200	9.5 %
TOTAL PERSONNEL EXPENSE	\$ 1,863,680	\$ 1,894,500	\$ 2,010,600	\$ 116,100	6.1 %

Environmental Protection

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
MARINE TERMINAL OUTFALLS ⁽¹⁾	1	\$ 300,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	1	\$ 300,000

Notes:

(1) Other Capital Project

Environmental Protection

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
Total:	\$ 431	\$ —	\$ —	\$ —	\$ —	N/A
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 400			\$ 400		
Total:	\$ 361	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610140 Seminars & Training						
SEMINARS & TRAINING	\$ 2,800			\$ 5,000		
Total:	\$ 1,383	\$ 2,800	\$ 2,800	\$ 5,000	\$ 2,200	78.6 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT	\$ 4,000			\$ 2,500		
Total:	\$ 1,688	\$ 4,000	\$ 4,000	\$ 2,500	\$ (1,500)	(37.5)%
615110 Travel						
TRAVEL	\$ —			\$ 5,000		
Total:	\$ —	\$ —	\$ —	\$ 5,000	\$ 5,000	N/A
620100 Services - Professional & Other						
BAYWIDE COLLABORATION	\$ 125,000			\$ —		
ENVIRONMENTAL INVESTIGATIONS	203,000			445,000		
MS4 PERMIT-WATERSHED IMPLEMENTATION	4,500			4,500		
STORMWATER PROGRAM IMPLEMENTATION	330,000			415,000		
Total:	\$ 991,959	\$ 662,500	\$ 662,500	\$ 864,500	\$ 202,000	30.5 %
630110 Equipment & Systems						
Total:	\$ 38	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES	\$ 400			\$ 400		
Total:	\$ 1,489	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING	\$ 200			\$ 200		
Total:	\$ 218	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 400			\$ 400		
Total:	\$ 1,312	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630160 Small Tools						
SMALL TOOLS	\$ 100			\$ 2,100		
Total:	\$ 500	\$ 100	\$ 100	\$ 2,100	\$ 2,000	2,000.0 %

Environmental Protection

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660100 Advertising						
ADVERTISING	\$	300		\$ 300		
Total:	\$ —	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES	\$	1,500		\$ 1,500		
Total:	\$ 10,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS	\$	1,500		\$ 1,500		
Total:	\$ 1,182	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
660140 Remediation						
REMEDIATION	\$	50,000		\$ 53,500		
Total:	\$ 10,765	\$ 50,000	\$ 50,000	\$ 53,500	\$ 3,500	7.0 %
660150 Refuse & Hazardous Waste Disposal						
HAZARDOUS WASTE MANAGEMENT	\$	175,000		\$ 200,000		
Total:	\$ 152,533	\$ 175,000	\$ 175,000	\$ 200,000	\$ 25,000	14.3 %
660170 Joint Program Studies Assistance						
BAYWIDE COLLABORATION	\$	—		\$ 89,000		
CO-PERMITTEE COST SHARE		20,500		21,000		
COPPER REDUCTION PROGRAM		125,000		100,000		
INTEGRATED PEST MANAGEMENT		12,000		12,000		
REGIONAL HARBOR MONITORING ⁽¹⁾		125,000		1,130,000		
REGULATORY FEES		60,000		60,000		
SHELTER ISLAND TMDL		150,000		130,000		
TMDL IMPLEMENTATION		37,000		85,000		
Total:	\$ 474,800	\$ 529,500	\$ 529,500	\$ 1,627,000	\$ 1,097,500	207.3 %
670130 Permits/Certificates/License						
PERMITS & LICENSES	\$	12,800		\$ 13,000		
Total:	\$ 8,967	\$ 12,800	\$ 12,800	\$ 13,000	\$ 200	1.6 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,657,628	\$ 1,441,400	\$ 1,441,400	\$ 2,777,300	\$ 1,335,900	92.7 %

Note:

(1) The Regional Harbor Monitoring program costs increase substantially every five years to fund a comprehensive study of water quality. Fifty-four percent of the cost is reimbursed to the District from our regional partners and the reimbursement is reflected in the revenue.

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Executive Offices

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 3,595,884	\$ 3,894,800	\$ 4,116,400	\$ 221,600	5.7 %
Non-Personnel Expense	110,124	306,400	327,800	21,400	7.0 %
Total Direct Expense	\$ 3,706,008	\$ 4,201,200	\$ 4,444,200	\$ 243,000	5.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,706,008	\$ 4,201,200	\$ 4,444,200	\$ 243,000	5.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 2,614,022	\$ 2,884,600	\$ 3,079,200	\$ 194,600	6.7 %
Overtime	17,004	—	—	—	N/A
Burden	964,858	1,010,200	1,037,200	27,000	2.7 %
TOTAL PERSONNEL EXPENSE	\$ 3,595,884	\$ 3,894,800	\$ 4,116,400	\$ 221,600	5.7 %

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 500		\$ 500		
Total:	\$ 315	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 800		\$ 28,500		
Total:	\$ 13,132	\$ 800	\$ 800	\$ 28,500	\$ 27,700	3,462.5 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 13,200		\$ 10,000		
Total:	\$ 8,986	\$ 13,200	\$ 13,200	\$ 10,000	\$ (3,200)	(24.2)%
610130 Recruiting RECRUITING		\$ 40,000		\$ 10,000		
Total:	\$ 107	\$ 40,000	\$ 40,000	\$ 10,000	\$ (30,000)	(75.0)%
610140 Seminars & Training DIVISION TRAINING SEMINARS & TRAINING		\$ 7,400 16,000		\$ 5,000 10,000		
Total:	\$ 12,453	\$ 23,400	\$ 23,400	\$ 15,000	\$ (8,400)	(35.9)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 12,200		\$ 17,000		
Total:	\$ 13,563	\$ 12,200	\$ 12,200	\$ 17,000	\$ 4,800	39.3 %
615110 Travel TRAVEL		\$ 30,700		\$ 70,000		
Total:	\$ 18,884	\$ 30,700	\$ 30,700	\$ 70,000	\$ 39,300	128.0 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 115,000		\$ 100,000		
Total:	\$ 10,000	\$ 115,000	\$ 115,000	\$ 100,000	\$ (15,000)	(13.0)%
630110 Equipment & Systems						
Total:	\$ 6,864	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 6,600		\$ 7,000		
Total:	\$ 13,578	\$ 6,600	\$ 6,600	\$ 7,000	\$ 400	6.1 %
630140 Postage & Shipping POSTAGE		\$ 300		\$ 300		
Total:	\$ 19	\$ 300	\$ 300	\$ 300	\$ —	0.0 %

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
Total:	\$ 81	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES	\$ 3,400			\$ 5,000		
Total:	\$ 5,266	\$ 3,400	\$ 3,400	\$ 5,000	\$ 1,600	47.1 %
660120 Promotional Materials						
Total:	\$ 2,318	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 300			\$ 300		
Total:	\$ 180	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
670190 Other Miscellaneous Operating Expenses						
CONTINGENCY	\$ 60,000			\$ 64,200		
Total:	\$ 4,378	\$ 60,000	\$ 60,000	\$ 64,200	\$ 4,200	7.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 110,124	\$ 306,400	\$ 306,400	\$ 327,800	\$ 21,400	7.0 %

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Financial Assistance

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	623,000	2,900,000	2,273,000	(627,000)	(21.6)%
Total Direct Expense	\$ 623,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 623,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%

Financial Assistance
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660160 Financial Assistance/Grants/Contribution						
NATIONAL CITY BAYSHORE BIKEWAY		\$ 100,000		\$ —		
OFF-TIDELANDS PROJECTS		—		673,000		
RIDA/CHULA VISTA BAYFRONT		—		1,600,000		
Total:	\$ 623,000	\$ 100,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%
TOTAL NON-PERSONNEL EXPENSE	\$ 623,000	\$ 100,000	\$ 2,900,000	\$ 2,273,000	\$ (627,000)	(21.6)%

Financial Services

MISSION

To safeguard the District's financial assets, provide expert financial planning and analysis and timely financial reporting, provide liquidity to fund its operations and capital requirements, provide effective risk management, and provide excellent services to our customers and business partners.

VISION

To provide and facilitate optimal financial management, treasury, and risk management services for the District.

Financial Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 3,224,638	\$ 3,596,200	\$ 3,657,100	\$ 60,900	1.7 %
Non-Personnel Expense	1,920,353	2,249,300	2,486,700	237,400	10.6 %
Total Direct Expense	\$ 5,144,991	\$ 5,845,500	\$ 6,143,800	\$ 298,300	5.1 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 5,144,991	\$ 5,845,500	\$ 6,143,800	\$ 298,300	5.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 1,970,428	\$ 2,209,200	\$ 2,358,200	\$ 149,000	6.7 %
Overtime	1,900	—	—	—	N/A
Burden	1,252,309	1,387,000	1,298,900	(88,100)	(6.4)%
TOTAL PERSONNEL EXPENSE	\$ 3,224,638	\$ 3,596,200	\$ 3,657,100	\$ 60,900	1.7 %

Financial Services

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
PROFESSIONAL PUBLICATIONS		\$ 500		\$ 800		
RISK - PUBLICATIONS		300		1,200		
Total:	\$ 65	\$ 800	\$ 800	\$ 2,000	\$ 1,200	150.0 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,000		\$ 900		
Total:	\$ 985	\$ 1,000	\$ 1,000	\$ 900	\$ (100)	(10.0)%
610120 Memberships & Dues						
AMER INST OF CPA'S		\$ 100		\$ —		
ASSN FOR FINANCIAL PROF'LS		200		200		
CA MUNI TREASURERS ASSN		100		—		
CA SOC OF CPA'S		900		900		
CA SOC OF MUNI FINANCE OFFICER		200		200		
FINANCE EXECUTIVE INSTITUTE		—		600		
GOVT FINANCE OFFICERS ASSN		300		500		
MEMBERSHIPS & DUES		300		300		
RISK - RELATED		400		1,000		
SAN DIEGO CREDIT ASSOCIATION		100		300		
Total:	\$ 1,050	\$ 2,600	\$ 2,600	\$ 4,000	\$ 1,400	53.8 %
610140 Seminars & Training						
AAPA		\$ 500		\$ 500		
ANNUAL GOVT GAAP UPDATE		200		600		
AP/1099/SALES TAX TRAINING		300		300		
APA PAYROLL TRAINING		700		700		
ASSN FOR FINANCIAL PROF'LS		500		500		
CA MUNI TREASURER'S ASSN		200		200		
CA SOC OF CPA'S		500		500		
CA SOC OF MUNI FINANCE OFFICER		300		600		
CERTIFICATION COURSES & WEBINARS		200		200		
GOVT FINANCE OFFICERS ASSN		1,000		1,000		
GRANT TRAINING		300		300		
RISK - RELATED		800		2,500		
TECHNICAL TRAINING		500		10,500		
Total:	\$ 1,769	\$ 6,000	\$ 6,000	\$ 18,400	\$ 12,400	206.7 %
610150 Tuition Reimbursement Program						
Total:	\$ 1,235	\$ —	\$ —	\$ —	\$ —	N/A

Financial Services

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 4,300		\$ 4,000		
RISK - RELATED		1,300		300		
Total:	\$ 4,888	\$ 5,600	\$ 5,600	\$ 4,300	\$ (1,300)	(23.2)%
615110 Travel						
ASSN FOR FINANCIAL PROF'LS		\$ —		\$ 600		
CA SOC OF MUNI FINANCE OFFICER		—		500		
RISK - RELATED		—		1,500		
SEMINARS & TRAINING RELATED		—		23,000		
Total:	\$ —	\$ —	\$ —	\$ 25,600	\$ 25,600	N/A
620100 Services - Professional & Other						
ACTUARIAL VALUATION SERVICES		\$ 20,000		\$ 23,000		
ARBITRAGE FEES - BONDS		2,400		2,400		
GASB ADVISORY SERVICES		15,000		—		
INVESTMENT PORTFOLIO FEE		1,100		1,100		
RATING AGENCY SURVEILLANCE		3,000		5,000		
REVENUE BONDS TRUSTEE		2,000		2,000		
RISK - ACCIDENT INVESTIGATIONS		—		3,000		
RISK - INSURANCE CERT TRACKING		2,900		15,000		
SAP-S4/HANA CONSULTING		—		50,000		
UNION BANK OF CA TRUST ACCT		5,800		8,000		
US BANK (ESCROW AGNT DEP FEE)		3,500		5,000		
Total:	\$ 136,735	\$ 55,700	\$ 55,700	\$ 114,500	\$ 58,800	105.6 %
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS		\$ 11,400		\$ —		
Total:	\$ —	\$ 11,400	\$ 11,400	\$ —	\$ (11,400)	(100.0)%
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 12,200		\$ 8,800		
RISK - RELATED		—		1,200		
Total:	\$ 8,770	\$ 12,200	\$ 12,200	\$ 10,000	\$ (2,200)	(18.0)%
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 4,500		\$ 4,300		
RISK - RELATED		—		200		
Total:	\$ 4,509	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
630150 Safety Equipment & Supplies						

Financial Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 558	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES	\$ 100			\$ —		
RISK - RELATED	200			1,500		
Total:	\$ 98	\$ 300	\$ 300	\$ 1,500	\$ 1,200	400.0 %
660120 Promotional Materials						
RISK - RELATED	\$ —			\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ 200	N/A
670105 Bank & Credit Card Fees						
BANK FEES	\$ 40,500			\$ 45,000		
CREDIT CARD FEES	10,000			25,000		
Total:	\$ 62,277	\$ 50,500	\$ 50,500	\$ 70,000	\$ 19,500	38.6 %
670110 Insurance						
RISK - BROKER FEES	\$ 45,000			\$ 45,000		
RISK - INSURANCE PREMIUMS	2,052,100			2,178,100		
Total:	\$ 1,696,414	\$ 2,097,100	\$ 2,097,100	\$ 2,223,100	\$ 126,000	6.0 %
670120 Insurance Claims						
RISK - RELATED	\$ 400			\$ 500		
Total:	\$ 1,000	\$ 400	\$ 400	\$ 500	\$ 100	25.0 %
670130 Permits/Certificates/License						
CPA & OTHER	\$ 1,200			\$ 1,200		
RISK - RELATED	—			6,000		
Total:	\$ —	\$ 1,200	\$ 1,200	\$ 7,200	\$ 6,000	500.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,920,353	\$ 2,249,300	\$ 2,249,300	\$ 2,486,700	\$ 237,400	10.6 %

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General Services

MISSION

Provide cost-effective, reliable, and responsive support services through sustainable maintenance of District assets.

VISION

Excellence, innovation, and leadership in maintenance and support services.

General Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 10,073,145	\$ 11,224,100	\$ 12,020,700	\$ 796,600	7.1 %
Non-Personnel Expense	5,432,698	7,173,800	7,711,000	537,200	7.5 %
Total Direct Expense	\$ 15,505,843	\$ 18,397,900	\$ 19,731,700	\$ 1,333,800	7.2 %
Less: Capitalized Expense	(169,030)	(34,500)	(34,600)	(100)	0.3 %
Equipment Outlay and Other Capital Projects	242,756	1,459,600	1,589,400	129,800	8.9 %
TOTAL DEPARTMENTAL EXPENSE	\$ 15,579,569	\$ 19,823,000	\$ 21,286,500	\$ 1,463,500	7.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 5,477,515	\$ 6,711,700	\$ 7,219,400	\$ 507,700	7.6 %
Overtime	181,048	250,000	262,500	12,500	5.0 %
Burden	4,414,582	4,262,400	4,538,800	276,400	6.5 %
TOTAL PERSONNEL EXPENSE	\$ 10,073,145	\$ 11,224,100	\$ 12,020,700	\$ 796,600	7.1 %

General Services

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
AIR COMPRESSOR	1	\$ 35,000
CAR LIFT HPHQ	1	15,000
EV SUV (ADMIN POOL)	10	500,000
GENERATOR - TOWABLE	1	335,000
GS OFFICE SPACE ^{(1) (2)}	1	60,000
GS/PRO BUILDING RAIN GUTTERS ⁽¹⁾	1	250,000
MARINE DIESEL ENGINES HPD FIREBOAT ^{(2) (3)}	2	210,000
PAINT MIXER	1	10,000
PAINT STRIPPER	1	15,000
PICK-UP TRUCKS ⁽⁴⁾	2	112,400
SHEAR BRAKE	1	10,000
TIRE BALANCER HPHQ	1	10,000
TIRE MACHINE HPHQ	1	12,000
WIRELESS COMMS	1	15,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	25	\$ 1,589,400

Notes:

- (1) Other Capital Project
- (2) Partially funded by FY 2023 Carryover
- (3) Partially grant funded
- (4) Fully funded by FY 2023 Carryover

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ —		\$ 6,600		
Total:	\$ 302	\$ —	\$ —	\$ 6,600	\$ 6,600	N/A
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 2,500		\$ 3,400		
Total:	\$ 1,728	\$ 2,500	\$ 2,500	\$ 3,400	\$ 900	36.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ —		\$ 4,000		
Total:	\$ 710	\$ —	\$ —	\$ 4,000	\$ 4,000	N/A
610140 Seminars & Training COMPREHENSIVE DEPT TRAINING PROG SKILLS TRAINING		\$ 40,000 7,300		\$ 40,000 24,100		
Total:	\$ 41,907	\$ 47,300	\$ 47,300	\$ 64,100	\$ 16,800	35.5 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 600		\$ 600		
Total:	\$ 409	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
615110 Travel TRAVEL		\$ 11,200		\$ 39,000		
Total:	\$ 5,415	\$ 11,200	\$ 35,200	\$ 39,000	\$ 3,800	10.8 %
630110 Equipment & Systems						
Total:	\$ 100,422	\$ —	\$ 3,500	\$ —	\$ —	0.0 %
630120 Equipment Rental/Leasing CRANE RENTAL EMISSIONS ANALYZER HEAVY EQUIPMENT PORTABLE TOILET RENTAL		\$ — — 42,000 30,000		\$ 10,000 4,000 75,000 80,000		
Total:	\$ 100,419	\$ 72,000	\$ 108,000	\$ 169,000	\$ 61,000	56.5 %
630130 Office & Operating Supplies SUPPLIES TWIC-TRANSPORTATION WORKER ID		\$ 10,000 1,000		\$ 20,000 3,000		
Total:	\$ 13,865	\$ 11,000	\$ 11,000	\$ 23,000	\$ 12,000	109.1 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 500		\$ 600		
Total:	\$ 430	\$ 500	\$ 500	\$ 600	\$ 100	20.0 %

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
FIRE EXTINGUISHERS		\$ 5,000		\$ 6,000		
SAFETY SHOES		15,800		17,000		
SAFETY SUPPLIES & EQUIPMENT		40,000		50,000		
Total:	\$ 76,532	\$ 60,800	\$ 100,800	\$ 73,000	\$ (27,800)	(27.6)%
630160 Small Tools						
SMALL TOOLS FOR MAINT OPERS		\$ 30,000		\$ 60,000		
Total:	\$ 51,149	\$ 30,000	\$ 30,000	\$ 60,000	\$ 30,000	100.0 %
630170 Fuel & Lubricants						
CNG/PROPANE		\$ 20,000		\$ 23,000		
GAS/DIESEL		615,000		830,000		
MOTOR OIL		7,500		7,500		
Total:	\$ 703,173	\$ 642,500	\$ 842,500	\$ 860,500	\$ 18,000	2.1 %
630200 Uniforms						
UNIFORM CONSUMABLES		\$ —		\$ 20,000		
UNIFORM SERVICE		26,000		30,000		
Total:	\$ 57,376	\$ 26,000	\$ 26,000	\$ 50,000	\$ 24,000	92.3 %
650100 Facilities Maintenance-Supplies						
ALL CREWS		\$ 705,900		\$ 1,100,000		
RUOCCO PARK FIXTURE CONTINGENCY		6,000		12,000		
Total:	\$ 230,370	\$ 711,900	\$ 1,134,300	\$ 1,112,000	\$ (22,300)	(2.0)%
650110 Facilities Maintenance-Outside Services						
ANIMAL AND PEST CONTROL		\$ 38,000		\$ 40,000		
COLD IRONING & HIGH VOLTAGE MAINT		3,600		13,600		
CONCRETE & DELIVERY		16,000		—		
CUSTODIAL SERVICES		355,000		379,500		
CUSTODIAL SERVICES - AQUATIC CENTER		3,000		3,000		
CUSTODIAL SERVICES - COMFORT STATIONS		483,100		331,100		
ELEVATOR MAINT		78,100		95,200		
FIRE ALARMS MONITORING		28,500		28,500		
GRAFFITI REMOVAL		71,100		85,000		
HVAC OTHER LOCATIONS		214,000		242,700		
NEVP MAINTENANCE CONTRACT		292,000		292,300		
PIER MAINTENANCE		65,000		60,000		
RUOCCO PARK MAINTENANCE		85,000		128,000		
STORMWATER BMP MAINTENANCE		500,000		500,000		

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
STREET LIGHTING		2,600		3,900		
WASTE MANAGEMENT PROGRAM		273,000		295,000		
WINDOW CLEANING		—		32,000		
Total:	\$ 2,142,925	\$ 2,508,000	\$ 2,618,600	\$ 2,529,800	\$ (88,800)	(3.4)%
650120 Equipment Maintenance-Supplies						
AUTOMOTIVE EQ/BOATS	\$ 230,000			\$ 255,000		
FORD PARTS	15,300			18,000		
GOTTWALD PARTS	—			30,000		
TIRES	35,000			40,000		
Total:	\$ 309,847	\$ 280,300	\$ 280,300	\$ 343,000	\$ 62,700	22.4 %
650130 Equipment Maintenance-Outside Services						
COMPREHENSIVE MARINE VESSEL MAINT	\$ 481,000			\$ 729,800		
EQUIPMENT CERTIFICATION AND INSPECT	34,000			39,100		
FIRE EXTINGUISHER HYDROTEST	2,300			2,300		
GOTTWALD REPAIR & MAINTENANCE	30,000			50,000		
MOWER REEL MAINTENANCE	—			10,000		
OTHER EQUIPMENT SERVICE/MAINT	20,000			42,000		
TANK FUEL STATIONS, LIFTS & CRANES	8,000			10,000		
VEHICLE DETAILING	—			30,000		
VEHICLE PAINTING	20,000			—		
Total:	\$ 555,720	\$ 595,300	\$ 634,300	\$ 913,200	\$ 278,900	44.0 %
650131 As - Needed Maintenance						
ABANDONED & DERELICT VESSEL	\$ 601,900			\$ 526,900		
BAY MARINE DEBRIS REMOVAL	—			181,200		
DIVING SERVICES	—			24,000		
DOORS (ROLL UP) MAINTENANCE	10,000			10,000		
DOORS AND GATES, ELECTRIC	6,200			6,500		
DUMPSTER SERVICE TRANSFER	48,000			49,000		
EMERGENCY CLEAN UP	—			30,000		
MISC SMALL OUTSIDE SERVICES	67,000			168,500		
PAINTING SERVICES	—			125,000		
POWER WASHING	46,800			24,000		
ROOF MAINTENANCE	—			60,000		
TRASH & LITTER REMOVAL	48,000			88,000		
UNDERGROUND SERVICE ALERT	2,800			3,000		
UTILITY LEAK DETECTION	1,000			1,000		

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 1,020,057	\$ 831,700	\$ 1,081,400	\$ 1,297,100	\$ 215,700	19.9 %
660136 Grant Funded Expenditures						
PATROL VESSEL MAINT PSG 21 HPD		\$ —		\$ 35,000		
SAVE ABANDONED VESSEL PROGRAM		\$ —		\$ 108,100		
Total:	\$ —	\$ —	\$ 200,000	\$ 143,100	\$ (56,900)	(28.5)%
660150 Refuse & Hazardous Waste Disposal						
REFUSE & HAZ WASTE		\$ 2,000		\$ 2,000		
Total:	\$ 1,175	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMIT/CERT/LICENSE		\$ 15,000		\$ 17,000		
Total:	\$ 18,768	\$ 15,000	\$ 15,000	\$ 17,000	\$ 2,000	13.3 %
TOTAL NON-PERSONNEL EXPENSE	\$ 5,432,698	\$ 5,848,600	\$ 7,173,800	\$ 7,711,000	\$ 537,200	7.5 %

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Government & Civic Relations

MISSION

Identify solutions that lead to the implementation of District policies and projects by successfully engaging with local, state, national, and international governments, as well as civic groups and other parties.

VISION

To be a center of excellence in government and civic relations and to support the District's goals by promoting communication, relationship building, and policy development.

Government & Civic Relations

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,230,610	\$ 1,037,000	\$ 1,083,500	\$ 46,500	4.5 %
Non-Personnel Expense	670,930	1,129,000	1,037,200	(91,800)	(8.1)%
Total Direct Expense	\$ 1,901,540	\$ 2,166,000	\$ 2,120,700	\$ (45,300)	(2.1)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,901,540	\$ 2,166,000	\$ 2,120,700	\$ (45,300)	(2.1)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 824,201	\$ 717,500	\$ 765,900	\$ 48,400	6.7 %
Overtime	—	—	—	—	N/A
Burden	406,409	319,500	317,600	(1,900)	(0.6)%
TOTAL PERSONNEL EXPENSE	\$ 1,230,610	\$ 1,037,000	\$ 1,083,500	\$ 46,500	4.5 %

Government & Civic Relations

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
GOV/PROFESSIONAL PUBLICATIONS		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 165	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
Total:	\$ 165	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues						
MEMBERSHIPS & DUES		\$ 150,000		\$ 150,000		
Total:	\$ 105,768	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	0.0 %
610140 Seminars & Training						
PORT-RELATED CONFERENCES	\$ 7,403	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
Total:	\$ 7,403	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT	\$ 79	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
Total:	\$ 79	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel						
OTHER TRIPS		\$ 3,500		\$ 4,000		
SACRAMENTO		3,500		4,000		
WASHINGTON DC		7,500		8,000		
Total:	\$ 5,708	\$ 14,500	\$ 14,500	\$ 16,000	\$ 1,500	10.3 %
620100 Services - Professional & Other						
ECONOMIC IMPACT STUDY UPDATES	\$ —			\$ 46,700		
GRANT WRITING				150,000		
LEGISLATIVE SERVICES - SACRAMENTO		120,000		120,000		
LEGISLATIVE SERVICES - SAN DIEGO REGION		190,000		190,000		
LEGISLATIVE SERVICES - STATE AGENCIES		90,000		240,000		
LEGISLATIVE SERVICES - WASHINGTON		120,000		120,000		
Total:	\$ 546,660	\$ 520,000	\$ 960,000	\$ 866,700	\$ (93,300)	(9.7)%
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS	\$ 200	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES	\$ 2,223	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
Total:	\$ 2,223	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %

Government & Civic Relations

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630140 Postage & Shipping POSTAGE		\$ 100		\$ 100		
Total:	\$ 13	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 670,930	\$ 689,000	\$ 1,129,000	\$ 1,037,200	\$ (91,800)	(8.1)%

Guest Experiences - Park Greenscapes & Bayscapes

MISSION

To deploy industry-best landscaping practices in turf management, irrigation management, and urban forest management at the District's 22 parks, inclusive of utilizing technology for more effective and efficient management of landscaping activities.

VISION

To ensure the public's first impressions are positive when visiting the bay by optimizing a guest's experience at the District's 22 parks.

Guest Experiences - Park Greenscapes & Bayscapes

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,520,141	\$ 1,873,900	\$ 2,100,300	\$ 226,400	12.1 %
Non-Personnel Expense	597,668	735,100	786,600	51,500	7.0 %
Total Direct Expense	\$ 2,117,809	\$ 2,609,000	\$ 2,886,900	\$ 277,900	10.7 %
Less: Capitalized Expense	9,955	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	257,800	257,800	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,127,764	\$ 2,609,000	\$ 3,144,700	\$ 535,700	20.5 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Regular Salaries & Wages	\$ 869,119	\$ 1,159,700	\$ 1,255,400	\$ 95,700	8.3 %
Overtime	819	—	—	—	N/A
Burden	650,204	714,200	844,900	130,700	18.3 %
TOTAL PERSONNEL EXPENSE	\$ 1,520,141	\$ 1,873,900	\$ 2,100,300	\$ 226,400	12.1 %

Guest Experiences - Park Greenscapes & Bayscapes

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
BRUSH CUTTER & ATTACHMENT	1	\$ 13,600
ELECTRIC SWEEPER	1	38,000
ELECTRIC UTILITY VEHICLE	1	38,000
STUMP GRINDER	1	5,000
TRAILERS	3	119,700
VERSA VAC	1	43,500
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	8	\$ 257,800

Guest Experiences - Park Greenscapes & Bayscapes
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 600		\$ 800		
Total:	\$ 400	\$ 600	\$ 600	\$ 800	\$ 200	33.3 %
610140 Seminars & Training COMPREHENSIVE DEPT TRAINING PROG		\$ 3,000		\$ 3,000		
Total:	\$ 978	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,800		\$ 3,000		
Total:	\$ 3,674	\$ 1,800	\$ 1,800	\$ 3,000	\$ 3,000	166.7 %
630120 Equipment Rental/Leasing EQUIPMENT RENTAL/LEASING		\$ —		\$ 25,000		
Total:	\$ 6,083	\$ —	\$ —	\$ 25,000	\$ 25,000	N/A
630130 Office & Operating Supplies SUPPLIES TWIC-TRANSPORTATION WORKER ID		\$ 1,300 400		\$ 1,300 400		
Total:	\$ 2,256	\$ 1,700	\$ 1,700	\$ 1,700	\$ —	0.0 %
630150 Safety Equipment & Supplies SAFETY SHOES SAFETY SUPPLIES & EQUIPMENT		\$ 4,600 4,600		\$ 4,600 4,600		
Total:	\$ 16,520	\$ 9,200	\$ 9,200	\$ 9,200	\$ —	0.0 %
630160 Small Tools SMALL TOOLS		\$ 5,000		\$ 5,000		
Total:	\$ 38,991	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
630200 Uniforms UNIFORM SERVICE		\$ 9,800		\$ 9,800		
Total:	\$ 8,199	\$ 9,800	\$ 9,800	\$ 9,800	\$ —	0.0 %
650100 Facilities Maintenance - Supplies LANDSCAPE, LAWNS, SHRUBS, PLANTERS		\$ 100,000		\$ 74,800		
Total:	\$ 99,802	\$ 100,000	\$ 100,000	\$ 74,800	\$ (25,200)	(25.2)%
650110 Facilities Maintenance - Outside Services CONTRACTED LANDSCAPING SERVICES RUOCCO PARK MAINTENANCE SWEETWATER BIKE PATH		\$ 144,000 36,000 72,000		\$ 180,000 36,000 85,000		
Total:	\$ 186,108	\$ 252,000	\$ 252,000	\$ 301,000	\$ 49,000	19.4 %

Guest Experiences - Park Greenscapes & Bayscapes
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
650131 As-Needed Maintenance						
CONTRACTED LANDSCAPING SERVICES		\$ 150,000		\$ 150,000		
MISC SMALL OUTSIDE SERVICES		2,000		3,300		
TREE TRIMMING		150,000		150,000		
URBAN FORESTRY MANAGEMENT		50,000		50,000		
Total:	\$ 234,600	\$ 352,000	\$ 352,000	\$ 353,300	\$ 1,300	0.4 %
660110 Promotional Services						
Total:	\$ 57	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 597,668	\$ 735,100	\$ 735,100	\$ 786,600	\$ 51,500	7.0 %

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Guest Experiences - Parking

MISSION

To develop, manage, and grow the District's parking assets to their highest and best use based on market rates and demand within the District's planning and regulatory framework.

VISION

Creating America's finest waterfront with public-accessible parking options supported with current technology for a fair value to visitors, tenants, their employees and customers.

Guest Experiences - Parking

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,110,720	\$ 1,166,300	\$ 1,246,200	\$ 79,900	6.9 %
Non-Personnel Expense	2,935,937	3,755,700	4,196,500	440,800	11.7 %
Total Direct Expense	\$ 4,046,657	\$ 4,922,000	\$ 5,442,700	\$ 520,700	10.6 %
Less: Capitalized Expense	(2,994.34)	—	—	—	N/A
Equipment Outlay and Other Capital Projects	142,268	—	104,800	104,800	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,185,931	\$ 4,922,000	\$ 5,547,500	\$ 625,500	12.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 609,911	\$ 609,100	\$ 696,300	\$ 87,200	14.3 %
Overtime	1,326	—	—	—	N/A
Burden	499,483	557,200	549,900	(7,300)	(1.3)%
TOTAL PERSONNEL EXPENSE	\$ 1,110,720	\$ 1,166,300	\$ 1,246,200	\$ 79,900	6.9 %

Guest Experiences - Parking

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
CO2 SENSORS	1	\$ 22,000
FIRE SPRINKLER UPGRADES	1	27,000
PAY STATIONS	6	55,800
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	8	\$ 104,800

Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 100		\$ 300		
Total:	\$ 5	\$ 100	\$ 100	\$ 300	\$ 200	200.0 %
610120 Memberships & Dues CA PARKING ASSOCIATION INTERNATIONAL INSTITUTE		\$ 100 200		\$ 100 200		
Total:	\$ 340	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610140 Seminars & Training COURSES & SEMINARS PARKING CONFERENCE		\$ 500 1,700		\$ 500 2,500		
Total:	\$ 2,349	\$ 2,200	\$ 2,200	\$ 3,000	\$ 800	36.4 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 1,200		\$ 1,200		
Total:	\$ 1,558	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
620100 Services - Professional & Other AS-NEEDED REVIEW/CONSULTANT		\$ 100,000		\$ 100,000		
Total:	\$ 8,909	\$ 100,000	\$ 100,000	\$ 100,000	\$ —	0.0 %
620135 Citation - County & Admin Fees CITATION - COUNTY & ADMIN FEES		\$ 300,000		\$ 300,000		
Total:	\$ 234,932	\$ 300,000	\$ 320,000	\$ 300,000	\$ (20,000)	(6.3)%
630110 Equipment & Systems CSO LIC PLATE RECOGNITION SUBSCRIPTION HANDHELD TICKET WRITERS & SUPPLIES		\$ 30,500 5,500		\$ 30,500 5,500		
Total:	\$ 25,466	\$ 36,000	\$ 36,000	\$ 36,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 1,000		\$ 1,000		
Total:	\$ 2,152	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 75	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 400		\$ 400		
Total:	\$ 350	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630160 Small Tools						

Guest Experiences - Parking EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
SMALL TOOLS		\$ 400		\$ 400		
Total:	\$ 265	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630180 Parking Meter Supplies						
PARKING METER SUPPLIES	\$ 12,000			\$ 11,800		
Total:	\$ 24,778	\$ 12,000	\$ 12,000	\$ 11,800	\$ (200)	(1.7)%
630200 Uniforms						
UNIFORM SERVICE	\$ 700			\$ 700		
Total:	\$ 603	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
640100 Space Rental						
I.B. PARKING LOT AMORTIZATION	\$ 7,700			\$ 7,700		
PARKING LEASE - 3275 PAC HWY	118,500			118,500		
PARKING LEASE - 3405 PAC HWY	27,500			27,500		
Total:	\$ 164,949	\$ 153,700	\$ 153,700	\$ 153,700	\$ —	0.0 %
640150 Facility Management Services						
B STREET PIER	\$ 55,600			\$ 27,900		
BAYFRONT PARKING GARAGE	625,700			1,177,800		
CONVENTION CENTER PARKING	1,346,200			1,551,400		
CONVENTION CTR GARAGE	40,400			40,400		
NAVY PIER LOT	159,500			246,600		
PARKING METER MANAGEMENT	98,400			80,400		
Total:	\$ 2,110,334	\$ 2,325,800	\$ 2,562,200	\$ 3,124,500	\$ 562,300	21.9 %
650100 Facilities Maintenance - Supplies						
PARKING SIGNS	\$ 7,700			\$ 32,700		
Total:	\$ 2,776	\$ 7,700	\$ 57,700	\$ 32,700	\$ (25,000)	(43.3)%
650130 Equipment Maintenance - Outside Services						
CITATION HANDHELDS	\$ 3,200			\$ 3,200		
CONV CTR GARAGE MAINT	11,500			11,500		
Total:	\$ 3,168	\$ 14,700	\$ 14,700	\$ 14,700	\$ —	0.0 %
670105 Bank & Credit Card Fees						
B STREET PIER CREDIT CARD FEES	\$ 13,600			\$ 6,200		
BAYFRONT PARKING GARAGE CC FEES	55,200			69,100		
CONVENTION CTR PARKING CREDIT CARD	84,400			113,200		
CREDIT CARD FEES FOR SMART METERS	139,200			186,200		
NAVY PIER LOT CREDIT CARD FEES	20,500			40,900		
Total:	\$ 352,928	\$ 312,900	\$ 492,900	\$ 415,600	\$ (77,300)	(15.7)%

Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 2,935,937	\$ 3,269,300	\$ 3,755,700	\$ 4,196,500	\$ 440,800	11.7 %

Harbor Police Department

MISSION

To provide the highest quality of public service through crime prevention, homeland security, and ensuring quality of life for our communities.

VISION

To be the global leader in maritime and aviation public safety.

Harbor Police Department

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 36,358,815	\$ 40,710,500	\$ 44,182,300	\$ 3,471,800	8.5 %
Non-Personnel Expense	2,865,375	3,709,067	3,983,300	274,233	7.4 %
Total Direct Expense	\$ 39,224,190	\$ 44,419,567	\$ 48,165,600	\$ 3,746,033	8.4 %
Less: Capitalized Expense	(140,580)	(139,700)	(119,500)	20,200	(14.5)
Equipment Outlay and Other Capital Projects	747,432	3,497,934	3,238,100	(259,834)	(7.4)%
TOTAL DEPARTMENTAL EXPENSE	\$ 39,831,042	\$ 47,777,801	\$ 51,284,200	\$ 3,506,399	7.3 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 17,448,112	\$ 21,468,900	\$ 23,146,500	\$ 1,677,600	7.8 %
Overtime	3,444,326	2,688,000	3,534,400	846,400	31.5 %
Burden	15,466,378	16,553,600	17,501,400	947,800	5.7 %
TOTAL PERSONNEL EXPENSE	\$ 36,358,815	\$ 40,710,500	\$ 44,182,300	\$ 3,471,800	8.5 %

Harbor Police Department

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
ADMINISTRATIVE VEHICLES	2	\$ 82,000
ARTIFICIAL TURF FOR K9 KENNEL ⁽¹⁾	1	14,000
BINOCULAR NIGHT VISION DEVICE	8	106,400
BULLET PROOF GLASS-SHELTER ISLAND OFFICES ⁽¹⁾	1	115,000
CAPTAIN VEHICLE - REPLACEMENT	1	56,000
EVIDENCE COLLECTION LAPTOP	1	6,000
FIRE BOAT ^{(2) (3)}	1	1,166,700
K9 VEHICLE AND BUILDOUT	3	276,000
MARTAC EQUIPMENT (LADDER) ^{(2) (3)}	1	120,000
MOBILE COMMAND POST ⁽⁴⁾	1	225,000
PATROL SUV & BUILDOUT	7	679,000
POLICE PATROL VEHICLE AND BUILDOUT ⁽⁴⁾	1	90,000
RCS POLICE RADIOS	20	154,000
SOLARTECH SILENT MESSENGER BOARD	2	62,000
SUPERVISOR VEHICLE AND BUILDOUT ⁽³⁾	1	86,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	51	\$ 3,238,100

Note:

- (1) Other Capital project
- (2) Partially grant funded
- (3) Partially funded by FY 2023 Carryover
- (4) Fully funded by FY 2023 Carryover

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
LEGAL MANUALS		\$ 3,300		\$ 3,300		
PROFESSIONAL DEVELOPMENT BOOKS		500		500		
STATE & FEDERAL CODE		2,000		3,000		
Total:	\$ 6,863	\$ 5,800	\$ 5,800	\$ 6,800	\$ 1,000	17.2 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 7,300		\$ 7,300		
Total:	\$ 6,138	\$ 7,300	\$ 7,300	\$ 7,300	\$ —	0.0 %
610120 Memberships & Dues						
MEMBERSHIPS & DUES		\$ 4,400		\$ 4,500		
Total:	\$ 5,501	\$ 4,400	\$ 4,400	\$ 4,500	\$ 100	2.3 %
610140 Seminars & Training						
ACADEMY (ENTRY LEVEL OFFICER)		\$ 22,500		\$ 25,000		
CLERICAL SUPPORT TRAINING		1,000		5,000		
DISPATCH TRAINING COURSES		4,500		5,500		
DIVE TRAINING		—		12,000		
FIRE TRAINING		—		20,000		
LEXIPOL DAILY TRAINING BULLETINS		17,000		20,000		
POOL USE FEES (DIVE TEAM)		6,000		15,000		
RANGE USE FEES		13,000		15,000		
SEMINARS AND TRAINING		58,200		58,200		
Total:	\$ 44,867	\$ 122,200	\$ 173,200	\$ 175,700	\$ 2,500	1.4 %
610150 Tuition Reimbursement						
Total:	\$ 935	\$ —	\$ —	\$ —	\$ —	N/A
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 18,000		\$ 18,000		
Total:	\$ 11,102	\$ 18,000	\$ 18,000	\$ 18,000	\$ —	0.0 %
615110 Travel						
COMMAND STAFF TRAVEL		\$ 5,000		\$ 5,000		
DISPATCH TRAINING COURSES		—		1,500		
TRAINING RELATED TRAVEL		83,000		93,000		
Total:	\$ 53,906	\$ 88,000	\$ 88,000	\$ 99,500	\$ 11,500	13.1 %
620100 Services - Professional & Other						
BACKGROUND CHECKS		\$ 15,000		\$ 49,200		
BODY CAMERAS SOFTWARE, DATA STORAGE		328,800		328,800		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
COMPUTER SVCS-SUN, ARJIS, ETC		121,000		260,600		
DIVE PHYSICALS		11,300		12,300		
EMERGENCY MANAGEMENT PROGRAM		72,500		196,200		
FACILITY SECURITY		—		75,000		
FINGERPRINT CHECKS-EMPLOYMENT		4,600		9,000		
HEARING CONSERVATION		3,200		3,200		
MEDICAL EXAMS (SART)		6,000		6,000		
PROFESSIONAL SERVICES		30,000		39,100		
RECRUITING		20,000		20,000		
RESPIRATOR PHYSICALS		23,200		23,300		
SHERIFF'S DEPT. PROPERTY RETEN		3,000		10,000		
VESSEL TOWING SERVICES		40,000		40,000		
VETERINARIAN SERVICES		8,800		8,800		
VIGILANT FIXED ALPR SERVICE		11200		11,200		
Total:	\$ 641,060	\$ 698,600	\$ 897,800	\$ 1,092,700	\$ 194,900	21.7 %
630110 Equipment & Systems						
AEDS		\$ 2,500		\$ 2,500		
CANINE KENNELS		4,400		4,400		
COMPUTER HARDWARE		24,000		54,100		
DISPATCH EQUIPMENT		5,000		5,000		
DIVE TEAM EQUIPMENT		30,000		38,100		
DRONE TEAM EQUIPMENT		—		11,100		
FURNITURE		5,000		5,000		
MARTAC EQUIPMENT - MISC		45,000		51,500		
OFFICE EQUIPMENT		5,000		5,000		
PEER SUPPORT		—		400		
POLICE EQUIPMENT		20,000		40,000		
POWER SOURCES (BATTERIES, UPS)		3,000		3,000		
RSVP PROGRAM		—		500		
SOFTWARE		1,300		10,000		
VESSELS/FIRE		16,400		16,400		
WEAPONS TRAINING UNIT EQPT		500		500		
Total:	\$ 162,527	\$ 162,100	\$ 167,900	\$ 247,500	\$ 79,600	47.4 %
630120 Equipment Rental/Leasing						
JULY 4TH EQUIPMENT		\$ 25,400		\$ 26,300		
TRAILERS		23,000		23,000		
WONDERFRONT EQUIPMENT		—		10,000		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
XEROX EQUIPMENT LEASE		—		24,000		
Total:	\$ 52,528	\$ 48,400	\$ 48,400	\$ 83,300	\$ 34,900	72.1 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 11,000		\$ 11,000		
OPERATING SUPPLIES		50,000		50,000		
PRINTING		7,000		7,000		
Total:	\$ 66,464	\$ 68,000	\$ 68,000	\$ 68,000	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 7,000		\$ 7,000		
Total:	\$ 5,984	\$ 7,000	\$ 7,000	\$ 7,000	\$ —	0.0 %
630150 Safety Equipment & Supplies						
AMMUNITION - .223		\$ 26,000		\$ 31,900		
AMMUNITION - .45 AND 9MM		20,000		46,300		
AMMUNITION - 12 GA. BUCKSHOT		4,000		10,700		
AMMUNITION - LESS LETHAL		—		5,400		
AMMUNITION - TACTICAL		—		3,200		
CSO SAFETY EQUIPMENT		3,200		3,200		
FIRE TURNOUT GEAR		82,400		105,300		
FIRST AID SUPPLIES		1,500		1,500		
GAS MASKS		5,000		—		
PERSONAL PROTECTIVE EQUIPMENT		10,000		10,000		
PROTECTIVE VESTS		30,000		40,000		
RAIN GEAR		2,000		2,000		
SAFETY SHOES (PER MOU)		400		400		
TASER EQUIPMENT & REPLACEMENT		10,000		67,100		
WEAPONS/PARTS		10,000		1,400		
Total:	\$ 189,512	\$ 204,500	\$ 204,500	\$ 328,400	\$ 123,900	60.6 %
630200 Uniforms						
BADGES, PINS, PATCHES		\$ 6,000		\$ 10,000		
REPLACE DAMAGED UNIFORM ITEMS		1,000		1,000		
UNIFORM FOR RSVPS		2,000		2,000		
UNIFORM SHIRTS FOR RECORDS		1,000		1,000		
UNIFORMS - COMMUNITY SERV OFFICERS		8,100		11,500		
UNIFORMS - DISPATCH (PER MOU)		6,000		6,000		
UNIFORMS - SWORN (PER MOU)		210,000		210,000		
UNIFORMS FOR HONOR GUARD		5,200		5,200		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 246,958	\$ 239,300	\$ 239,300	\$ 246,700	\$ 7,400	3.1 %
640100 Space Rental						
SPACE RENTAL		\$ 680,000		\$ 694,000		
Total:	\$ 654,498	\$ 680,000	\$ 680,000	\$ 694,000	\$ 14,000	2.1 %
640110 Telephone & Communications						
CDPD LINES (WIRELESS CONNECT)		\$ 72,000		\$ 78,000		
CELLULAR SERVICE		24,000		24,000		
DIRECTV MONTHLY SERVICE		4,000		4,000		
RCS RADIO FEES		249,600		249,600		
TELEPHONE EQUIPMENT		5,000		5,000		
TELEPHONE SERVICE		55,000		70,000		
Total:	\$ 449,053	\$ 409,600	\$ 409,600	\$ 430,600	\$ 21,000	5.1 %
650130 Equipment Maintenance - Outside Services						
DIVE TEAM EQUIPMENT		\$ 12,000		\$ 15,000		
FIRE EQUIPMENT		34,000		25,000		
GEN EQPT MAINTENANCE		25,000		25,000		
MAINTENANCE CONTRACTS & EQUIP		59,000		40,000		
Total:	\$ 94,426	\$ 130,000	\$ 130,000	\$ 105,000	\$ (25,000)	(19.2)%
650140 Software Maintenance						
CELLEBRITE		\$ 4,500		\$ 6,300		
CRADLEPOINT LICENSES		—		3,700		
DISPATCH SOMA/CAD SYSTEM		85,000		99,200		
NETMOTION		10,000		10,000		
NETRMS ANNUAL FEES		2,100		2,700		
Total:	\$ 52,582	\$ 101,600	\$ 101,600	\$ 121,900	\$ 20,300	20.0 %
660100 Advertising						
ADVERTISING		\$ 14,000		\$ 14,000		
Total:	\$ 4,781	\$ 14,000	\$ 14,000	\$ 14,000	\$ —	0.0 %
660110 Promotional Services						
PROMO SERVICES, GENERAL		\$ 1,000		\$ 2,500		
Total:	\$ 4,019	\$ 1,000	\$ 1,000	\$ 2,500	\$ 1,500	150.0 %
660120 Promotional Materials						
PROMOTIONAL & RECRUITING SUPPLIES		\$ 2,500		\$ 2,500		
Total:	\$ —	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
660136 Grant Funded Expenditures						

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
EMERGENCY MANAGEMENT PROGRAM		\$ 217,500		\$ 138,800		
EQUIPMENT - SHSGP		19,000		21,000		
FUEL-OPERATION STONEGARDEN		50,000		38,000		
REGIONAL TRAINING - UASI		12,600		12,600		
SDCLEF GRANT		3,000		—		
VESSEL MAINTENANCE (STONEGARDEN)		17,000		17,000		
Total:	\$ 102,492	\$ 319,100	\$ 440,767	\$ 227,400	\$ (213,367)	(48.4)%
670105 Bank & Credit Card Fees						
Total:	\$ 92	\$ —	\$ —	\$ —	\$ —	N/A
680100 Seized Asset/Forfeitures - Harbor Police						
Total:	\$ 9,087	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 2,865,375	\$ 3,331,400	\$ 3,709,067	\$ 3,983,300	\$ 274,233	7.4 %

Information Security

MISSION

Safeguard the confidentiality, integrity, and availability of information systems. Enhance Port operations and security through supporting and strengthening a resilient infrastructure, identity, and data assets and to foster a culture of security awareness for every individual, team, and partner agency.

VISION

Our vision is to partner with all Port departments by applying technology solutions that evolves the Port of San Diego's role as a regional leader in cyber security, stewardship, and safety.

Information Security

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ 438,200	\$ 438,200	N/A
Non-Personnel Expense	—	—	6,100	6,100	N/A
Total Direct Expense	\$ —	\$ —	\$ 444,300	\$ 444,300	N/A
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ —	\$ 444,300	\$ 444,300	N/A

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ —	\$ —	\$ 345,100	\$ 345,100	N/A
Overtime	—	—	—	—	N/A
Burden	—	—	93,100	93,100	N/A
TOTAL PERSONNEL EXPENSE	\$ —	\$ —	\$ 438,200	\$ 438,200	N/A

Information Security
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ —		\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ 200	N/A
610140 Seminars & Training SEMINARS & TRAINING		\$ —		\$ 700		
Total:	\$ —	\$ —	\$ —	\$ 700	\$ 700	N/A
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ —		\$ 3,600		
Total:	\$ —	\$ —	\$ —	\$ 3,600	\$ 3,600	N/A
615110 Travel TRAVEL		\$ —		\$ 1,000		
Total:	\$ —	\$ —	\$ —	\$ 1,000	\$ 1,000	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ —		\$ 300		
Total:	\$ —	\$ —	\$ —	\$ 300	\$ 300	N/A
630140 Postage & Shipping POSTAGE & SHIPPING		\$ —		\$ 100		
Total:	\$ —	\$ —	\$ —	\$ 100	\$ 100	N/A
660110 Promotional Services PROMOTIONAL SERVICES		\$ —		\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ (300)	(75.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ —	\$ —	\$ 6,100	\$ 6,100	N/A

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Information Technology

MISSION

Provide a secure, stable, high performing technology environment. Enhance Port operations through administering and supporting solutions that add value to every team and team member and, deliver on-time, on-budget results through collaborative, mission-relevant technology projects and business services.

VISION

Our vision is to partner with all Port departments by applying technology solutions that evolves the Port of San Diego's role as a regional leader in commerce, stewardship and safety.

Information Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 5,581,012	\$ 6,300,600	\$ 6,450,500	\$ 149,900	2.4 %
Non-Personnel Expense	77,986	56,600	68,900	12,300	21.7 %
Total Direct Expense	\$ 5,658,998	\$ 6,357,200	\$ 6,519,400	\$ 162,200	2.6 %
Less: Capitalized Expense	(508,469)	(542,500)	(392,400)	150,100	(27.7)%
Equipment Outlay and Other Capital Projects	—	—	290,000	290,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 5,150,528	\$ 5,814,700	\$ 6,417,000	\$ 602,300	10.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 3,697,300	\$ 4,281,000	\$ 4,344,800	\$ 63,800	1.5 %
Overtime	1,283	—	—	—	N/A
Burden	1,882,429	2,019,600	2,105,700	86,100	4.3 %
TOTAL PERSONNEL EXPENSE	\$ 5,581,012	\$ 6,300,600	\$ 6,450,500	\$ 149,900	2.4 %

Information Technology

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
IT OFFICE SPACE REMODEL ⁽¹⁾	1	\$ 90,000
NETWORK SWITCH	1	200,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	2	\$ 290,000

Notes:

(1) Other Capital Project

Information Technology
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 200		\$ 16,000		
Total:	\$ —	\$ 200	\$ 200	\$ 16,000	\$ 15,800	7,900.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,100		\$ 1,600		
Total:	\$ 884	\$ 1,100	\$ 1,100	\$ 1,600	\$ 500	45.5 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 4,700		\$ 2,000		
Total:	\$ 2,093	\$ 4,700	\$ 4,700	\$ 2,000	\$ (2,700)	(57.4)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 43,400		\$ 43,400		
Total:	\$ 50,488	\$ 43,400	\$ 43,400	\$ 43,400	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ 1,700		\$ 1,400		
Total:	\$ 5,837	\$ 1,700	\$ 1,700	\$ 1,400	\$ (300)	(17.6)%
615110 Travel TRAVEL		\$ —		\$ 700		
Total:	\$ 4,133	\$ —	\$ —	\$ 700	\$ 700	N/A
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ —		\$ —		
Total:	\$ 3,706	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 5,100		\$ 3,400		
Total:	\$ 10,473	\$ 5,100	\$ 5,100	\$ 3,400	\$ (1,700)	(33.3)%
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 400		\$ 400		
Total:	\$ 374	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 77,984	\$ 56,600	\$ 56,600	\$ 68,900	\$ 12,300	21.7 %

Maritime

MISSION

To strengthen our region through growth of cargo, cruise, and maritime industrial business lines while ensuring a clean, safe, and secure environment.

VISION

Keeping our region strong through a thriving and modern seaport with focus on movement of cargo/people.

Maritime

DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 4,991,647	\$ 5,028,800	\$ 5,824,000	\$ 795,200	15.8 %
Non-Personnel Expense	6,220,085	7,603,200	8,620,700	1,017,500	13.4 %
Total Direct Expense	\$ 11,211,732	\$ 12,632,000	\$ 14,444,700	\$ 1,812,700	14.4 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	2,173,345	7,346,808	12,132,300	4,785,492	65.1 %
TOTAL DEPARTMENTAL EXPENSE	\$ 13,385,077	\$ 19,978,808	\$ 26,577,000	\$ 6,598,192	33.0 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 2,845,916	\$ 2,895,300	\$ 3,406,600	\$ 511,300	17.7 %
Overtime	35,520	—	—	—	N/A
Burden	2,110,212	2,133,500	2,417,400	283,900	13.3 %
TOTAL PERSONNEL EXPENSE	\$ 4,991,647	\$ 5,028,800	\$ 5,824,000	\$ 795,200	15.8 %

Maritime

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
6' x 20' YOKOHAMA FENDERS & FENDERS & HARDWARE	4	\$ 88,000
B ST. CRUISE SHIP TERMINAL INTERIOR IMPROVEMENT ^{(1) (3) (4)}	1	2,700,000
BONNET SYSTEM ^{(1) (2)}	1	2,000,000
CSS SUPER CELL FENDER 1000	1	10,000
CSS SUPER CELL FENDER 800	1	6,000
CST ADD SOUTH BERTH SHORE POWER CONNECTIONS POINTS ⁽¹⁾	1	1,000,000
ELECTRICAL IMPROVEMENTS AT TAMT ^{(1) (5) (6)}	1	5,807,200
FLOOR SWEEPER	1	25,000
LED LIGHT FIXTURES (CST)	4	40,000
LED LIGHT FIXTURES (NCMT)	4	40,000
LED LIGHT FIXTURES (TAMT)	4	40,000
MICROGRID INFRASTRUCTURE AT TAMT ^{(1) (2)}	1	150,000
PEDESTRIAN IMPROVEMENTS AT B STREET CST ^{(1) (7)}	1	61,100
PORT VEHICLE - SUV FOR MARITIME	1	45,000
ROLL UP DOOR AT CST SECTION C	1	60,000
TRENCH PLATES	4	60,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	27	\$ 12,132,300

Note:
⁽¹⁾ Other Capital Projects

⁽²⁾ Fully grant funded

⁽³⁾ Partially funded by FY 2023 Carryover

⁽⁴⁾ Partially funded by Cruise Facility Improvement Fund

⁽⁵⁾ Partially grant funded

⁽⁶⁾ Partially funded by LCFS

⁽⁷⁾ Fully funded by FY 2023 Carryover

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals MARITIME/INDUSTRY PERIODICALS		\$ 800		\$ 800		
Total:	\$ —	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,000		\$ 1,200		
Total:	\$ 1,028	\$ 1,000	\$ 1,000	\$ 1,200	\$ 200	20.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 29,000		\$ 44,500		
Total:	\$ 28,425	\$ 29,000	\$ 29,000	\$ 44,500	\$ 15,500	53.4 %
610140 Seminars & Training PROFESSIONAL DEVELOPMENT TRAINING PROGRAMS		\$ 7,800 12,500		\$ 8,700 12,500		
Total:	\$ 2,092	\$ 20,300	\$ 20,300	\$ 21,200	\$ 900	4.4 %
610150 Tuition Reimbursement						
Total:	\$ 198	\$ —	\$ —	\$ —	\$ —	N/A
615100 Mileage Reimbursement MILEAGE		\$ 1,000		\$ 1,000		
Total:	\$ 573	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel CRUISE CONFERENCE/SUMMIT DOMESTIC SALES TRIPS / CONF INTL SALES TRIPS/CONF PROFESSIONAL DEVELOPMENT		\$ 14,400 33,600 37,300 16,800		\$ 12,700 53,500 125,500 6,800		
Total:	\$ 23,249	\$ 102,100	\$ 102,100	\$ 198,500	\$ 96,400	94.4 %
620100 Services - Professional & Other CONSULTING SERVICES FACILITY SEC PLAN ASSESSMT/EXERCISE FOREIGN TRADE ZONE OPERATOR FEE MOTEMS STUDIES ⁽¹⁾ PARTNER AGENCIES AGREEMENTS PROFESSIONAL SERVICES WORLD TRADE CTR ASSN ANNUAL FEE		\$ 370,000 20,000 10,000 15,000 50,000 2,000 12,500		\$ 374,500 25,000 10,000 200,000 50,000 4,000 —		
Total:	\$ 294,795	\$ 479,500	\$ 479,500	\$ 663,500	\$ 184,000	38.4 %
620125 Services - Security BOARD MEETING SECURITY		\$ 2,200		\$ 3,600		

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
CCTV WATCHSTANDER		349,700		324,500		
CRUISE SECURITY SCREENING		1,556,500		1,515,400		
MILITARY SECURITY		27,800		28,100		
PORT PAVILION SPECIAL EVENT SECURITY		24,000		25,000		
TAMT MAIN/BACK GATE SECURITY		747,900		1,011,000		
Total:	\$ 2,077,553	\$ 2,708,100	\$ 2,708,100	\$ 2,907,600	\$ 199,500	7.4 %
620130 Services - Operator Retention						
PASHA		\$ 2,122,500		\$ 2,698,500		
Total:	\$ 2,390,288	\$ 2,122,500	\$ 2,122,500	\$ 2,698,500	\$ 576,000	27.1 %
630110 Equipment & Systems						
CARGO/CRUISE TERMINAL EQUIPMENT		\$ 117,000		\$ 80,400		
Total:	\$ 17,171	\$ 117,000	\$ 117,000	\$ 80,400	\$ (36,600)	(31.3)%
630120 Equipment Rental/Leasing						
CRUISE EQUIPMENT/TENT RENTAL		\$ 25,000		\$ 10,000		
OFFICE TRAILERS - MARITIME & FSC (TAMT)		63,400		69,800		
OFFICE TRAILERS - TENANT & SECURITY		3,200		6,800		
PORTA POTTIES RENTAL AT TAMT		3,300		3,300		
Total:	\$ 70,289	\$ 94,900	\$ 94,900	\$ 89,900	\$ (5,000)	(5.3)%
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 10,600		\$ 18,000		
TWIC CARDS NEW/REPLACE		1,300		1,300		
Total:	\$ 15,081	\$ 11,900	\$ 11,900	\$ 19,300	\$ 7,400	62.2 %
630140 Postage & Shipping						
POSTAGE		\$ 400		\$ 400		
SHIPPING		2,000		4,000		
Total:	\$ 2,638	\$ 2,400	\$ 2,400	\$ 4,400	\$ 2,000	83.3 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 10,000		\$ 10,600		
Total:	\$ 7,972	\$ 10,000	\$ 10,000	\$ 10,600	\$ 600	6.0 %
640100 Space Rental						
CALIF SLC RENT, MOORING AREAS		\$ 15,100		\$ 15,100		
CRUISE PERSONNEL PARKING		1,200		1,200		
HS - CORONADO HOA LEASE		7,200		7,200		
Total:	\$ 7,672	\$ 23,500	\$ 23,500	\$ 23,500	\$ —	0.0 %
640150 Facility Management Services						

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
NATIONAL DISTRIBUTION CENTER		\$ 786,000		\$ 873,900		
Total:	\$ 766,005	\$ 786,000	\$ 786,000	\$ 873,900	\$ 87,900	11.2 %
650100 Facilities Maintenance-Supplies						
CARGO/CRUISE TERMINALS	\$ 1,200			\$ 1,200		
Total:	\$ 87	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
650110 Facilities Maintenance-Outside Services						
B St.CST PRE-SEASON IMPROVEMENT	\$ 10,000			\$ —		
GRAVEL-TAMT FRONT DIRT LOT	5,000			5,000		
JANITORIAL - B ST & BDWY TERMINALS	186,700			171,200		
K-RAIL/STEEL PLATES	10,000			—		
Total:	\$ 124,009	\$ 211,700	\$ 211,700	\$ 176,200	\$ (35,500)	(16.8)%
650130 Equipment Maintenance-Outside Services						
OFFICE EQUIPMENT	\$ —			\$ 1,100		
SHOREPOWER SYSTEMS	589,700			509,200		
Total:	\$ 351,065	\$ 589,700	\$ 589,700	\$ 510,300	\$ (79,400)	(13.5)%
660110 Promotional Services						
BREKBUK CONF -US & INTL	\$ 19,900			\$ 22,600		
CRUISE CONF/PROMOTIONS	6,800			5,500		
DOMESTIC & INTL PROMOTIONS	5,500			5,000		
INDUSTRY EVENT SPONSORSHIPS	4,500			10,000		
INDUSTRY/BUSINESS CONF - U.S. & INT'L	22,200			19,600		
Total:	\$ 13,382	\$ 58,900	\$ 58,900	\$ 62,700	\$ 3,800	6.5 %
660120 Promotional Materials						
Total:	\$ 23,431	\$ —	\$ —	\$ —	\$ —	N/A
660136 Grant Funded Expenditures						
GRANT FUNDED EXPENDITURES	\$ 230,000			\$ 230,000		
Total:	\$ —	\$ 230,000	\$ 230,000	\$ 230,000	\$ —	0.0 %
670105 Bank & CC Fees						
Total:	\$ 188	\$ —	\$ —	\$ —	\$ —	N/A
670110 Insurance						
Total:	\$ 800	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 1,700			\$ 1,500		
Total:	\$ 1,615	\$ 1,700	\$ 1,700	\$ 1,500	\$ (200)	(11.8)%

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
670190 Other Miscellaneous Operating Expenses						
Total:	\$ 480	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 6,220,085	\$ 7,603,200	\$ 7,603,200	\$ 8,620,700	\$ 1,017,500	13.4 %

Note:

- (1) Marine Oil Terminal Engineering & Maintenance studies are required every five years by the California Building Standards Commission. These studies evaluate the infrastructure related to the transfer of petroleum products by marine terminals.

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MSA, Interest & Other

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 375,000	\$ (1,500,000)	\$ (3,005,700)	\$ (1,505,700)	100.4 %
Non-Personnel Expense	12,005,598	13,727,900	14,226,700	498,800	3.6 %
Total Direct Expense	\$ 12,380,598	\$ 12,227,900	\$ 11,221,000	\$ (1,006,900)	(8.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 12,380,598	\$ 12,227,900	\$ 11,221,000	\$ (1,006,900)	(8.2)%

MSA, Interest & Other
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
640100 Space Rental						
CALTRANS-(ADMIN BLDG PARKING)		\$ 22,500		\$ 22,500		
SDCRAA LEASE (EE PARKING)		149,500		149,500		
Total:	\$ 171,888	\$ 172,000	\$ 172,000	\$ 172,000	\$ —	0.0 %
650110 Facilities Maintenance-Outside Services						
IMPERIAL BEACH MAINTENANCE		\$ 1,219,400		\$ 1,256,000		
Total:	\$ 1,182,038	\$ 1,219,400	\$ 1,219,400	\$ 1,256,000	\$ 36,600	3.0 %
660130 Svcs - Fire, Police, Rescue, Emergency						
MUNICIPAL SERVICE AGREEMENTS		\$ 9,595,400		\$ 10,008,200		
Total:	\$ 9,315,911	\$ 9,595,400	\$ 9,703,800	\$ 10,008,200	\$ 304,400	3.1 %
670141 Legal Cost/Settlements						
Total:	\$ 37,500	\$ —	\$ —	\$ —	\$ —	N/A
670190 Other Miscellaneous Operating Expenses						
CONTINGENCY		\$ 1,000,000		\$ 1,327,900		
Total:	\$ (1,219,415)	\$ 1,000,000	\$ 1,000,000	\$ 1,327,900	\$ 327,900	32.8 %
680120 Interest-SDCRAA, NEVP & Other Misc.						
SDCRAA NOTE INTEREST		\$ 859,600		\$ 765,800		
Total:	\$ 1,158,428	\$ 859,600	\$ 859,600	\$ 765,800	\$ (93,800)	(10.9)%
680190 Other Misc Non-Operating Expense						
Total:	\$ 517,253	\$ —	\$ —	\$ —	\$ —	N/A
680623 Interest Expense - Series A 2013 Bonds						
INTEREST		\$ 940,700		\$ 825,900		
INTEREST AMORTIZATION		12,100		12,100		
PREMIUM AMORTIZATION		(179,700)		(141,200)		
Total:	\$ 841,996	\$ 773,100	\$ 773,100	\$ 696,800	\$ (76,300)	(9.9)%
TOTAL NON-PERSONNEL EXPENSE	\$12,005,598	\$13,619,500	\$13,727,900	\$14,226,700	\$ 498,800	3.6 %

Office of the District Clerk

MISSION

We are dedicated to consistently providing exceptional and timely services to the public, our stakeholders, Port staff, and the Board of Port Commissioners.

VISION

We are proactive and resourceful, innovating to best meet the evolving needs of the public and a 21st Century Port.

Office of the District Clerk

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,465,564	\$ 1,537,000	\$ 1,517,200	\$ (19,800)	(1.3)%
Non-Personnel Expense	149,217	181,100	215,100	34,000	18.8 %
Total Direct Expense	\$ 1,614,781	\$ 1,718,100	\$ 1,732,300	\$ 14,200	0.8 %
Less: Capitalized Expense			—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,614,781	\$ 1,718,100	\$ 1,732,300	\$ 14,200	0.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 782,135	\$ 909,100	\$ 970,400	\$ 61,300	6.7 %
Overtime	1,704	2,000	—	(2,000)	(100.0)%
Burden	681,725	625,900	546,800	(79,100)	(12.6)%
TOTAL PERSONNEL EXPENSE	\$ 1,465,564	\$ 1,537,000	\$ 1,517,200	\$ (19,800)	(1.3)%

Office of the District Clerk
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 600		
Total:	\$ 385	\$ 500	\$ 500	\$ 600	\$ 100	20.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 800		\$ 2,500		
Total:	\$ 1,510	\$ 800	\$ 800	\$ 2,500	\$ 1,700	212.5 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 1,000		\$ 4,000		
Total:	\$ 175	\$ 1,000	\$ 1,000	\$ 4,000	\$ 4,000	400.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ —		\$ 100		
Total:	\$ 75	\$ —	\$ —	\$ 100	\$ 100	N/A
615110 Travel TRAVEL		\$ —		\$ 4,000		
Total:	\$ 3	\$ —	\$ —	\$ 4,000	\$ 4,000	N/A
620100 Services - Professional & Other COPY CENTER SERVICES		\$ 86,400		\$ 92,400		
OFF-SITE STORAGE		300		300		
SERVICES PROFESSIONAL & OTHER		8,000		8,000		
SHREDDING		4,900		20,000		
TRANSCRIPTION SERVICES		30,000		30,000		
Total:	\$ 115,987	\$ 129,600	\$ 129,600	\$ 150,700	\$ 21,100	16.3 %
630120 Equipment Rental/Leasing OFFSITE BOARD MEETINGS		\$ 18,300		\$ 18,000		
Total:	\$ —	\$ 18,300	\$ 18,300	\$ 18,000	\$ (300)	(1.6)%
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 15,000		\$ 15,000		
Total:	\$ 11,647	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 2,400		\$ 2,400		
Total:	\$ 1,782	\$ 2,400	\$ 2,400	\$ 2,400	\$ —	0.0 %
650130 Equipment Maintenance - Outside Services EQUIPMENT MAINTENANCE OUTSIDE SERVICES		\$ 1,100		\$ 5,000		
Total:	\$ 4,475	\$ 1,100	\$ 1,100	\$ 5,000	\$ 3,900	354.5 %

Office of the District Clerk
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660100 Advertising						
ADVERTISING		\$ 12,300		\$ 12,300		
Total:	\$ 12,999	\$ 12,300	\$ 12,300	\$ 12,300	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 100		\$ 500		
Total:	\$ 179	\$ 100	\$ 100	\$ 500	\$ 400	400.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 149,217	\$ 181,100	\$ 181,100	\$ 215,100	\$ 34,000	18.8 %

Office of the General Counsel

MISSION

To represent and provide legal expertise, analysis, support, and advice to the Board of Port Commissioners (Board), the District's Executive Leadership Group, and staff pertaining to all legal matters involving the District.

VISION

To zealously advocate on behalf of the District and provide exceptional legal representation in a proactive and preventative manner.

Office of the General Counsel

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 3,329,198	\$ 3,812,100	\$ 4,056,100	\$ 244,000	6.4 %
Non-Personnel Expense	2,846,520	2,263,900	2,394,400	130,500	5.8 %
Total Direct Expense	\$ 6,175,718	\$ 6,076,000	\$ 6,450,500	\$ 374,500	6.2 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 6,175,718	\$ 6,076,000	\$ 6,450,500	\$ 374,500	6.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 2,269,610	\$ 2,789,000	\$ 2,977,200	\$ 188,200	6.7 %
Overtime	2,858	—	—	—	N/A
Burden	1,050,437	1,023,100	1,078,900	55,800	5.5 %
TOTAL PERSONNEL EXPENSE	\$ 3,329,198	\$ 3,812,100	\$ 4,056,100	\$ 244,000	6.4 %

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 45,000		\$ 54,000		
Total:	\$ 50,998	\$ 45,000	\$ 45,000	\$ 54,000	\$ 9,000	20.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,000		\$ 500		
Total:	\$ —	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	(50.0)%
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 12,500		\$ 12,500		
Total:	\$ 8,093	\$ 12,500	\$ 12,500	\$ 12,500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 12,000		\$ 12,800		
Total:	\$ 3,731	\$ 12,000	\$ 12,000	\$ 12,800	\$ 800	6.7 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 17,000		\$ 17,000		
Total:	\$ 15,984	\$ 17,000	\$ 17,000	\$ 17,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 10,000		\$ 16,400		
Total:	\$ 685	\$ 10,000	\$ 10,000	\$ 16,400	\$ 6,400	64.0 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 50,000		\$ 50,000		
Total:	\$ 225,883	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	0.0 %
620110 Services - Legal - Port Attorney SERVICES - LEGAL		\$ 1,707,000		\$ 2,220,700		
Total:	\$ 2,529,594	\$ 1,707,000	\$ 2,107,000	\$ 2,220,700	\$ 113,700	5.4 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 8,400		\$ 9,000		
Total:	\$ 7,874	\$ 8,400	\$ 8,400	\$ 9,000	\$ 600	7.1 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,000		\$ 1,000		
Total:	\$ 655	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ —		\$ 500		
Total:	\$ 2,992	\$ —	\$ —	\$ 500	\$ 500	N/A

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
670190 Other Misc Operating Expense						
Total:	\$ 31	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 2,846,520	\$ 1,863,900	\$ 2,263,900	\$ 2,394,400	\$ 130,500	5.8 %

Office of the Port Auditor

MISSION

To provide independent, objective assurance and advisory services to the Board of Port Commissioners and District Management. To assist the Board of Port Commissioners and members of the organization in accomplishing its goals and objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of control, risk management, and governance processes.

VISION

To be a regional model dedicated to providing professional world-class auditing services to advance the public's understanding and trust in the District.

Office of the Port Auditor

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,094,963	\$ 1,091,800	\$ 1,231,500	\$ 139,700	12.8 %
Non-Personnel Expense	227,415	228,100	244,100	16,000	7.0 %
Total Direct Expense	\$ 1,322,378	\$ 1,319,900	\$ 1,475,600	\$ 155,700	11.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,322,378	\$ 1,319,900	\$ 1,475,600	\$ 155,700	11.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 675,705	\$ 691,400	\$ 787,900	\$ 96,500	14.0 %
Overtime	53	—	—	—	N/A
Burden	419,205	400,400	443,600	43,200	10.8 %
TOTAL PERSONNEL EXPENSE	\$ 1,094,963	\$ 1,091,800	\$ 1,231,500	\$ 139,700	12.8 %

Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals PROFESSIONAL PUBLICATION		\$ 400		\$ 400		
Total:	\$ 161	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 300		
Total:	\$ 498	\$ 500	\$ 500	\$ 300	\$ (200)	(40.0)%
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 1,800		\$ 2,300		
Total:	\$ 1,787	\$ 1,800	\$ 1,800	\$ 2,300	\$ 500	27.8 %
610140 Seminars & Training SEMINARS		\$ 8,700		\$ 16,200		
Total:	\$ 6,080	\$ 8,700	\$ 8,700	\$ 16,200	\$ 7,500	86.2 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 13,000		\$ 13,000		
Total:	\$ 13,145	\$ 13,000	\$ 13,000	\$ 13,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 7,000		\$ 14,500		
Total:	\$ —	\$ 7,000	\$ 7,000	\$ 14,500	\$ 7,500	107.1 %
620100 Services - Professional & Other EXTERNAL AUDITOR FRAUD/ETHICS HOTLINE OUTSOURCED AUDITS		\$ 130,000 2,700 60,000		\$ 130,000 2,700 60,000		
Total:	\$ 198,881	\$ 192,700	\$ 192,700	\$ 192,700	\$ —	0.0 %
620110 Services - Legal - Port Attorney						
Total:	\$ 2,808	\$ —	\$ —	\$ —	\$ —	N/A
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 1,000		\$ 500		
Total:	\$ 757	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	(50.0)%
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 2,700		\$ 2,800		
Total:	\$ 2,756	\$ 2,700	\$ 2,700	\$ 2,800	\$ 100	3.7 %
630140 Postage & Shipping						

Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
POSTAGE & SHIPPING		\$ 100		\$ —		
Total:	\$ —	\$ 100	\$ 100	\$ —	\$ (100)	(100.0)%
630150 Safety & Equipment						
SAFETY EQUIPMENT		\$ 100		\$ 100		
Total:	\$ 203	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 100		\$ 1,300		
Total:	\$ 341	\$ 100	\$ 100	\$ 1,300	\$ 1,200	1,200.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 227,415	\$ 228,100	\$ 228,100	\$ 244,100	\$ 16,000	7.0 %

Parks & Recreation

MISSION

To create a distinctive destination by ensuring public access to waterfront parks, community and civic events, attractions, recreational opportunities, and extraordinary art; to encourage waterfront commerce and strengthen the regional tourism economy by negotiating national special event partnerships; and to manage the usage and permitting of the District's 22 public parks, piers, and venue properties around the San Diego Bay to promote well-being and civic pride for residents and tourists to the region.

VISION

Port tidelands as a vibrant, world-class waterfront destination that supports thriving businesses and offers unique recreational experiences in an extraordinary setting.

Parks & Recreation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,432,511	\$ 1,461,400	\$ 1,506,400	\$ 45,000	3.1 %
Non-Personnel Expense	777,603	1,300,600	1,656,600	356,000	27.4 %
Total Direct Expense	\$ 2,210,114	\$ 2,762,000	\$ 3,163,000	\$ 401,000	14.5 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	20,000	—	(20,000)	(100.0)
TOTAL DEPARTMENTAL EXPENSE	\$ 2,210,114	\$ 2,782,000	\$ 3,163,000	\$ 381,000	13.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 802,012	\$ 842,100	\$ 898,900	\$ 56,800	6.7 %
Overtime	308	—	—	—	N/A
Burden	630,191	619,300	607,500	(11,800)	(1.9)%
TOTAL PERSONNEL EXPENSE	\$ 1,432,511	\$ 1,461,400	\$ 1,506,400	\$ 45,000	3.1 %

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 400		
Total:	\$ 275	\$ 300	\$ 300	\$ 400	\$ 100	33.3 %
610120 Memberships & Dues MEMBERSHIPS SOFTWARE SUBSCRIPTIONS		\$ 900 28,000		\$ 1,800 30,000		
Total:	\$ 31,617	\$ 28,900	\$ 28,900	\$ 31,800	\$ 2,900	10.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ —		\$ 4,500		
Total:	\$ 450	\$ —	\$ —	\$ 4,500	\$ 4,500	N/A
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 2,000		\$ 2,000		
Total:	\$ 2,293	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
615110 Travel CONFERENCES		\$ —		\$ 4,500		
Total:	\$ —	\$ —	\$ —	\$ 4,500	\$ 4,500	N/A
620100 Services - Professional & Other GENERAL PROFESSIONAL SERVICES		\$ 59,000		\$ 155,000		
Total:	\$ 39,506	\$ 59,000	\$ 59,000	\$ 155,000	\$ 96,000	162.7 %
620125 Services - Security PERMIT ENFORCEMENT		\$ 130,000		\$ 100,000		
Total:	\$ 1,549	\$ 130,000	\$ 130,000	\$ 100,000	\$ (30,000)	(23.1)%
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 500		\$ 5,000		
Total:	\$ 2,676	\$ 500	\$ 500	\$ 5,000	\$ 4,500	900.0 %
630120 Equipment Rental/Leasing COMMUNITY EVENT RENTALS CORP EVENT RENTALS		\$ 16,000 6,000		\$ 20,000 11,000		
Total:	\$ 25,259	\$ 22,000	\$ 22,000	\$ 31,000	\$ 9,000	40.9 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 2,600		\$ 2,600		
Total:	\$ 6,252	\$ 2,600	\$ 2,600	\$ 2,600	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 131	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY	\$	100		\$ 100		
Total:	\$ 417	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
650110 Facilities Maintenance - Outside Service						
ARTWORK CONSERVATION & MAINT	\$	70,000		\$ 70,000		
Total:	\$ 59,943	\$ 70,000	\$ 70,000	\$ 70,000	\$ —	0.0 %
660100 Advertising						
ADVERTISING	\$	8,000		\$ 500		
Total:	\$ 9,288	\$ 8,000	\$ 8,000	\$ 500	\$ (7,500)	(93.8)%
660110 Promotional Services						
PROMOTIONAL SERVICES	\$	38,000		\$ 38,500		
Total:	\$ 23,806	\$ 38,000	\$ 38,000	\$ 38,500	\$ 500	1.3 %
660120 Promotional Materials						
PRINTED MATERIALS	\$	7,800		\$ 7,800		
PROMOTIONAL MATERIALS		7,700		7,700		
Total:	\$ 53,061	\$ 15,500	\$ 15,500	\$ 15,500	\$ —	0.0 %
660137 Public Art Fund Expenditures						
CORONADO BRIDGE LIGHTING	\$	5,000		\$ —		
PERCENT FOR ART - CHULA VISTA BAYFRONT		85,000		165,000		
Total:	\$ 8,081	\$ 90,000	\$ 90,000	\$ 165,000	\$ 75,000	83.3 %
660190 Activation Programs						
ARTS & CULTURE PROGRAMS	\$	10,000		\$ 10,000		
BUSINESS-NEGOTIATED EVENTS		488,500		460,000		
CIVIC ACTIVATIONS		225,000		300,000		
EXPANDED ACCESS EVENTS		—		150,000		
PUBLIC SPACES PROGRAMMING		110,000		110,000		
Total:	\$ 513,000	\$ 833,500	\$ 833,500	\$ 1,030,000	\$ 196,500	23.6 %
TOTAL NON-PERSONNEL EXPENSE	\$ 777,603	\$ 1,300,600	\$ 1,300,600	\$ 1,656,600	\$ 356,000	27.4 %

People & Organizational Development

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 859,341	\$ 975,200	\$ —	\$ (975,200)	(100.0)%
Non-Personnel Expense	64,238	154,500	—	(154,500)	(100.0)%
Total Direct Expense	\$ 923,579	\$ 1,129,700	\$ —	\$ (1,129,700)	(100.0)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 923,579	\$ 1,129,700	\$ —	\$ (1,129,700)	(100.0)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 543,428	\$ 600,400	\$ —	\$ (600,400)	(100.0)%
Overtime	—	—	—	—	N/A
Burden	315,913	374,800	—	(374,800)	(100.0)%
TOTAL PERSONNEL EXPENSE	\$ 859,341	\$ 975,200	\$ —	\$ (975,200)	(100.0)%

Note:

Human Resources and People & Organizational Development departments are merged in FY 2024 as People Services.

People & Organizational Development
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals PUBLICATIONS		\$ 300		\$ —		
Total:	\$ 599	\$ 300	\$ 300	\$ —	\$ (300)	(100.0)%
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ —		
Total:	\$ 511	\$ 200	\$ 200	\$ —	\$ (200)	(100.0)%
610120 Memberships & Dues MEMBERSHIPS		\$ 13,800		\$ —		
Total:	\$ 1,737	\$ 13,800	\$ 13,800	\$ —	\$ (13,800)	(100.0)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 33,000		\$ —		
Total:	\$ 7,307	\$ 33,000	\$ 33,000	\$ —	\$ (33,000)	(100.0)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ —		
Total:	\$ 182	\$ 300	\$ 300	\$ —	\$ (300)	(100.0)%
620100 Services - Professional & Other PROFESSIONAL SERVICES		\$ 104,600		\$ —		
Total:	\$ 51,356	\$ 104,600	\$ 104,600	\$ —	\$ (104,600)	(100.0)%
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 1,800		\$ —		
Total:	\$ 1,626	\$ 1,800	\$ 1,800	\$ —	\$ (1,800)	(100.0)%
630140 Postage & Shipping POSTAGE		\$ 500		\$ —		
Total:	\$ 1	\$ 500	\$ 500	\$ —	\$ (500)	(100.0)%
630150 Safety Equipment & Supplies						
Total:	\$ 81	\$ —	\$ —	\$ —	\$ —	N/A
660120 Promotional Materials						
Total:	\$ 839	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 64,238	\$ 154,500	\$ 154,500	\$ —	\$ (154,500)	(100.0)%

People Services

MISSION

People Services provides groundbreaking and transformative services to its customers which also help create an organizational culture that is knowledgeable, all encompassing, evolving, and people-focused.

VISION

To be recognized as leaders in applying human resources best practices and innovations to make the Port of San Diego an employer of choice.

People Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 1,720,436	\$ 1,945,900	\$ 2,949,300	\$ 1,003,400	51.6 %
Non-Personnel Expense	4,290,517	4,937,600	5,156,800	219,200	4.4 %
Total Direct Expense	\$ 6,010,953	\$ 6,883,500	\$ 8,106,100	\$ 1,222,600	17.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	60,000	—	(60,000)	(100.0)
TOTAL DEPARTMENTAL EXPENSE	\$ 6,010,953	\$ 6,943,500	\$ 8,106,100	\$ 1,162,600	16.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 966,161	\$ 1,033,000	\$ 1,847,600	\$ 814,600	78.9 %
Overtime	1,863	—	—	—	N/A
Burden	752,411	912,900	1,101,700	188,800	20.7 %
TOTAL PERSONNEL EXPENSE	\$ 1,720,436	\$ 1,945,900	\$ 2,949,300	\$ 1,003,400	51.6 %

Note:

Human Resources and People & Organizational Development departments are merged in FY 2024 as People Services.

People Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards - Service CERTIFICATES		\$ 300		\$ 800		
Total:	\$ —	\$ 300	\$ 300	\$ 800	\$ 500	166.7 %
610110 Books & Periodicals HR - PUBLICATIONS		\$ 900		\$ 1,500		
Total:	\$ 914	\$ 900	\$ 900	\$ 1,500	\$ 600	66.7 %
610115 Employee Recognition DIST EMPLOYEE RECOGNITION EMPLOYEE RECOGNITION HR - EMPLOYEE RECOGNITION		\$ 1,500 — 500		\$ 1,600 800 —		
Total:	\$ 270	\$ 2,000	\$ 2,000	\$ 2,400	\$ 400	20.0 %
610120 Memberships & Dues HR/EOM RELATED MEMBERSHIPS & DUES		\$ 900 —		\$ 1,000 10,900		
Total:	\$ 448	\$ 900	\$ 900	\$ 11,900	\$ 11,000	1,222.2 %
610125 Health and Wellness HEALTH & WELLNESS PROGRAMS PORT LIFE SERIES		\$ — —		\$ 3,900 19,000		
Total:	\$ (1,463)	\$ —	\$ —	\$ 22,900	\$ 22,900	N/A
610130 Recruiting ASSESSMENT SERVICES RECRUITING		\$ — 2,600		\$ 3,100 5,800		
Total:	\$ —	\$ 2,600	\$ 2,600	\$ 8,900	\$ 6,300	242.3 %
610140 Seminars & Training HR - DISTRICT TRAINING SEMINARS & TRAINING		\$ 6,400 —		\$ 6,900 35,300		
Total:	\$ 12,627	\$ 6,400	\$ 6,400	\$ 42,200	\$ 35,800	559.4 %
610150 Tuition Reimbursement Program TUITION		\$ 55,000		\$ 58,900		
Total:	\$ 27,826	\$ 55,000	\$ 55,000	\$ 58,900	\$ 3,900	7.1 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 900		\$ 1,600		
Total:	\$ —	\$ 900	\$ 900	\$ 1,600	\$ 700	77.8 %
615110 Travel TRAVEL		\$ —		\$ 11,800		

People Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$590	\$ —	\$ —	\$ 11,800	\$ 11,800	N/A
620100 Services - Professional & Other						
401(A) & 457 PASSIVE TRUSTEE	\$ 1,000			\$ —		
COMP STUDY		100,000		107,000		
CONSULTANTS	—			16,200		
CONSULTANTS - DISTRICT		54,500		58,300		
CONSULTANTS - INVESTIGATIVE SERVICES		2,800		3,000		
CONSULTANTS - NEGOTIATIONS		21,200		5,000		
CONSULTANTS - RETIREMENT	—			85,000		
EXECUTIVE MEDICALS		11,500		15,900		
FLEX PLAN		16,600		17,800		
LEADERSHIP DEVELOPMENT/COACHING	—			93,000		
PAB HEARINGS		1,700		3,700		
PHYSICALS/TESTS		180,800		193,500		
PRE.EMPLOY. MEDS: GS (GRP II)		5,700		8,100		
RETURN TO WORK MEDICALS		5,000		6,400		
SOCIAL SECURITY ACT - CALPERS		2,000		2,100		
Total:	\$ 123,804	\$ 402,800	\$ 855,800	\$ 615,000	\$ (240,800)	(28.1)%
630110 Equipment & Systems						
Total:	\$ 505	\$ —	\$ —	\$ —	\$ —	N/A
630120 Equipment Rental/Leasing						
Total:	\$ 506	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
GENERAL OFFICE SUPPLIES	\$ 7,900			\$ 10,200		
Total:	\$ 6,854	\$ 7,900	\$ 7,900	\$ 10,200	\$ 2,300	29.1 %
630140 Postage & Shipping						
ADA POSTAGE	\$ —			\$ 500		
POSTAGE		3,000		3,700		
Total:	\$ 2,101	\$ 3,000	\$ 3,000	\$ 4,200	\$ 1,200	40.0 %
630150 Safety Equipment & Supplies						
SAFETY- ERGONOMICS EQUIP	\$ 1,500			\$ 1,600		
Total:	\$ 1,142	\$ 1,500	\$ 1,500	\$ 1,600	\$ 100	6.7 %
640100 Space Rental						
SPACE RENTAL	\$ 1,000			\$ 1,100		
Total:	\$ 567	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100	10.0 %

People Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660100 Advertising						
ADVERTISEMENTS/MEDIA		\$ 1,000		\$ 1,100		
Total:	\$ 2,625	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100	10.0 %
660110 Promotional Services						
EMPLOYEE EVENT(S)		\$ 36,000		\$ 38,500		
JOB FAIRS - OUTREACH INITIATIVE		1,400		2,600		
MEAL FOR NEW HIRE ORIENTATION		—		3,000		
MEALS (EXTERNAL PARTICIPANTS)		300		3,700		
MISCELLANEOUS - DISTRICT		100		100		
RETIREMENT GIFTS/SENDOFF		9,000		9,600		
Total:	\$ 11,210	\$ 46,800	\$ 46,800	\$ 57,500	\$ 10,700	22.9 %
660120 Promotional Materials						
JOB FAIRS		\$ 1,200		\$ 8,100		
PROMOTIONAL MATERIALS		1,400		—		
Total:	\$ —	\$ 2,600	\$ 2,600	\$ 8,100	\$ 5,500	211.5 %
670150 Retiree Health Benefits (Paid)						
RETIREE HEALTH BENEFITS		\$ 3,634,000		\$ 3,957,000		
Total:	\$ 3,690,942	\$ 3,634,000	\$ 3,634,000	\$ 3,957,000	\$ 323,000	8.9 %
670155 Preservation of Benefits Plan (POB)						
PRESERVATION OF BENEFITS PLAN		\$ 315,000		\$ 338,100		
Total:	\$ 374,049	\$ 315,000	\$ 315,000	\$ 338,100	\$ 23,100	7.3 %
670190 Other Miscellaneous Operating Expenses						
Total:	\$35,000	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 4,290,516	\$ 4,484,600	\$ 4,937,600	\$ 5,156,800	\$ 219,200	4.4 %

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Performance & Reporting

MISSION

The Performance & Reporting team administers the revenue and expense budgets of the Real Estate Department with an emphasis on clear and accurate reporting and consistency, including the identification, reporting, and analysis of metrics and key performance indicators for continuous improvement.

VISION

To sustain and grow a best in class commercial and industrial real estate portfolio with internationally recognized amenities, attractions, and development.

Performance & Reporting

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 380,047	\$ 398,800	\$ 581,800	\$ 183,000	45.9 %
Non-Personnel Expense	12,858	46,100	49,400	3,300	7.2 %
Total Direct Expense	\$ 392,905	\$ 444,900	\$ 631,200	\$ 186,300	41.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 392,905	\$ 444,900	\$ 631,200	\$ 186,300	41.9 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 269,250	\$ 263,400	\$ 386,500	\$ 123,100	46.7 %
Overtime	—	—	—	—	N/A
Burden	110,797	135,400	195,300	59,900	44.2 %
TOTAL PERSONNEL EXPENSE	\$ 380,047	\$ 398,800	\$ 581,800	\$ 183,000	45.9 %

Performance & Reporting
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 300		\$ 500		
Total:	\$ —	\$ 300	\$ 300	\$ 500	\$ 200	66.7 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 100		\$ 200		
Total:	\$ 55	\$ 100	\$ 100	\$ 200	\$ 100	100.0 %
610140 Seminars & Training COURSES & SEMINARS		\$ 700		\$ 2,000		
Total:	\$ —	\$ 700	\$ 700	\$ 2,000	\$ 1,300	185.7 %
615100 Mileage Reimbursement MILEAGE/PARKING		\$ 600		\$ 400		
Total:	\$ —	\$ 600	\$ 600	\$ 400	\$ (200)	(33.3)%
620100 Services - Professional & Other						
Total:	\$ 152	\$ —	\$ —	\$ —	\$ —	N/A
630110 Equipment & Systems MISC EQUIPMENT & OFFICE FURNITURE		\$ 25,400		\$ 25,500		
Total:	\$ 4,899	\$ 25,400	\$ 25,400	\$ 25,500	\$ 100	0.4 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 15,200		\$ 17,000		
Total:	\$ 7,453	\$ 15,200	\$ 15,200	\$ 17,000	\$ 1,800	11.8 %
630140 Postage & Shipping POSTAGE		\$ 3,800		\$ 3,800		
Total:	\$ 185	\$ 3,800	\$ 3,800	\$ 3,800	\$ —	0.0 %
630150 Safety Equipment & Supplies						
Total:	\$ 114	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 12,858	\$ 46,100	\$ 46,100	\$ 49,400	\$ 3,300	7.2 %

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Planning

MISSION

Create and support a well-planned and integrated waterfront through strategic initiatives, policy formation, agency coordination and public participation.

VISION

Advance a holistically planned waterfront that is welcoming, sustainable, prosperous, and improves the quality of life for present and future generations.

Planning

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 2,256,148	\$ 2,485,300	\$ 2,576,700	\$ 91,400	3.7 %
Non-Personnel Expense	1,327,535	2,208,100	2,153,300	(54,800)	(2.5)%
Total Direct Expense	\$ 3,583,683	\$ 4,693,400	\$ 4,730,000	\$ 36,600	0.8 %
Less: Capitalized Expense	(70,537)	(40,000)	(134,500)	(94,500)	236.3 %
Equipment Outlay and Other Capital Projects	—	60,000	—	(60,000)	(100.0)
TOTAL DEPARTMENTAL EXPENSE	\$ 3,513,146	\$ 4,713,400	\$ 4,595,500	\$ (117,900)	(2.5)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 1,339,733	\$ 1,535,300	\$ 1,607,600	\$ 72,300	4.7 %
Overtime	—	—	—	—	N/A
Burden	916,415	950,000	969,100	19,100	2.0 %
TOTAL PERSONNEL EXPENSE	\$ 2,256,148	\$ 2,485,300	\$ 2,576,700	\$ 91,400	3.7 %

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards-Service AWARDS - SERVICE	\$ —	\$ —	\$ —	\$ 600		
Total:	\$ —	\$ —	\$ —	\$ 600	\$ 600	N/A
610110 Books & Periodicals PROFESSIONAL PUBLICATIONS	\$ —	\$ —	\$ —	\$ 100		
Total:	\$ —	\$ —	\$ —	\$ 100	\$ 100	N/A
610115 Employee Recognition EMPLOYEE RECOGNITION	\$ 282	\$ 300	\$ 300	\$ 700		
Total:	\$ 282	\$ 300	\$ 300	\$ 700	\$ 400	133.3 %
610120 Memberships & Dues MEMBERSHIPS & DUES	\$ 6,987	\$ 18,500	\$ 18,500	\$ 27,700		
Total:	\$ 6,987	\$ 18,500	\$ 18,500	\$ 27,700	\$ 9,200	49.7 %
610140 Seminars & Training SEMINARS & TRAINING	\$ 1,145	\$ 1,400	\$ 1,400	\$ 5,500		
Total:	\$ 1,145	\$ 1,400	\$ 1,400	\$ 5,500	\$ 4,100	292.9 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT	\$ —	\$ 200	\$ 200	\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
615110 Travel TRAVEL	\$ —	\$ 8,800	\$ 8,800	\$ 17,400		
Total:	\$ —	\$ 8,800	\$ 8,800	\$ 17,400	\$ 8,600	97.7 %
620100 Services - Professional & Other AIR QUALITY COMPLIANCE SUPPORT		\$ —		\$ 30,000		
BAYWIDE COLLABORATION		20,000		25,000		
CLIMATE ACTION PLANNING		30,000		225,000		
ENVIRONMENTAL PLANNING & ENTITLEMENT		10,000		74,300		
INTEGRATED PLANNING		1,127,000		1,042,500		
MCAS - PLANNING & ENV. ANALYSIS		200,000		90,000		
MCAS - PROGRAM IMPLEMENTATION		—		45,200		
MCAS - ZE TRUCK PROGRAM		300,000		30,000		
REGIONAL MOBILITY STUDIES		400,000		440,000		
Total:	\$ 1,295,593	\$ 2,087,000	\$ 2,087,000	\$ 2,002,000	\$ (85,000)	(4.1)%
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES	\$ 10,372	\$ 8,000	\$ 8,000	\$ 10,000		
Total:	\$ 10,372	\$ 8,000	\$ 8,000	\$ 10,000	\$ 2,000	25.0 %

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,000		\$ 900		
Total:	\$ 1,724	\$ 1,000	\$ 1,000	\$ 900	\$ (100)	(10.0)%
660100 Advertising ADVERTISING		\$ 800		\$ 800		
Total:	\$ —	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ —		\$ 5,000		
Total:	\$ 10,484	\$ —	\$ —	\$ 5,000	\$ 5,000	N/A
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ —		\$ 7,400		
Total:	\$ 796	\$ —	\$ —	\$ 7,400	\$ —	0.0 %
660170 Joint Programs/Studies Assistance CA SEA GRANT FELLOWS CIVICSPARK FELLOWS COASTAL RESILIENCE COASTAL RESILIENCE STUDIES		\$ 57,800 — 20,000 —		\$ — 31,000 — 40,000		
Total:	\$ —	\$ 77,800	\$ 77,800	\$ 71,000	\$ (6,800)	(8.7)%
670130 Permits/Certificates/License PERMITS & LICENSES		\$ 4,300		\$ 4,000		
Total:	\$ 153	\$ 4,300	\$ 4,300	\$ 4,000	\$ (300)	(7.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 1,327,535	\$ 2,208,100	\$ 2,208,100	\$ 2,153,300	\$ (54,800)	(2.5)%

Procurement Services

MISSION

To partner with our internal customers to develop business solutions, to provide a level playing field for our vendors, and contractors, and to maximize fiscal resources through cost-effective and efficient operations.

VISION

Procurement Services is a valued, integrated, one-stop shop staffed by a talented, innovative, dedicated and ethical team.

Procurement Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 2,199,951	\$ 2,403,400	\$ 2,546,900	\$ 143,500	6.0 %
Non-Personnel Expense	25,840	87,200	61,200	(26,000)	(29.8)%
Total Direct Expense	\$ 2,225,791	\$ 2,490,600	\$ 2,608,100	\$ 117,500	4.7 %
Less: Capitalized Expense			—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,225,791	\$ 2,490,600	\$ 2,608,100	\$ 117,500	4.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ 1,247,910	\$ 1,462,100	\$ 1,506,800	\$ 44,700	3.1 %
Overtime	87	—	—	—	N/A
Burden	951,955	941,300	1,040,100	98,800	10.5 %
TOTAL PERSONNEL EXPENSE	\$ 2,199,951	\$ 2,403,400	\$ 2,546,900	\$ 143,500	6.0 %

Procurement Services

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 800		
Total:	\$ 598	\$ 500	\$ 500	\$ 800	\$ 300	60.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 3,800		\$ 4,500		
Total:	\$ 4,000	\$ 3,800	\$ 3,800	\$ 4,500	\$ 700	18.4 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 3,200		\$ 10,000		
Total:	\$ 740	\$ 3,200	\$ 3,200	\$ 10,000	\$ 6,800	212.5 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 500		\$ 300		
Total:	\$ —	\$ 500	\$ 500	\$ 300	\$ (200)	(40.0)%
615110 Travel TRAINING-RELATED TRAVEL		\$ —		\$ 18,000		
Total:	\$ —	\$ —	\$ —	\$ 18,000	\$ 18,000	N/A
620100 Professional Services						
Total:	\$ —	\$ —	\$ 50,000	\$ —	\$ (50,000)	(100.0)%
630100 Breakage & Obsolescence						
Total:	\$ 1,724	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OPERATING SUPPLIES		\$ 12,500		\$ 11,300		
Total:	\$ 7,818	\$ 12,500	\$ 12,500	\$ 11,300	\$ (1,200)	(9.6)%
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 2,000		\$ 1,800		
Total:	\$ 935	\$ 2,000	\$ 2,000	\$ 1,800	\$ (200)	(10.0)%
630150 Safety Equipment & Supplies SAFETY SUPPLIES & EQUIPMENT		\$ 1,000		\$ 1,000		
Total:	\$ 627	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
630200 Uniforms UNIFORM SERVICE		\$ 3,000		\$ 3,000		
Total:	\$ 2,097	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
660100 Advertising ADVERTISING		\$ 10,000		\$ 10,000		

Procurement Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 7,301	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMIT/CERT/LICENSE		\$ 700		\$ 500		
Total:	\$ —	\$ 700	\$ 700	\$ 500	\$ (200)	(28.6)%
TOTAL NON-PERSONNEL EXPENSE	\$ 25,840	\$ 37,200	\$ 87,200	\$ 61,200	\$ (26,000)	(29.8)%

Real Estate

MISSION

Real Estate manages the District's commercial and maritime industrial lease portfolio from end to end. The department solicits new development, negotiates complex real estate transactions and agreements, partners with prospective and existing tenants during the entitlement process, and manages the District's leased assets.

VISION

To build a best in class commercial and maritime industrial lease portfolio with internationally recognized amenities, attractions, and developments.

Real Estate

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ 3,659,654	\$ 4,056,300	\$ 3,855,900	\$ (200,400)	(4.9)%
Non-Personnel Expense	3,569,921	4,535,000	4,722,000	187,000	4.1 %
Total Direct Expense	\$ 7,229,575	\$ 8,591,300	\$ 8,577,900	\$ (13,400)	(0.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	11,100,000	220,000	1,800,000	1,580,000	718.2 %
TOTAL DEPARTMENTAL EXPENSE	\$ 18,329,575	\$ 8,811,300	\$ 10,377,900	\$ 1,566,600	17.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ 2,274,859	\$ 2,571,400	\$ 2,547,900	\$ (23,500)	(0.9)%
Overtime	—	—	—	—	N/A
Burden	1,384,795	1,484,900	1,308,000	(176,900)	(11.9)%
TOTAL PERSONNEL EXPENSE	\$ 3,659,654	\$ 4,056,300	\$ 3,855,900	\$ (200,400)	(4.9)%

Real Estate

EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS

DESCRIPTION	QTY	BUDGET FY 2024
SEAPORT VILLAGE TENANT IMPROVEMENTS ⁽¹⁾	1	\$ 1,800,000
TOTAL EQUIPMENT OUTLAY AND OTHER CAPITAL PROJECTS	1	\$ 1,800,000

Note:

⁽¹⁾ Other Capital Projects

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 700		\$ 900		
Total:	\$ 729	\$ 700	\$ 700	\$ 900	\$ 200	28.6 %
610120 Memberships & Dues MEMBERSHIP & DUES URBAN LAND INSTITUTE		\$ 1,900 —		\$ 1,900 1,500		
Total:	\$ —	\$ 1,900	\$ 1,900	\$ 3,400	\$ 1,500	78.9 %
610140 Seminars & Training AMERICA'S LODGING INVESTMENT SUMMIT E3 CONFERENCE LODGING CONFERENCE MARINA RECREATION ASSOC CONFERENCE NYU INT'L HOSPITALITY INDUSTRY SEMINARS & TRAINING URBAN LAND INSTITUTE		\$ 2,000 — 2,000 — 2,000 5,000 —		\$ 6,600 3,000 7,200 2,000 7,500 10,000 3,500		
Total:	\$ 4,790	\$ 11,000	\$ 11,000	\$ 39,800	\$ 28,800	261.8 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 500		\$ 500		
Total:	\$ 330	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
615110 Travel AMERICA'S LODGING INVESTMENT SUMMIT E3 CONFERENCE LODGING CONFERENCE MARINA RECREATION ASSOC CONFERENCE NYU INT'L HOSPITALITY INDUSTRY TRAVEL URBAN LAND INSTITUTE MEETING		\$ 3,000 — 3,000 — 3,000 — —		\$ 6,000 3,500 5,800 3,000 7,500 3,000 6,300		
Total:	\$ 18	\$ 9,000	\$ 9,000	\$ 35,100	\$ 26,100	290.0 %
620100 Services - Professional & Other BROKERAGE SERVICE - SEAPORT VILLAGE FINANCIAL ADVISORS INDUSTRY REPORTS LOOP NET DATA SERVICES MISCELLANEOUS STUDIES REPL COST & REVERSION INTEREST ANALYSIS RFP/RFQ SUPPORT		\$ 448,900 75,000 5,600 4,300 155,100 7,000 —		\$ 500,000 265,000 6,800 5,400 100,000 — 205,500		

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
RIDA LEGAL & FINANCE		50,000		—		
Total:	\$ 727,116	\$ 745,900	\$ 1,095,900	\$ 1,082,700	\$ (13,200)	(1.2)%
620125 Services - Security						
NEVP SECURITY	\$ 70,000			\$ 273,500		
Total:	\$ 68,838	\$ 70,000	\$ 70,000	\$ 273,500	\$ 203,500	290.7 %
630130 Office & Operating Supplies						
Total:	\$ 163	\$ —	\$ —	\$ —	\$ —	N/A
630140 Postage & Shipping						
Total:	\$ 22	\$ —	\$ —	\$ —	\$ —	N/A
640137 Common Area Maintenance						
SEAPORT VILLAGE	\$ 2,687,900			\$ 2,589,000		
Total:	\$ 2,129,183	\$ 2,687,900	\$ 2,687,900	\$ 2,589,000	\$ (98,900)	(3.7)%
640139 Marketing Fee						
SEAPORT VILLAGE	\$ 624,400			\$ 695,100		
Total:	\$ 634,617	\$ 624,400	\$ 624,400	\$ 695,100	\$ 70,700	11.3 %
660100 Advertising						
ADVERTISING	\$ 7,000			\$ —		
Total:	\$ —	\$ 7,000	\$ 7,000	\$ —	\$ (7,000)	(100.0)%
660105 Marketing/Outreach						
MARKETING/OUTREACH	\$ 17,000			\$ —		
Total:	\$ —	\$ 17,000	\$ 17,000	\$ —	\$ (17,000)	(100.0)%
660110 Promotional Services						
TENANT & PUBLIC OUTREACH	\$ 2,000			\$ 2,000		
Total:	\$ 453	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
670105 Bank & Credit Card Fees						
BANK & CREDIT CARD FEES	\$ 7,700			\$ —		
Total:	\$ —	\$ 7,700	\$ 7,700	\$ —	\$ (7,700)	(100.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 3,569,921	\$ 4,185,000	\$ 4,535,000	\$ 4,722,000	\$ 187,000	4.1 %

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Safety

MISSION

To build a culture of safety through training, education, policy, and process. Ensuring a safe environment for our employees at their worksite and our community throughout the tidelands.

VISION

To be a trusted partner with all Port departments to promote, support, and foster safe practices in all aspects of the Port's operations.

Safety

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 404,300	\$ 396,500	\$ (7,800)	(1.9)%
Non-Personnel Expense	—	95,000	101,800	6,800	7.2 %
Total Direct Expense	\$ —	\$ 499,300	\$ 498,300	\$ (1,000)	(0.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ 499,300	\$ 498,300	\$ (1,000)	(0.2)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries & Wages	\$ —	\$ 316,500	\$ 337,900	\$ 21,400	6.8 %
Overtime	—	—	—	—	N/A
Burden	—	87,800	58,600	(29,200)	(33.3)%
TOTAL PERSONNEL EXPENSE	\$ —	\$ 404,300	\$ 396,500	\$ (7,800)	(1.9)%

Safety
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 4,000		\$ 8,100		
Total:	\$ —	\$ 4,000	\$ 4,000	\$ 8,100	\$ 4,100	102.5 %
610120 Membership & Dues MEMBERSHIP & DUES		\$ —		\$ 1,300		
Total:	\$ —	\$ —	\$ —	\$ 1,300	\$ 1,300	N/A
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,000		\$ 10,600		
Total:	\$ —	\$ 5,000	\$ 5,000	\$ 10,600	\$ 5,600	112.0 %
620100 Services - Professional & Other ACCIDENT INVESTIGATIONS		\$ 600		\$ —		
AED PROGRAM		300		4,800		
CONSULTING		45,000		—		
GENERAL PROFESSIONAL SERVICES		—		15,000		
HEARING CONSERVATION		4,700		16,000		
PHYSICALS		8,400		20,000		
Total:	\$ —	\$ 59,000	\$ 59,000	\$ 55,800	\$ (3,200)	(5.4)%
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 25,000		\$ 24,000		
Total:	\$ —	\$ 25,000	\$ 25,000	\$ 24,000	\$ (1,000)	(4.0)%
670130 Permits/Certificates/License PERMITS/CERTIFICATES/LICENSE		\$ 2,000		\$ 2,000		
Total:	\$ —	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ 95,000	\$ 95,000	\$ 101,800	\$ 6,800	7.2 %

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Technology Management Program

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	721,162	5,750,500	6,672,600	922,100	16.0 %
Total Direct Expense	\$ 721,162	\$ 5,750,500	\$ 6,672,600	\$ 922,100	16.0 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 721,162	\$ 5,750,500	\$ 6,672,600	\$ 922,100	16.0 %

Technology Management Program

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
620100 Services - Professional & Other						
CONSULTING FEES		\$ 468,000		\$ 611,700		
GASB87		—		40,000		
IT TECHNICAL SERVICES		104,000		104,000		
MICROSOFT PREMIER SERVICES		166,600		200,000		
NETWORK TIER 3 SUPPORT		15,000		40,000		
SAP ADMINISTRATION		108,400		83,800		
SAP DEVELOPER SERVICES		454,000		384,500		
STORMWATER DATABASE MANAGEMENT		240,000		240,000		
Total:	\$ 660,821	\$ 1,316,000	\$ 1,556,000	\$ 1,704,000	\$ 148,000	9.5 %
630110 Equipment & Systems						
CELL PHONES		\$ 15,000		\$ 15,000		
COMPUTERS/LAPTOPS		175,000		175,000		
INFRASTRUCTURE AS A SERVICE		300,000		250,000		
NETWORK MONITORING		78,000		80,500		
ONLINE TRAINING		20,400		19,600		
PERIPHERAL		22,000		20,000		
RECRUITER RENEWAL		14,000		25,100		
SOFTWARE AS A SERVICE		298,000		267,900		
SOFTWARE/SUBSCRIPTIONS		1,215,000		1,372,600		
VIDEO ACCESS CONTROL MAINTENANCE		100,000		100,000		
WEB HOSTING		4,600		9,000		
Total:	\$ —	\$ 2,242,000	\$ 2,242,000	\$ 2,334,700	\$ 92,700	4.1 %
640110 Telephone & Communications						
CELLULAR - VOICE/DATA SERVICES		\$ 200,000		\$ 175,000		
HS - RCS SYSTEM FEES		23,000		23,000		
SATELLITE TELEVISION SERVICES		5,000		3,900		
VOICE & DATA TELCO		342,000		347,000		
Total:	\$ —	\$ 570,000	\$ 570,000	\$ 548,900	\$ (21,100)	(3.7)%
650130 Equipment Maintenance - Outside Services						
CONFERENCE EQUIPMENT MAINT		\$ 5,000		\$ 5,000		
DATA CTR FIRES SUPPRESSION MAINT		5,000		5,000		
FIBER OPTIC MAINTENANCE		10,000		10,000		
FIREWALL MAINTENANCE		74,000		80,000		
HARDWARE MAINTENANCE		59,000		68,600		
PRINTER/COPIER/METER MAINT		160,000		148,500		

Technology Management Program EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
REGIONAL SAFETY DATA		16,000		16,000		
SMARTNET MAINTENANCE		150,500		150,500		
TWIC MAINTENANCE		—		40,000		
UPS-MAINTENANCE		16,000		46,500		
VAC HARDWARE MAINTENANCE		23,000		35,400		
WAV CAM		40,000		45,000		
Total:	\$ —	\$ 558,500	\$ 558,500	\$ 650,500	\$ 92,000	16.5 %
650140 Software Maintenance						
BACKUP & RECOVERY		\$ 28,000		\$ 28,700		
ERP MAINTENANCE		437,000		1,033,100		
SECURITY SOFTWARE MAINT		35,000		45,700		
SOFTWARE MAINTENANCE		235,000		239,000		
VIRTUAL MACHINE MAINTENANCE		89,000		88,000		
Total:	\$ 60,341	\$ 824,000	\$ 824,000	\$ 1,434,500	\$ 610,500	74.1 %
TOTAL NON-PERSONNEL EXPENSE	\$ 721,162	\$ 5,510,500	\$ 5,750,500	\$ 6,672,600	\$ 922,100	16.0 %

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Utilities

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	3,363,924	4,040,000	4,600,400	560,400	13.9 %
Total Direct Expense	\$ 3,363,924	\$ 4,040,000	\$ 4,600,400	\$ 560,400	13.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,363,924	\$ 4,040,000	\$ 4,600,400	\$ 560,400	13.9 %

Utilities
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2022	ORIGINAL BUDGET FY 2023	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
640120 Utilities-Gas & Electric						
SOLAR POWER PURCHASE AGREEMENT		\$ 80,000		\$ 80,000		
UTILITIES-GAS & ELECTRIC		2,178,000		2,613,600		
Total:	\$ 1,911,579	\$ 2,258,000	\$ 2,258,000	\$ 2,693,600	\$ 435,600	19.3 %
640130 Utilities-Water						
UTILITIES-WATER		\$ 1,782,000		\$ 1,906,800		
Total:	\$ 1,452,345	\$ 1,782,000	\$ 1,782,000	\$ 1,906,800	\$ 124,800	7.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 3,363,924	\$ 4,040,000	\$ 4,040,000	\$ 4,600,400	\$ 560,400	13.9 %

Variable Staffing / Interns

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 943,300	\$ 940,100	\$ (3,200)	(0.3)%
Non-Personnel Expense	—	—	—	—	N/A
Total Direct Expense	\$ —	\$ 943,300	\$ 940,100	\$ (3,200)	(0.3)%
Less: Capitalized Expense			—	—	N/A
Equipment Outlay and Other Capital Projects	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ 943,300	\$ 940,100	\$ (3,200)	(0.3)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2022	ADJUSTED BUDGET FY 2023	BUDGET FY 2024	CHANGE FY 2024-2023 BUDGET	% CHANGE
Salaries and Wages	\$ —	911,700	\$ 904,700	\$ (7,000)	(0.8)%
Overtime	—	—	—	—	N/A
Burden	—	31,600	35,400	3,800	12.0 %
TOTAL PERSONNEL EXPENSE	\$ —	\$ 943,300	\$ 940,100	\$ (3,200)	(0.3)%

Note:

FY 2024 Budget includes Interns and student workers

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5 Appendix

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Glossary of Terms

Accrual Basis of Accounting - under this method, revenues are recorded when earned and expenses are recorded when incurred.

Action Plan - (see Work Plan)

Actual - is earned revenue or incurred expense during the stated fiscal year.

Americans with Disabilities Act (ADA) - prohibits, under certain circumstances, discrimination based on disability.

AMP - Asset Management Program

Appropriation - is an authorization made by the Board of Port Commissioners that permits District departments to make expenditures of governmental resources. All appropriations that have not been expended or lawfully encumbered lapse at the end of the fiscal year. The Board of Port Commissioners may increase or decrease appropriations by majority vote.

Asset - are resources owned or held that have an economic value.

Balanced Budget - is one in which revenues and other sources of funds equal or exceed expenditures and other uses of funds.

Bond - is a written promise to pay a designated amount (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the budget, these payments are identified as debt service. Bonds are usually used to obtain long-term financing for capital improvements.

Board - Board of Port Commissioners

Board of Port Commissioner (BPC) Policies - San Diego Unified Port District Act requires the Board of Port Commissioners to make and enforce necessary rules and regulations governing the use and control of all navigable waters, tidelands, and submerged lands within the District and to make and enforce certain local police and sanitary regulations relating to the District.

Brown Act - guarantees the public's right to attend and participate in meetings of local legislative bodies.

Budget - is a financial plan for a specified period of time (fiscal year) that matches plan expenses and revenues with planned services.

Budgetary Control - is the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Burden - is the benefits and taxes that a company must or chooses to pay on their payroll. These can include, but are not limited to, all of the following: payroll taxes (both federal and state), retirement/pension costs, fringe benefits, health care, life/AD&D insurance, paid time off, worker's compensation costs, long-term disability insurance, and short-term disability insurance.

COBB - Culture / Operations / Business / Brand

California Environmental Quality Act (CEQA) - requires state and local agencies within California to follow a protocol of analysis and public disclosure of environmental protection a mandatory part of every California state and local agency's decision-making process.

Glossary of Terms

California Fair Employment and Housing Act (FEHA) - is used to fight sexual harassment and other forms of unlawful discrimination in employment and housing.

California Public Records Act - requires inspection and/or disclosure of governmental records to the public upon request, unless exempted by law.

Caltrans - California Department of Transportation

Capital Improvement Program (CIP) - is the District's five-year fiscal plan detailing the amount and timing of anticipated capital expenditures. It is updated annually with the adoption of the budget.

Capital Labor - is internal labor costs (personnel and overhead) that are directly incurred in the development and construction of capital projects.

CCDC - Center City Development Corporation

CEO - Chief Executive Officer

Coastal Act - addresses issues such as shoreline public access and recreation, lower cost visitor accommodations, terrestrial and marine habitat protection, visual resources, landform alteration, agricultural lands, commercial fisheries, water quality, offshore oil and gas development, transportation, development design, power plants, ports, and public works. The Coastal Commission, in partnership with coastal cities and counties, plans and regulates the use of land and water in the coastal zone.

Competency - A pattern of behavior that represents a set of knowledge, skills and abilities.

Competencies (Port-wide)

- **Listening** - Effective performers display engagement, demonstrate understanding, and are open to what is being communicated.
- **Growth** - Effective performers work on acquiring knowledge and skills, as well as supporting others with their own development goals.
- **Collaboration** - Effective performers promote an environment of teamwork by developing and building relationships across all levels and departments to accomplish individual and team goals.
- **Trustworthiness** - Effective performers act in ways that foster an environment of trust and are relied on as honest and truthful in interactions with other people and in completion of work.
- **Humility** - Effective performers seek opportunities to increase self-awareness and possess an openness that allows them to appreciate the views and contributions of others.

Corporate Vision - 21st Century Port - We are an innovative, global seaport courageously supporting commerce, community, and environment.

Cost Center - is a unit within the District to which costs may be charged for accounting purposes.

CST - Cruise Ship Terminal

DEA-NTF - Drug Enforcement Administration Narcotic Task Force

Glossary of Terms

Department - is a major administrative unit of the District, which indicates overall management responsibility for an operation or a group of related operations within a functional area, and the organizational level at which the budget is adopted and controlled.

District - San Diego Unified Port District

EDMS - Electronic Document Management System

EMOS - Electronic Maritime Operation System

Enterprise Fund - in governmental accounting, a fund that provides goods and services to the public for a fee that makes the entity self-supporting.

Expense - is a charge incurred (whether paid immediately or accrued) for operations, maintenance, interest or other charges.

External Stakeholder - A person or group of people who are impacted or have a strong interest in the operations, or effects of operations performed by an organization's work as it pertains to them as clients/constituents, community partners, and others.

Fiscal Year (FY) - is the annual period beginning July 1st and ending June 30th.

GASB - Government Accounting Standards Board, the body responsible for establishing GAAP for governmental entities.

GDP - Gross Domestic Product

Generally Accepted Accounting Principles (GAAP) - is the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GFOA - Government Finance Officers Association

GIS - Geographic Information System

Goals - Broad statements of an organization's plan to achieve desired outcomes and be successful among competition at some point in the future. Goals should strive to deliver a company's vision and create a company's differentiation and sustainability and be supported by measurable performance.

Grant - is a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Guiding Principle - We do the greatest good by doing remarkably well

IMP - Infrastructure Management Program

Implementation Plan - (see Work Plan)

Glossary of Terms

Initiative - Initiatives are programs or projects that turn strategy into operational terms and actionable items.

Internal Stakeholder - A person or group of people which are already committed to serving the organization and may be impacted or have a strong interest in the operations, or effects of operations within the organization.

JHOC - Joint Harbor Operations Center

Key Services - Standard operations needed to sustain a purpose within the organization.

KPIs - Key Performance Indicators - A measurable value that demonstrates how effectively a company is achieving a specific strategic or operational goal.

MIIF - Maritime Industrial Impact Fund

MM - Major Maintenance

MOIS - Maritime Operations Information System

Milestone - A significant event or date during the execution of a project; end of phase or sub-phase.

MOTEMS (Marine Oil Terminal Engineering and Maintenance Standard) - are the standards that apply to all existing and new marine oil terminals in California, and include criteria for inspection, structural analysis and design, mooring and berthing, geotechnical considerations, fire, piping, and mechanical and electrical systems.

MOU - Memorandum of Understanding

MTF - Marine Task Force

NEVP - North Embarcadero Visionary Plan

NCMT - National City Marine Terminal

NOAA - National Oceanic Atmospheric Administration

Non-Personnel Expense (NPE) - includes costs for materials and supplies, equipment, communications, outsourced services, travel, and other expenses.

Operating Reserves - are unrestricted funds, usually accumulated over several years that are available for appropriation (also see Unreserved Fund Balance).

Other Post-Employment Benefits (OPEB) - that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums, and deferred-compensation arrangements.

Glossary of Terms

Overhead Expense (Overhead) - refers to an expense in the District that cannot be directly associated and charged to a service or project.

Personnel Expense - is the sum of all wages paid to employees, as well as the cost of employee benefits and payroll taxes paid by an employer.

Port Philosophy - Port Leaders are Other Focused First (Servant Leadership).

Portfolio - A group, set or selection of initiatives an organization has agreed to invest in by approving the allocation of necessary resources.

Program - A set of highly related products, services or projects within an organization

Project - A temporary endeavor with a defined start date, end date, scope, and budget: and which consumes cross-functional resources in order to produce a unique product, service or result.

Public Contract Code - requires competitive bidding for the vast majority of public projects.

RCS - Regional Communications System Interoperability

Revenue - sources of income financing the operations of government

RFP - Request for Proposal

RFQ - Request for Qualifications

RIMS - Records & Information Management System

RSVP - Retired Senior Volunteer Program

SANDAG - San Diego Association of Governments

San Diego Unified Port District Act - provides for the calling of municipal elections therefor; describing the powers, duties, and functions thereof, authorizing the district to borrow money and issue bonds for district purposes; to provide means of raising revenues for the operation, maintenance and bond redemption of the district; and to provide, for the transfer to such district of tidelands and lands lying under inland navigable waters.

SDCRAA - San Diego County Regional Airport Authority

Sponsor - Person who vouches for and assumes responsibility for an initiative, project or program and is responsible for securing resources needed to complete the Work Plan.

Stakeholder - Any person, group, or organization that may be impacted or has a strong interest in the operations, or effects of operations, of the organization. Stakeholders may be internal or external to the organization.

Glossary of Terms

Strategic Planning - An organization's high-level process of defining its strategy, or direction, and making decisions on allocating resources in order to achieve its organizational goals.

Strategic Roadmap - A strategic roadmap is a time-based plan that defines where a business is, where it wants to go, and how to get it there.

Strategy Map - A diagram that is used to document the primary strategic goals and initiatives being pursued by an organization or management team.

TAMT - Tenth Avenue Marine Terminal

TUOP - Tidelands Use Occupancy Permit

TUP - Temporary Use Permit

TWIC - Transportation Worker Identity Card

Tactics - Specific, actionable ways to do things in order to accomplish a milestone, target or result.

Team - is a sub-administrative unit of a department, which has responsibility for an operation or a group of related operations within a functional area.

Values

- **Integrity** - honoring agreements and acting truthfully, honestly and ethically. It is the commitment to our set of shared core values applied equally to all.
- **Accountability** - honoring our agreements with our stakeholders, the community and each other. Accountability is establishing and tracking measurable outcomes and evaluating our progress.
- **Courage** - setting aside fears and standing by personal principles, facing challenges with fortitude, taking intellectual risks, extending beyond personal comfort zones to achieve goals, persevering in the face of diversity and taking responsibility for actions.
- **Teamwork** - promoting and practicing collective cooperation. Teamwork involves open communication, respect, trust and the commitment to common goals. An effective team shares the workload, credit and consequences of its actions.
- **Inclusiveness** - a sense of belonging and feeling respected. Inclusiveness is being valued for who you are and that you are essential to the success of the organization.
- **Fairness** - behaving in an objective and consistent manner. Fairness is listening to and respecting the opinions, values and interests of others.
- **Fun** - creating an environment where employees can enjoy spontaneity, levity and productivity. Fun is celebrating successes and accomplishments.
- **Innovation** - Innovation is creative thinking and continually improving performance, emphasizing quality, productivity, growth, best practices and measurement. Innovation means striving to be the best in our public service.
- **Transparency** - Transparency is a commitment to our partners, stakeholders and the community to enhance openness, public participation, and access to information, outreach and collaboration. Transparency promotes accountability, increased public trust, and a more efficient, effective and public-focused organization.

Work Plan - A set of activities or specific actions that must be taken, by which resources, by what time or date in order to achieve a goal, initiative, project or milestone in support of the Strategic Plan.

Glossary of Terms

Working Owner - Person responsible for ensuring the Work Plan is getting done.

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BPC Policy No. 090

SUBJECT: TRANSFER BETWEEN OR WITHIN APPROPRIATED ITEMS IN BUDGET

PURPOSE: To establish a policy for the transfer of amounts between appropriated items in the budget in accordance with Section 86 of the San Diego Unified Port District Act (Act), as well as within appropriated items.

POLICY STATEMENT:

The Act requires the Board of Port Commissioners (Board) adopt an annual budget by ordinance. After the budget is adopted, circumstances may arise that require adjustments by way of transfers between appropriated items in the budget. The Act authorizes the Executive Director to request in writing to the Board for a transfer of amounts from one appropriated item to another in the budget. On the approval of the Board by a two-thirds vote, the Port Auditor will make the transfer. Furthermore, circumstances may arise that require adjustments by way of transfers within appropriated items in the budget. The Act does not set forth when such intra-item transfers require Board approval.

TRANSFER GUIDELINES:

1. Appropriated items are defined as broad categories of budgeted costs within each budget class as follows:

Ordinary Annual Expenses (Class):

Personnel Expenses (appropriated Item)

Non-Personnel Expenses (appropriated Item)

Expense Major Maintenance (appropriated Item)

Economic Recovery Program Ordinary Expenses (appropriated Item) Capital

Outlay (Class):

Capital Improvement Program (CIP) (appropriated Item)

Technology Management Program (TMP) (appropriated Item)

Capital Major Maintenance (appropriated Item)

Equipment Outlay (appropriated Item)

Economic Recovery Program Capital Outlay (appropriated Item)
Prior Indebtedness (Debt Service Principal) (Class)

The entire amount assigned to this class is the appropriated item.

2. The following rules shall be used to determine whether a transfer requires Board approval:

A. Rules for All Transfers:

- Individual transfer amounts may be made in a single transfer or multiple transfers if, in aggregate, they do not exceed the amount authorized.

B. Rules for Transfers Between Appropriated Items or Classes:

- A transfer between classes (e.g., amounts transferred between Ordinary Annual Expenses and Capital Outlay) requires Board approval.
- A transfer between appropriated items requires Board approval.

C. Rules for Transfers Within Appropriated Items:

- Applicable to all appropriated items except CIP, Expense Major Maintenance and Capital Major Maintenance:
 - Transfer of amounts within each appropriated item requires approval of the Executive Director.
- CIP (appropriated item):
 - Board approval is required for any transfers between CIP projects.
 - Transfer amounts between fiscal years within the 5-year CIP approved project budget, requires approval of the Executive Director with notification to the Board.
 - If the transfer amount exceeds the 5-year CIP approved project budget, Board approval is required.
- Capital or Expense Major Maintenance (appropriated items):
 - Transfer amounts to projects related to emergency, safety and health require approval of the Executive Director with notification to the Board.
 - The transfer of funds between projects within Capital or Expense Major Maintenance require approval of the Executive Director with notification to the Board. If the individual transfer will increase the total approved project budget more than \$175,000 or available program budget, Board approval is required.

- All other transfers involving unplanned projects within Capital or Expense Major Maintenance require approval in compliance with BPC Policy No. 080 – Unplanned Work Consideration. Transfers involving unplanned projects with a total project cost equal to or less than \$175,000 require approval of the Executive Director with notification to the Board. Board approval is required for transfers involving unplanned projects with total costs in excess of \$175,000, *or in aggregate exceeding \$500,000 per year.
3. To ensure compliance with auditing standards, when the Board approves a transfer, the Port Auditor shall make the Board-approved transfer with the understanding that if this activity becomes a part of the District's annual audit plan, it must be reviewed by a party independent of the Port Auditor.

RESOLUTION NUMBER AND DATE: 2021-133, dated October 12, 2021 (Supersedes BPC Policy No. 090, Resolution 2019-032, dated April 9, 2019; Resolution 2015-138, dated October 21, 2015; Resolution 2015-17, dated March 3, 2015; and Resolution 2013-109, dated June 11, 2013)

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BPC Policy No. 115

SUBJECT: GUIDELINES FOR PRUDENT INVESTMENTS

PURPOSE: To define the District's investment program objectives and to establish policies and procedures for the prudent investment of the District's cash.

POLICY STATEMENT:

1.0 INTRODUCTION

It is the policy of the San Diego Unified Port District (the District) to invest public funds in a manner that will provide the highest security of the funds under management while meeting the daily cash flow demands of the District. The investment policies and practices of the District are based upon prudent money management and conform to all state and local statutes governing the investment of public funds.

This policy also addresses risk management because risk management is an integral part of managing a fixed income portfolio. To focus only on maximizing return is imprudent; therefore, policy issues will be directed to limiting the investment portfolio's exposure to each issue and issuer of debt, and criteria for establishing minimum credit requirements that firms must have in order to effect security transactions with the District.

2.0 SCOPE

This investment policy applies to all the District's investment activities, except for the Employees Retirement and Deferred Compensation funds, which are administered separately. The financial assets of all other District funds shall be administered in accordance with the provisions of this policy. These funds are accounted for in the District's Comprehensive Annual Financial Report and include:

2.1 Funds

2.1.1 General Fund

2.1.2 Capital Outlay Fund

2.1.3 Any new fund created by the Board of Port Commissioners or operation of law, unless specifically exempted.

3.0 PRUDENCE

Persons authorized to make investment decisions for the District are trustees and therefore fiduciaries subject to the prudent investor standard.

3.1 When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

3.2 Investment officials acting in accordance with written procedures and investment policy and exercising due diligence shall be relieved of personal responsibility of an individual security's credit risk or market price changes, provided deviation from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 OBJECTIVES

The primary objectives, in priority order, of the District's investment activities shall be:

4.1 **Safety of principal:** Safety of principal is the District's foremost objective. To accomplish this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. Each investment transaction shall seek to ensure that capital losses are avoided, whether from issuer default, broker/dealer default, or erosion of market value. The District shall seek to preserve principal by mitigating credit risk and market risk.

4.1.1 Credit Risk is the risk of loss due to failure of the issuer to repay an obligation and shall be mitigated by investing in only the highest quality credits and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the District's cash flows.

4.1.2 Market risk is the risk of market value fluctuations due to overall changes in the general level of interest rates and shall be mitigated by structuring the portfolio so that securities mature at the same time major cash outflows occur, thereby eliminating the need to sell securities prior to their maturity; and, by prohibiting the taking of short positions, that is, selling securities that the District does not own.

4.1.3 It is explicitly recognized, however, that in a diversified portfolio occasional losses may occur and must be considered within the context of overall investment return.

4.2 Liquidity: The District's investment portfolio will be structured to provide sufficient liquidity to meet the operating requirements of the District.

4.3 Return on investment: State law requires that the objective of return on investment be subordinate to the objectives of safety and liquidity. Therefore, investment officials shall seek to achieve a return on the funds under their control throughout all economic cycles, taking into consideration the District's investment risk constraints and cash flow requirements.

5.0 AUTHORITY TO INVEST FUNDS

The monies entrusted to the District will be invested and actively managed. This function is viewed as a full-time responsibility. The authority to execute investment transactions shall be limited to the Treasurer and Deputy Treasurer. The Treasurer and Deputy Treasurer will observe, review, and react to the changing conditions that affect the investment portfolio. The Treasurer and Deputy Treasurer will meet on a regular basis to discuss current market conditions and future trends and how each of these affects the investment portfolio and the District. The Treasurer and Deputy Treasurer shall establish a system of controls to ensure compliance with the District's investment policy and to regulate the activities of subordinate officials.

6.0 ETHICS AND CONFLICTS OF INTEREST

Board Commissioners, District officers or District employees involved in the investment process shall refrain from any activity that could conflict with proper execution of the investment program, or which could impair the Treasurer's or Deputy Treasurer's ability to make impartial investment decisions. District staff involved with the investment process shall disclose to the Executive Director/President and Chief Executive Officer any material financial interest in financial institutions that conduct business with the District, and they shall further disclose any large personal financial and/or investment positions that could be related to the performance of the District's portfolio. Board Commissioners, District officials and District employees shall subordinate their personal investment transactions to those of the District, particularly with regard to the timing of purchases and sales.

7.0 QUALIFIED DEALERS

The District shall transact business only with commercial banks, savings and loans, and investment securities dealers. The dealers must be primary dealers regularly reporting to the Federal Reserve Bank of New York. Regional dealers that qualify under the Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule) will be

approved at the discretion of the Treasurer.

7.1 All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with an audited financial statement, proof of National Association of Security Dealers certification, trading resolution, proof of state registration, completed broker/dealer questionnaire, and certification of (a) having read the District's investment policy and depository contracts and (b) recommending and executing only transactions that comply with same. The Treasurer shall determine if they are adequately capitalized, make markets in securities appropriate to the District's needs, and are recommended by managers of portfolios similar to the District's.

7.2 An annual review of the financial condition and registration of qualified bidders will be conducted by the Treasurer. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the District invests.

7.3 The District shall at least annually send a copy of the current investment policy to all financial institutions and broker/dealers approved to do business with the District. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the District's investment policy and will recommend and execute only transactions suitable for and in compliance with the District's investment policy.

8.0 AUTHORIZED INVESTMENTS

The District is authorized by California Government Code Section 53600 et seq. to invest in the following types of securities, further limited herein:

8.1 **United States Treasury Bills, Bonds, and Notes**, or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no limitation as to the percentage of the portfolio that can be invested in this category.

8.2 **Obligations issued by United States Government Agencies** such as, but not limited to, the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), the Student Loan Marketing Association (SLMA) and the Tennessee Valley Authority (TVA). Although there is no percentage limitation of the dollar amount that can be invested in these issuers, the "prudent person" rule shall apply for any single agency name.

8.3 Bills of exchange or time drafts drawn on and accepted by a commercial bank,

otherwise known as **bankers acceptances** which are eligible for purchase by the Federal Reserve System, may not exceed 180 days to maturity or 40 percent of the market value of the portfolio. No more than 10 percent of the market value of the portfolio may be invested in banker's acceptances issued by any one bank.

8.4 Commercial paper of prime quality that is rated "A-1" or higher, or equivalent as Provided for by a nationally recognized statistical rating organization (NRSRO) and issued by a domestic corporation having assets in excess of \$500 million and having an A or its equivalent or higher rating on its long-term debt as provided by an NRSRO Purchases of eligible commercial paper may not exceed 270 days to maturity. Purchases of commercial paper may not exceed 15 percent of the market value of the portfolio. No more than 10 percent of the market value of the portfolio may be invested in commercial paper issued by any one corporation. An additional 15 percent, or 30 percent of the market value of the portfolio, may be invested in eligible commercial paper only if the dollar-weighted average maturity of the entire amount does not exceed 31 days. "Dollar-weighted average maturity" means the sum of the amount of each outstanding commercial paper investment multiplied by the number of days to maturity, divided by the total amount of outstanding commercial paper.

8.5 Negotiable certificates of deposit (NCDs) issued by a nationally or state-chartered bank or a state or federal savings institution. Purchased NCDs may not exceed 30 percent of the market value of the portfolio and the maximum maturity date shall not exceed one year.

8.5.1 The Treasurer shall use a nationally recognized statistical rating organization (NRSRO), as designated by the Securities and Exchange Commission, for the qualitative and quantitative analysis of financial institutions.

8.5.2 The Treasurer shall specify minimum criteria for investment as derived from the evaluation service.

8.6 Medium Term Notes (MTNs) issued by corporations organized and operating within the United States. MTNs eligible for purchase shall be rated in a rating category of "A" or its equivalent or better by an NRSRO. MTNs with an "A" rating shall be limited to 24 months maximum maturity; AA rated MTNs shall be limited to 36 months. The aggregate total of all purchased MTNs may not exceed 30 percent of the market value of the investment portfolio. No more than 10 percent of the market value of the portfolio may be invested in notes issued by any one corporation. Commercial paper holdings shall be considered when calculating the maximum percentage of any issuer name.

8.7 Repurchase agreements (RPAs) shall only be made with primary dealers of the Federal Reserve Bank of New York. The Public Securities Association master

Repurchase agreement shall be the District's master repurchase agreement.

8.7.1 The term of the agreement may not exceed one year.

8.7.2 The market value of the securities used as collateral for repurchase agreements shall be monitored daily by the Deputy Treasurer and will not be allowed to fall below 102 percent of the value of the repurchase agreement.

8.7.3 The market value of the securities that underlay the repurchase agreement shall be adjusted no less than quarterly.

8.7.4 In order to conform with provisions of the Federal Bankruptcy Code, which provides for the liquidation of securities held as collateral for repurchase agreements, the only securities acceptable as collateral shall be certificates of deposit, eligible banker's acceptances, or securities that are direct obligations of the United States government.

8.8 **Reverse Repurchase Agreements** (RRPAs) shall only be made with primary dealers of the Federal Reserve Bank of New York and are authorized when the security to be sold on reverse repurchase agreement has been owned and fully paid for a minimum of 30 days prior to sale, the earnings from the matching investment(s) are greater than or equal to the cost of the reverse(s), and the terms and conditions are otherwise favorable to the District. Reverse repurchase agreements may not exceed 60 days to maturity and the maturity of the security purchased with the proceeds of the reverse must coincide with the date of the expiry of the reverse. No more than 10 percent of the portfolio may be invested in reverse repurchase agreements.

8.9 **The Local Agency Investment Fund** (LAIF), established by the State Treasurer for the benefit of local agencies and identified under Government Code Section 16429.1, is authorized up to the maximum amount permitted by State law.

8.10 The District may place funds in **inactive deposits** with those banks having offices in San Diego County. Such deposits in each bank shall be limited to no more than five percent (5%) of the total assets of the bank. All deposits shall be secured in accordance with California Government Code § 53652 and the District shall not waive the maximum amount or any portion of deposit insurance for collateral purposes. No more than ten percent (10%) of the portfolio may be invested in this category since time deposits are not liquid. Further, in accordance with California Government Code § 53635, to be eligible to receive funds, a bank, savings association, federal association, or federally insured industrial loan company shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record in meeting the credit needs of California's communities,

including low-and moderate-income neighborhoods, pursuant to Section 2906 of Title 12 of the United States Code.

8.11 The District may place funds in **shares of beneficial interest** issued by diversified management companies investing in the securities and obligations as authorized by California Government Code § 53601 subdivisions (a) to (l) inclusive. To be eligible for investment, these companies shall either:

8.11.1 attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest nationally recognized rating services, or,

8.11.2 retain an investment adviser registered with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligation as authorized by California Government Code §53601 subdivision (a) to (m), inclusive and with assets under management in excess of five hundred million dollars (\$500,000,000).

8.11.3 The purchase price of shares of beneficial interest shall not exceed 20 percent of the portfolio's market value and no more than 10 percent of the portfolio's market value may be invested in shares of beneficial interest of any one mutual fund.

8.12 **Derivative securities** are those securities that derive their value from another asset or index, such as Treasury securities or the prime interest rate. A derivative security offers a yield higher than a comparable security because of the intrinsic risk associated with the security's imbedded option (e.g., an interest rate that floats off the prime rate versus a fixed interest rate). Investments in derivative securities shall be made using the prudent investor person standard and shall be limited to federal agency issues.

8.13 **Investment Trust of California** (CalTRUST), a Public Joint Powers Authority pooled investment program, created by local public agencies and authorized by Government Code sections 53601(p) and 53635. Investments in CalTRUST shall not exceed 30 percent of the portfolio's market value.

8.14 The District may place funds in **Certificates of Deposit** pursuant to California Government Code Sections 53601.8 and 53635.8. Purchases of Certificates of Deposit pursuant to Sections 53635.8 and subdivision (h) of Section 53601 shall not, in total, exceed 30 percent of the portfolio's market value.

8.15 In accordance with California Government Code Section 53601 (d), the District may place funds in **California State & Local Agency Obligations** or registered treasury notes or bonds of any other 49 United States in addition to California, including

bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 United States, in addition to California; provided that the obligations are rated AAA by a nationally recognized statistical-rating service organization (NRSRO).

8.16 Supranational Obligations issued in United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of “AA” or its equivalent or better by an NRSRO and shall not exceed 30 percent of the agency’s moneys that may be invested pursuant to this section.

9.0 PROHIBITED INVESTMENTS

Investments not described herein, including but not limited to, inverse floating rate notes, range notes, interest-only strips that are derived from a pool of mortgages, common stocks, and long-term corporate notes or bonds are prohibited from use in this portfolio. The District shall not invest any funds in any security that could result in zero interest accrual if held to maturity, unless the security is issued by, or backed by, the United States government. This provision shall remain in effect only until January 1, 2026, and as of that date is repealed per statute.

Investments that exceed five years to maturity require authorization by the Board of Port Commissioners prior to purchase.

10.0 INVESTMENT POOLS/MUTUAL FUNDS

A thorough investigation of the pool/fund is required prior to investing and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

- A description of the eligible investment securities and a written statement of investment policy and objectives.
- A description of interest calculations and how interest is distributed and how gains and losses are treated.
- A description of how the securities are safeguarded, including settlement processes, and how often the securities are priced and the program is audited.
- A description of who may invest in the program, how often, what size deposit and withdrawals are allowed, and notification requirements pertaining to deposits or withdrawals.
- A schedule for receiving statements and portfolio holdings.

- A statement that indicates if reserves, retained earnings, etc. are utilized by the pool/fund.
- A fee schedule and when and how fees are assessed.
- A statement that indicates if the pool/fund is eligible for the deposit of bond proceeds and/or if the pool/fund will accept such proceeds.

A published prospectus that answers these questions may be used in lieu of the District questionnaire.

11.0 SAFEKEEPING OF SECURITIES

To protect against potential losses by the collapse of individual securities dealers, all securities owned by the District shall be held in safekeeping by a third party bank trust department acting as agent for the District under the terms of a custody agreement executed by the bank and the District. All securities will be received and delivered using standard delivery-versus-payment procedures.

12.0 MAXIMUM MATURITY

The portfolio's weighted average days to maturity shall be limited to a maximum of three years. The maximum maturity of any one security, unless otherwise restricted by Government Code, shall be limited to five years. Investments that exceed five years to maturity require authorization by the Board of Port Commissioners prior to purchase.

13.0 SELLING OR SWAPPING SECURITIES

13.1 The Treasurer has the authority to sell any security in the District's portfolio in order to take advantage of profitable market movements or for the purpose of raising cash. Any security that is sold at a loss will be recorded as such in the District's accounting system; all securities that are sold will be identified in the investment reports issued by the Treasurer.

13.2 A swap is the movement from one security to another and may be done for a variety of reasons, such as to increase yield, lengthen or shorten maturities, to take a profit, or to increase investment quality. Losses or gains on security swaps shall be recorded as a completed sale and purchase in the District's accounting system.

14.0 PORTFOLIO ADJUSTMENTS

Should an investment percentage-of-portfolio limitation be exceeded due to an incident such as fluctuation in portfolio size, the affected securities may be held to maturity to avoid losses. When no loss is indicated, the Treasurer shall consider reconstructing the portfolio basing the decision in part on the expected length of time that the portfolio will be imbalanced.

15.0 PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a rate of return commensurate with the District's investment risk constraints and its anticipated cash flow requirements.

15.1 Benchmark Market Yield: The basis used by the Treasurer to determine whether market yields are being achieved shall be a comparison of the District's yield to maturity at month end to:

15.1.1 The month end yield to maturity of the State of California's Local Agency Investment Fund; and,

15.1.2 The average monthly yield of the Constant Maturity Treasury (CMT) whose duration most closely approximates the duration of the District's portfolio at month end.

Although the duration of either the LAIF portfolio or the CMT may not be exactly equal to the duration of the District's portfolio, the rationale for using these two benchmarks is to show whether the District's portfolio is following market trends with respect market yields.

16.0 REPORTING REQUIREMENTS

16.1 On a quarterly basis, the Treasurer shall render a report to the Executive Director/President and Chief Executive Officer, the Internal Auditor, and the Board of Port Commissioners.

16.1.1 The report shall be submitted within 30 days of the end of the quarter covered by the report.

16.1.2 The report shall include the type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and moneys held by the District.

16.1.3 The report shall include a description of any funds, investments, or programs that are under the management of contracted parties.

16.1.4 The report shall also include a current market value as of the report date and identify the source of the valuation.

16.1.5 The report shall state compliance of the portfolio to the statement of investment policy, or the manner in which it is not in compliance. The report shall state the District's ability to meet its budgeted expenditure requirements for the next six months, or to explain why sufficient money may not be available.

16.2 The report will consist of:

16.2.1 Portfolio Master Summary: A summary of the District's investment holdings. This report identifies, by investment type, book value (cost), percent of portfolio, average term, average days to maturity, and yield to maturity on a 360 day basis (bond equivalent yield) and 365 day basis (CD equivalent yield).

16.2.2 Investment Portfolio Details: A detailed accounting of the District's investment holdings by investment type. This report identifies each security by subsidiary investment number, issuer, purchase date, book value (cost), face value (par value), market value, stated rate (either interest rate or discount rate), yield to maturity on a 360- and 365-basis, maturity date and days to maturity. Additionally, this report identifies the average balance for each investment class.

16.2.3 Investment Activity Summary: A summary of the District's historic investment activity from the beginning of the fiscal year through the current reporting period. This report identifies, by month, the number of active investments, the total dollar amount invested, the yield to maturity on a 360- and 365- day basis, the number of securities purchased, the number of securities matured or sold, the average term, and the average days to maturity. The report concludes with averages of each reporting category.

16.2.4 Interest Earnings Summary: A summary of the portfolio earnings for the current month and fiscal year to date.

17.0 INTERNAL CONTROL

The development of internal controls is a function of management. The Treasurer and Deputy Treasurer shall establish an annual process of independent review by an external examiner.

18.0 INVESTMENT POLICY ADOPTION

This investment policy shall be reviewed annually and adopted by resolution to ensure its consistency with the District's objectives of preservation of principal, liquidity, rate of return, and the policy's relevance to current law and financial and economic trends. The Treasurer is responsible for maintaining guidance over this investment policy and ensuring that the District can adapt readily to changing market conditions and shall submit to the Board of Port Commissioners any modification to the investment policy prior to implementation.

GLOSSARY OF TERMS

AGENCIES: Federal agency securities.

ASKED: The price at which securities are offered (that is, the price at which a firm will sell a security to an investor).

BANKERS' ACCEPTANCE (BA): A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BASIS POINT: One one-hundredth of a percentage point (i.e., 0.01 %).

BENCHMARK: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

BID: The price offered for securities (that is, the price at which a firm will pay to purchase a security an investor owns).

BROKER: A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not take a position. In the money market, brokers are active in markets in which banks buy and sell money and in interdealer markets.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMMERCIAL PAPER: An unsecured short-term promissory note issued by corporations or municipalities, with maturities ranging from 2 to 270 days.

CONSTANT MATURITY TREASURY: An index for a U.S. Treasury maturity that reflects the weekly or monthly average yield adjusted to a constant maturity. Yields on Treasury securities at "constant maturity" are interpolated by the U.S. Treasury from the daily yield curve, which is based on the closing market bid yields on actively traded Treasury securities in the over-the-counter market. The CMT indexes are volatile and move with the market. They reflect the state of the economy and respond quickly to economic changes.

COUPON: (a) The annual rate of interest that bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery verse payment and delivery versus receipt (also called free delivery). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES: (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities or commodities).

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be selling at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value (e.g., U.S. Treasury bills).

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

DURATION: A measurement of a bond's price volatility. It is the weighted-average term-to-maturity of the bond's cash flows, with the weights being the present value of each cash flow. Mathematically, duration is the first derivative of price with respect to yield.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals (e.g., small business firms, students, farmers, and farm cooperatives).

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL FUNDS RATE: The rate of interest at which the Fed funds are traded. This rate is currently pegged by the Federal Reserve through open market operations.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development, H.U.D. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and 4,115 commercial banks (at December 31, 1994) that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA or VA mortgages. The term pass-throughs is often used to describe Ginnie Maes.

INVERSE FLOATING RATE NOTE: A debt security with an interest rate stated as a fixed rate minus an index. This calculation causes the rate on the inverse floater to move in the opposite direction of general interest rates. This instrument generally performs well in a declining interest rate environment but will lose value if rates rise.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between the bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment. The State of California's pool is known as the Local Agency Investment Fund, or LAIF.

MARKET VALUE: The price at which a security is trading and could presumable be sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase agreements and reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MEDIUM-TERM NOTES: A class of debenture.

MONEY MARKET: The market in which short-term debt instruments (Treasury bills, commercial paper, bankers' acceptances, discount notes, etc.) are issued and traded.

MORTGAGE POOL: A group of mortgages sharing similar characteristics in terms of class of property, interest rate, and maturity. Investors buy participations and receive income derived from payments on the underlying mortgages.

MUTUAL FUND: A fund operated by an investment company that raises money from shareholders and invests it in stocks, bonds, options, commodities, or money market securities. These funds offer investors the advantages of diversification and professional management.

OFFER: The price asked by a seller of securities. See also Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales

have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker/dealers, banks, and a few unregulated firms.

PRUDENT INVESTOR STANDARD: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state, the-so-called legal list. In other states, the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RANGE NOTE: A debt security with a varied interest payment that depends on the number of days the designated index falls within (or in some cases outside) an established range of interest rates. Should rates move beyond the range on either end, the investor faces the risk of a reduced, or zero, interest payment for the applicable interest period.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price.

REPURCHASE AGREEMENT (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structure to compensate the buyer for this. Dealers use RP extensively to finance their positions. Exception: when the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES AND EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

STRIP (Bonds): Brokerage-house practice of separating a bond into its principal and interest, which are then sold as zero coupon bonds.

STRUCTURED NOTES: Notes issued by Government Sponsored Enterprises (e.g., FHLB, FNMA, SLMA, etc.) and Corporations that have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

SUPRANATIONAL OBLIGATIONS: Bonds and Notes issued by two or more international institutions with the purpose of promoting economic development for the member countries. Examples include The International Finance Corporation and The World Bank.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Treasury bills are issued to mature in one month, three months, or six months.

TREASURY BONDS: Long-term U.S. Treasury securities having initial maturities of more than ten years.

TREASURY NOTES: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one year to ten years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker/dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage.
(a) **INCOME YIELD** is obtained by dividing the current dollar income by the current

market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

RESOLUTION NUMBER AND DATE: 2021-100, dated September 14, 2021 (Supersedes BPC Policy No. 115, Resolution 2020-061, dated June 23, 2020; Resolution 2019-070, dated June 18, 2019; Resolution 2018-115, dated June 12, 2018; Resolution 2017-091, dated June 20, 2017, Resolution 2016-85, dated June 15, 2016; Resolution 2015-72, dated June 11, 2015; Resolution 2014-135, dated July 8, 2014; Resolution 2013-115, dated July 16, 2013; Resolution 2012-94, dated July 10, 2012; 2011-146, dated October 11, 2011; Resolution 2010-89, dated June 8, 2010; Resolution 2009-123, dated July 7, 2009, Resolution 2008-284, dated December 2, 2008, Resolution 2008-126, dated July 1, 2008, Resolution 2007-103, dated June 12, 2007; Resolution 2006-113, dated July 11, 2006; Resolution 2005-99, dated June 21, 2005; Resolution 2004-87, dated June 22, 2004; Resolution 2003-114, dated June 17, 2003; Resolution 2002-148, dated June 18, 2002; Resolution 2001-118, dated June 19, 2001; Resolution 2000-132, dated June 27, 2000; Resolution 99-151, dated June 22, 1999; Resolution 98-158, dated June 30, 1998; Resolution 97-115, dated June 17, 1997; Resolution 96-165, dated June 25, 1996; Resolution 95-242, dated July 25, 1995; Resolution 95-321, dated September 26, 1995; Resolution 86-23, dated January 14, 1986; Resolution 81-328, dated October 6, 1981; and Resolution 75-15, dated January 21, 1975)



(3)

BPC Policy No. 117

SUBJECT: OPERATING RESERVE POLICY

PURPOSE: The purpose of this policy is to establish general guidelines for the establishment, maintenance, and use of an operating reserve.

POLICY STATEMENT:

Operating reserves (i.e., cash reserves) are a measurement of sound fiscal management. Operating reserves generate investment income, provide a margin of safety and stability to protect the Port from exposure to catastrophic events and economic impacts, and provide flexibility to pursue emergent opportunities. To ensure long-term financial sustainability, the San Diego Unified Port District shall establish and endeavor to maintain an operating reserve balance that is available at the end of each fiscal year in an amount equal to six months of budgeted operating and maintenance expenditures.

PROCEDURE:

1. Establishing the operating reserve balance
 - a. The operating reserve balance shall be established annually upon the adoption of the fiscal year budget.
 - b. The dollar amount of the operating reserve balance shall be one-half the sum of budgeted operating and maintenance expenses minus budgeted expenses for the SDCRAA Harbor Police Service Level Agreement and any other operating expense for which a separate reserve exists.
 - c. The operating reserve balance includes a \$20 million minimum required operating reserve balance, which is established for the purpose of self-insurance against possible losses that could occur as the result of a catastrophic event (i.e., a natural or man-made disaster).
2. Maintaining the operating reserve balance
 - a. At least annually, Financial Services staff will forecast cash inflows and outflows over a five-year period to evaluate the sufficiency of the target operating reserve balance over the forecast horizon.

- b. Financial Services staff will present the results of the cash flow forecast to the Senior Management Team and discuss the target operating reserve balance over the forecast horizon.
- c. In the event that forecast cash inflows are insufficient to maintain the target operating reserve balance, staff will propose strategies to replenish the operating reserve balance, which include using one-time revenues, reducing expenses, suspending programs not linked to strategic goals, increasing revenues, or any combination of those strategies.
- d. At no time, except due to the occurrence of a catastrophic event, shall the operating reserve balance be allowed to fall below the \$20 million minimum required operating reserve balance without approval by the Board of Port Commissioners.

3. Uses of the operating reserve balance

- a. Operating reserves above the \$20 million minimum required operating reserve balance are authorized for use for the following purposes and in accordance with the following criteria.

- i. A project is needed to comply with a current regulatory requirement or legal mandate.
- ii. Cash flow requirements

Temporarily needed as a result of unfavorable financial performance due to the impact of an unfavorable economic environment.

iii. Major maintenance

- 1. Project is necessary for the preservation of prior capital investment or an existing revenue stream; or
- 2. Project costs exceed initial estimates due to higher than expected construction or material costs or an unforeseen problem during construction; or
- 3. Project is scheduled to commence in a future fiscal year but is critical to complete earlier than planned.

iv. Capital development

Project is directly linked to and strongly supports one of the Port's strategic goals and is needed to start, resume, accelerate, or augment a currently approved Capital Development Program project.

v. Emergent opportunities

1. Directly benefits the Port by:

- a. Creating a new revenue stream; or
- b. Significantly enhancing an existing revenue stream; or
- c. Preserving an existing revenue stream; or
- d. Strengthening the Port's financial performance; and

2. Project payback is five years or less.

- b. Except in the case of a catastrophic event and in accordance with the San Diego Unified Port District Act § 58 "Suspension of Rules and Regulations in Emergencies; Emergency Regulations," any use of the \$20 million minimum required operating reserve balance requires approval by the Board of Port Commissioners.
4. The balance in the operating reserve shall be reported quarterly as necessary. Use of the operating reserve balance in no way contradicts, nullifies or usurps any other Board Policy, including but not limited to, BPC 110, "Procedure for the Administration of Contracts, Agreements, and the Purchasing of Supplies, Materials, and Equipment."

RESOLUTION NUMBER AND DATE: 2009-128, dated July 7, 2009

BPC Policy No. 117

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BPC Policy No. 120

SUBJECT: BALANCED CAPITAL PROGRAM (BCP)

PURPOSE: This is a revision to the BPC Policy No. 120, which established the orderly development or improvement of the Capital Improvement Program (CIP), to address a subset of CIP projects. Objectives of the BCP include the following:

- To distribute the Port's capital investments in a balanced and equitable manner throughout the Tidelands located in all the Member Cities.
- To reflect sound land use and capital improvement planning principles, as well as the strategic development, business and operational goals set by the Board of Port Commissioners (BPC).
- To advance projects that are consistent with the Port District Act and the Port's numerous duties and state mandates.

SECTION 1 BALANCED CAPITAL PROJECTS

1.1 Definition

Balanced Capital (BC) projects support public access and non-revenue generating public benefit. Key features of BC projects include the following:

- Commissioners recommend projects for inclusion into this program;
- Funding based on an equal five-way split of available funds placed in sub-accounts for capital projects on the Tidelands within the boundaries of member cities; and
- Grants, or other sources of funds may also be utilized to further fund BC projects.

1.2 BCP Budgeting

Budgeting for the BCP will be developed as follows:

Starting in fiscal year 2024, BCP funding will be sourced from fiscal year 2023 CIP surplus budget along with initial funding. Five subaccounts shall be created, each with the purpose to fund BC projects on Tidelands within individual member cities. These funds will be split equally between the subaccounts, which the BPC can draw from for BC projects.

In subsequent years, additional funding for the appropriation will be evaluated annually during the budget workshop. Provided new funding is available for allocation to the BCP, funds will be divided equally five ways for the subaccounts as stated above. Any unused funding will roll-over into its respective subaccount in the subsequent fiscal year.

1.3 BC Contingency

As a recommended guideline, when the BPC approves new funding for the BCP, the BPC may approve an additional funding amount for BCP Contingency. This program-level contingency will be distinct from the subaccounts and will be available to address unforeseen conditions during the execution of any approved BC project. The budgeting guideline for the BCP Contingency is 10% of the aggregate total of all the individual BC project budgets.

Each individual BC project budget includes all the anticipated contingency; however, if a project requires BC Contingency, the amount withdrawn shall be decremented from subsequent subaccount allocation(s) and returned to BCP Contingency until the project's BCP Contingency withdrawal has been fully reimbursed to the BCP Contingency. Utilization of the BCP Contingency requires approval from the Executive Director or authorized designee.

In the event a project utilizes the balance of the BCP Contingency and still requires additional funding, approval shall be obtained from the BPC for the additional amount. Further, any request to cover such an overage shall include an equal amount to be deposited into each of the other four subaccounts or shall be decremented from future subaccount allocation(s) until the project's contingency withdrawal has been fully reimbursed.

Upon the completion of a BC project, any funds remaining in the approved project budget will be reallocated to its respective BC subaccount. These funds are available for allocation to existing or new BC projects within the subaccount at the discretion of the BPC. Reallocation of funds to any individual projects will require BPC approval in accordance with this policy as well as other applicable policies including BPC Policy No. 090, Transfer Between or Within Appropriated Items in Budget.

1.4 BC Programming

Once the funding for the BC has been approved into individual subaccounts, the solicitation process for projects may proceed. Each Commissioner may collaborate with its respective member city to prioritize projects sponsored within member city's Tidelands areas. Upon availability of funds in the subaccounts, Commissioners will have the option to propose the following uses of the respective BC subaccount funds for the BPC's consideration:

- Adding new projects which have been vetted through the process in section 1.5 below
 - BC projects may be completed in multiple stages such that the completion of a particular stage of the project results in a complete and usable product

even if the project in its entirety is not complete.

- Adding funding to existing BC project budgets.
- Banking the funds for future BC projects.
- Reprioritization of funds among existing approved BC projects within a subaccount.
- Canceling existing projects within the respective subaccount.

Port staff will be available to assist Commissioners as they consider viable projects within their cities.

At any regularly scheduled BPC meeting, the Executive Director may request the BPC to approve modifications to the BCP. All modifications will be reviewed by the BCP staff committee and if recommended to move forward will proceed to the BPC as soon as practical.

1.5 BC Project Selection Process

In coordination with their member cities, Commissioners will evaluate and prioritize projects for viability prior to submission to Port Staff based on the criteria set forth to follow (in no particular order):

- Contribution to the Port's strategic goals;
- Adherence to Port objectives and the Port District Act;
- Capacity to provide public access and non-revenue generating public benefits;
- To reflect sound land use and capital improvement planning principles, as well as the strategic development, business and operational goals set by the Board of Port Commissioners (BPC);
- To implement the appropriate and necessary sequencing of capital improvement projects based upon operational and business demands; and
- To ensure projects given priority have a direct relationship to the establishment or improvement of capital assets needed to facilitate upcoming priority developments and pressing operational needs.

For project consideration, each proposed project will develop the following objective assessment:

- A. A project description including a statement of need for the project;
- B. Identification of the specific strategic goals the project addresses;
- C. A financial analysis of the costs of the project, the availability of grant funding, matching funds, or other third-party funds;
- D. An analysis of any anticipated non-monetary public benefits of the project;
- E. A rational assessment of the need for the timing of the improvements, and an explanation of the appropriateness of the timing of the investment; and
- F. An explanation of how the project implements or facilitates the implementation of the Port Master Plan or other approved plans.

A project review which includes an evaluation of its estimated life cycle costs will be completed by Port staff within 60 days of receipt of application. District may require additional review time if warranted, given the complexity of the project. After the evaluation is finalized by the District, it shall be provided to the respective city's Commissioner(s) at least one month before it is considered for approval at a regularly scheduled BPC meeting.

1.6 BC Reporting to the Board

The BCP budget once approved by the BPC shall constitute direction from the BPC regarding Port District administration of the program. The Executive Director will update the BPC periodically on the execution of the approved BCP. If new or additional information is discovered during the implementation of an approved BC project that makes the implementation of the project infeasible or impractical, then this information will be reported promptly to the BPC.

SECTION 2 FISCAL EMERGENCY PROVISION

Notwithstanding any other provision of this policy, the annual funding for the BCP may be changed or otherwise suspended from time to time if the BPC makes a finding that, because of a fiscal emergency there is an established need for all or part of these funds to be expended for the repair, operation, maintenance or development of Port District infrastructure critical and paramount to the operation of the Port District.

For purposes of this provision, "fiscal emergency" means an extraordinary occurrence or combination of circumstances that was unforeseen and unexpected, and which requires immediate and sudden action of a drastic but temporary nature.

RESOLUTION NUMBER AND DATE: Resolution 2022-135, dated November 8, 2022 (Supersedes BPC Policy No.120, Resolution 2015-138, dated October 21, 2015; Resolution 2015-28, dated April 14, 2015; Resolution 2015-25, dated March 10, 2015; Resolution 2014-45, dated March 4, 2014; Resolution 2011-45, dated April 12, 2011; Resolution 2008-116, dated July 1, 2008; and Resolution 82-13, dated January 5, 1982)



(2)

BPC Policy No. 130

SUBJECT: MAJOR MAINTENANCE PROGRAM

PURPOSE: To establish a policy for the orderly maintenance of the capital assets of the San Diego Unified Port District (District) through a Major Maintenance Program Policy.

PREAMBLE: The District has a responsibility to provide for the orderly maintenance of the lands and capital assets under its jurisdiction for the execution of its responsibilities under the State of California Tidelands Trust obligations. Each area of tidelands within the District's jurisdiction offers different kinds of assets, function and value; accordingly, there exist different cost levels of and justifications for maintenance for real estate, maritime, recreation and conservation assets.

The District, therefore, establishes this Major Maintenance Policy for the purpose of improving its Major Maintenance process and results, to streamline project selection and funding process, and to address the repair, operation, maintenance or development of District infrastructure and facilities.

Major Maintenance is distinguished from routine operational maintenance in that Major Maintenance replaces or restores an asset to an improved condition, typically through a public works contract and may require an engineering design or technical evaluation prior to commencement of work.

Major Maintenance Program Approval Process:

Projects recommended for Major Maintenance funding are primarily derived from the District's Asset Management Program which utilizes a systematic process to assess and optimally manage physical assets. District staff will review the project list on an annual basis each January and February, to determine staff capacity and available funding.

Staff recommendations will be formulated, and then submitted with a final selection and funding recommendation for consideration during the Preliminary Budget Workshop.

Major Maintenance Actions that require Board Approval:

The Major Maintenance project list and budget, once approved by the Board, shall constitute Board direction regarding staff administration of the program. Throughout the year, the following actions require Board approval:

- Recommendations for deferral or cancellations of approved projects;
- Recommendations for any new Major Maintenance projects which exceed \$175,000 in total cost and were not included in the Board approved project list, require approval in compliance with BPC Policy No. 080, Unplanned

Work Consideration and BPC Policy No. 090, Transfer Between or Within Appropriate Items in Budget. New projects with a total cost equal to or less than \$175,000 require approval of the Executive Director with notification to the Board; the aggregate of such projects may not total more than \$500,000 per fiscal year;

- Recommendations for transfer of funds from one project to another where the amount of the funds transferred exceeds the threshold as defined in BPC Policy No. 090, Transfer Between or Within Appropriated Items in Budget.

Major Maintenance Reporting to the Board:

The Major Maintenance program, once approved by the Board, shall constitute Board direction regarding staff administration of the program. The Executive Director or Designee will update the Board quarterly on the execution of the approved Major Maintenance Program, on a project-by-project basis, through the issuance of a report that will include the following elements:

- Project description, schedule, and budget;
- Status and issues for each project;
- Information concerning actions taken by staff, that did not require Board approval, in the prior quarter;
- Information concerning actions taken in the prior quarter, approved by the Board for deferrals, delays, cancellations, addition of new projects, transfers of funds.

Quarterly reports will be submitted to the Board after the end of each quarter.

RESOLUTION NUMBER AND DATE: 2019-033, dated April 9, 2019 (Supersedes BPC Policy No. 130, Resolution 2016-37, dated March 8, 2016; Resolution 2015-17, dated March 3, 2015; and Resolution 2013-104, dated June 11, 2013)



(5)

BPC Policy No. 452

SUBJECT: PERMIT FEES FOR THE USE OF THE DISTRICT'S PUBLIC PARKS
FOR SPECIAL EVENTS

PURPOSE: To establish a policy governing the use of the District's public parks for special events including commercial/corporate events, nonprofit sponsored events, and private citizen events.

POLICY STATEMENT:

1. Requests for the use of the District's public parks will be addressed to the District's Director of Marketing & Communications.
2. The District will process requests for the use of the District's public parks on a first-come, first-served basis. Requests may be made up to eighteen months in advance of the scheduled event. All requests will be considered tentative until such time as the requester has paid the required fees and has received a fully executed permit from the Port's Executive Director or designee.
3. The District will entertain requests for the use of its public parks from commercial/ corporate organizations, nonprofit organizations, and private citizens.
4. Requests for the use of public parks shall be submitted at least 30 days in advance of the need for a permit.
5. Published fees shall apply for obtaining permits for the use of the District's public parks.
6. The District will assess permit fees on a calendar day basis, to include set-up and takedown activities. Parks are available for use from 6:00 a.m. through 10:30 p.m., 7 days per week.
7. The District will assess each request and determine whether the request is for commercial/ corporate, nonprofit, or private use.
8. Private citizen functions include weddings, family reunions and picnics organized by private citizens.

9. Commercial/corporate and private/non-profit events will be assessed a permit fee as set forth in the attached fee schedule.
10. The Executive Director shall consider a reduction in or waiver of permit fees as set forth in the attached fee schedule for a permit applicant when a situation arises in which the applicant's event was or will be adversely impacted by circumstances that are reasonably under the District's control, such as the relocation or change of date of an applicant's event to accommodate a District requirement that arose after the applicant's permit reservation was confirmed. Insurance requirements and other fees including deposits, however, shall not be waived. The Executive Director's authority to reduce or waive the fee for a permit applicant shall be limited to \$2,500.
11. Any commercial or nonprofit organization seeking to use the public parks shall provide public liability coverage in a form and amount acceptable to the District throughout the duration of occupancy. The policy must specifically identify the San Diego Unified Port District as an additional insured.
12. A per day fee per parking space as set forth in the attached fee schedule will be charged if parking spaces are to be closed off from public use.
13. The District intends to maintain a safe, secure, and pleasant environment during special events. For this reason, District staffing fees for law and/or traffic enforcement may be required for events wherein attendance exceeds 100. For event attendance exceeding 100, the District will request input from the event organizer during the application process regarding the need for Community Service Officers (CSOs) and/or Harbor Police Officers (HPOs). Taking into consideration the nature of the event and the event organizer's input, including the event organizer's ability to provide its own staffing for security and traffic direction, the District will decide whether CSO and/or HPO staffing is necessary. The hourly staffing fee structure is set forth in the attached fee schedule.
14. The District may require a damage/security deposit as set forth in the attached fee schedule for any type of event.

15. Applications for a permit shall be accompanied by a completed questionnaire, and the damage/security deposit. The deposit shall be refunded in full if the permit is not issued or if the park is left in a clean and damage-free condition after use. The deposit shall be used to pay any actual expense of any damages or cleaning required as a result of the use of the park. A cancellation fee as set forth in the attached fee schedule will be deducted from the damage/security deposit if a permittee provides less than sixty days written notice to the District for cancellation of a scheduled event.
16. The permittee shall obtain all appropriate regulatory approvals such as from the Alcoholic Beverage Control Board, and obtain other permits, as may be required.
17. The permittee shall comply with all applicable laws.
18. Permit fees may be waived for events that are exclusively sponsored by the District or its member cities; however, all other fees and provisions shall apply.
19. The fee structure under this policy will be reviewed at a minimum every three years.

RESOLUTION NUMBER AND DATE: 2017-059, dated May 16, 2017 (Supersedes BPC Policy 452, 2009-69, dated April 7, 2009; 2007-50, dated March 13, 2007; *Resolution 98-145, dated June 9, 1998*)

BPC Policy No. 452

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Attachment to BPC Policy No. 452

PERMIT FEE SCHEDULE FOR PUBLIC PARK PERMITS FOR SPECIAL EVENTS

1. Private citizen functions include weddings, family reunions and picnics organized by private citizens. The District will assess a \$35 flat permit fee for private citizen events.
2. Commercial/corporate and private/non-profit events will be assessed a permit fee based on event attendance, as follows:

Event Type & Attendance	Charge	Type of Charge
All events, 1-100	\$35	Flat fee
Corporate events, 101-250	\$500	Flat fee
Setup & breakdown days	\$300	Flat fee
Private & non-profit event, 101-250	\$300	Flat fee
Setup & breakdown days	\$200	Flat fee
Corporate events, 251+	\$3.50	Per person
Setup & breakdown days	\$500	Flat fee
Private & non-profit event, 251+	\$2.10	Per person
Setup & breakdown days	\$300	Flat fee
Car shows	\$5	Per car
Runs & walks, passing through park (101+)	\$.75	Per person; total fee not to exceed \$1,000

3. All permittees who are District tenants and are holding an event with attendance of 251 or greater as part of their business operations shall submit an itemized report of the percentage rent to be paid to the District resulting from direct sales made to their event client(s) as a result of the event. The amount of percentage rent paid to the District will be compared to the total park permit fee due. If the permit fee is greater than the percentage rent paid, the permittee will pay the District the difference between the permit fee and the percentage rent to be paid. If the percentage rent to be paid is greater than the total park permit fee, the permittee will pay the District only the percentage rent due and will not pay any fee.

4. Depending on event type and attendance, a damage/security deposit of up to \$15,000 may be assessed. A cancellation fee of \$500 will be deducted from the damage/security deposit if a permittee provides less than sixty days written notice to the District of cancellation of a scheduled event.
5. A per day fee within the rate range of \$12.00 (minimum) up to \$25.00 (maximum) per parking space will be charged if parking spaces are to be closed off from public use at parks and locations regardless of whether the parking space is ordinarily metered or pay station parking or free. The rate will be set based on season and parking demand at the time of approval of the special event permit. Such range and factors was established based on the justifications supporting Port Code Section 8.10.
6. For event attendance exceeding 100, the District will request input from the event organizer during the application process regarding the need for Community Service Officers (CSOs) and/or Harbor Police Officers (HPOs). Taking into consideration the nature of the event and the event organizer's input, including the event organizer's ability to provide its own staffing for security and traffic direction, the District will decide whether CSO and/or HPO staffing is necessary. The hourly staffing fee structure is as follows:

For Harbor Police Officers: The amounts listed in the San Diego Harbor Police current standard labor rate for Harbor Police Officers, Senior Officers, Sergeants and Lieutenants.

For Community Service Officers: The overtime rates listed in the Port's current Salary ordinance for Community Service Officers and Community Service Officer Supervisors in the E-step, plus burden.

(2)

RESOLUTION 2017-059**RESOLUTION AMENDING BOARD OF PORT COMMISSIONERS (BPC) POLICY NO. 452 - PERMIT FEES FOR THE USE OF THE DISTRICT'S PUBLIC PARKS FOR SPECIAL EVENTS – AMENDING THE FEES FOR PARKING IN CONJUNCTION WITH PERMITTED SPECIAL EVENTS AND CLARIFYING THE EXECUTIVE DIRECTOR'S AUTHORITY TO GRANT PERMIT FEE REDUCTIONS**

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I, (Port Act); and

WHEREAS, BPC Policy 452 was enacted by the Board of Port Commissioners (BPC) in 1998 and was last updated in 2009 with changes to fees for park use, including the fees for the use of parking spaces in conjunction with permitted special events; and

WHEREAS, under the policy, the fee for special event parking in District's parks was last increased in 2007 to its current fee which is limited to \$10 per day per parking space;

WHEREAS, this amount is equal to the lowest end of the current fee range for a day's use (10+ hours, based on park enforced hours) of a District metered parking space as established by Section 8.10 of the District Code, Parking Meter Rates and Pay Station Rates as authorized by Coastal Development Permit (CDP) CDP-2016-07 (Clerk's Document No. 66075); and

WHEREAS, to bring the special event parking rate above the low limit metered rate for a full day use while still encouraging the use of the District's parks for special events, staff recommends that the rate of \$10 per space for special event parking be amended to a rate within the range of \$12.00 (minimum) up to \$25.00 (maximum); and

WHEREAS, the rate will be set based on season and parking demand at the time of approval of the special event permit. Such range and factors was established based on the justifications supporting District Code Section 8.10; and

WHEREAS, BPC Policy 452 also contains language that allows the District's Executive Director to consider a reduction in permit fees for tax-exempt, nonprofit organizations; and

(2)

RESOLUTION 2017-059**RESOLUTION AMENDING BOARD OF PORT COMMISSIONERS (BPC) POLICY NO. 452 - PERMIT FEES FOR THE USE OF THE DISTRICT'S PUBLIC PARKS FOR SPECIAL EVENTS – AMENDING THE FEES FOR PARKING IN CONJUNCTION WITH PERMITTED SPECIAL EVENTS AND CLARIFYING THE EXECUTIVE DIRECTOR'S AUTHORITY TO GRANT PERMIT FEE REDUCTIONS**

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I, (Port Act); and

WHEREAS, BPC Policy 452 was enacted by the Board of Port Commissioners (BPC) in 1998 and was last updated in 2009 with changes to fees for park use, including the fees for the use of parking spaces in conjunction with permitted special events; and

WHEREAS, under the policy, the fee for special event parking in District's parks was last increased in 2007 to its current fee which is limited to \$10 per day per parking space;

WHEREAS, this amount is equal to the lowest end of the current fee range for a day's use (10+ hours, based on park enforced hours) of a District metered parking space as established by Section 8.10 of the District Code, Parking Meter Rates and Pay Station Rates as authorized by Coastal Development Permit (CDP) CDP-2016-07 (Clerk's Document No. 66075); and

WHEREAS, to bring the special event parking rate above the low limit metered rate for a full day use while still encouraging the use of the District's parks for special events, staff recommends that the rate of \$10 per space for special event parking be amended to a rate within the range of \$12.00 (minimum) up to \$25.00 (maximum); and

WHEREAS, the rate will be set based on season and parking demand at the time of approval of the special event permit. Such range and factors was established based on the justifications supporting District Code Section 8.10; and

WHEREAS, BPC Policy 452 also contains language that allows the District's Executive Director to consider a reduction in permit fees for tax-exempt, nonprofit organizations; and

WHEREAS, Staff recommends that this language be amended to allow the Executive Director to reduce or waive permit fees up to \$2,500 for any applicant, nonprofit or otherwise, whose event was or will be adversely impacted by circumstances that are considered to be reasonably under the District's control.

NOW, THEREFORE, BE IT RESOLVED that the Board of Port Commissioners of the San Diego Unified Port District hereby adopts amendments to Board of Port Commissioners Policy No. 452 - Permit Fees for the Use of The District's Public Parks for Special Events – Amending the fees for parking in conjunction with permitted special events and clarifying the Executive Director's authority to grant permit fee reductions, a copy of which is on file with the Office of the District Clerk.

APPROVED AS TO FORM AND LEGALITY:
GENERAL COUNSEL



By: Assistant/Deputy

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 16th day of May, 2017, by the following vote:

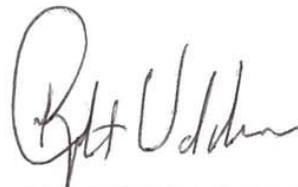
AYES: Bonelli, Castellanos, Malcolm, Merrifield, Moore, and Nelson

NAYS: None.

EXCUSED: Valderrama

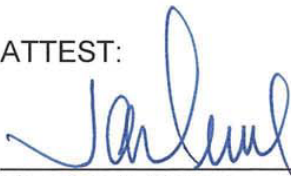
ABSENT: None.

ABSTAIN: None.



Robert Valderrama, Chair
Board of Port Commissioners

ATTEST:



Timothy A. Deuel
District Clerk

(Seal)

RESOLUTION 2017-058

RESOLUTION FINDING THE AMENDMENT TO BOARD OF PORT COMMISSIONERS (BPC) POLICY NO. 452 - PERMIT FEES FOR THE USE OF THE DISTRICT'S PUBLIC PARKS FOR SPECIAL EVENTS – AMENDING THE FEES FOR PARKING IN CONJUNCTION WITH PERMITTED SPECIAL EVENTS AND CLARIFYING THE EXECUTIVE DIRECTOR'S AUTHORITY TO GRANT PERMIT FEE REDUCTIONS, AND THE NON-APPEALABLE COASTAL DEVELOPMENT PERMIT FOR THE SAME, EXEMPT FROM CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) AS SPECIFIED IN SECTIONS 15273 AND 15301 OF THE CEQA GUIDELINES

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I, (Port Act); and

WHEREAS, BPC Policy 452 was enacted by the Board of Port Commissioners (BPC) in 1998 and was last updated in 2009 with changes to fees for park use, including the fees for the use of parking spaces in conjunction with permitted special events; and

WHEREAS, under the policy, the fee for special event parking in District's parks was last increased in 2007 to its current fee which is limited to \$10 per day per parking space; and

WHEREAS, this amount is equal to the lowest end of the current fee range for a day's use (10+ hours, based on park enforced hours) of a District metered parking space as established by Section 8.10 of the District Code, Parking Meter Rates and Pay Station Rates as authorized by Coastal Development Permit (CDP) CDP-2016-07 (Clerk's Document No. 66075); and

WHEREAS, to bring the special event parking rate above the low limit metered rate for a full day use while still encouraging the use of the District's parks for special events, staff recommends that the rate of \$10 per space for special event parking be amended to a rate within the range of \$12.00 (minimum) up to \$25.00 (maximum); and

WHEREAS, the rate will be set based on season and parking demand at the time of approval of the special event permit. Such range and factors was established based on the justifications supporting District Code Section 8.10; and

WHEREAS, BPC Policy 452 also contains language that allows the District's Executive Director to consider a reduction in permit fees for tax-exempt, nonprofit organizations; and

WHEREAS, Staff recommends that this language be amended to allow the Executive Director to reduce or waive permit fees up to \$2,500 for any applicant, nonprofit or otherwise, whose event was or will be adversely impacted by circumstances that are considered to be reasonably under the District's control; and

WHEREAS, the proposed project is consistent with the certified Port Master Plan, and as conditioned, staff recommends that a Non-Appealable CDP be issued for the modification to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events and to allow the Executive Director to reduce or waive permit fees for any applicant, nonprofit or otherwise, whose event was or will be adversely impacted by circumstances under the District's control; and

WHEREAS, to enact these amendments, the Board must find that the proposed amendments to BPC 452 and CDP are exempt from the California Environmental Quality Act (CEQA); and

WHEREAS, the proposed Board actions, if approved, will only involve an operational change and will involve no expansion of use beyond that previously existing; and

WHEREAS, the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events are based on other beach cities and are to meet operational expenses of the District;

WHEREAS, the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events may increase parking revenue by approximately \$6,700 to \$25,500 per year and are to meet financial reserve needs and requirements of the District; and

WHEREAS, the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events would be based on demand and market conditions and are not to obtain funds for capital projects for expansion of systems.

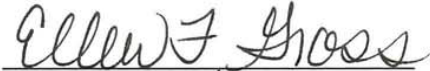
NOW, THEREFORE, BE IT RESOLVED by the Board of Port Commissioners of the San Diego Unified Port District as follows:

- A. that amendment of Board of Port Commissioners Policy No. 452 - Permit Fees for the Use of the District's Public Parks for Special Events – amending

the fees for parking in conjunction with permitted special events and clarifying the Executive Director's authority to grant permit fee reductions, and the Non-Appealable Coastal Development Permit for the same, is exempt from the California Environmental Quality Act (CEQA) as specified in Sections 15273 and 15301 of the CEQA Guidelines;

- B. that the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events are based on other beach cities and are to meet operational expenses of the District;
- C. that the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events may increase parking revenue by approximately \$6,700 to \$25,500 per year and are to meet financial reserve needs and requirements of the District; and
- D. that the modifications to fees for the temporary use of public parking spaces located in District public parks by special event permittees in conjunction with temporary special events would be based on demand and market conditions and are not to obtain funds for capital.

APPROVED AS TO FORM AND LEGALITY:
GENERAL COUNSEL



By: Assistant/Deputy

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 16th day of May, 2017, by the following vote:

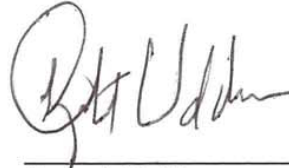
AYES: Bonelli, Castellanos, Malcolm, Merrifield, Moore, and Nelson

NAYS: None.

EXCUSED: Valderrama

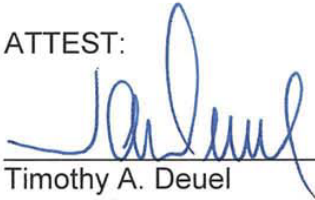
ABSENT: None.

ABSTAIN: None.



Robert Valderrama, Chair
Board of Port Commissioners

ATTEST:



Timothy A. Deuel
District Clerk

(Seal)



BPC Policy No. 608

SUBJECT: TENANT PERCENT FOR ART PROGRAM

PURPOSE:

To establish a policy for the inclusion of artworks in San Diego Unified Port District (District) tenant improvements and for the administration of the Tenant Percent for Art Program.

The Board of Port Commissioners (Board) is committed to expanding opportunities for residents and visitors to the region to experience a vibrant waterfront destination with innovative artworks that enhance the visual excitement and cultural richness of Port tidelands. Such artworks have the ability to encourage artistic exploration of the tidelands and give art a key role in making the District's mission and operations more understandable to the public at large.

The Parks & Recreation department was created and charged with the mission of supporting the District, its tenants, and member communities by providing leadership, management of the District's arts and culture programs, and stewardship of the Tidelands Collection as a regional cultural asset. Additionally, the Arts, Culture & Design Committee was established to serve in an advisory capacity to the Board and the Parks & Recreation department, promoting the District's vision of Port tidelands as a world-class arts and cultural destination.

POLICY STATEMENT:

1. Tenant Percent for Art Applicability and Calculations

- a. **Calculations.** Tenants undertaking improvements to their leaseholds, unless otherwise exempted below, shall be required to provide a tenant percent for art allocation no less than one percent of the tenant improvement's total project cost. Project cost is defined as the combined total of all hard and soft costs for tenant projects, exclusive of furnishings, fixtures, and equipment. The tenant shall allocate at least eighty percent of the tenant percent for art allocation to the art budget. In addition, the tenant may utilize up to twenty percent of the tenant percent for art allocation for artwork-related expenses approved by the Director of Parks & Recreation.

b. **Categories.** For the purpose of the tenant percent for art allocation, tenant improvements shall be divided into the following two categories:

- (1) Tenant improvements with a project cost of \$5,000,000 and up to \$17,500,000 (equaling a tenant percent for art allocation of \$50,000 - \$175,000 for artwork).
- (2) Tenant improvements with a project cost of more than \$17,500,000 (equaling a tenant percent for art allocation of more than \$175,000 for artwork).

c. **Exemptions.**

- (1) Tenant improvements with a project cost of less than \$5,000,000 shall be exempt from the tenant percent for art requirement set forth herein; or
- (2) The following types of projects, unless occurring in conjunction with tenant leasehold development and/or redevelopment, shall be exempt from the tenant percent for art allocation requirements of this section:
 - (a) Mechanical, plumbing, and electrical system upgrades
 - (b) Seismic upgrades
 - (c) Modifications for disabled access
 - (d) Landscape renovation and replanting projects
 - (e) Dredging and sand replenishment
 - (f) Sewer and waterline repair or replacement
 - (g) Drainage and irrigations system repair or replacement
 - (h) Erosion-control projects
 - (i) Repaving and new paving projects
 - (j) Sign changes or new signs
 - (k) Utilities
 - (l) Lighting
 - (m) Maintenance and repair of existing facilities
 - (n) Demolition projects

2. **Tenant Percent for Art Options**

The tenant percent for art allocation shall be used by the tenant to comply with the requirements set forth herein through one, or more, of the following means:

- a. **Commission.** Commission one or more permanent or temporary artworks to be sited in a publically accessible area on the leasehold in accordance with the provisions in section 1.
- b. **Purchase.** Purchase and install one or more permanent or temporary artworks in a publically accessible area on the leasehold in accordance with the provisions in section 1.
- c. **In-Lieu Contribution.** Deposit into the District's Public Art Fund an in-lieu contribution in an amount equivalent to the tenant percent for art allocation as specified in section 1. In the event that a tenant has chosen to satisfy the percent for art requirement by commissioning and/or purchasing artworks for their leasehold, but the artwork-related budgets for such artworks are less than the required allocation, the tenant shall pay into the Public Art Fund an amount equal to the difference between their commissioned and/or purchased artwork-related budgets and the required percent for art allocation.
- d. **Designated In-Lieu Contribution.** Tenants who choose to make in-lieu contributions to the District's Public Art Fund in accordance with section 2.c. and tenants making partial in-lieu contributions as required by sections 2.a. and 2.b. may designate their in-lieu contributions specifically for use in the District's San Diego – Coronado Bay Bridge Lighting Project. This tenant percent for art option shall remain in effect until such time as the District determines that additional funds for this project are no longer needed. In the event that this project is not realized for any reason, these funds shall remain the Public Art Fund to be used for future public art projects at the District's discretion.
- e. **Other Contributions.** Anyone who makes a contribution to the District's Public Art Fund who is not obligated to do so at the time the contribution is made may credit such contribution against any obligation such person may have under this BPC Policy No. 608 that may arise within five (5) years subsequent to the contribution. Such contribution shall be unconditional, without recourse, and shall under no circumstances be considered in connection with any future project approval, nor shall such contribution have any effect whatsoever on the District's sole and absolute discretion to approve or disapprove such project.

3. Tenant Percent for Art Review Process

The tenant percent for art review process is administered by the Parks & Recreation department and is divided into two categories. Tenants should follow the corresponding review process, as follows:

Tenant improvements with a project cost of \$5,000,000 up to \$17,500,000 (equaling a tenant percent for art allocation of \$50,000 - \$175,000 for artwork) shall follow the review process outlined in section 3.a.(1) - (15); or tenant improvements with a project cost of more than \$17,500,000 (equaling a tenant percent for art allocation of more than \$175,000 for artwork) shall follow the review process outlined in section 3.b.(1) - (17).

- a. **Review Process for Category \$5,000,000 - \$17,500,000.** For tenant improvements with a project cost of \$5,000,000 up to \$17,500,000 (equaling a tenant percent for art allocation of \$50,000 - \$175,000 for artwork) the tenant shall complete the following steps:
 - (1) **Tenant Percent for Art Application.** Complete and submit a Tenant Percent for Art Application to the department.
 - (2) **Preliminary Meeting.** Meet with the department to discuss the tenant percent for art requirement as set forth herein.
 - (3) **Tenant Art Worksheet.** Declare in a Tenant Art Worksheet the means by which the tenant will comply with the requirements as set forth herein.
 - (4) **Approval of Tenant Art Worksheet.** Submit the completed Tenant Art Worksheet to the department. The department Director shall review the Tenant Art Worksheet ensuring that it meets the evaluation criteria outlined in section 4.a.
 - (5) **Payment.** If applicable, pay an in-lieu contribution or any remaining obligation into the District's Public Art Fund in accordance with the provisions of section 2.
 - (6) **Artist's Name and Qualifications.** The Tenant shall declare and submit the name and qualifications of the selected artist(s) to the department.
 - (7) **Approval of Artist.** The department Director shall review the name and qualifications of the selected artist(s) utilizing the evaluation criteria outlined in section 4.c.

- (8) **Draft Artist Agreement.** The tenant shall submit to the department the draft artist agreement, which shall be reviewed by the department Director to ensure that the District's interests and role are accurately represented.
- (9) **Copy of Artist Agreement.** The tenant shall enter into an agreement with the approved artist(s) and provide the department with a fully executed copy thereof.
- (10) **Artwork Concept Proposal or Proposed Purchase of Artwork.** The tenant shall submit to the department the concept proposal or information about the proposed purchase of artwork. The concept proposal, at a minimum, should include the following documentation: a written description of the proposed artwork; a color graphic representation of the artwork in the form of scale drawings, renderings, models, and/or photographs; a site plan; and an initial art budget.
- (11) **Approval of the Artwork Concept Proposal or Proposed Purchase of Artwork.** The department Director shall review the concept proposal or information about the proposed artwork to be purchased utilizing the evaluation criteria outlined in section 4.d.
- (12) **Artwork Final Design or Final Information about Artwork.** The tenant shall submit to the department the final design or final information about the artwork to be purchased. The final design should include any updated or more fully developed information about the artwork since the original concept proposal and should include current versions of the following documentation: a written description of the proposed artwork; a color graphic representation of the artwork in the form of scale drawings, renderings, models, and/or photographs; a site plan; and the final art budget.
- (13) **Review of Artwork Final Design or Final Information about Artwork.** The department Director shall review the final design or final information to ensure that the District's tenant percent for art requirement set forth herein is satisfied and that it is consistent with the approved concept proposal or approved artwork to be purchased.

- (14) **Access to Installation Site.** The tenant shall provide to the department access to the site(s) where the artwork is to be installed to ensure that installation of the artwork satisfies the District's tenant percent for art requirement set forth herein and is in compliance with the approved final design or final information.
- (15) **Documentation.** The tenant shall install signage identifying the artist, artwork, and date, and shall provide the District with photographic documentation of the installed artwork.
- b. **Review Process for Category above \$17,500,000.** For tenant improvements with a project cost over \$17,500,000 (equaling a tenant percent for art allocation of more than \$175,000 for artwork) the tenant shall complete the following steps:
 - (1) **Tenant Percent for Art Application.** Complete and submit a Tenant Percent for Art Application to the department.
 - (2) **Preliminary Meeting.** Meet with the department to discuss the tenant percent for art requirement as set forth herein.
 - (3) **Tenant Art Worksheet.** Declare in a Tenant Art Worksheet the means by which the tenant will comply with the requirements as set forth herein.
 - (4) **Approval of Tenant Art Worksheet.** Submit the completed Tenant Art Worksheet to the department. The department Director shall review the Tenant Art Worksheet ensuring that it meets the evaluation criteria outlined in section 4.a.
 - (5) **Payment.** If applicable, pay an in-lieu contribution or any remaining obligation into the District's Public Art Fund in accordance with the provisions of section 2.
 - (6) **Tenant Art Plan.** Declare in a Tenant Art Plan the means by which the tenant will comply with the requirements as set forth herein.
 - (7) **Approval of Tenant Art Plan.** Submit the completed Tenant Art Plan to the department. The department Director shall review the Tenant Art Plan ensuring that it meets the evaluation criteria outlined in section 4.b. The department Director shall then submit the Tenant Art Plan to the Arts, Culture & Design Committee for review and

recommendation to the department Director utilizing the evaluation criteria outlined in section 4.b.

- (8) **Artist's Name and Qualifications.** The tenant shall declare and submit the name and qualifications of the selected artist(s) to the department.
- (9) **Approval of Artist.** The department Director shall review the name and qualifications of the selected artist(s) utilizing the evaluation criteria outlined in section 4.c.
- (10) **Draft Artist Agreement.** The tenant shall submit to the department the draft artist agreement, which shall be reviewed by the department Director to ensure that the District's interests and role are accurately represented.
- (11) **Copy of Artist Agreement.** The tenant shall enter into an agreement with the approved artist(s) and provide the department with a fully executed copy thereof.
- (12) **Artwork Concept Proposal or Proposed Purchase of Artwork.** The tenant shall submit to the department the concept proposal or information about the proposed purchase of artwork. The concept proposal, at a minimum, should include the following documentation: a written description of the proposed artwork; a color graphic representation of the artwork in the form of scale drawings, renderings, models and/or photographs; a site plan; and an initial art budget.
- (13) **Approval of the Artwork Concept Proposal or Proposed Purchase of Artwork.** The department Director and the Arts, Culture & Design Committee shall review the concept proposal or information about the proposed artwork to be purchased utilizing the evaluation criteria outlined in section 4.d. The department Director shall prepare a report for the Board with the Arts, Culture & Design Committee's recommendation regarding approval of the project. The Board's role shall be to ensure that procedures were followed utilizing the criteria outlined in section 4.f.
- (14) **Artwork Final Design or Final Information about Artwork.** The tenant shall submit to the department the final design or final information about the artwork that is to be purchased. The final

design should include any updated or more fully developed information about the artwork since the original concept proposal and should include current versions of the following documentation: a written description of the proposed artwork; a color graphic representation of the artwork in the form of scale drawings, renderings, models and/or photographs; a site plan; and the final art budget.

- (15) **Review of Artwork Final Design or Final Information about Artwork.** The department Director shall review the final design or final information to ensure that the District's tenant percent for art requirement set forth herein is satisfied and that it is in compliance with the approved concept proposal or approved artwork that is to be purchased.
- (16) **Access to Installation Site.** The tenant shall provide to the department access to the site(s) where the artwork is to be installed to ensure that installation of the artwork satisfies the District's tenant percent for art requirement set forth herein and is in compliance with the approved final design or final information.
- (17) **Documentation.** The tenant shall install signage identifying the artist, artwork, and date, and shall provide the District with photographic documentation of the installed artwork.

4. **Evaluation Criteria**

a. **Criteria for Evaluating Tenant Art Worksheets**

- (1) Reflects a commitment to fulfilling the tenant percent for art requirement set forth herein.
- (2) Is consistent with any applicable redevelopment plans or other District-approved plans for the area.
- (3) Includes all information as required for the Tenant Art Worksheet.

b. **Criteria for Evaluating Tenant Art Plans**

- (1) Reflects a commitment to fulfilling the tenant percent for art requirement set forth herein.

- (2) Is consistent with any applicable redevelopment plans or other District-approved plans for the area.
- (3) Establishes clear goals and processes against which the project can later be evaluated.
- (4) Includes all information as required for the Tenant Art Plan.

c. Criteria for Evaluating Artist Qualifications

- (1) Meets the definition of artist. For the purpose of this policy, an artist is an individual generally recognized by critics and peers as a professional practitioner of the visual, performing, or language arts, based on his or her body of work, educational background, experience, exhibition history, publication, and/or creation of artworks.
- (2) Demonstrates artistic excellence, innovation, and originality as represented in past work and supporting materials.
- (3) Demonstrates capacity for working in media and with concepts that are appropriate to the project goals and site.
- (4) Demonstrates interest and capability in creating artworks in collaboration with the tenant (if applicable), the design team (if applicable), and other project partners.
- (5) Demonstrates experience in successfully completing artworks of similar scope, scale, budget, and complexity, or the ability to articulate how he or she would be able to bring the necessary artistic and technical skills to the project.
- (6) Demonstrates interest in, and understanding of, the project.
- (7) Is available to perform the scope of the work in a timely and professional manner.

d. Criteria for Evaluating Artwork Concept Proposals & Artwork Purchases

- (1) Meets the definition of artist. For the purpose of this policy, an artist is an individual generally recognized by critics and peers as a

professional practitioner of the visual, performing, or language arts, based on his or her body of work, educational background, experience, exhibition history, publication, and/or creation of artworks.

- (2) Meets the definition of artwork. For the purpose of this policy, an artwork is an aesthetic creation resulting from the skill and creativity of artist(s). An artwork may be made of any materials or combination of materials and may be permanent, temporary, fixed, or portable. An artwork can be an integral part of a building or structure and can be integrated with the work of other design professionals. Artworks can include visual representations of performing and literary arts, or can incorporate performative, narrative, or time-based elements.
- (3) Demonstrates excellence in aesthetic quality, workmanship, innovation, and creativity.
- (4) Demonstrates appropriateness in scale and form and will be fabricated with materials/media suitable for the site.
- (5) Demonstrates feasibility in terms of cost, timeline, safety, durability, operation, maintenance, conservation, security, and siting.
- (6) Demonstrates feasibility with respect to legal and/or ethical issues that may be related to possession or display of the artwork.
- (7) For projects with a tenant percent for art allocation of more than \$175,000, meets the project's goals as outlined in the Tenant Art Plan.

e. Criteria for Board Evaluation

- (1) The District policy, as set forth herein and as administered by the Parks & Recreation department and advised by the Arts, Culture & Design Committee, if applicable, has been followed properly.
- (2) All relevant District departments have appropriately undertaken all necessary reviews.

GLOSSARY:

For purposes of this policy, the following definitions shall apply:

Art Budget: The allocated budget for the design, fabrication, and installation of an artwork that is newly commissioned, or the budget for the purchase, shipping, and installation of an existing artwork that is being purchased.

Artist: An individual generally recognized by critics and peers as a professional practitioner of the visual, performing, or language arts, based on his or her body of work, educational background, experience, exhibition history, publication, and/or creation of artworks.

Arts, Culture & Design Committee: An advisory body to the Board of Port Commissioners and the Parks & Recreation department on matters related to arts and culture within the District's jurisdiction. The committee assists in upholding the District's vision of tidelands as a world-class arts and cultural destination and supports the development of arts and cultural programs within the District's jurisdiction.

Artwork: An aesthetic creation resulting from the skill and creativity of an artist or artists. An artwork may be made of any materials or combination of materials and may be permanent, temporary, fixed, or portable. An artwork can be an integral part of a building or structure and can be integrated with the work of other design professionals. For the purposes of the Parks & Recreation department, artworks can include visual representations of performing and literary arts, or can incorporate performative, narrative, or time-based elements.

Publicly Accessible: The availability for viewing and experience by the general public without a fee during normal hours of business operation consistent with the operation and use of the leasehold.

Project Cost: The combined total of all hard costs and soft costs for tenant projects, exclusive of furnishings, fixtures, and equipment.

Public Art Fund: A designated District fund established in 1982 for the purpose of accumulating funds from various sources for commissioning and acquisition of permanent or temporary public artworks for exhibition within the District's jurisdiction. Originally funded through an annual budget set-aside, the Public Art Fund serves as a depository for funds received from other sources, such as: tenant percent for art in-lieu contributions; aggregated District percent for art contributions from Capital Improvement Program projects; art sales and loans; sales of licensed artwork reproductions; public art-related grants and/or grant-matching funds; and monetary bequests and donations received from the public or other agencies for public artworks.

Tenant: The persons or entities holding leasehold interest(s) within the District's jurisdiction.

Tenant Art Plan: A detailed plan that a tenant who is making leasehold improvements with a project cost of more than \$17,500,000 submits to provide additional detail about how the tenant intends to fulfill the tenant percent for art requirement that is generated by the leasehold improvements being made.

Tenant Art Worksheet: The summary sheet that all tenants wishing to make improvements to leaseholds with a project cost of \$5,000,000 or more submit to the Parks & Recreation department.

Tenant Percent for Art Allocation: The percentage of a tenant's approved development or redevelopment project budget that is to be set aside for artwork for the tenant's leasehold or for payment into the District's Public Art Fund as an in-lieu contribution.

Tenant Percent for Art Application: The initial application form that a tenant who is subject to the District's percent for art requirement submits to the Parks & Recreation department to begin the review process.

RESOLUTION NUMBER AND DATE: 2021-022, dated March 9, 2021 (Supersedes BPC Policy No. 608, Resolution 2018-015, dated January 9, 2018; Resolution 2016-130, dated September 8, 2016; Resolution 2016-77, dated May 10, 2016, Resolution 2015-29, dated April 14, 2015; Resolution 2011-160, dated November 8, 2011)

**BPC Policy No. 609****SUBJECT: PUBLIC ART PROGRAMS****PURPOSE:**

To establish a policy for the inclusion of public artworks and objects within the San Diego Unified Port District's (District) jurisdiction and for the administration and operation of the District's public art programs and Arts, Culture & Design Committee.

The Board of Port Commissioners (Board) is committed to expanding opportunities for residents and visitors to the region to experience a vibrant waterfront destination with innovative artworks, cultural programming, and activation opportunities that enhance the visual excitement and cultural richness of Port tidelands.

The Parks & Recreation department was created and charged with the mission of supporting the District, its tenants, and its member cities by providing leadership, management of the District's arts and culture programs, and stewardship of the District's Tidelands Collection as a regional cultural asset. Additionally, the Arts, Culture & Design Committee was established to serve in an advisory capacity to the Board and the Parks & Recreation department, promoting the District's vision of Port tidelands as a world-class arts and cultural destination.

POLICY STATEMENT:**1. Parks & Recreation Department**

The Parks & Recreation department administers the District's arts and cultural programming to enhance the visual excitement and cultural richness of Port tidelands.

2. Duties and Functions – Parks & Recreation Department

- a. Develop and administer arts and culture programming.
- b. Develop multi-year curatorial plans.
- c. Manage the Public Art Fund.
- d. Administer the District's Percent for Art Program.

- e. Administer the Tenant Percent for Art Program in accordance with BPC Policy No. 608.
- f. Manage the acquisition of all artwork within the District's jurisdiction.
- g. Serve as steward of the Tidelands Collection.
- h. Administer the donations and loans programs.
- i. Facilitate the activities of the Arts, Culture & Design Committee.

3. **Arts, Culture & Design Committee**

The Arts, Culture & Design Committee serves as the advisory body to the Board and the Parks & Recreation department on matters related to arts and culture within the District's jurisdiction. The committee assists in upholding the District's vision of the tidelands as a world-class arts and cultural destination and supports the development of arts and cultural programs within the District's jurisdiction.

The Arts, Culture & Design Committee shall assist the Parks & Recreation department with the following duties and functions:

- a. Developing, reviewing, and recommending curatorial plans.
- b. Reviewing District art-related policies.
- c. Reviewing and recommending artwork to be commissioned, purchased, or exhibited within the District's jurisdiction.
- d. Reviewing Tenant Percent for Art projects, in accordance with BPC Policy No. 608.
- e. Reviewing proposed donations and loans of artworks and objects.
- f. Reviewing the deaccession of artwork from the Tidelands Collection.

4. **Arts, Culture & Design Committee Membership**

The Arts, Culture & Design Committee shall consist of thirteen members who serve without compensation. The Chair of the Board shall approve all recommendations to the Arts, Culture & Design Committee, subject to the

following conditions: 1) Seven members shall be recommended by the department Director; 2) Five members, one from each of the five member cities, shall be recommended by their respective city mayors; and 3) One member shall be recommended by the San Diego Port Tenant's Association. The department Director shall submit a list of candidates to the Chair of the Board for appointment or reappointment to the Arts, Culture & Design Committee.

5. Qualifications of Arts, Culture & Design Committee Members

Members shall have substantive professional or volunteer experience in the visual arts, an interest in contributing to the development of the District's art activities, and the ability to volunteer time to serve on the Arts, Culture & Design Committee and on selection panels, as needed.

Individuals with substantive professional or volunteer experience, as intended herein, include those recognized by peers as curators, artists, art critics, art historians, art collections managers, art educators, art collectors, art fabricators, art preparators, and other persons with considerable visual arts experience, as well as architects and landscape architects, and others with substantive visual arts experience.

Membership of the Arts, Culture & Design Committee shall include individuals from diverse locales throughout the San Diego region.

Elected officials, agents, officers, and employees of the District and its member cities shall not be considered for appointment to the Arts, Culture & Design Committee, nor accept such a position while serving as a member of the Arts, Culture & Design Committee.

6. Designation of Arts, Culture & Design Committee Chair

The department Director shall recommend a member to serve as Committee Chair, subject to approval by the Chair of the Board. The Arts, Culture & Design Committee Chair shall serve a one-year term as chair and may be reappointed for additional one-year terms.

7. Arts, Culture & Design Committee Members Terms

Arts, Culture & Design Committee members may serve up to two, three-year terms. The expiration date of all terms shall be December 31. No member shall serve for more than six years on the Committee unless recommended for continued service, subject to approval by the department Director and Executive

Director (President/CEO), and appointment by the Chair of the Board.

At the request of the Chair of the Board, a member may serve an extension of term until a successor is recommended and approved.

Should a seat on the Arts, Culture & Design Committee become vacant prior to the end of that member's scheduled term, the department Director shall forward any recommendations to fill the vacancy to the Chair of the Board for appointment.

8. Arts, Culture & Design Committee Meetings and Reporting

Meetings of the Arts, Culture & Design Committee shall be noticed and open to the public. Arts, Culture & Design Committee meetings shall be conducted according to applicable California state laws.

Summary reports of each Arts, Culture & Design Committee meeting shall be prepared by department staff and forwarded to the Board.

9. Resignation and Removal of Arts, Culture & Design Committee Members

Any Arts, Culture & Design Committee member may submit a written resignation to the department Director. The department Director shall notify the Arts, Culture & Design Committee Chair and the Chair of the Board of any such resignation.

The department Director may recommend to the Chair of the Board that an individual Arts, Culture & Design Committee member be removed.

10. Arts, Culture & Design Committee Quorum

A quorum shall be a majority of the members of the Arts, Culture & Design Committee.

11. Arts, Culture & Design Committee Conflicts of Interest

To the extent required by law, the Committee will operate in compliance with the Political Reform Act and Government Code section 1090 regarding conflicts of interest. Committee members with financial interests in matters coming before the Committee shall be required to disclose the interest and abstain from any participation as to the matter.

12. Public Art Fund

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The Public Art Fund is a designated District fund that exists for the purpose of accumulating funds from various sources for use in the commissioning and acquisition of permanent and temporary artworks for exhibition within the District's jurisdiction. It contains funds received from past annual budget set-asides and also serves as a depository for funds received from other sources, such as: tenant percent for art in-lieu contributions; aggregated District percent for art contributions from Capital Improvement Program projects; art sales and loans; sales of licensed artwork reproductions; public art-related grants and/or grant-matching funds; monetary bequests; and donations received from the public or other agencies for public artworks.

The Public Art Fund shall be used solely to meet costs directly associated with the commissioning and acquisition of permanent or temporary artworks within the District's jurisdiction. Balances in the Public Art Fund shall be carried over annually, and the interest that accrues thereon shall remain in the Public Art Fund.

13. **Inclusion of Artworks on District Tidelands**

The District acquires artworks for placement within its jurisdiction through the following programs:

- a. District Curatorial Program.
- b. District Percent for Art Program for Capital Improvement Program projects.
- c. Tenant Percent for Art Program in accordance with BPC Policy No. 608.
- d. Donations and loans programs.

14. **District Percent for Art Program**

- a. **Percent for Art Allocation.** The percent for art allocation shall apply to Capital Improvement Program projects with a Board-approved budget of \$500,000 or more, except as exempted herein. When the Board approves such a Capital Improvement Program project request, the total appropriation shall include an allocation of funds for artwork in an amount no less than one percent (1%) of the total proposed project budget presented to the Board. Such funds allocated for Capital Improvement Program-related artworks shall be held in the appropriate District fund.

- b. **Applicability.** The percent for art allocation requirement shall apply to the construction and/or alteration of the following:
- (1) Buildings, structures, and other physical above-grade facilities for public access, accommodation, or use.
 - (2) Parks, plazas, marinas, trails, and bikeways.
- c. **Exemptions.** The following types of projects shall be exempt from the percent for art allocation requirement unless they are part of a larger applicable Capital Improvement Program project:
- (1) Transportation infrastructure, street paving or repaving, and surface or underground parking projects.
 - (2) Mechanical, electrical, and plumbing system upgrades.
 - (3) Landscape renovation, replanting, and irrigation projects.
 - (4) Repair or replacement of existing playground equipment or play structures.
 - (5) Repair, replacement, or upgrade of piers, wharfs, docks, boat launching ramps, and maritime cargo handling facilities.
 - (6) Design studies, analyses, and planning documents.
 - (7) Communications, lighting, and signage projects.
 - (8) Structural or seismic upgrades.
 - (9) Modifications to facilitate access by people with disabilities.
 - (10) Dredging, sand replenishment, and erosion control projects.
 - (11) Water, sewer, and drainage lines.
 - (12) Utilities.
 - (13) Demolition projects.
 - (14) Security, health, and public safety projects.

(15) Projects required to meet state and federal regulatory requirements.

- d. **Artwork-Related Expenses.** The Parks & Recreation department shall manage and administer all artwork agreements and supervise and control the expenditure of percent for art allocations. Up to twenty percent (20%) of said allocations may be used for administration and project costs, including maintenance and conservation. Funds set aside pursuant to this section shall be deposited into the designated District public art maintenance fund.
- e. **Aggregation of Funds.** In the event that either the Capital Improvement Program percent for art allocation is insufficient to execute a significant artwork or the project site is unsuitable for the appropriate display of artwork, the Capital Improvement Program percent for art allocation may be used for the acquisition or exhibition of artworks in other tidelands locations, as recommended by the Director of Parks & Recreation and the Chief Engineer, and approved by the Board of Port Commissioners. Funds set aside pursuant to this section shall be deposited into the District Public Art Fund.

15. **Planning and Acquisition Process**

The Parks & Recreation department shall be responsible for developing plans and strategies for the acquisition and exhibition of art and cultural programming within the District's jurisdiction, based on the District's vision of Port tidelands as a world-class arts and cultural destination. Such plans may include public art master plans and multi-year curatorial plans, as determined by the department Director. These plans shall be submitted to the Arts, Culture & Design Committee for input and recommendation to the Board. Additionally, the department shall be responsible for managing artist recruitment, the selection process, and related activities to select artists, artworks, and artwork concept proposals, including organizing selection panels as needed, based on the evaluation criteria herein.

16. **Approval Process for Artworks and Art Agreements**

The Parks & Recreation department shall be responsible for managing the artist and artwork approval process for the acquisition and exhibition of artworks within the District's jurisdiction. The Arts, Culture & Design Committee shall review proposed artists and artworks based on the evaluation criteria outlined herein and provide recommendations to the appropriate approval authority. The appropriate level of approval authority for agreements shall be equivalent to the approval authority authorized for District service agreements as specified in BPC

Policy No. 110.

17. Approval Process for Authorizing Amendments to Art Agreements

In the course of any agreements for public art projects, authorization to negotiate and execute any amendments shall follow the approval authority as designated in BPC Policy No. 110.

18. Management and Control of Artworks

Any artworks proposed for contract, exhibit, or placement within the District's jurisdiction shall be submitted to the Parks & Recreation department for review and recommendation, as required, by the department Director, the Arts, Culture & Design Committee, and the Board, as set forth in this policy.

No existing artworks owned by or in the custody of the District shall be deaccessioned, removed, relocated, conserved, altered, exhibited, or disposed of in any way without the approval of the Director of Parks & Recreation following review and recommendation by the Arts, Culture & Design Committee, and the Board, as set forth in this policy.

Collections Management shall be the responsibility of the Parks & Recreation department, under the direction of the department Director.

19. Title to Artworks

Title to all acquisitions accepted by the District shall be vested and held in the name of the District.

20. Deaccession

a. General Provisions for the Deaccession of Artworks/Objects

On occasion, it may be necessary to permanently remove artworks and/or objects from the Tidelands Collection. Deaccessioning should be applied only after careful evaluation of an artwork by the Parks & Recreation department, the Arts, Culture & Design Committee, and the Board to avoid the premature disposal of an artwork from the collection. The following general provisions should be used:

- (1) The District shall comply with state, federal, and international laws such as the Visual Artists Rights Act of 1990 (17 U.S.C. 106A and 113

[d]) or the California Art Preservation Act of 1979 (California Civil Code, Section 987) pertaining to the disposal of certain artworks. The District shall comply with legal agreements pertaining to deaccession and/or disposal of certain artworks.

- (2) The District shall observe any restrictions to deaccessioning applied to artworks/objects acquired through donation, unless deviation from those restrictions is authorized by the donor, the donor's official legal designee, or a court of competent jurisdiction. Reasonable efforts to comply with any non-binding restrictions will be made.

b. Reasons for the Deaccession

The following reasons may be cause for deaccessioning artworks/objects from the Tidelands Collection:

- (1) Condition. The artwork/object has deteriorated beyond a reasonable means of conservation; has been damaged beyond reasonable repair or is actively deteriorating in a manner that negatively affects the artwork/object's site and/or other District property.
- (2) Maintenance. The artwork/object needs excessive maintenance or conservation, or the artwork/object repeatedly fails to operate properly.
- (3) Authenticity. The authenticity, level of aesthetic quality, and workmanship of the artwork/object, and/or the relationship of the artwork/object to the artist/designer's body of work, is determined to be false, insufficient, or insignificant.
- (4) Duplicative. The artwork/object is redundant or is a duplicate in a large holding of artworks/objects of that type or category, or by that artist/designer.
- (5) Legal and Ethical Considerations. The District's possession of the artwork/object violates state, federal, or international laws; the provenance of the artwork/object is unknown or unconfirmed; and/or the District does not have a clear legal title to the artwork/object.
- (6) Site. The artwork/object is located at a site undergoing changes in ownership, use, design, and/or environmental conditions which may affect the integrity of, or access to the artwork/object.

- (7) **Significance.** The artwork/object has little or no correlation to the District's vision for art on tidelands.
- (8) **Safety.** The security of the artwork/object cannot be sustained; and/or the artwork/object poses a public safety and/or public health risk.
- (9) **Resources.** The artwork/object requires a total amount of funds to exhibit, operate, store, maintain, and/or conserve in excess of its fair market value, or is an excessive financial burden to the District.

c. Deaccession Process

The Parks & Recreation department shall conduct deaccession evaluation through the following process:

- (1) Initiate a deaccession evaluation, which includes an independent professional appraisal of the fair market value of the artwork/object and a recommendation from the department Director on whether to deaccession the artwork/object from the Tidelands Collection, which would include the recommended method of disposal. The department Director may also request additional input from the artist, conservators, and other professionals to assist in the deaccession evaluation.
- (2) Submit the deaccession evaluation to the Arts, Culture & Design Committee for input and recommendation.
- (3) The department Director shall prepare a report for the Board, with the Arts, Culture & Design Committee's recommendation for approval of the deaccession of artworks/objects from the Tidelands Collection.
- (4) Deposit any proceeds resulting from the deaccession of artworks/objects into the Public Art Fund.

21. Outgoing Loans of Artworks/Objects from the Tidelands Collection

The Director of Parks & Recreation is authorized to loan artworks/objects from the Tidelands Collection for use in exhibitions, research, and education.

In general, the District considers loaning artworks/objects to government entities, agencies, institutions, or organizations and only to private individuals, companies, and commercial galleries when doing so is likely to elevate the value and/or significance of the Tidelands Collection.

22. **External Requests to Exhibit Artworks/Objects on Tidelands**

a. **Review Procedure for External Requests**

The Parks & Recreation department administers the District's annual program to review external requests to exhibit artworks, objects, and other items on the tidelands. External requests may propose the following methods for exhibiting artworks and objects on tidelands: (1) temporary display of an artwork/object within the District's jurisdiction through the loan of said artwork/object to the District for the duration of an exhibit; or (2) a donation of an artwork/object, where the artwork's/object's legal ownership is transferred to the District.

- (1) The department shall oversee the submittal procedures for reviewing external requests to exhibit artworks/objects within the District's jurisdiction, convene review panels for additional input, and forward external requests to the Arts, Culture & Design Committee for review and recommendation based on the evaluation criteria herein.
- (2) For any external requests that the department Director and the Arts, Culture & Design Committee recommend the District pursue, sponsors shall be required to develop their requests into formal proposals. Acceptance of formal proposals shall be subject to further District review, as well as approval by the department Director, the Arts, Culture & Design Committee, and the Board.

b. **Social and Merit Issues Regarding Commemorative Artworks/Objects**

- (1) Requests to display artworks/objects, within the District's jurisdiction, that are intended to be commemorative in nature shall only be considered if they concern subject matter that is:
 - (a) Tangibly and directly associated with District tidelands and its member cities or is of broad and undisputed importance to the San Diego Bay region.
 - (b) Generally accepted as having had an exemplary and positive impact on the tidelands or the broader San Diego Bay region.
 - (c) Culturally or historically relevant to the tidelands or the broader San Diego Bay region.

- (2) Requests to display artworks/objects that commemorate or depict the following topics, shall not be considered for exhibit within the District's jurisdiction:
 - (a) Disasters or health-related topics.
 - (b) Subjects that are trademarked or commercially licensed.
 - (c) Subjects duplicative with respect to the existing Tidelands Collection.
 - (d) Political and/or social movements or issues.
- (3) Requests to display artworks/objects that commemorate individuals shall not be considered until the individual has been deceased for at least five years, except in instances where there is broad and undisputed community consensus for earlier commemoration.
- (4) Requests to display artworks/objects that commemorate ideas or events shall not be considered until ten years after the idea or event, except in instances where there is broad and undisputed community consensus for earlier commemoration.
- (5) Requests to display artworks/objects that commemorate the contributions of individuals or particular groups shall not be considered unless the contributions of such individuals or groups have had noteworthy and significant impact on the tidelands or the broader San Diego Bay region.

c. General Acceptance Conditions for External Requests to Exhibit Artworks/Objects on Tidelands

The District has no obligation to accept any sponsor proposal to exhibit artwork/objects on tidelands. The District has the right to determine, at its sole and absolute discretion, what artworks/objects will be accepted for exhibit by the District. The following conditions shall be met before the District will consider accepting a sponsor request to exhibit artwork/objects within the District's jurisdiction:

- (1) All expenses shall be the responsibility of the sponsor, except in extraordinary circumstances. These expenses may include, but are not limited to design, fabrication, shipping, insuring, site preparation, installation, signage, and lighting.

- (2) For donations of artworks/objects, sponsors shall deposit funds equal to, or greater than, ten percent of the commission cost or the fair market value of the item(s) into the designated District public art maintenance fund for ongoing conservation and maintenance, before groundbreaking or installation.
- (3) The District prefers unrestricted donations of artworks/objects; however, restricted donations may be accepted only if the District pre-approves the restrictions or limitations and these are expressly stated in the title conveyance documents.
- (4) Before sponsor proposals are accepted by the District, title conveyance documents, including any limitations or restrictions, and/or any loan or donation agreements between sponsor and the District regarding same, must be prepared by or approved by the District.
- (5) The District reserves the right to require sponsors to comply with state, federal, or international laws.

23. Reproductions or Adaptations of Artwork/Objects

The Parks & Recreation department is authorized to negotiate with the copyright holder for each artwork/object that is in, or proposed for inclusion in the Tidelands Collection, or that is exhibited within the District's jurisdiction, for the purpose of acquiring a license to make, or cause to be made, reproductions or adaptations of an artwork/object. Reproductions or adaptations of an artwork/object are made according to the terms and conditions of the licensing agreements.

24. Proceeds from the Sale, Loan, Reproduction or Adaptation of Artworks/Objects

Funds realized from the sale or loan of artworks/objects from the Tidelands Collection, or proceeds from the licensing and sale of reproductions or adaptations thereof, less any payments owed, shall be deposited into the Public Art Fund.

25. Administrative Procedures

The Parks & Recreation department shall promulgate office administrative procedures and/or guidelines, as needed, consistent with this policy, to facilitate the implementation of its responsibilities under this policy.

EVALUATION CRITERIA:

Criteria for Evaluating Artist Qualifications

- (1) Meets the definition of artist. For the purpose of this policy, an artist is an individual generally recognized by critics and peers as a professional practitioner of the visual, performing, or language arts, based on his or her body of work, educational background, experience, exhibition history, publication, and/or creation of artworks.
- (2) Demonstrates artistic excellence, innovation, and originality as represented in past work and supporting materials.
- (3) Demonstrates capacity for working in media and with concepts that are appropriate to the project goals and site, as applicable.
- (4) Demonstrates interest and capability in creating public artworks in collaboration with the District, the design team (if applicable), and other project partners and stakeholders.
- (5) Demonstrates experience in successfully completing artworks of similar scope, scale, budget, and complexity, or the ability to articulate how he or she would be able to bring the necessary artistic and technical skills to this project.
- (6) Demonstrates interest in, and understanding of, the project.
- (7) Is available to perform the scope of the work in a timely and professional manner.
- (8) Broadens the diversity of artists exhibiting on tidelands.
- (9) If applicable, demonstrates ability to work as part of a cohesive team.
- (10) If applicable, demonstrates satisfactory past performance on agreements.

Criteria for Evaluating Artwork Concept Proposals and Existing Artworks

- (1) Responds to the District's vision for art on the tidelands.

- (2) Meets the definition of artwork. For the purpose of this policy, an artwork is an aesthetic creation resulting from the skill and creativity of artist(s). An artwork may be made of any materials or combination of materials and may be permanent, temporary, fixed, or portable. An artwork can be an integral part of a building or structure and can be integrated with the work of other design professionals. Artwork shall be defined in terms of the visual arts, as distinguished from performing or literary arts. However, artworks can include visual representations of performing and literary arts, or can incorporate performative, narrative, or time-based elements.
- (3) Demonstrates excellence in aesthetic quality, workmanship, innovation, and creativity.
- (4) Demonstrates appropriateness in scale and form and will be fabricated with materials/media suitable for the site and artwork concept.
- (5) Meets the project's goals.
- (6) Demonstrates feasibility in terms of cost, timeline, safety, durability, operation, maintenance, conservation, security, and siting.
- (7) Demonstrates feasibility with respect to legal and/or ethical issues that may be related to possession or display of the artwork.
- (8) Broadens the diversity of artworks exhibited on tidelands.

Criteria for Evaluating Object Concept Proposals and Existing Objects

- (1) Demonstrates excellence in aesthetic quality, workmanship, innovation, and creativity.
- (2) Demonstrates appropriateness in scale and form and will be fabricated with materials/media suitable for the site and project concept.
- (3) Meets the project's goals.
- (4) Demonstrates feasibility in terms of cost, timeline, safety, durability, operation, maintenance, conservation, security, and siting.
- (5) Demonstrates feasibility with respect to legal and/or ethical issues that may be related to possession or display of the object.

- (6) Broadens the diversity of objects and visual experiences exhibited on tidelands.

Criteria for Board Evaluation

- (1) The District policy, as set forth herein and as administered by the Parks & Recreation department and advised by the Arts, Culture & Design Committee, has been followed properly.
- (2) Recommendations are consistent with relevant budgets.
- (3) Recommendations are consistent with curatorial plans, project plans, and redevelopment plans.

GLOSSARY:

For purposes of this policy, the following definitions shall apply:

Budget: The allocated budget for the design, fabrication, and installation of an artwork/object that is newly commissioned, or the budget for the purchase, shipping and installation of an existing artwork/object that is being purchased.

Artist: An individual generally recognized by critics and peers as a professional practitioner of the visual, performing, or language arts, based on his or her body of work, educational background, experience, exhibition history, publication, and/or creation of artworks.

Arts, Culture & Design Committee: An advisory body to the Board of Port Commissioners and the Parks & Recreation department on matters related to arts and culture within the District's jurisdiction. The committee assists in upholding the District's vision of the tidelands as a world-class arts and cultural destination and supports the development of arts and cultural programs within the District's jurisdiction.

Artwork: An aesthetic creation resulting from the skill and creativity of an artist or artists. An artwork may be made of any materials or combination of materials and may be permanent, temporary, fixed, or portable. An artwork can be an integral part of a building or structure and can be integrated with the work of other design professionals. For the purposes of the Parks & Recreation department artworks can include visual representations of performing and literary arts, or can incorporate performative, narrative, or time-based elements.

Concept Proposal: The initial design phase of an artwork/object project in which an

artist/designer creates a design concept that is detailed enough to communicate the intended content, scale, location, artistic media, and relationship of components and materials of the proposed artwork/object. The documentation of the design concept can include a narrative description of the work, diagrams, and/or a maquette.

Collections Management: Activities that include, but are not limited to, the acquisition, incoming loan, outgoing loan, deaccession, disposal, relocation, removal, exhibition, operation, maintenance, conservation, documentation, storage, reproduction, and/or adaptation of artworks/objects.

Commemorative Artwork/Object: An artwork/object that commemorates an individual, idea, or event that has shaped or impacted the tidelands.

Creative Direction: A broadly described thematic area, that the Parks & Recreation department will use to explore curatorial possibilities and define individual projects.

Curatorial Plan: A multi-year work plan that establishes priorities for the types of projects the Parks & Recreation department will be developing over a three-to five-year period. The strategy describes the types of projects the department will work to develop, the kinds of artists it will recruit, any specific geographic areas it will focus on, and any partnerships it would like to establish.

Object: A 3-dimensional or 2-dimensional item, marker, or document that may be perceived by the senses and which has value or utility for public display on tidelands or for other uses as a District asset.

Percent for Art Allocation: The percentage of the total proposed project budget, in accordance with the requirements set forth herein, which is set aside for the administrative fees, art budget, and collections management associated with a public art project.

Public Art Fund: A designated District fund established in 1982 for the purpose of accumulating funds from various sources for the commissioning and acquisition of permanent or temporary public artworks for exhibition within the District's jurisdiction. Originally funded through an annual budget set-aside, the Public Art Fund serves as a depository for funds received from other sources, such as: tenant percent for art in-lieu contributions; aggregated District percent for art contributions from Capital Improvement Program projects; art sales and loans; sales of licensed artwork reproductions; public art-related grants and/or grant-matching funds; and monetary bequests and donations received from the public or other agencies for public artworks.

Selection Panel: An ad-hoc panel that reviews artist materials and makes

recommendations to the Arts, Culture & Design Committee and Director of Parks & Recreation regarding acquisitions and exhibitions of artworks within the District's jurisdiction.

Sponsor: An individual or entity that proposes the loan or donation of an artwork/objects for exhibit within the District's jurisdiction.

Tidelands Collection: Artworks/objects which are publicly owned, possessed, or controlled by the District and administered by the Parks & Recreation department.

RESOLUTION NUMBER AND DATE: 2021-023, dated March 9, 2021 (Supersedes BPC Policy No. 609, Resolution 2018-014, dated January 9, 2018; Resolution 2016-129, dated September 8, 2016; Resolution 2016-62, dated May 10, 2016; Resolution 2013-27, February. 12, 2013; Resolution 2011-160, dated November 8, 2011; Resolution 2008-89, dated June 10, 2008; Resolution 2003-125, dated July 7, 2003; Resolution 2002-94, dated April 23, 2002; Resolution 98-81, dated March 31, 1998; Resolution 96-236, dated September 24, 1996; Resolution 86-63, dated February 18, 1986; Resolution 86-234, dated August 5, 1986; Resolution 82-343, dated December 14, 1982)



BPC Policy No. 730

SUBJECT: PORT ENVIRONMENTAL ADVISORY COMMITTEE POLICY

PURPOSE: To review and provide input and recommendations on Port environmental programs and initiatives, and comment on funding projects aimed at improving the condition of the Bay and surrounding Port tidelands.

POLICY STATEMENT:

The Board of Port Commissioners (Board) is committed to protecting and improving the environmental conditions of San Diego Bay and Port tidelands (Bay). To that end, the Planning, Environment & Government Relations Division and Environmental Advisory Committee (EAC) were created and invested with the responsibility of ensuring the Port's compliance with environmental laws and regulations, as well as advising the Board on actions that can be taken to improve the condition of the Bay.

San Diego Bay is often referred to as the "Crown Jewel" of San Diego. Beneath its beautiful surface, the Bay serves a number of important ecological roles, serving as a spawning ground for many local fish species, acting as a key stopping point for a variety of bird species traveling along the Pacific Fly Way, and providing the discharge point for numerous creeks and rivers within the San Diego Bay watershed.

The Bay also has played an essential role in supporting the growth of the region's population and economy. In the past, fulfilling this role often has resulted in negative impacts on the Bay. For years, raw sewage and industrial wastes were discharged, untreated, into the waters of the Bay. Modern environmental laws, coupled with the corporate commitments of Port industry, have significantly reduced industrial sources of Bay pollution. Unfortunately, discharges continue in the form of urban runoff throughout San Diego Bay's extensive watershed.

The development of the Bay with hotels, roads and businesses has significantly altered the natural condition of the Bay. During the last 100 years, natural shoreline has been removed and replaced with artificial hard structures, a type of substrate not native to the Bay and of limited value to native wildlife. As a result, there has been a 70% loss of salt marsh, 84% loss of intertidal areas other than salt marsh, and a 42% loss of shallow subtidal zone habitats.

Improving the condition of the Bay cannot be accomplished solely through regulatory compliance. The restoration of the Bay to a more pristine condition requires efforts that

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are beyond mere regulatory compliance. This will require the concerted, coordinated efforts of all the stakeholders of the Bay - academia, environmental groups, government, Port tenants, and regulatory and resource agencies. The Board has created the EAC to function as a forum to provide the Board with input and recommendations for accomplishing the Port's strategic goal to "protect and improve the environmental conditions of San Diego Bay and the Tidelands."

This EAC Policy details the organization, structure and functioning of the Committee and management of the Environmental Fund.

ANALYSIS:

1. The Bay is the "Crown Jewel" of the San Diego region and a focal point in media descriptions of the San Diego region.
2. The Bay is an ecosystem which plays an important role in the broader, regional ecosystem, as illustrated by the U.S. Fish and Wildlife Service's designation of south San Diego Bay as a National Wildlife refuge. The Bay is home to 89 species of fish, seven endangered species and thousands of birds visiting San Diego during their annual migration along the Pacific Fly Way.
3. The Bay is an important economic resource for the region, supporting the U.S. Navy's Pacific Fleet, two marine terminals, three shipyards, other maritime industries, and 8,000 recreational boat slips, as well as a wide range of hotels, restaurants and convention facilities to support the tourism industry.
4. The Bay is the discharge point of urban runoff from throughout the San Diego Bay watershed, an area of 415 square miles and where 50% of the county's population lives or works.
5. The ecological and economic roles or "uses" of the Bay have not always been compatible. As a result, the Bay's sediments, home to organisms at the base of the food chain, contain "legacy" pollutants and historic habitat along the shoreline has been replaced by artificial concrete structures, including seawalls, which are inefficient as habitat.
6. The Port of San Diego has accepted the role of "environmental champion" of the Bay, responsible for the protection and enhancement of 2,508 acres of tideland and 2,860 acres of water in the Bay.



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7. The Planning, Environment & Government Relations Division and EAC were created to ensure that the Port is in compliance with environmental laws and regulations. Planning, Environment & Government Relations programs include but are not limited to: Green Port; Energy; Environmental Conservation; Environmental Protection, Planning, Aquaculture, Blue Technology; and Natural Resources. The Planning, Environment & Government Relations staffs the Committee and manages the Environmental Fund, awarding grants to environmental programs and projects.
8. The Port's environmental efforts are a regional investment, benefiting the entire county by supporting assets such as hotels and shipyards, which provide jobs and support businesses throughout the region. The Port also incurs significant costs associated with the impacts of pollution from the region entering the Bay via urban runoff.
9. The Bay is one of this region's most precious resources and is an important fish nursery and a key stop over on the Pacific Flyway, for thousands of migratory birds. Protecting the bay and its resources is important throughout different stages of wildlife development. By protecting and enhancing these habitats, we are ensuring the long-term sustainability of the bay's resources and doing so in a manner that creates resiliency to future impacts such as upstream pollution or sea level changes.
10. The Port adopted a Climate Action Plan (CAP) in 2013 to reduce greenhouse gas (GHG) emissions on Port tidelands. To achieve the goals, the CAP contains a palette of potential GHG reduction measures focusing on five key target areas: Transportation and Land Use, Energy Conservation and Efficiency, Alternative Energy Generation, Waste Reduction and Recycling, and Water Conservation and Recycling.

ENVIRONMENTAL ADVISORY COMMITTEE:

The EAC operates according to the guidelines for all Board advisory committees, as established in BPC Policy No. 018 (2008-273, 2 December 2008) and articulated in the Charter prepared specifically for the EAC. The purpose of this, and all other Port advisory committees, is to advise the Board. The EAC is advisory in nature and has no authority to negotiate for, represent, or commit the Port in any respect.

The membership of all committees is the prerogative of the Chair of the Board. In January



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of each calendar year, the incoming Chair establishes the slate of committees for that year and appoints the members of each. The EAC shall be composed of one (1) to three (3) members of the Board and representatives of stakeholder groups including, but not limited to: Port tenants; environmental advocacy groups; the U.S. Navy; regulatory agencies; resource agencies; member cities; academia; local business; and labor. EAC membership shall not exceed eighteen stakeholder members and up to three commissioners. This diverse membership will allow the EAC to achieve the Board's goal of receiving input from a broad and balanced cross section of the community. EAC meetings are intended to encourage input from stakeholders and interaction with Port staff and Board members.

TERMS:

EAC membership is the prerogative of the Chair of the Board. It is the intent of the Board to control the terms of an individual's or organization's participation in order to: (1) provide an opportunity for as many qualified and willing individuals as possible to serve their community; (2) promote equal opportunity for membership; (3) most precisely match membership's expertise to the program's needs.

Should an EAC vacancy occur prior to the end of a member's term, the Chair may choose to appoint a replacement for the unexpired portion of that term and notify the Board of such action. There will be no alternate EAC members. EAC members shall receive no compensation for their services.

CONFLICTS OF INTEREST:

To the extent required by law, the EAC will operate in compliance with the Political Reform Act and Government Code section 1090 regarding conflicts of interest. EAC members with financial interests in projects coming before the EAC will be required to disclose the interest and abstain from any participation as to the matter. Members and their organizations seeking funding from the EAC will not be able to participate in the matter and may be subject to disqualifying requirements of Government Code section 1090.

Although Port District staff cannot provide legal advice to EAC members regarding potential conflicts of interest, staff will be available to provide members with information to assist members in making appropriate determinations.

FUNDING MECHANISMS:

Environmental regulatory programs are focused largely on preventing contamination of



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the air, water, and land or on maintaining habitat for birds, fish, and wildlife. Efforts to restore areas to historic conditions are more problematic, whether it is by the remediation of areas with legacy contamination or the recovery of lost wetlands. Although regulatory programs exist to effect these changes, in almost all cases their implementation is exceedingly slow and drawn out, often by technical and legal challenges and, thus, the success of such programs often is less than optimal.

The Board has developed a program to assist in funding environmental projects.

1. ENVIRONMENTAL FUND

Purpose: The purpose of the Environmental Fund (Fund) is to fund projects that address air, water and sediment quality, sustainability and climate action planning, natural resources and endangered species management, habitat creation, restoration or protection, reclaiming natural shoreline conditions, environmental education, research and monitoring, and/or other issues in the Bay and/or the tidelands.

Project Selection: Projects will be identified and reviewed by staff of Planning, Environment & Government Relations. In evaluating a project, staff will determine if it meets the objectives identified by the EAC.

In selecting projects, staff will address questions such as, but not limited to:

- Will the project create new habitat for fish or birds?
- Will the project restore historic habitat that has been lost through development or other means?
- Will the project remediate, or hasten the move towards remediation, of a contaminated area of the Bay?
- Will the project enhance the public's enjoyment of the Bay without impacting the environment?
- Will the project improve air quality in the region?
- Will the project reduce energy, waste and/or water use?
- Will the project improve environmental decision-making?
- Will the project prevent contamination of the Bay?
- Will the project resolve a regulatory impasse which has prevented, or significantly slowed, the restoration of the Bay?
- Is the project located within the Bay, or is it of direct benefit to the Bay and the surrounding region?



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Project Approval: In order for a project to receive funding, whether partial, in-kind, or complete, the project must be approved by the Board. Neither staff nor the EAC has the authority to act on behalf of the Board. The Board is the ultimate and final decision maker on all matters related to the expenditure of funds.

Funding: Each year, the Board shall set aside $\frac{1}{2}$ of 1% of the Port District's projected gross revenues for that year. For the purpose of this calculation, gross revenue shall not include anticipated grants from any source or any other restricted revenue source. Such money set aside shall be expended for specific environmental projects or allocated to a fund set aside within the Port District Revenue Fund for environmental projects within the Port District.

The Port Act allows the maintenance of a single, general fund (Port Act, Section 10) and does not allow the creation and maintenance of multiple funds. The Board can choose to set aside money for an Environmental Fund within the Port District Revenue Fund. Money so set aside may be accumulated for more than one year, but its use, from year-to-year, will be subject to the discretion of the Board.

Staff will recommend projects to the EAC, which will provide comments. Staff will then make a recommendation to the Board to approve funding for projects.

1. Seek funding from sources other than the Fund, and/or
2. Seek matching funds from other sources.

RESOLUTION NUMBER AND DATE: 2021-036, dated April 13, 2021 (Supersedes BPC Policy 730, Resolution 2018-063, dated April 10, 2018; Resolution 2013-27, dated February 12, 2013; Resolution 2010-96, dated June 8, 2010; Resolution 2010-34, dated March 2, 2010; Resolution 2007-138, dated 10 July 2007; and Resolution 2006-111, dated 6 June 2006)

RESOLUTION 2021-036**RESOLUTION APPROVING ADMINISTRATIVE
MODIFICATIONS TO BOARD OF PORT
COMMISSIONERS POLICY 730 THE PORT
ENVIRONMENTAL ADVISORY COMMITTEE POLICY**

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I; and

WHEREAS, on June 6, 2006, the Board adopted Policy No. 730, the Port Environmental Advisory Committee (EAC) Policy which outlines the organization, structure, and functions of the EAC and management of the Environmental Fund; and

WHEREAS, Policy No. 730, provides the EAC is to advise the BPC and provide input and recommendations regarding the protection and improvement of the environmental conditions of San Diego Bay and the Tidelands; and

WHEREAS, staff recommends that the Board approve modifications to Board of Port Commissioners Policy 730 - the Port Environmental Advisory Committee policy - by making non-substantive administrative updates, which include a name change and clarifying language on the EAC's membership as set forth in the corresponding agenda on file in the Office of the District Clerk.

NOW, THEREFORE, BE IT RESOLVED by the Board of Port Commissioners of the San Diego Unified Port District that Board of Port Commissioners (BPC) Policy No. 730 the Port Environmental Advisory Committee policy is hereby modified. A copy of the revised policy shall be kept on file in the Office of the District Clerk.

APPROVED AS TO FORM AND LEGALITY:
GENERAL COUNSEL

John Carter

By: Assistant/Deputy

2021-036

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 13th day of April, 2021, by the following vote:

AYES: Bonelli, LeSar, Malcolm, Moore, Naranjo, and Zucchet

NAYS: None.

EXCUSED: Castellanos

ABSENT: None.

ABSTAIN: None.

Michael Zucchet

Michael Zucchet, Chairman
Board of Port Commissioners

ATTEST:

Donna Morales

Donna Morales
District Clerk





BPC Policy No. 771

SUBJECT: TIDELANDS ACTIVATION PROGRAM

PURPOSE: The San Diego Unified Port District ("District"), through its Parks & Recreation Department, sponsors events and activities produced by a variety of organizations that activate District tidelands and support the District's mission.

The purpose of this policy is to define special event sponsorship program types, as authorized herein by the Board of Port Commissioners, that will support events and activities that promote the mission of the District, ensure balanced public access to District parks for everyone, bring people together to connect communities within the District's dynamic waterfront, and enhance the quality of life for the communities.

POLICY STATEMENT:

The District provides direct monetary funding ("Funding") and/or waivers for the cost of District Services associated with the use of District parks and facilities ("Waivers") for special events which meet the following criteria: (1) promote one or more of the District's mission areas; (2) are designed to attract the public to recreate on District tidelands; and (3) support educating the public about the District and its mission. Waivers may include, but are not limited to the waiving of: all or portions of fees for the use of District parks or facilities, including parking spaces; the cost of providing District personnel to evaluate, prepare, coordinate, and inspect events, as well as assist in attaining regulatory compliance and/or obtaining necessary entitlements as required by applicable law; the cost of District-provided materials or equipment to support a sponsored event; or any other agreed-upon services at a set amount. The public park permit fees established under Board Policy No. 452 may be waived in their entirety, or partially, for any special event that is sponsored by the District in accordance with the four sponsorship types described in this policy. All waivers of District charges for parking spaces shall be in accordance with the appropriate internal District Administrative Procedures and Guidelines.

SPONSORSHIP CONDITIONS:

Sponsorship cannot be used for political, or religious purposes; or where fundraising is the event's primary purpose. Event sponsorship is allocated yearly and should be considered a one-time resource. Re-occurring annual events should not rely on the District's sponsorship programs for year-over-year Funding and/or Waivers. Tariffs, berthing fees, damage deposits, inspection fees, and/or other regulatory fees are not eligible for Sponsorship. Applicant is responsible for securing a venue or site and any

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required permit(s), approval(s), and/or permission(s). Qualifying for Sponsorship does not guarantee venue or dates requested.

SPONSORSHIP TYPES:

District sponsorships under the Tidelands Activation Program are of four types:

a. Community Events.

Community Events must promote the District's mission and shall be held on tidelands or in areas under the District's jurisdiction. To increase public access, community events shall be open to all ages and must not require paid admission or participant registration fees. Sponsorship applications for these events will only be accepted from public entities, tax-exempt non-profit organizations with 501(c)(3) or 501(c)(6) status under the Internal Revenue Code, or other community organizations that promote the District's mission, subject to District approval. Community Events should be single-day activation events subject to limited exceptions.

Eligible qualifying events shall be granted Waivers by Port staff in an accordance with the criteria set forth in the District's Administrative Procedures. Waivers are awarded by fiscal year only, will not be carried into a future fiscal year, and are not guaranteed to be granted to the same event year-over-year. Community events are not eligible to receive Funding.

b. Business Negotiated Events.

Business Negotiated Events attract large numbers of people to the tidelands and generate significant-levels of positive financial impact, regional economic benefits, and awareness of the District. These events shall be held on District tidelands or in areas under the District's jurisdiction that seek to bring a unique and desirable experience or attraction to the waterfront. Business Negotiated events are eligible for Funding and/or Waivers in exchange for title sponsorship or similar acknowledgment. Business Negotiated Events may include a revenue-sharing component from the Event Organizer to the District. Funding allocations for Business Negotiated Events are established annually during the Board of Port Commissioners' budget approval process.

c. Civic Events.

Civic Events are community-focused events that are intended to appeal to a diverse population. These events must not require attendee admission or registration fees and must be open to people of all ages. Civic events may be held in conjunction with a national holiday or a seasonal celebration and often promote recreation, environmental stewardship, and/or recognize a community's heritage or identity. The events shall be held on District tidelands in a District member city or in areas under

the District's jurisdiction. The selection of Civic Events shall be determined by the Board of Port Commissioner(s) for that member city based on input and feedback received from District staff and the member city. Equal sponsorship Funding allocations for Civic Events shall be established annually during the Board of Port Commissioners' budget approval process. Civic Events are eligible for Funding and Waivers.

Funds are paid on a reimbursement basis only and will not be reimbursed without the documentation required under the agreement. Funding for Civic Events is awarded by fiscal year only; unallocated funds will not be carried into a future fiscal year.

d. Expanded Access Events.

Expanded Access Events are intended to activate tidelands parks that have historically been less activated than some other District parks and been under-utilized by the community. Expanded Access Events will proactively feature events designed to draw community members to these under-utilized parks. This program reaffirms the District's investment in each community and the events should appeal to a diverse population and feature the unique character of the selected public space. The District will provide Funding and/or Waivers to these events and will receive title sponsorship. Sponsorship Funding allocations and locations for Expanded Access Events will be established annually during the Board of Port Commissioners' budget approval process. District staff will work in consultation with community stakeholders to identify event type (festival, moving event, car show, etc.) and develop criteria to evaluate proposals. The District's Administrative Procedure will further explain the Expanded Access Events selection process.

1. Budget

The District's Parks & Recreation Department is responsible for budgeting all District sponsorships under this policy. Separate budget line items may be established for applicable Sponsorship Program Types as identified in Section 1.

The program's budget shall be allocated in accordance with the District's annual budget process and is included in the Parks & Recreation budget. All requests to be considered for sponsorship under any Sponsorship Program Type shall be submitted in writing to the department Director.

2. Application/Proposal Guidelines

All requests for sponsorship from the District shall be submitted to the Director of Parks & Recreation. Sponsorship applications and proposals shall be submitted in accordance with an annual timeline and the guidelines implemented by the Director of Parks & Recreation as outlined in the Administrative Procedure for the

applicable Sponsorship Type.

3. Application/Proposal Eligibility Criteria

- a. **Community Event sponsorship** applications/event proposals will be evaluated using the following criteria:
 - i. Applicant is a public entity, tax-exempt non-profit organization under section 501(c)(3) or 501(c)(6) of the Internal Revenue Code with proof of good standing with the Secretary of State and the Attorney General at the time of application, or community organization that promotes the District's mission.
 - ii. Event must be free to the public and open to all ages.
 - iii. Events must occur on District tidelands. For moving events with no single fixed location, such as runs, walks, and bike rides, at least a portion of the event must occur on District tidelands and that portion occurring on District tidelands must include a majority of the participants in the event (e.g. the beginning or finish line of a race).
 - iv. Additional criteria may be identified in the District's Administrative Procedure.
- b. **Business Negotiated Event sponsorship** applications/event proposals will be evaluated using the following criteria:
 - i. Event's ability to generate significant levels of positive financial impact, regional economic benefits, and awareness of the District based on documented past, and/or estimated future, economic impact, and financial return to the District.
 - ii. Events must occur on District tidelands. For moving events with no single fixed location, such as runs, walks, and bike rides, at least a portion of the event must occur on District tidelands and that portion occurring on District tidelands must include a majority of the participants in the event (e.g. the beginning or finish line of a race).
 - iii. Additional criteria may be identified in the District's Administrative Procedure.
- c. **Civic Event sponsorship** applications/event proposals will be evaluated using the following criteria:
 - i. The selection of Civic Events shall be determined by the Port Commissioner(s) in that member city based on input and feedback they receive from District staff and the member city.

- ii. Applicant is a public entity or a tax-exempt non-profit organization under section 501(c)(3) or 501(c)(6) of the Internal Revenue Code with proof of good standing with the Secretary of State and the Attorney General at the time of application.
 - iii. Event must be free to the public and open to all ages.
 - iv. Events must occur on District tidelands. For moving events with no single fixed location, such as runs, walks, and bike rides, at least a portion of the event must occur on District tidelands and that portion occurring on District tidelands must include a majority of the participants in the event (e.g. the beginning or finish line of a race).
 - v. Additional criteria may be identified in the District's Administrative Procedure.
- d. **Expanded Access Event sponsorship** applications/event proposals will be evaluated using the following criteria:
- i. These events will be selected by District staff in consultation with the community stakeholders and Port Commissioners of those cities, in accordance with the criteria outlined in the District's Administrative Procedures.
 - ii. Events should build awareness of the District's investment in communities where event occurs.
 - iii. Events must occur in parks on District tidelands.
 - iv. Additional criteria may be identified in the District's Administrative Procedure.

4. Application/Proposal Review and Evaluation Procedures

Applications and proposals shall be reviewed and evaluated using the processes outlined in the Administrative Procedures for the applicable Sponsorship Type.

5. Agreement Procedures

Following approval of a sponsorship, the District and the sponsorship recipient will enter into an agreement and/or permit terms sheet that provides the obligations of both parties as they relate to the District's sponsorship of the event or activity. All sponsored events or activities shall secure all permits, permissions, entitlements, and other agreements required to lawfully conduct the event or activity, including, without limitation, District-issued permits. Sponsorship shall be contingent upon securing the required permits.

RESOLUTION NUMBER AND DATE: 2023-036, dated April 11, 2023 (Supersedes BPC Policy No. 771, Resolution 2018-024, dated January 9, 2018; Resolution 2016-09, dated January 12, 2016; Resolution 2014-106, dated May 6, 2014)



BPC Policy No. 773

SUBJECT: MARITIME INDUSTRIAL IMPACT FUND (MIIF)

PURPOSE: To establish a policy for the orderly selection of projects to offset the adverse impacts to areas as a result of the presence of maritime industry and terminals through a Maritime Industrial Impact Fund (MIIF).

PREAMBLE:

The San Diego Unified Port District (District) seeks to provide a predictable and systematic way to select projects that mitigate disproportionate adverse impacts and constraints to certain communities as a result of the presence of District's maritime industry and terminals. The selection of the projects shall be conducted in a transparent, efficient and cost-effective manner.

On July 6, 2010, the District established the Maritime Industrial Impact Fund (MIIF), formerly Maritime Terminal Impact Fund. The MIIF was established in recognition that certain communities may be subject to disproportionate adverse impacts and constraints as a result of the presence of maritime industry and terminals, which at the same time enable a significant benefit to the District, or region, as a whole. The MIIF is used to fund projects to mitigate Off-Tidelands impacts from District's maritime terminals and maritime industry. MIIF projects must be located off Tidelands.

This policy sets forth the process and requirements for the District's consideration and possible approval of MIIF projects. This policy also establishes the framework to create administrative procedures, which will include more detailed direction for evaluating and processing MIIF applications and projects. The administrative procedures will be published and maintained by the Executive Director. The administrative procedures shall comply with the provisions of this policy, and all applicable regulations and laws.

Definition of Off-Tidelands Impacts

For purposes of this policy, "Off-Tidelands impacts" are defined as impacts to communities adjacent to, directly associated with, or resulting from the District's maritime industry and terminals, which are of a unique, adverse or exclusionary nature.

Off-Tideland impacts are recognized when a direct relationship or nexus between the District's On-Tidelands maritime industrial operations result in adverse impacts that can be reasonably established as specified under the Port District Act. Examples of such impacts can include, but are not limited to, diminished air quality; visual impacts; heavy movement of vehicles or equipment through adjacent commercial or residential areas; or disproportionate degradation or use of public infrastructure such as roads, streets or

sidewalks, all of which may occur within and disproportionately impact the communities in proximity to the District's marine terminals and maritime industry.

In recognition of the fact that these communities are also subject to adverse impacts and constraints resulting from sources other than the District's maritime terminals and maritime industry, the District's contributions to mitigation efforts are limited to a reasonable portion of the overall mitigation costs. The portions shall be determined based on the portion of the impact associated with the cause.

The District is currently, and intends to remain, in compliance with all applicable regulatory requirements with respect to maritime terminal operations and adjacent impacts. The District considers this MIIF policy to be above and beyond compliance, to reflect best practices and sound land use planning principles, and to be in the public interest.

Process for Applying for MIIF Projects

Member Cities and other public entities, as well as charter and non-traditional public schools located in the Member Cities, may propose projects to be considered for MIIF approval. The MIIF applications will be considered based on the criteria set forth in this policy. Therefore, applications for MIIF projects should present as much information and detail as available to the applicant. At a minimum, applications **must** include the following:

- A) A project description including a statement of need for the project, amount of MIIF funding requested, an overall budget for the project, and the amount and sources of non-MIIF funding, including documented in-kind services. If the overall project budget is greater than \$5M, applicant must describe how the project could be scaled and/or completed in phases, with corresponding budget amounts; and
- B) A description of the relationship or nexus between the District's maritime industrial operations and the Off-Tidelands impacts which the project seeks to mitigate; and
- C) A description of why the amount of requested MIIF funding is reasonable in light of the relationship or nexus between the District's On-Tidelands operations and the Off-Tidelands impacts which the project seeks to mitigate and other factors contributing to such adverse impacts. For certain types of projects, use of numeric calculations (e.g., traffic studies to compare marine industrial-related traffic to non-marine terminal traffic), should be included, while for other projects, conceptual comparisons are possible.

District staff will coordinate with applicants to clarify and supplement the application prior to Board consideration of the request for MIIF funding. However, it is the responsibility of the applicant to present as much information as available when completing the application.

To support the request for MIIF funding on qualified projects, applications **should** also include the following:

- 1) An analysis of any anticipated non-monetary public benefits of the project;
- 2) An explanation of how the project implements or facilitates the implementation of approved District plans;
- 3) An analysis of the project's potential economic benefit. Examples could be, but are not limited to job creation due to the project (direct, indirect or induced) or reduction in expenditures from operational changes; and
- 4) Any other relevant information supporting the funding of the project.

Once an application is received, District staff will review the application, work with an applicant to clarify and supplement the application, and present the application to the Board along with its recommendation regarding the MIIF request. If District staff recommends denial of a request, the applicant may request the MIIF project be presented to the Board.

Evaluation Criteria for MIIF Funding

Any MIIF funding, whether partial, in-kind, phased, or complete, requires Board approval. Approval of MIIF projects must comply with the Port District Act and the District's role as a Tidelands trustee. Applications presented to the Board by District staff will be evaluated and considered based on the application, District staff recommendations, any other material presented, and any testimony at the Board meeting, using the factors and criteria identified below.

- A project description including the statement of need for the project, the amount of MIIF funds requested, the overall budget for the project, and the amount and sources of non-MIIF funding;
- The extent to which the application demonstrates the relationship or nexus between the District's On-Tidelands operations and the Off-Tidelands impacts which the project seeks to mitigate;
- The extent to which the application demonstrates that the amount of requested MIIF funds is reasonable in light of the extent of the relationship or nexus between the District's On-Tidelands operations and the Off-Tidelands impacts which the project seeks to mitigate and other factors contributing to such negative impacts;
- Any anticipated non-monetary public benefits of the project;
- How the project implements or facilitates the implementation of approved District plans;

- The project's potential to create economic benefit. Examples could be, but are not limited to job creation due to the project (direct, indirect or induced) or reduction in expenditures from operational changes; and
- Any other relevant information relating to the project

Board approval of funding for MIIF projects is for budgeting purposes only. Expenditure of MIIF monies may be conditioned on, and subject to: further consideration of notice or approval of the California State Lands Commission; environmental analysis under the California Environmental Quality Act (CEQA) and other laws; consistency with the California Coastal Act; other needed entitlements; execution of an Agreement between the District and applicant; and other requirements, as applicable.

MIIF Project Selection

Applications for MIIF funding can be proposed at any time, however projects will be reviewed by District staff and presented to the Board on a semi-annual basis, in Fall and Spring. This will allow for projects to be submitted and reviewed within an allotted time frame and for submitted projects to be fairly compared.

The District will develop administrative procedures to more fully set forth the application, staff review, and Board presentation process.

The MIIF was originally funded by the Board with a capital contribution of \$500,000. Additional annual funding for the MIIF is authorized at one-half of one percent (0.5%) of District's gross maritime industrial revenue. The District's gross maritime industrial revenue includes District's terminal revenues earned from the operation of the Tenth Avenue Marine Terminal and the National City Marine Terminal each year as well as District's revenue from its maritime industrial tenants located between the District's two terminals. The Board may allocate additional funds to the MIIF at its discretion. MIIF projects are not precluded from receiving additional funding from other sources. Total funding for approved MIIF projects may not exceed the balance of MIIF funding available.

All MIIF approved projects must have the funding obligated within 36 months and the period of performance will be no longer than five years from date of execution of agreement or MOU with applicant.

Reporting to the Board of Port Commissioners

The Executive Director will report to the Board periodically on the status of approved MIIF projects. A report will contain the list of approved MIIF projects, funds expended to date, overall MIIF fund unobligated balance, new projects submitted for consideration, and the status of proposed MIIF project reviews.

RESOLUTION NUMBER AND DATE: 2021-157, dated December 14, 2021
(Supersedes BPC Policy No. 773, Resolution 2015-80, dated June 11, 2015; Resolution
2015-25, dated March 10, 2015)

BPC Policy No. 773

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Ordinance xxxx - will be inserted after finalized



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