STATE OF CALIFORNIA

**Board of Pilot Commissioners**
**for the Bays of San Francisco, San Pablo, and Suisun**

# Finance Committee

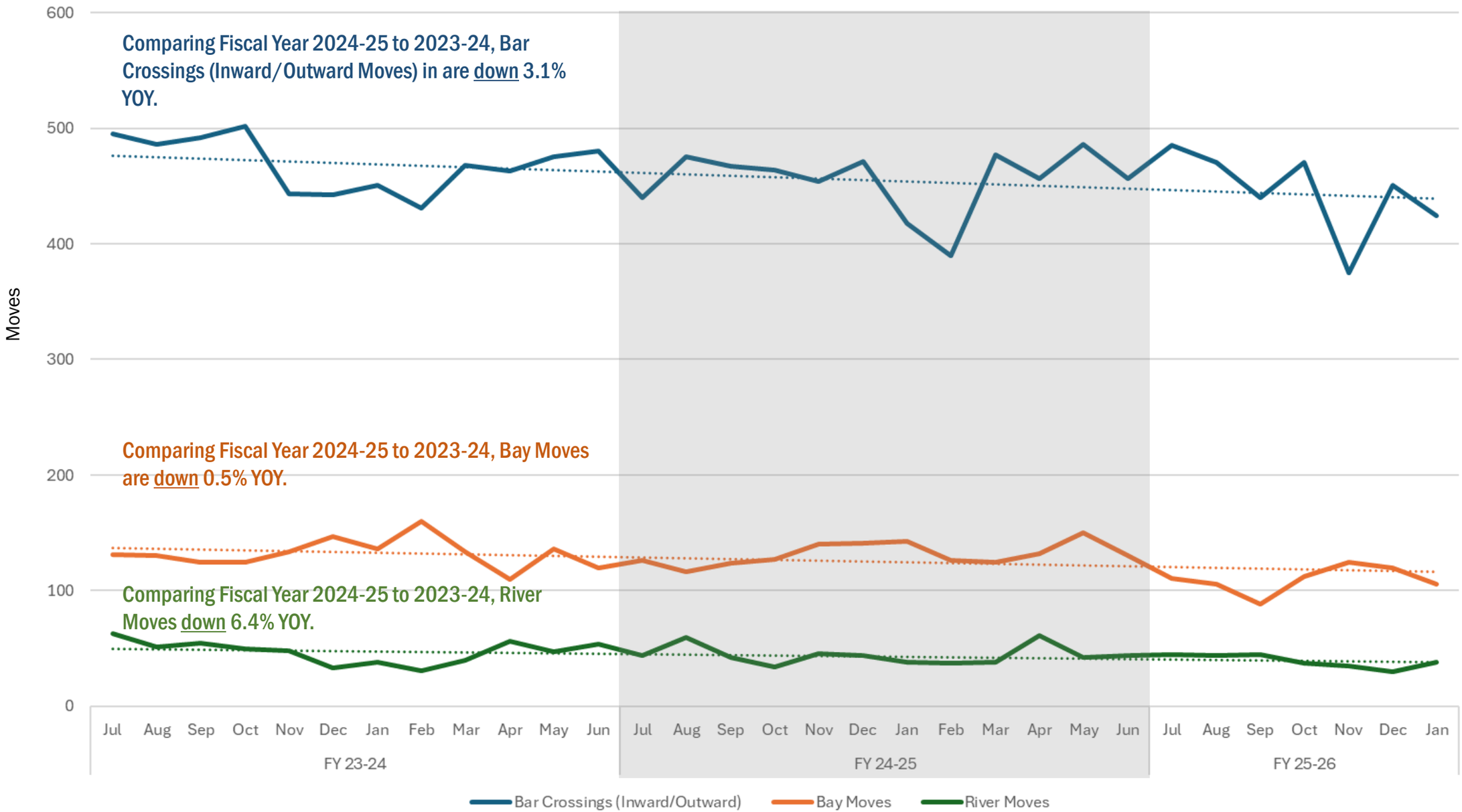
**February 10, 2025, at 1.30 p.m.**

# MEETING AGENDA — OPEN MEETING

1. Call to Order and Roll Call. (Chair Rodriguez)
2. Public comments on matters on the agenda or not on the agenda.
3. Review and approval of Finance Committee meeting minutes. (Chair Rodriguez)
   - **A. Possible Committee action to approve the minutes from the Finance Committee meeting held on September 16, 2025.**
   - **B. Possible Committee action to approve the minutes from the Finance Committee meeting held on November 4, 2025.**
4. Update on status of shipping activity since November 2025, and discussion of shipping trends and possible impacts for the remainder of the calendar year. (Committee Member Jacob, Committee Member McIntyre, and Assistant Director Millspaugh)
5. Presentation and discussion on review of fiscal activity "Years in Review".
   - A. "2025 Year in Review" (Calendar Year) of shipping activity and surcharge revenue.
   - B. "2024-25 Year in Review" (Board Fiscal Year) of Board expenditures and fund balances.
6. Update and discussion on Gartner's cost estimates for and IT solution for the Information Technology Modernization Project (ITMP) and projected Board Operations funds available in support of the procurement of the IT solution. (Assistant Director Millspaugh)
   - A. Discussion of ITMP; including an overview of the project and role of contractor implementing the IT solution.
   - B. Review and discuss ITMP funding options, including but not limited to, ITMP expenditure reimbursement updated to reimburse Board Operation by the Trainee Training, Pension, and Pilot Boat funds proportionate to each program's share of ITMP solution implementation and maintenance costs. **Possible recommendation to the Board related to ITMP cost reimbursement.**
7. Presentation, discussion and possible recommendation to the Board regarding expenditures and budget authority related to the following:
   - A. Extending current FY 2025-26 budget authority for the IT Modernization Project to FY 2026-27 for purchase of an IT solution and ongoing budget authority for implementation and IT solution maintenance.
   - B. Budget authority changes to accommodate office facility changes including a possible move or remaining in place each with tenant improvements.
   - C. One-time, FY 2026-27 budget authority change to accommodate legal costs associated with a lawsuit filed against the Board.
8. Review year-to-date (Fiscal Year 2025/26) Board fund condition, revenue and expenditure projections and monthly data for all pilotage fees and vessel moves and their effect on Board-approved surcharges. (Assistant Director Millspaugh)
   - A. Discussion of glide path scenarios for future surcharge rate adjustments, including feasibility of revising the Board's surcharge-setting model.
   - B. Review Board Operations Surcharge rate (currently at 6.5% of all pilotage fees, effective July 1, 2025. **Possible recommendation to the Board to adjust the Board Operations Surcharge rate, if warranted.**
   - C. Review Trainee Training Surcharge rate (currently at $20/trainee/move, effective January 1, 2025), and the revenues, expenditures, and reserve balance. **Possible recommendation to the Board to adjust the Trainee Training Surcharge rate, if warranted.**
   - D. Review Pilot Continuing Education Surcharge rate (currently at $45/move, effective January 1, 2025), and the revenues, expenditures, and reserve balance. **Possible recommendation to the Board to adjust the Pilot Continuing Education Surcharge rate, if warranted.**
   - E. Review Pilot Boat Surcharge rate (currently at $0.020 per gross registered ton effective April 1, 2025), and the revenues, expenditures, and reserve balance. **Possible recommendation to the Board to adjust the Pilot Boat Surcharge rate, if warranted.**
9. Updates and discussion regarding the status, construction costs, and potential adjustment considerations for the Pilot Boat Program project related to future pilot boat design and construction, vessel build timelines, and related reimbursement for costs. (Committee Member McIntyre)
10. Review, discussion and possible recommendations to staff regarding the Staff Report On the Pilot Pension Plan CPI-based adjustment which shall be presented to the Board at the March 2026 board meeting. (Assistant Director Millspaugh)
11. Comments from the public and Committee Members on matters not on the agenda. (Chair Rodriguez)
12. Schedule the next Committee meeting, and proposals for the next Committee meeting agenda. (Chair Rodriguez)
13. Adjournment. (Chair Rodriguez)

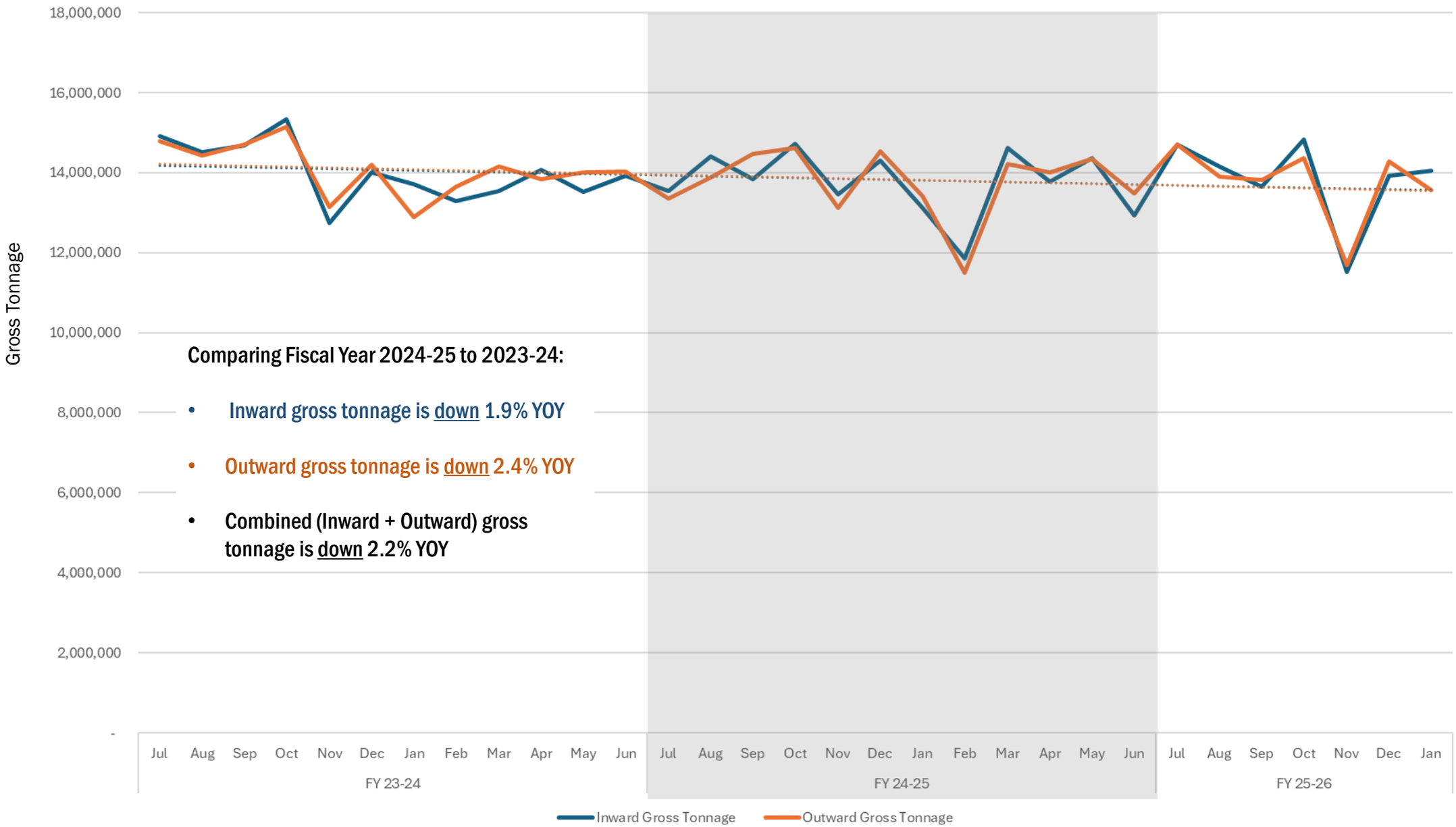
# 5-01. Shipping Activity: Year-over-Year Bar Crossing and Bay/River Move Activity

Fiscal Years 2023-24 through YTD 2025-26



# 5-02. Shipping Activity: Year-over-Year Gross Tonnage Activity

Fiscal Years 2023-24 through YTD 2025-26

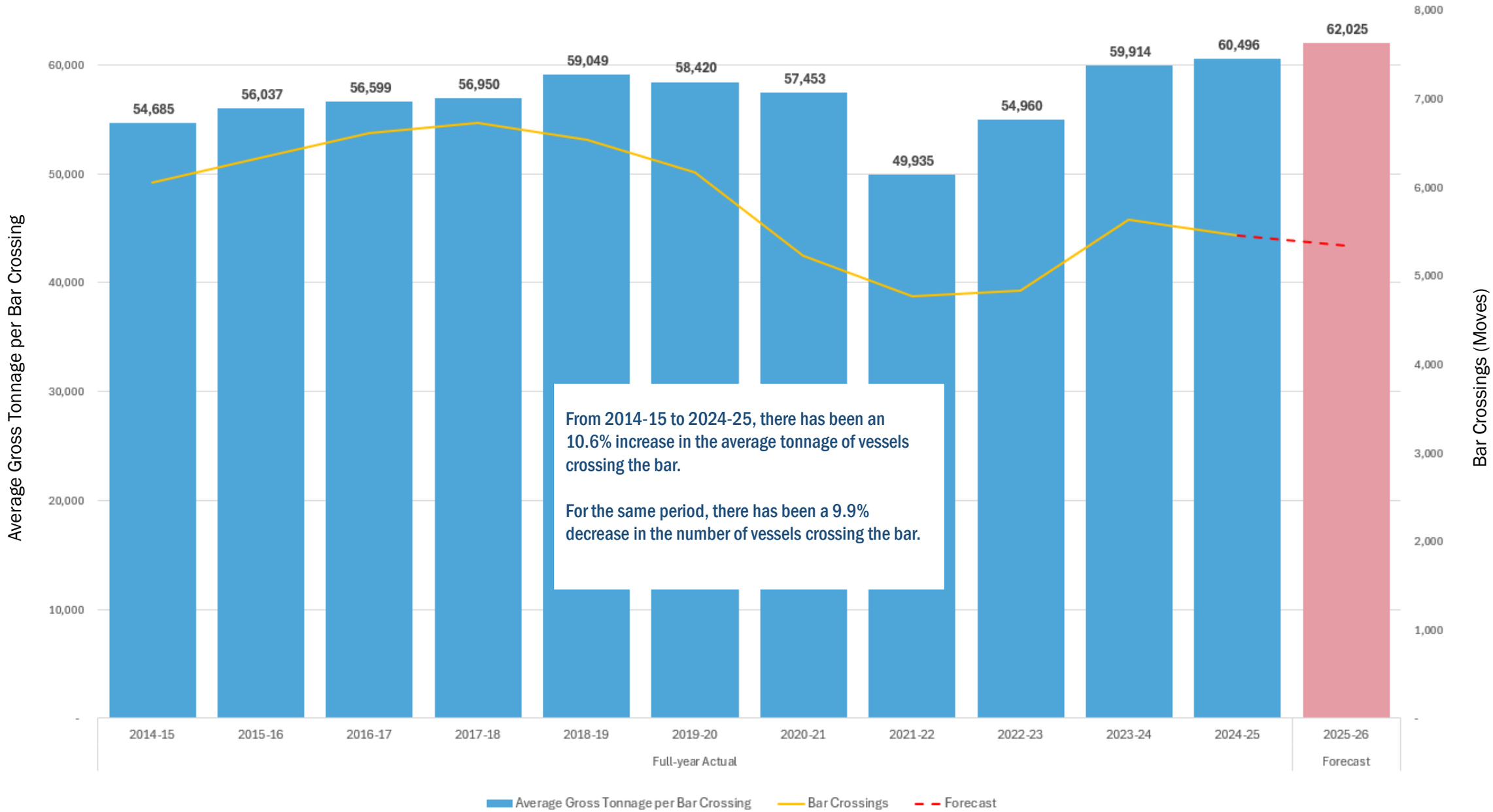



**Comparing Fiscal Year 2024-25 to 2023-24:**

- Inward gross tonnage is down 1.9% YOY
- Outward gross tonnage is down 2.4% YOY
- Combined (Inward + Outward) gross tonnage is down 2.2% YOY

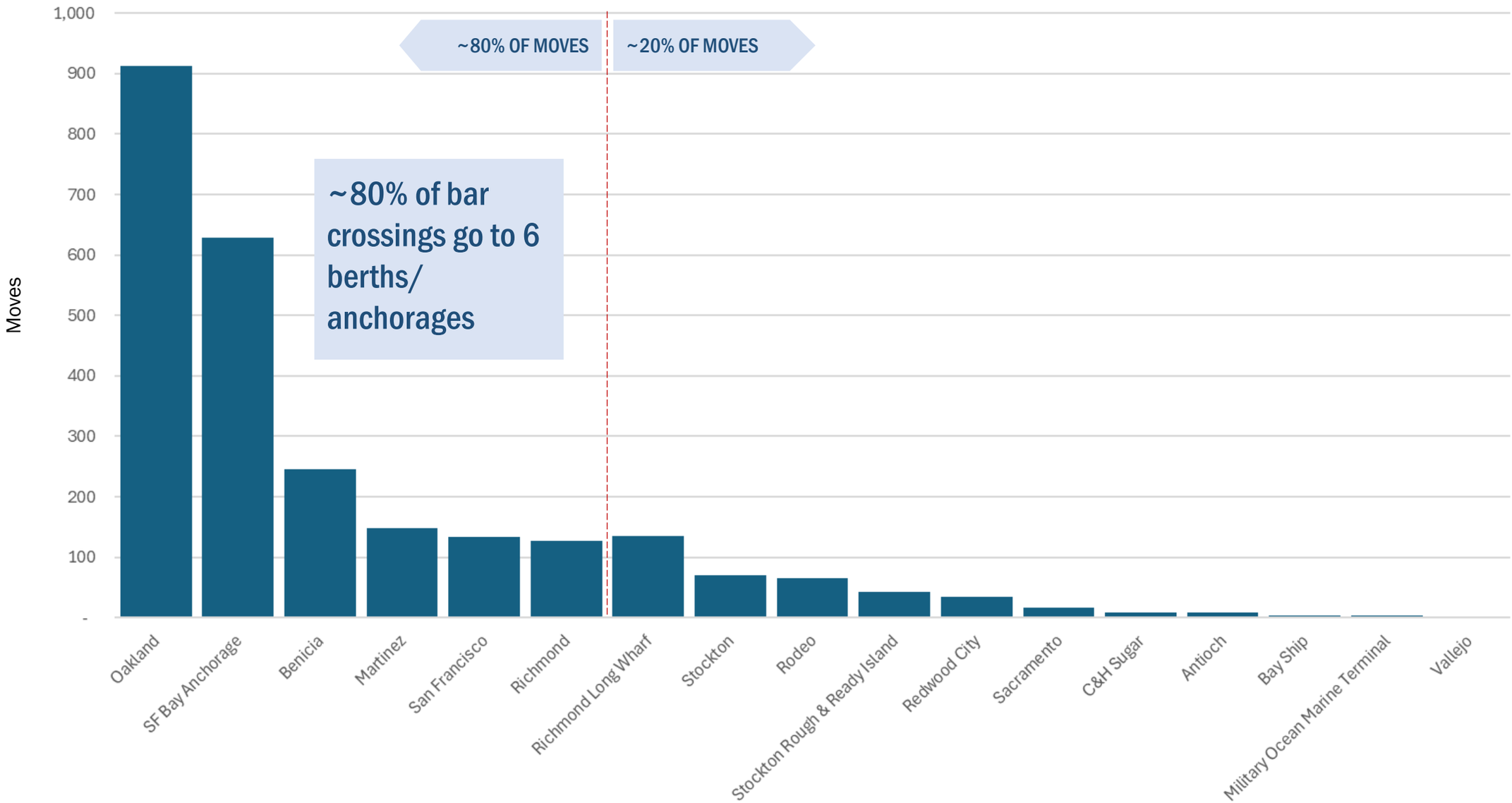
# 5-03. Shipping Activity: 10-year Comparison of Gross Tonnage and Bar Crossings

Fiscal Years 2014-25 plus YTD 2025-26 Actuals + Forecast



# 5-04. Shipping Activity: Inward Bar Crossing by Destination

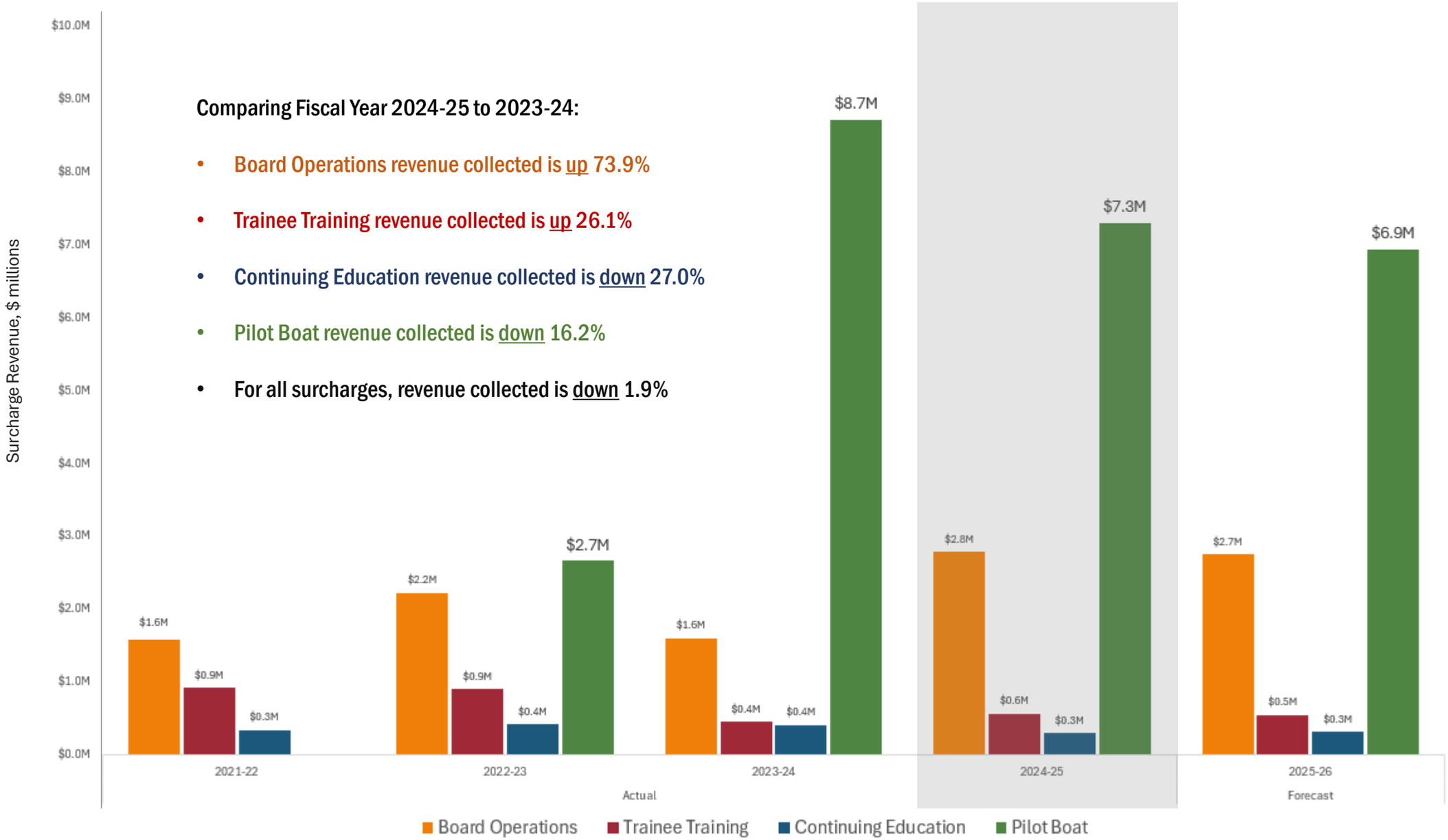
Calendar Year 2025




**Note:** Billing data from January 2025 through December 2025 filtered for inward transits (Tariff Code: 891IN).

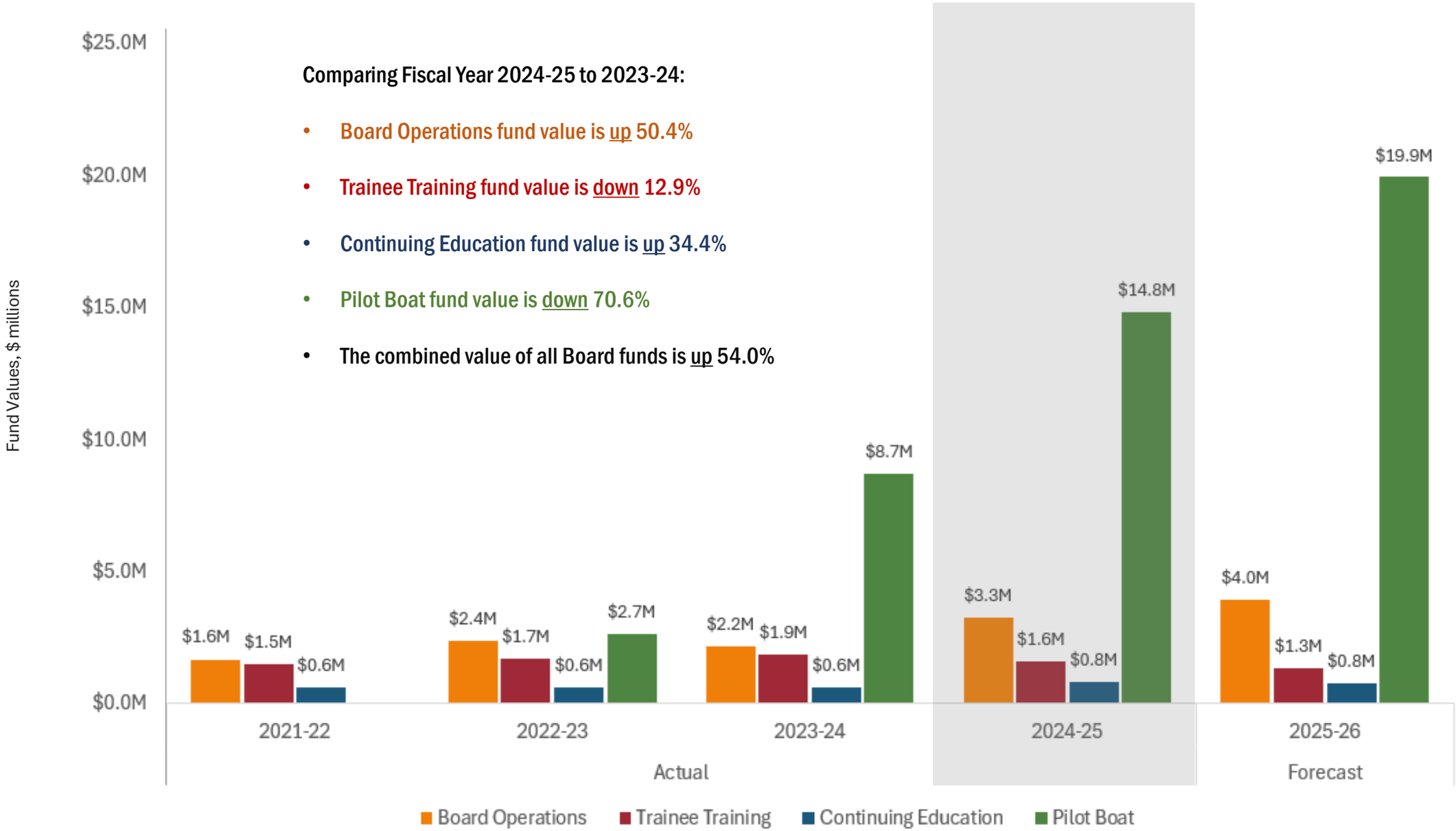
# 5-06. Year-end Review: Surcharge Revenue Collected Annually by Program

Surcharge Revenue Collected by Program, Fiscal Years 2021-22 through 2025-26 (2025-26 YTD forecast; rounded to nearest hundred thousand)

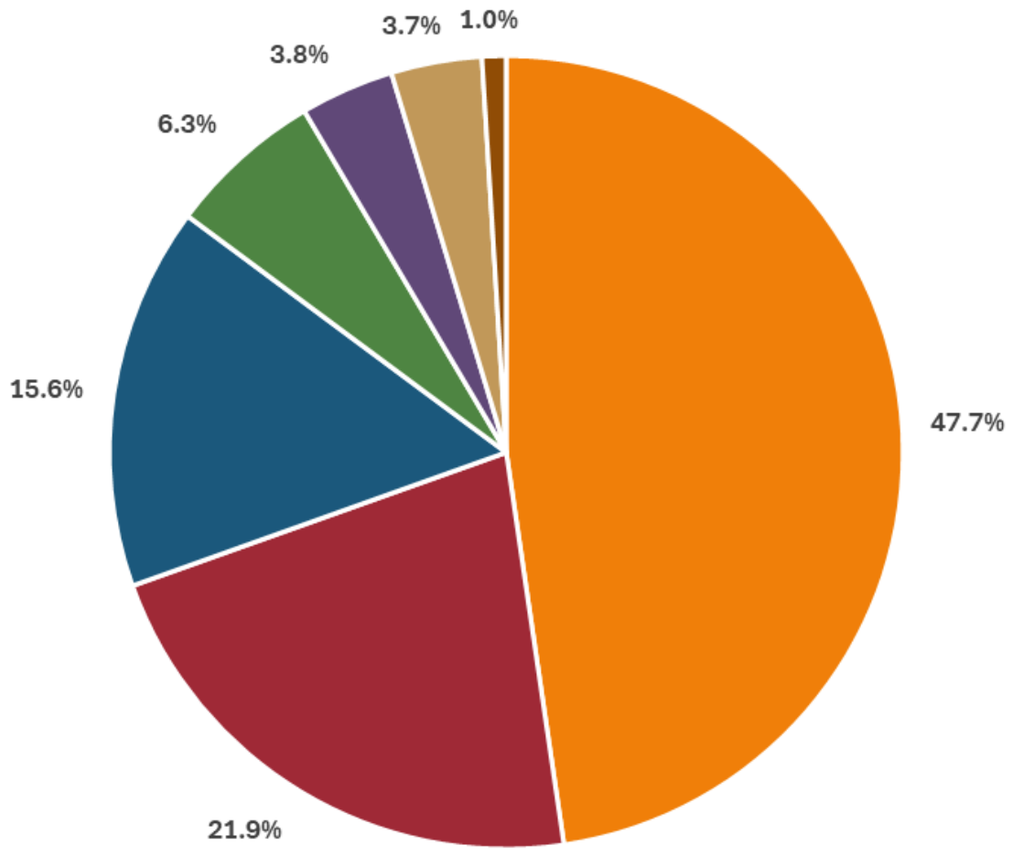


# 5-07. Year-end Review: Fund Values, Annually by Program

Fund Values by Program at Fiscal Year End, Fiscal Years 2021-22 through 2025-26 (2025-26 YTD forecast; rounded to nearest hundred thousand)



# 5-08. Year-end Review: Board Operations Expenditures, Fiscal Year 2024-25



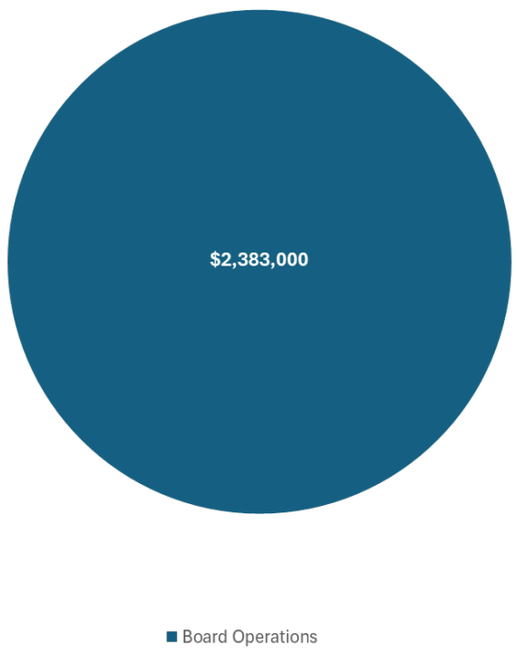

| Expense | Expense Amount, $ | Percent of Total |
|---|---|---|
| Labor: Board Staff and Public Board Members (incl. salary + benefits) | $924,296 | 47.7% |
| Labor: Administrative Support & Professional Services (CHP, SCO, Maritime Investigators, etc.) | $423,983 | 21.9% |
| Rent and DGS Support | $302,851 | 15.6% |
| ITMP | $122,923 | 6.3% |
| Labor: Information Technology - Non-ITMP (CalTrans IT Support, Website, etc.) | $74,128 | 3.8% |
| Labor: Attorney General | $71,676 | 3.7% |
| Office Administration (Postage, Printing, Equipment, etc.) | $18,954 | 1.0% |
| **TOTAL** | **$1,938,810** | **100.0%** |

- Labor: Board Staff and Public Commissioners (incl. salary + benefits)
- Labor: Administrative Support & Professional Services (incl. CHP, SCO, Maritime Investigators, etc.)
- Rent and DGS Support
- ITMP
- Labor: Information Technology - Non-ITMP (incl. CalTrans IT Support, Website, etc.)
- Labor: Attorney General
- Office Administration (Postage, Printing, Equipment, etc.)

# 6B. Funding Options for ITMP

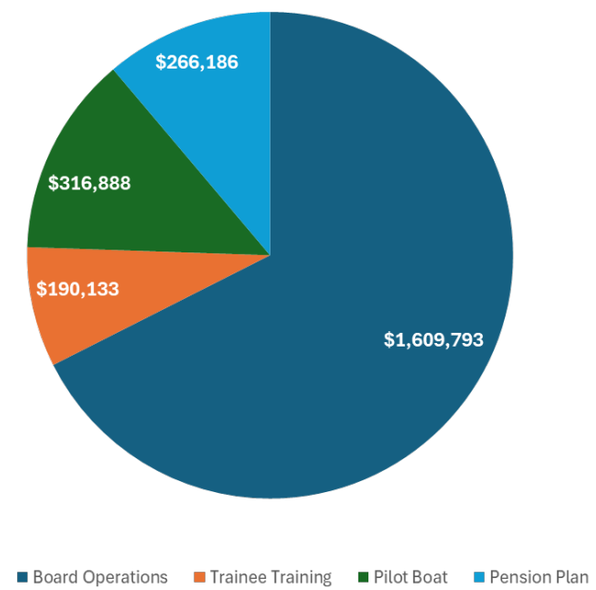
**Option A (Current Plan):** Pay 100% of ITMP costs with Board Operations Funds.

- The current ITMP funding model assumes that 100% of project costs will be allocated to the Board Operations Fund.




**Option B (For Consideration):** Reimburse Board Operations Fund for program-specific costs from other funds.

- An alternative approach for Committee/Board consideration involves various Board programs and associated funds (e.g., Trainee Training, Pension, and Pilot Boat) reimbursing the Board Operations fund for their proportionate share of ITMP costs.
- Given that ITMP will provide operational support for the Trainee Training, Pension, and Pilot Boat programs in addition to core Board functions, a proportional cost-sharing structure may be appropriate.



# 6B. Impact on Fund Balance Projections if Option B is Adopted (Reimbursement Model)

| | | Board Operations 2030010 | Trainee Training 2030019291 | Continuing Education 2030019292 | Pilot Boat Program 2030026 & 3439 | Total |
|---|---|---|---|---|---|---|
| A | **Ending Fund Balanace at 06/30/2025 (Based on CHP FM06; Report Date: 1/30/26)** | **$3,279,786** | **$1,589,977** | **$891,861** | **$14,831,253** | **$20,592,877** |
| B | Trainees | | 3.583 | | | N/A |
| C | Moves (Trainee Trianing and Continuing Education Moves Shown) | | 7,100 | 7,100 | | N/A |
| D | Gross Pilotage Revenue | $43,142,031 | | | | N/A |
| E | Tonnage | | | | 334,740,349 | N/A |
| F | Surcharge Rate | 6.50% | $20 | $45 | $0.020 | N/A |
| | **Actual and Projected Revenue** | | | | | |
| G = PRODUCT(B thru F)-H | Projected Future Surcharge Revenue | $1,656,948 | $291,611 | $186,434 | $3,868,500 | $6,003,493 |
| H | YTD Actual Surcharge Revenue (Board Actuals) | $1,147,284 | $217,222 | $133,066 | $2,826,307 | $4,323,880 |
| I | Other Projected Revenue (Escheat and Interest; Actuals + Forecast Based on CHP FM06) | $309,192 | | | $636,648 | $945,840 |
| J = SUM(G thru I) | **TOTAL Projected Revenue** | **$3,113,424** | **$508,833** | **$319,500** | **$7,331,455** | **$11,273,212** |
| | **Actual and Projected Expenditures** | | | | | |
| K | Pro Rata (FY 2025-26 Estimate; Based on CHP FM06) | $187,000 | $0 | $0 | $0 | $187,000 |
| L | YTD Actual Expenditures (Based on CHP FM06) | $813,719 | $250,458 | $129,767 | $0 | $1,193,944 |
| M | Projected Future Expenditures and Encumbrancces (Based on CHP FM06) | $1,079,281 | $536,638 | $320,724 | $0 | $1,936,643 |
| N | Projected ITMP Expenditures (Includes BCP funding from prior and current year) | $1,609,793 | $190,133 | $0 | $316,888 | $2,116,814 |
| O | Trainee Training Exam Projected Expenditures | $0 | $283,410 | $0 | $0 | $283,410 |
| P | Pilot Boat Loan Repayment ($70,966 per month) | $0 | $0 | $0 | $851,592 | $851,592 |
| Q | Station Boat Design & Engineering | $0 | $0 | $0 | $978,566 | $978,566 |
| R = SUM(K thru Q) | **TOTAL Projected Expenditures** | **$3,689,793** | **$1,260,639** | **$450,491** | **$2,147,046** | **$7,547,969** |
| Q = A + J - R | **Projected Fund Balanace on 6/30/2026** | **$2,703,417** | **$838,171** | **$760,870** | **$20,015,662** | **$24,318,121** |
| | *FY 2026-27 Budget Authority (baseline program costs, excl. ITMP)* | *$2,238,000* | *$1,065,620* | *$417,380* | *$20,015,662* | |
| | *Projected Fund Balanace on 6/30/2026 vs. Budget Authority* | *120.8%* | *78.7%* | *182.3%* | *100.0%* | |

Program Allocations, excl. Pension.

Adjusted Fund Balances vs. Authority

- **NOT SHOWN ON THIS CHART:** ITMP costs allocated to the Pension Program, which would be approx. $266,186.
- The net effect of allocating ITMP costs to the Trainee Training, Pilot Boat, and Pension would be an increase in the Board Operations fund balance and a decrease in the balances of other funds, as highlighted in the table above.

**Notes:** 1. FY 2026-27 Budget Authority adjusted to reflect authority changes included in Governor's Proposed Budget (January 2026). 2. Adjustments pending in FI$Cal have been manually incorporated into this report for Trainee Training and Continuing Education to provide a more accurate picture of year-end fund balances. 3. Due to review and approval timelines, projected ITMP expenditures in FY 2025-26 may be lower than forecast. 4. The Trainee Training forecast has been adjusted to reflect possible changes to the number of trainees in the program starting in March 2026. 5. Forecasts based on billing data for FY 2023-24, FY 2025-26, and YTD actuals (January 2026) for FY 2025-26.

# 8A-01 Summary of Revenue, Fund Condition, and Budget Authority

FY 2025-26, YTD December

BOARD OF PILOT COMMISSIONERS
Fund Condition Statement
Fiscal Year 2025-26
As of FI$Cal Period 06

| FUND 0290 CONDITION STATEMENT | Board Operations 2030010 | Trainee Training 2030019291 | Continuing Education 2030019292 | Fund 0290 Total | FUND 3439 CONDITION STATEMENT Pilot Boat Program 2030026/ Fund 3439 Total |
|---|---|---|---|---|---|
| **Beginning Fund Balance 6/30/2025-FM12 Report** | **3,279,786** | **1,589,977** | **891,861** | **5,761,624** | **14,831,253** |
| Prior Year Expenditure Adjustments | | | | | |
| Prior Year Revenue Adjustments | | | | | |
| **Adjusted Beginning Fund Balance-FS** | **3,279,786** | **1,589,977** | **891,861** | **5,761,624** | **14,831,253** |
| Actual Revenues to Date | 1,225,096 | 217,222 | 133,066 | **1,575,385** | 2,985,469 |
| Actual Expenditures to Date | -813,719 | -250,458 | -129,767 | **-1,193,944** | -1,404,361 |
| Direct Fund Transfers Out | | | | | |
| **Subtotal** | **411,377** | **-33,235** | **3,299** | **381,441** | **1,581,108** |
| **Ending Fund Balance 12/31/2025** | **3,691,163** | **1,556,742** | **895,160** | **6,143,065** | **16,412,361** |
| Pro-Rata | -187,000 | 0 | 0 | **-187,000** | |
| Future Revenue Projection | 1,711,601 | 325,840 | 174,660 | **2,212,101** | 3,940,314 |
| Future Expenditure Projection | -387,950 | -90,032 | -50,433 | **-528,415** | -425,796 |
| Actual Encumbrances to Date | -683,418 | -446,652 | -231,800 | **-1,361,869** | 0 |
| **Projected Fund Balance 6/30/2026** | **4,144,396** | **1,345,898** | **787,587** | **6,277,881** | **19,926,879** |

| BUDGET AUTHORITY STATEMENT - FUND 0290 | Board Operations 2030010 | Trainee Training 2030019291 | Continuing Education 2030019292 | Fund 0290 Total | BUDGET AUTHORITY STATEMENT - FUND 3439 Pilot Boat Program 2030026 |
|---|---|---|---|---|---|
| **Budget Authority** | **4,276,000** | **1,407,620** | **417,380** | **6,101,000** | **17,816,722** |
| Actual Expenditures to Date | -813,719 | -250,458 | -129,767 | **-1,193,944** | -1,404,361 |
| Encumbrances to Date | -683,418 | -446,652 | -231,800 | **-1,361,869** | 0 |
| Estimated Future Expenditures | -387,950 | -90,032 | -50,433 | **-528,415** | -425,796 |
| **Total Projected Expenditures** | **-1,885,087** | **-787,141** | **-412,000** | **-3,084,228** | **-1,830,157** |
| **Savings/Deficit** | **2,390,913** | **620,479** | **5,380** | **3,016,772** | **15,986,565** |

**Notes:** 1. Encumbrances to Date for Trainee Training and Continuing Education include manual adjustments for amounts pending reconciliation in Fi$Cal, which will shift encumbrance of $283,410 to Trainee Training from Continuing Education with no net increase in costs. 2. To simplify the presentation of the information in this report, empty and duplicate columns have been removed.

# 8A-02. Fund Balance Projections for June 30, 2026

Forecasts based on Billing data.

| Legend: | Orange cells are forecasts. |
|---|---|

## BASED ON OPTION A ITMP FUNDING SCENARIO

| | | Board Operations 2030010 | Trainee Training 2030019291 | Continuing Education 2030019292 | Pilot Boat Program 2030026 & 3439 | Total |
|---|---|---|---|---|---|---|
| A | **Ending Fund Balanace at 06/30/2025 (Based on CHP FM06; Report Date: 1/30/26)** | **$3,279,786** | **$1,589,977** | **$891,861** | **$14,831,253** | **$20,592,877** |
| *Forecasts and Surcharge Units of Measure* | | | | | | |
| B | Trainees | | 3.583 | | | N/A |
| C | Moves (Trainee Trianing and Continuing Education Moves Shown) | | 7,100 | 7,100 | | N/A |
| D | Gross Pilotage Revenue | $43,142,031 | | | | N/A |
| E | Tonnage | | | | 334,740,349 | N/A |
| F | Surcharge Rate | 6.50% | $20 | $45 | $0.020 | N/A |
| | **Actual and Projected Revenue** | | | | | |
| G = PRODUCT [B thru F] - H | Projected Future Surcharge Revenue | $1,656,948 | $291,611 | $186,434 | $3,868,500 | $6,003,493 |
| H | YTD Actual Surcharge Revenue (Board Actuals) | $1,147,284 | $217,222 | $133,066 | $2,826,307 | $4,323,880 |
| I | Other Projected Revenue (Escheat and Interest; Actuals + Forecast Based on CHP FM06) | $309,192 | | | $636,648 | $945,840 |
| J = SUM[G thru I] | **TOTAL Projected Revenue** | **$3,113,424** | **$508,833** | **$319,500** | **$7,331,455** | **$11,273,212** |
| | **Actual and Projected Expenditures** | | | | | |
| K | Pro Rata (FY 2025-26 Estimate; Based on CHP FM06) | $187,000 | $0 | $0 | $0 | $187,000 |
| L | YTD Actual Expenditures (Based on CHP FM06) | $813,719 | $250,458 | $129,767 | $0 | $1,193,944 |
| M | Projected Future Expenditures and Encumbrancces (Based on CHP FM06) | $1,079,281 | $536,638 | $320,724 | $0 | $1,936,643 |
| N | Projected ITMP Expenditures (Includes BCP funding from prior and current year) | $2,383,000 | $0 | $0 | $0 | $2,383,000 |
| O | Trainee Training Exam Projected Expenditures | $0 | $283,410 | $0 | $0 | $283,410 |
| P | Pilot Boat Loan Repayment ($70,966 per month) | $0 | $0 | $0 | $851,592 | $851,592 |
| Q | Station Boat Design & Engineering | $0 | $0 | $0 | $978,566 | $978,566 |
| R = SUM[K thru Q] | **TOTAL Projected Expenditures** | **$4,463,000** | **$1,070,506** | **$450,491** | **$1,830,158** | **$7,814,155** |
| Q = A + J - R | **Projected Fund Balanace on 6/30/2026** | **$1,930,210** | **$1,028,304** | **$760,870** | **$20,332,550** | **$24,051,935** |
| | *FY 2026-27 Budget Authority (baseline program costs, excl. ITMP)* | *$2,238,000* | *$1,065,620* | *$417,380* | *$20,332,550* | |
| | *Projected Fund Balanace on 6/30/2026 vs. Budget Authority* | *86.2%* | *96.5%* | *182.3%* | *100.0%* | |

**Notes:** 1. FY 2026-27 Budget Authority adjusted to reflect authority changes included in Governor's Proposed Budget (January 2026). 2. Adjustments pending in FI$Cal have been manually incorporated into this report for Trainee Training and Continuing Education to provide a more accurate picture of year-end fund balances. 3. Due to review and approval timelines, projected ITMP expenditures in FY 2025-26 may be lower than forecast. 4. The Trainee Training forecast has been adjusted to reflect possible changes to the number of trainees in the program starting in March 2026. 5. Forecasts based on billing data for FY 2023-24, FY 2025-26, and YTD actuals (January 2026) for FY 2025-26.

# 8A-03. Fund Balance Projections for June 30, 2026

Forecasts based on Billing data.

| Legend: | Orange cells are forecasts. |
|---|---|

## BASED ON OPTION B ITMP FUNDING SCENARIO

| | | Board Operations 2030010 | Trainee Training 2030019291 | Continuing Education 2030019292 | Pilot Boat Program 2030026 & 3439 | Total |
|---|---|---|---|---|---|---|
| A | **Ending Fund Balanace at 06/30/2025 (Based on CHP FM06; Report Date: 1/30/26)** | **$3,279,786** | **$1,589,977** | **$891,861** | **$14,831,253** | **$20,592,877** |
| *Forecasts and Surcharge Units of Measure* | | | | | | |
| B | Trainees | | 3.583 | | | N/A |
| C | Moves (Trainee Trianing and Continuing Education Moves Shown) | | 7,100 | 7,100 | | N/A |
| D | Gross Pilotage Revenue | $43,142,031 | | | | N/A |
| E | Tonnage | | | | 334,740,349 | N/A |
| F | Surcharge Rate | 6.50% | $20 | $45 | $0.020 | N/A |
| | **Actual and Projected Revenue** | | | | | |
| G = PRODUCT [B thru F] - H | Projected Future Surcharge Revenue | $1,656,948 | $291,611 | $186,434 | $3,868,500 | $6,003,493 |
| H | YTD Actual Surcharge Revenue (Board Actuals) | $1,147,284 | $217,222 | $133,066 | $2,826,307 | $4,323,880 |
| I | Other Projected Revenue (Escheat and Interest; Actuals + Forecast Based on CHP FM06) | $309,192 | | | $636,648 | $945,840 |
| J = SUM[G thru I] | **TOTAL Projected Revenue** | **$3,113,424** | **$508,833** | **$319,500** | **$7,331,455** | **$11,273,212** |
| | **Actual and Projected Expenditures** | | | | | |
| K | Pro Rata (FY 2025-26 Estimate; Based on CHP FM06) | $187,000 | $0 | $0 | $0 | $187,000 |
| L | YTD Actual Expenditures (Based on CHP FM06) | $813,719 | $250,458 | $129,767 | $0 | $1,193,944 |
| M | Projected Future Expenditures and Encumbrancces (Based on CHP FM06) | $1,079,281 | $536,638 | $320,724 | $0 | $1,936,643 |
| N | Projected ITMP Expenditures (Includes BCP funding from prior and current year) | $1,609,793 | $190,133 | $0 | $316,888 | $2,116,814 |
| O | Trainee Training Exam Projected Expenditures | $0 | $283,410 | $0 | $0 | $283,410 |
| P | Pilot Boat Loan Repayment ($70,966 per month) | $0 | $0 | $0 | $851,592 | $851,592 |
| Q | Station Boat Design & Engineering | $0 | $0 | $0 | $978,566 | $978,566 |
| R = SUM [K thru Q] | **TOTAL Projected Expenditures** | **$3,689,793** | **$1,260,639** | **$450,491** | **$2,147,046** | **$7,547,969** |
| Q = A + J - R | **Projected Fund Balanace on 6/30/2026** | **$2,703,417** | **$838,171** | **$760,870** | **$20,015,662** | **$24,318,121** |
| | *FY 2026-27 Budget Authority (baseline program costs, excl. ITMP)* | *$2,238,000* | *$1,065,620* | *$417,380* | *$20,015,662* | |
| | *Projected Fund Balanace on 6/30/2026 vs. Budget Authority* | *120.8%* | *78.7%* | *182.3%* | *100.0%* | |

**Notes:** 1. FY 2026-27 Budget Authority adjusted to reflect authority changes included in Governor's Proposed Budget (January 2026). 2. Adjustments pending in FI$Cal have been manually incorporated into this report for Trainee Training and Continuing Education to provide a more accurate picture of year-end fund balances. 3. Due to review and approval timelines, projected ITMP expenditures in FY 2025-26 may be lower than forecast. 4. The Trainee Training forecast has been adjusted to reflect possible changes to the number of trainees in the program starting in March 2026. 5. Forecasts based on billing data for FY 2023-24, FY 2025-26, and YTD actuals (January 2026) for FY 2025-26.

# 8-04. Effect of Surcharge Changes on Annual Revenue Projections

**Cell Format:** *Adjusted Surcharge Rate* (***Annual Revenue Change***)

| Surcharge | -2 Steps Away from Base | -1 Step Away from Base | Base Value | +1 Step Away from Base | +2 Steps Away from Base |
|---|---|---|---|---|---|
| Board Operations | 6.00% (-$215,710) | 6.25% (-$107,855) | 6.50% ($0) | 6.75% (+$107,855) | 7.00% (+$215,710) |
| Trainee Training | $10 (-$254,417) | $15 (-$127,208) | $20 ($0) | $25 (+$127,208) | $30 (+$254,417) |
| Continuing Education | $35 (-$71,000) | $40 (-$35,500) | $45 ($0) | $50 (+$35,500) | $55 (+$71,000) |
| Pilot Boat | 0.018 (-$669,481) | 0.019 (-$334,740) | 0.020 ($0) | 0.021 (+$334,740) | 0.022 (+$669,481) |

**Narrative Explanation of Table**

- **Board Operations:** A 0.25% change in the surcharge rate changes the amount of revenue generated annually by approximately $108K (positively or negatively, depending on the direction of the change).
- **Trainee Training:** A $5 change in the surcharge rate changes the amount of revenue generated annually by approximately $127K (positively or negatively, depending on the direction of the change).
- **Continuing Education:** A $5 change in the surcharge rate changes the amount of revenue generated annually by approximately $35K (positively or negatively, depending on the direction of the change).
- **Pilot Boat:** A 0.01 change in the surcharge rate changes the amount of revenue generated annually by approximately $334K (positively or negatively, depending on the direction of the change).

**NOTE:** Forecasts (from prior slide) based on billing data for FY 2023-24, FY 2025-26, and YTD actuals (January 2026) for FY 2025-26. Forecasting model: Holt–Winters exponential smoothing. The Trainee Training forecast assumes that the number of trainees in the program remains at 4 for the remainder of the 2025-26 fiscal year.

# 8A-05. Glide Path Scenarios for Potential Board Operations Surcharge Rate Adjustments in FY 2026-27

## BASED ON OPTION B ITMP FUNDING SCENARIO

**Option 1:** Reduce the Board Operations surcharge rate to 5.5% starting on July 1, 2026, and leave it at this level for the remainder of FY 2026-27

**Option 3:** Reduce the Board Operations surcharge from 6.5% to 5.5% at a rate of 0.50% every two quarters starting on July 1, 2026.

**Option 3:** Reduce the Board Operations surcharge from 6.5% to 5.5% at a rate of 0.25% per quarter starting on July 1, 2026.

**Option 4:** Leave the Board Operations surcharge unchanged at 6.5% for FY 2026-27.

| | | Option 1 | | Option 2 | | Option 3 | | Option 4 | |
|---|---|---|---|---|---|---|---|---|---|
| | | Surcharge Rate | Revenue Collected | Surcharge Rate | Revenue Collected | Surcharge Rate | Revenue Collected | Surcharge Rate | Revenue Collected |
| *A* | Q1 (Surcharge Rate Effective from July 1 through September 30) | 5.50% | $593,203 | 6.00% | $647,130 | 6.25% | $674,094 | 6.50% | $701,058 |
| *B* | Q2 (Surcharge Rate Effective from October 1 through December 31) | 5.50% | $593,203 | 6.00% | $647,130 | 6.00% | $647,130 | 6.50% | $701,058 |
| *C* | Q3 (Surcharge Rate Effective from January 1 through March 31) | 5.50% | $593,203 | 5.50% | $593,203 | 5.75% | $620,167 | 6.50% | $701,058 |
| *D* | Q4 (Surcharge Rate Effective from April 1 through June 30) | 5.50% | $593,203 | 5.50% | $593,203 | 5.50% | $593,203 | 6.50% | $701,058 |
| *E = SUM[A thru D]* | **Total Surcharge Revenue Collected in FY 2026-27** | | **$2,372,812** | | **$2,480,667** | | **$2,534,594** | | **$2,804,232** |
| *F* | FY 2026-27 Budget Authority (Equiavlent to Projected Expenditures) | | $2,238,000 | | $2,238,000 | | $2,238,000 | | $2,238,000 |
| *G* | Projected Fund Balance at 6/30/2026 (Assumes ITMP Option B in 2025-26) | | $2,703,417 | | $2,703,417 | | $2,703,417 | | $2,703,417 |
| *H* | FY 2026-27 Projected Pro Rata | | $187,000 | | $187,000 | | $187,000 | | $187,000 |
| *I = (E + G) - (F + H)* | Projected Fund Balance at 6/30/2027 | | $2,651,229 | | $2,759,084 | | $2,813,011 | | $3,082,649 |
| *J = I ÷ F* | *Projected Fund Balance at 6/30/2027 as a percentage of FY 2026-27 Budget Authority* | | *118.46%* | | *123.28%* | | *125.69%* | | *137.74%* |

**Notes:** 1. Forecasts assume that shipping activity, including Gross Tonnage, Moves, Draft, and Gross Pilotage Revenue, is flat to FY 2025-26.

# 8B-01. Board Operations Expenditures and Encumbrances, FY 2025-26, YTD December

CHP data reported in arrears. Project Expenditure and Balance amounts under review with CHP.

## Board Operations

| Support | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Category | Past Year Expenditures | 01 -July | 02 - August | 03 - September | 04 - October | 05 - November | 06 - December | YTD Expenditures | YTD Encumbrance | YTD Total | Balance (Proj Budget - YTD) | Projected Expenditures |
| 01. Salaries | 606,494 | 50,216 | 52,232 | 51,614 | 51,614 | 51,614 | 51,614 | 308,903 | | 308,903 | 297,591 | 606,494 |
| 02. Board Fee | 27,575 | 1,200 | 3,227 | 5,246 | 1,800 | 2,896 | 3,444 | 17,813 | | 17,813 | 3,787 | 21,600 |
| 05. OASDI | 35,246 | 2,944 | 3,155 | 3,229 | 3,155 | 2,422 | 3,126 | 18,030 | | 18,030 | 20,742 | 38,772 |
| 06. Hlth/Dtal/Vsion | 32,747 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,989 | 16,991 | | 16,991 | 16,770 | 33,761 |
| 07. Retirement | 176,328 | 17,187 | 16,185 | 16,538 | 16,161 | 16,161 | 16,161 | 98,391 | | 98,391 | 90,007 | 188,398 |
| 08. Workers Comp | 1,651 | | 730 | | 390 | | | 1,120 | | 1,120 | 517 | 1,637 |
| 09. Medicare | 8,686 | 706 | 785 | 805 | 755 | 771 | 776 | 4,598 | | 4,598 | 6,446 | 11,044 |
| 10. Other Benefits* | 42,145 | 3,604 | 3,612 | 3,612 | 3,644 | 3,612 | 3,854 | 21,940 | | 21,940 | 32,287 | 54,227 |
| 11. General Exp | 1,648 | | 264 | | 9 | 1,848 | | 2,121 | 1,232 | 3,353 | 647 | 4,000 |
| 12. Printing | 1,989 | | | | | | | | | 0 | 4,000 | 4,000 |
| 13. Communications | 3,901 | | 398 | 523 | 402 | 387 | 357 | 2,067 | | 2,067 | 2,933 | 5,000 |
| 14. Postage | 458 | | 19 | 16 | 22 | 80 | | 137 | 334 | 471 | 279 | 750 |
| 15. Insurance | 0 | | | | | | | | | 0 | 0 | 0 |
| 16. Travel In | 4,410 | | 615 | 268 | 486 | 316 | 381 | 2,066 | | 2,066 | 3,934 | 6,000 |
| 17. Travel Out | 0 | | | | | | | | | 0 | 1,000 | 1,000 |
| 18. Training | 710 | | | | | | | | | 0 | 1,000 | 1,000 |
| 19. Facilities | 302,851 | 24,619 | 24,619 | 24,619 | 24,619 | 27,522 | 26,555 | 152,555 | 168,034 | 320,588 | (17,737) | 302,851 |
| 20. Attorney General (DOJ) | 71,676 | | 10,649 | | 25,556 | (5,826) | 10,766 | 41,143 | | 41,143 | 48,857 | 90,000 |
| 21. Consulting | 423,982 | | 6,235 | 8,454 | 25,358 | 28,383 | 1,212 | 69,641 | 443,830 | 513,471 | (91,377) | 422,094 |
| 22. Data Ctrs | 0 | | | | | | | | | 0 | 0 | 0 |
| 23. Info Tech | 190,476 | | 4,233 | 7,910 | 10,104 | 22,749 | 6,162 | 51,159 | 69,988 | 121,146 | (38,935) | 82,211 |
| 25. Equipment | 6,248 | | | | | | | | | 0 | 6,248 | 6,248 |
| 27. Other Items of Expense | -410 | | 0 | 18,773 | (18,773) | 0 | 0 | 0 | | 0 | 2,000 | 2,000 |
| 46. Insurance | 0 | | | | | | 5,045 | 5,045 | | 5,045 | (3,045) | 2,000 |
| YTD Expenditures | 1,938,810 | 103,277 | 129,759 | 144,409 | 148,101 | 155,734 | 132,439 | 813,719 | 683,418 | 1,497,137 | 387,950 | 1,885,087 |

# 8B-02. Board Operations, FY 2025-26, YTD January

Billing Data

| 1. Board Operations and Surcharge Rate Data for Fiscal Year 2025-26 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ACTUAL | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| Mill Rate--High Gross Reg Ton, $ | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | N/A |
| per Draft Foot, $ | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | 10.26 | N/A |
| **Moves** | | | | | | | | | | | | | |
| Inward Pilotage | 243 | 237 | 219 | 235 | 189 | 223 | 216 | | | | | | **1,562** |
| Outward Pilotage | 242 | 233 | 221 | 235 | 186 | 228 | 208 | | | | | | **1,553** |
| Bay Moves | 111 | 106 | 88 | 112 | 125 | 120 | 106 | | | | | | **768** |
| River Moves | 45 | 44 | 45 | 37 | 35 | 30 | 39 | | | | | | **275** |
| **Total Moves** | **641** | **620** | **573** | **619** | **535** | **601** | **569** | **-** | **-** | **-** | **-** | **-** | **4,158** |
| *% of TOTAL* | *15%* | *15%* | *14%* | *15%* | *13%* | *14%* | *14%* | *0%* | *0%* | *0%* | *0%* | *0%* | *100%* |
| **Tons (Gross Registered Tonnage)** | | | | | | | | | | | | | |
| Inward Pilotage Tons | 14,712,167 | 14,160,508 | 13,658,894 | 14,832,011 | 11,527,209 | 13,924,863 | 14,045,281 | | | | | | **96,860,933** |
| Outward Pilotage Tons | 14,704,765 | 13,904,038 | 13,820,719 | 14,363,692 | 11,699,766 | 14,284,276 | 13,568,312 | | | | | | **96,345,568** |
| **Total Tons** | **29,416,932** | **28,064,546** | **27,479,613** | **29,195,703** | **23,226,975** | **28,209,139** | **27,613,593** | **-** | **-** | **-** | **-** | **-** | **193,206,501** |
| *Average Tons per Move* | *60,653* | *59,712* | *62,454* | *62,119* | *61,939* | *62,548* | | | | | | | |
| **Draft Ft.** | | | | | | | | | | | | | |
| Inward Pilotage Draft | 7,756 | 7,595 | 7,086 | 7,621 | 6,195 | 7,227 | 7,147 | | | | | | **50,627** |
| Outward Pilotage Draft | 7,392 | 7,106 | 6,726 | 7,180 | 5,820 | 7,095 | 6,536 | | | | | | **47,855** |
| **Total Draft Ft.** | **15,148** | **14,700** | **13,811** | **14,800** | **12,016** | **14,322** | **13,684** | **-** | **-** | **-** | **-** | **-** | **98,482** |
| *% of TOTAL* | *15%* | *15%* | *14%* | *15%* | *12%* | *15%* | *14%* | *0%* | *0%* | *0%* | *0%* | *0%* | *100%* |
| **Pilotage Amounts, $** | | | | | | | | | | | | | |
| Inward Pilotage Amount, $ | 1,495,901 | 1,444,669 | 1,389,885 | 1,495,491 | 1,170,210 | 1,404,579 | 1,408,538 | | | | | | **9,809,273** |
| Outward Pilotage Amount, $ | 1,488,355 | 1,419,642 | 1,396,142 | 1,463,078 | 1,176,279 | 1,437,710 | 1,356,885 | | | | | | **9,738,091** |
| Bay Moves Amount, $ | 277,500 | 265,000 | 220,000 | 282,500 | 315,000 | 302,500 | 270,000 | | | | | | **1,932,500** |
| Misc Charges, $ | 262,914 | 232,933 | 229,069 | 264,016 | 286,052 | 296,077 | 294,040 | | | | | | **1,865,101** |
| River Moves Amount, $ | 225,000 | 220,000 | 225,000 | 185,000 | 175,000 | 150,000 | 195,000 | | | | | | **1,375,000** |
| **Total Gross Pilotage Revenue** | **3,749,671** | **3,582,243** | **3,460,097** | **3,690,084** | **3,122,542** | **3,590,866** | **3,524,462** | **-** | **-** | **-** | **-** | **-** | **24,719,964** |
| *% of TOTAL* | *15%* | *14%* | *14%* | *15%* | *13%* | *15%* | *14%* | *0%* | *0%* | *0%* | *0%* | *0%* | *100%* |
| **Temporary Transit Fees, $** (not in Gross Pilotage) | **527,000** | **507,450** | **470,050** | **512,550** | **439,450** | **498,100** | **467,500** | **-** | **-** | **-** | **-** | **-** | **3,422,100** |
| **Board Operations Surcharge Rate, %** [1] | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | 6.50% | N/A |
| **SFBP Billed Amount, $** | **243,744** | **232,846** | **224,907** | **239,856** | **202,965** | **233,406** | **229,090** | **-** | **-** | **-** | **-** | **-** | **1,606,814** |
| SFBP Cash Amount, $ | 227,840 | 235,202 | 217,818 | 271,012 | 195,413 | 219,707 | 224,580 | - | - | - | - | - | **1,591,571** |
| Variance | (15,904) | 2,356 | (7,088) | 31,156 | (7,553) | (13,700) | (4,510) | - | - | - | - | - | **(15,243)** |

| 2. Prior Year Actuals (Fiscal Year 2024-25) | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| FY 2024-25 Surcharge Rate, % | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% | 5.75% | 5.75% | 5.75% | 5.75% | 5.75% | 5.75% | N/A |
| FY 2024-25 Actual Gross Pilotage, $ | 3,862,649 | 3,504,638 | 3,433,829 | 3,924,319 | 3,541,422 | 3,885,208 | 3,714,192 | 3,423,610 | 2,904,421 | 4,324,187 | 4,198,715 | 3,292,290 | 44,009,481 |
| FY 2024-25 Actual Temp Transit Fees, $ | 562,068 | 491,300 | 493,850 | 515,739 | 516,800 | 549,100 | 509,150 | 461,550 | 394,809 | 632,948 | 580,425 | 504,050 | 6,211,790 |
| FY 2024-25 Actual Bd Ops Revenues, $ | 246,146 | 194,334 | 189,227 | 215,838 | 194,778 | 213,687 | 205,256 | 195,991 | 167,004 | 248,630 | 241,426 | 189,307 | 2,501,623 |

[1] Board Operations Surcharge adjusted from 5.50% to 5.75%, effective 1/1/2025. Surcharge adjusted to 6.50% on 7/1/2025.

# 8C-01. Trainee Training Expenditures and Encumbrances, FY 2025-26, YTD December

CHP data reported in arrears. Projected Expenditures and Balance amounts under review with CHP and will be updated in the next report.

## Trainee Training

| Trainee Training Expenditures - Current Year 2025-26 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY 24/25 | FY 25/26 Actuals | | | | | | | | | | |
| Category | Past Year Expenditures | July | August | September | October | November | December | YTD Expenditures | YTD Encumbrance | YTD Total | Balance (Proj Budget - YTD) | Projected Expenditures |
| 08. Workers Comp | 1,266 | | 1,296 | 619 | 619 | 619 | 619 | 3,772 | | 3,772 | (2,472) | 1,300 |
| 17. Travel Out | 0 | | | | 1,191 | | | 1,191 | 2,285 | 3,476 | (3,476) | 0 |
| 20. Attorney General (DOJ) | 0 | | | | | 19,095 | 399 | 19,494 | | 19,494 | (19,494) | 0 |
| 21. Consulting | 144,657 | | | | 16,000 | | 19,436 | 35,436 | 444,367 | 479,803 | (159,803) | 320,000 |
| 26. Other (Stipend) | 489,471 | 25,500 | 29,065 | 34,000 | 34,000 | 34,000 | 34,000 | 190,565 | | 190,565 | 275,276 | 465,841 |
| YTD Expenditures | 635,394 | 25,500 | 30,360 | 34,619 | 51,810 | 53,714 | 54,454 | 250,458 | 446,652 | 697,109 | 90,032 | 787,141 |

# 8C-02. Trainee Training Program, FY 2025-26, YTD January

**Billing Data**

| 1. Trainee Training and Surcharge Rate Data for Fiscal Year 2025-26 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ACTUAL | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| Trainee Training Surcharge Rate, $ [1] | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | N/A |
| **Number of Trainees** [2] | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | N/A |
| **Surcharge Rate per Move, $** | 60 | 80 | 80 | 80 | 80 | 80 | 80 | | | | | | N/A |
| **Moves** | | | | | | | | | | | | | |
| Trainee Training Moves | 620 | 597 | 553 | 603 | 517 | 586 | 550 | | | | | | **4,026** |
| **Total Moves** | **620** | **597** | **553** | **603** | **517** | **586** | **550** | **-** | **-** | **-** | **-** | **-** | **4,026** |
| *% of TOTAL* | *15.4%* | *14.8%* | *13.7%* | *15.0%* | *12.8%* | *14.6%* | *13.7%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *100%* |
| **SFBP Billed Amount, $** | **37,200** | **40,680** | **44,240** | **48,240** | **41,360** | **46,880** | **44,000** | **-** | **-** | **-** | **-** | **-** | **302,600** |
| SFBP Cash Amount, $ | 50,702 | 36,740 | 37,460 | 52,640 | 39,680 | 43,840 | 46,000 | - | - | - | - | - | **307,062** |
| Variance | 13,502 | (3,940) | (6,780) | 4,400 | (1,680) | (3,040) | 2,000 | - | - | - | - | - | **4,462** |

| 2. Prior Year Actuals (Fiscal Year 2024-25) | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| FY 2024-25 Surcharge Rate, $ | 10 | 10 | 10 | 10 | 10 | 10 | 20 | 20 | 20 | 20 | 20 | 20 | N/A |
| FY 2024-25 Actual Moves | 590 | 622 | 612 | 616 | 608 | 646 | 599 | 543 | 465 | 745 | 682 | 593 | 7,321 |
| FY 2024-25 Actual Trainee Training Revenues, $ | 47,552 | 29,450 | 28,905 | 25,670 | 25,400 | 32,580 | 38,690 | 61,180 | 55,738 | 89,227 | 74,382 | 52,760 | 561,535 |

[1] Trainee Training Surcharge adjusted from $15 to $10, effective 7/1/2024. Surcharge adjusted to $20 on 1/1/2025.

[2] Trainee count reflects number of trainess at the END of the month. Trainees during the fiscal year with their respective start and end dates (if applicable) and statuses are: Active Trainees: 1. Gallo (8/22/2023), 2. Johnson (1/9/2024), 3. Roberts (8/19/2025), and 4. Thinger (10/29/2024); Dismissed: 1. Johnston (5/8/2024 thru 8/28/2025).

# 8D-01. Continuing Education Expenditures and Encumbrances, FY 2025-26 YTD December

CHP data reported in arrears. Projected Expenditures and Balance amounts under review with CHP and will be updated in the next report.

## Continuing Education

| Pilot Cont Ed Expenditures - Current Year 2025-26 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY 24/25 | FY 25/26 Actuals | | | | | | | | | | |
| Category | Past Year Expenditures | July | August | September | October | November | December | YTD Expenditures | YTD Encumbrance | YTD Total | Balance (Proj Budget - YTD) | Projected Expenditures |
| 16. Travel In | 0 | | | | | | | | | 0 | 0 | 0 |
| 17. Travel Out | 40,800 | | | | 5,957 | | | 5,957 | 34,886 | 40,843 | 16,157 | 57,000 |
| 18. Training | 0 | | | | | | | | | 0 | 0 | 0 |
| 21. Consulting | 352,796 | | | | 80,000 | | 43,810 | 123,810 | 196,914 | 320,724 | 34,276 | 355,000 |
| YTD Expenditures | 393,596 | | | | 85,957 | | 43,810 | 129,767 | 231,800 | 361,567 | 50,433 | 412,000 |

# 8D-02. Continuing Education Program, FY 2025-26, YTD January

Billing Data

| 1. Continuing Education and Surcharge Rate Data for Fiscal Year 2025-26 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ACTUAL | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| Continuing Education Surcharge Rate, $ [1] | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | N/A |
| **Moves** | | | | | | | | | | | | | |
| Pilot Continuing Education Moves | 620 | 597 | 553 | 603 | 517 | 586 | 550 | | | | | | **4,026** |
| **Total Moves** | **620** | **597** | **553** | **603** | **517** | **586** | **550** | **-** | **-** | **-** | **-** | **-** | **4,026** |
| *% of TOTAL* | *15.4%* | *14.8%* | *13.7%* | *15.0%* | *12.8%* | *14.6%* | *13.7%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *100%* |
| **SFBP Billed Amount, $** | **27,900** | **26,865** | **24,885** | **27,135** | **23,265** | **26,370** | **24,750** | | | | | **-** | **181,170** |
| SFBP Cash Amount, $ | 29,341 | 27,135 | 24,615 | 29,655 | 22,320 | 24,660 | 25,875 | - | - | - | - | - | **183,601** |
| Variance | 1,441 | 270 | (270) | 2,520 | (945) | (1,710) | 1,125 | - | - | - | - | - | **2,431** |

| 2. Prior Year Actuals (Fiscal Year 2024-25) | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| FY 2024-25 Surcharge Rate, $ | 35 | 35 | 35 | 35 | 35 | 35 | 45 | 45 | 45 | 45 | 45 | 45 | N/A |
| FY 2024-25 Actual Moves | 590 | 622 | 612 | 616 | 608 | 646 | 599 | 543 | 465 | 745 | 682 | 593 | 7,321 |
| FY 2024-25 Actual Cont. Ed. Revenues, $ | 31,869 | 20,560 | 20,410 | 21,560 | 21,280 | 22,610 | 21,595 | 23,775 | 20,902 | 33,499 | 30,728 | 26,685 | 295,473 |

[1] Continuing Education Surcharge adjusted from $50 to $35, effective 7/1/2024. Surcharge adjusted to $45 on 1/1/2025.

# 8E-01. Pilot Boat Expenditures and Encumbrances, FY 2025-26, YTD December

CHP data reported in arrears.

## Pilot Boat

| Actuals | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fund | Category | Fiscal Year | July | August | September | October | November | December | YTD Expenditures | YTD Encumbrance | | YTD Total |
| ⊟ 0290 | ⊟ 25. Equipment | 2022 | | | | | | | | | | 0 |
| 0290 | 25. Equipment | 2023 | | | | | | | | | | 0 |
| 0290 | 25. Equipment | 2024 | | | | | | | | | | 0 |
| ⊟ 3439 | ⊟ 25. Equipment | 2024 | | | | | | | | | | 0 |
| 3439 | 25. Equipment | 2025 | | 141,932 | 70,966 | 70,966 | 70,966 | 70,966 | 425,796 | | | 425,796 |
| 3439 | ⊟ 27. Other Items of Expense | 2025 | | | 978,565 | | | | 978,565 | | | 978,565 |

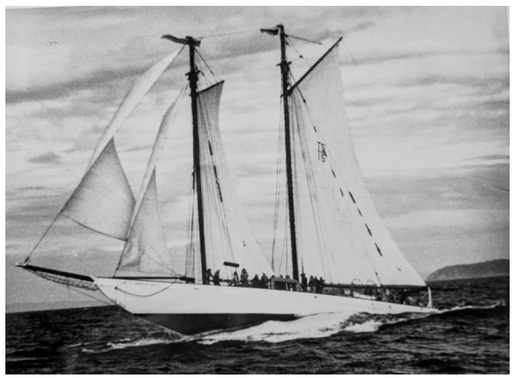
# 8E-02. Pilot Boat Program, FY 2025-26, YTD January

Billing Data

| 1. Pilot Boat and Surcharge Rate Data for Fiscal Year 2025-26 | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ACTUAL | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| Pilot Boat Surcharge Rate, $ [1] | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | 0.020 | N/A |
| **Tons (Gross Registered Tonnage)** | | | | | | | | | | | | | |
| Inward Pilotage Tons | 14,712,167 | 14,160,508 | 13,658,894 | 14,832,011 | 11,527,209 | 13,924,863 | 14,045,281 | | | | | | **96,860,933** |
| Outward Pilotage Tons | 14,704,765 | 13,904,038 | 13,820,719 | 14,363,692 | 11,699,766 | 14,284,276 | 13,568,312 | | | | | | **96,345,568** |
| **Total Tons** | **29,416,932** | **28,064,546** | **27,479,613** | **29,195,703** | **23,226,975** | **28,209,139** | **27,613,593** | **-** | **-** | **-** | **-** | **-** | **193,206,501** |
| *% of TOTAL* | *15.2%* | *14.5%* | *14.2%* | *15.1%* | *12.0%* | *14.6%* | *14.3%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *100%* |
| **SFBP Billed Amount, $** | **588,339** | **561,291** | **549,592** | **583,914** | **464,540** | **564,183** | **552,272** | | | | | **-** | **3,864,130** |
| SFBP Cash Amount, $ | 591,472 | 564,649 | 540,929 | 674,000 | 455,257 | 514,314 | 543,035 | - | - | - | - | - | **3,883,656** |
| Variance | 3,133 | 3,358 | (8,663) | 90,086 | (9,282) | (49,868) | (9,237) | - | - | - | - | - | **19,526** |

| 2. Prior Year Actuals (Fiscal Year 2024-25) | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
| FY 2024-25 Surcharge Rate, $ | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0210 | 0.0200 | 0.0200 | 0.0200 | N/A |
| FY 2024-25 Actual Tons | 29,400,820 | 26,994,116 | 25,798,032 | 31,145,853 | 26,737,592 | 28,943,977 | 26,683,375 | 24,266,348 | 22,001,921 | 32,655,737 | 31,915,640 | 23,581,184 | 330,124,595 |
| FY 2024-25 Actual Pilot Boat Surcharge Revenues, $ | 591,708 | 565,806 | 541,395 | 654,063 | 561,489 | 607,824 | 560,351 | 509,593 | 462,041 | 683,145 | 640,451 | 471,624 | 6,849,489 |

[1] Pilot Boat on Surcharge adjusted from $0.020 to $0.021, effective 7/1/2024. Surcharge adjusted to $0.020 on 4/1/2025.



# Appendix

# Supporting Schedule: Reimbursement Methodology for Option B

- During the analysis phase of the PAL process, Gartner identified 16 top-level requirements that represent the Board's core activities. These requirements also represent the software development plan for ITMP.

- Subsequently, Board staff asked Gartner to recommend way to allocate ITMP development costs to the Board's various programs.

  The simplest and most straightforward option was to allocate costs based on the number of requirements.

- Board staff took a conservative approach to allocating costs: only when a requirement was clearly identified with a program were the costs allocated.

  A more "aggressive" cost allocation model would look at the requirements in more depth. For example, the costs associated with "Administer Medical Assessment Program" could be allocated based on the number of pilots and trainees receiving a medical assessment (e.g., 88% to Board Operations for the pilots and 12% to Trainee Training for the trainees). Staff did not do this.

## Requirement Allocation by Program

| Index | Program | Number of Requirements | Percent of Total Requirements |
|---|---|---|---|
| 1 | Board Operations | 127 | 67.6% |
| 2 | Trainee Training | 15 | 8.0% |
| 3 | Pilot Boat | 25 | 13.3% |
| 4 | Pension Plan | 21 | 11.2% |
| | **Total** | **188** | **100.0%** |

## Requirement Allocations by Program—Detail

| Index | Level 1 and Level 2 ITMP Requirements | Number of Requirements | Percent of Total Requirements | Program Assignment |
|---|---|---|---|---|
| 1 | Administer Pilot Boat Program | 25 | 13.3% | Pilot Boat |
| 2 | Set and Charge Pilotage Surcharges | 21 | 11.2% | Board Operations |
| 3 | Administer Pension Plan | 21 | 11.2% | Pension Plan |
| 4 | Manage Public Meetings | 20 | 10.6% | Board Operations |
| 5 | Manage Maritime Pilot Licenses | 16 | 8.5% | Board Operations |
| 6 | Conduct Pilotage Rate Hearings and Set Pilotage Rate | 16 | 8.5% | Board Operations |
| 7 | Investigate Incidents or Misconduct | 16 | 8.5% | Board Operations |
| 8 | Maintain Adequate Pipeline of Potential Pilots | 15 | 8.0% | Trainee Training |
| 9 | Ensure Pilot Safety | 10 | 5.3% | Board Operations |
| 10 | Manage Finances | 6 | 3.2% | Board Operations |
| 11 | Administer Medical Assessment Program | 5 | 2.7% | Board Operations |
| 12 | Manage Contracting & Purchases | 5 | 2.7% | Board Operations |
| 13 | Manage Records | 4 | 2.1% | Board Operations |
| 14 | Maintain General Office Management | 4 | 2.1% | Board Operations |
| 15 | Manage State Mandated Reporting | 3 | 1.6% | Board Operations |
| 16 | Perform Legislative Analysis and Create Regulations | 1 | 0.5% | Board Operations |
| | **Total** | **188** | **100.0%** | |

Level 2 Requirements for day-to-day Board operations.

# Supporting Schedule: FY 2025-26 September YTD Revenue Detail, Including Surcharges, Interest, and Misc. Revenue

CHP Reporting Period: FM06

| FY 2025-26 Revenue | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Source: SFBP Wire Transfers | FY | FM | AA - Operations 4172500001 | AB - Pilot Trainee (Trainee Trng) 4172500003 | AC - Serving Pilot (Con't Educ) 4172500002 | AD - Pilot Boat 4172500005 | 125600-01 Pilot Trainee Training Application Fee | Totals |
| FM01 @ 6.5% (AA) - Actuals | 25-26 | July | 227,840 | 50,702 | 29,341 | 591,472 | | 899,355 |
| FM02 @ 6.5% (AA) - Actuals | 25-26 | Aug | 235,202 | 36,740 | 27,135 | 564,649 | | 863,726 |
| FM03 @ 6.5% (AA) - Actuals | 25-26 | Sept | 217,818 | 37,460 | 24,615 | 540,929 | | 820,823 |
| FM04 @ 6.5% (AA) - Actuals | 25-26 | Oct | 271,012 | 52,640 | 29,655 | 674,000 | | 1,027,306 |
| FM05 @ 6.5% (AA) - Actuals | 25-26 | Nov | 195,413 | 39,680 | 22,320 | 455,257 | | 712,670 |
| FM06 @ 6.5% (AA) - Actuals/Projected | 25-26 | Dec | 219,707 | 43,840 | 24,660 | 514,314 | | 802,521 |
| FM07 @ 6.5% (AA) - Projected | 25-26 | Jan | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| FM08 @ 6.5% (AA) - Projected | 25-26 | Feb | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| FM09 @ 6.5% (AA) - Projected | 25-26 | Mar | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| FM10 @ 6.5% (AA) - Projected | 25-26 | Apr | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| FM11 @ 6.5% (AA) - Projected | 25-26 | May | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| FM12 @ 6.5% (AA) - Projected | 25-26 | Jun | 210,000 | 47,000 | 25,000 | 571,000 | | 853,000 |
| Trainee Application Fees Refund | 25-26 | | | | | | | - |
| Escheat-Unclaimed Check/Warrant | | | 514 | | | | | 514 |
| Interest To-Date - Actuals | 25-26 | | 77,298 | | | 159,162 | | 236,460 |
| **Total YTD Revenue/Interest** | | | **1,225,096** | **217,222** | **133,066** | **2,985,469** | **-** | **5,363,375** |
| **Projected Future Revenue** | | | **1,479,707** | **325,840** | **174,660** | **3,940,314** | **-** | **5,118,000** |
| **Projected Future Interest** | | | **231,894** | **-** | **-** | **477,486** | **-** | **709,380** |
| **Total Revenue** | | | **2,936,697** | **543,062** | **307,726** | **7,403,269** | **-** | **11,190,755** |

# Supporting Schedule: Board Operations Tonnage and Revenue, FY 2025-26, YTD January

Billing Data

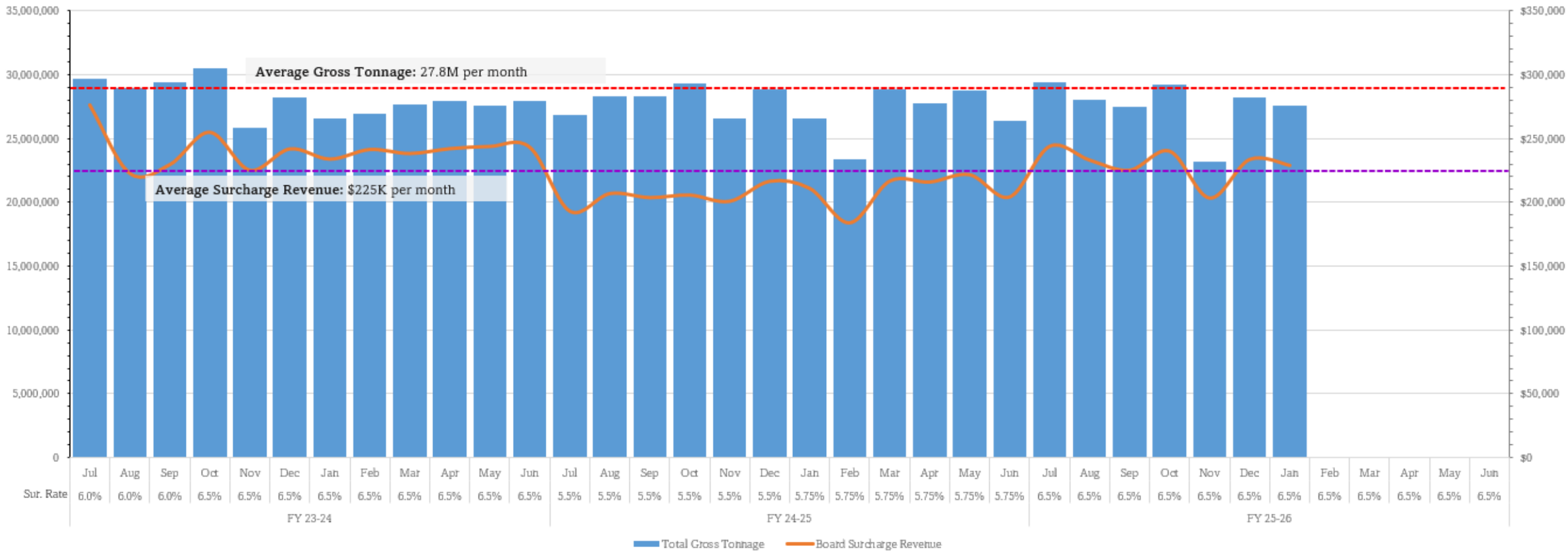
## Board Operations Surcharge Report

Finance Committee Meeting Date: February 10, 2026

Reporting Period: Fiscal Year 2025-26 thru January (excluding CHP Fund Condition Statements, reported in arrears). Note: Billing data shown.

Prepared on 2/3/2026

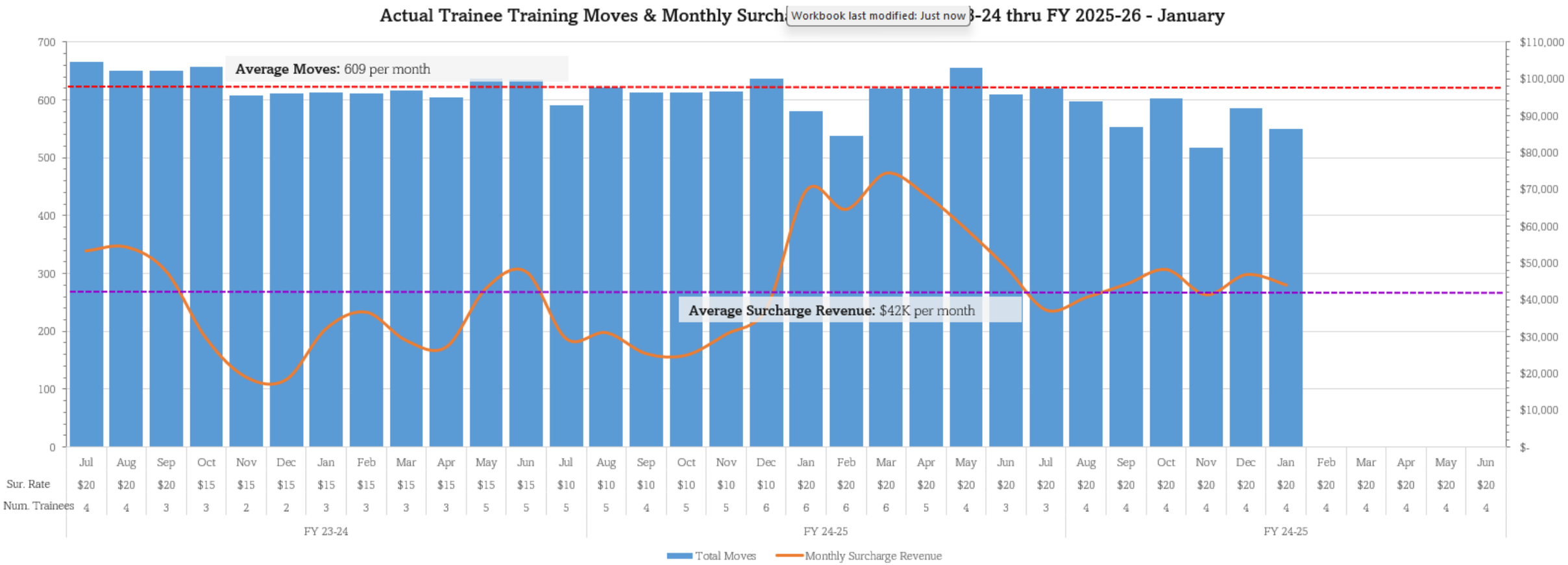
### Actual Total Gross Tonnage and Board Surcharge Revenue (Billing), FY 2023-24 thru FY 2025-26 - January




Note: July 2023 variance due to a now-resolved Bay Moves billing issue.

# Supporting Schedule: Trainee Training Moves and Revenue, FY 2025-26, YTD January

**Billing Data**



# Supporting Schedule: Continuing Education Moves and Revenue, FY 2025-26, YTD January

**Billing Data**

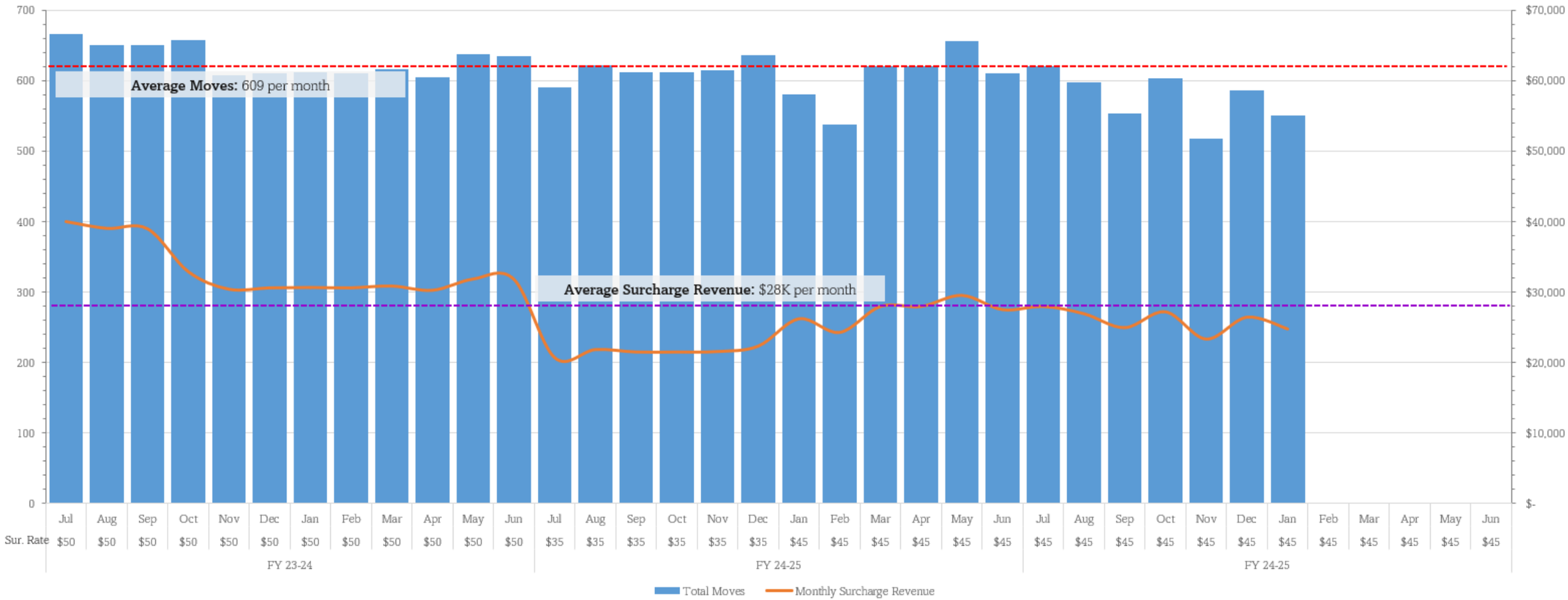
## Continuing Education Surcharge Report

Finance Committee Meeting Date: February 10, 2026

Reporting Period: Fiscal Year 2025-26 thru January (excluding CHP Fund Condition Statements, reported in arrears). Note: Billing data shown.

Prepared on 2/9/2026

### Actual Continuing Education Moves & Monthly Surcharge Revenue, FY 2023-24 thru FY 2025-26 - January



# Supporting Schedule: Pilot Boat Tonnage and Revenue, FY 2025-26, YTD January

**Billing Data**

## Pilot Boat Surcharge Report

Finance Committee Meeting Date: February 10, 2026

Reporting Period: Fiscal Year 2025-26 thru January (excluding CHP Fund Condition Statements, reported in arrears). Note: Billing data shown.

Prepared on 2/3/2026

### Actual Total Gross Tonnage & Monthly Surcharge Revenue (Billing), FY 2023-24 thru FY 2025-26 - January