BOARD OF PILOT COMMISSIONERS
Fund Condition Statement
Fiscal Year 2026-27
As of FI$Cal Period 01

FUND 0290 CONDITION STATEMENT	Board Operations 2030010	Trainee Training 2030019291	Continuing Education 2030019292	Fund 0290 Total
Beginning Fund Balance 6/30/2025-FM12 Report	**4,301,726**	**1,259,911**	**826,390**	**6,388,027**
Prior Year Expenditure Adjustments	1,928	-1,824	0	**104**
Prior Year Revenue Adjustments	0	0	0	**0**
Adjusted Beginning Fund Balance-Matches 25/26 FCS	**4,303,654**	**1,258,087**	**826,390**	**6,388,131**
Actual Revenues to Date	0	0	0	**0**
Actual Expenditures to Date	-724,136	-146,128	0	**-870,264**
Direct Fund Transfers Out				**0**
Subtotal	**-724,136**	**-146,128**	**0**	**-870,264**
Ending Fund Balance 4/30/2026	**3,579,518**	**1,111,960**	**826,390**	**5,517,867**
Pro-Rata	-251,762	0	0	**-251,762**
Future Revenue Projection	2,556,960	556,540	307,950	**3,421,450**
Future Expenditure Projection	-1,423,232	-548,106	-61,712	**-2,033,050**
Actual Encumbrances to Date	-616,034	-126,066	-300,288	**-1,042,388**
Projected Fund Balance 6/30/2026	**3,845,450**	**994,327**	**772,340**	**5,612,117**

FUND 3439 CONDITION STATEMENT	Pilot Boat Program 2030026	Fund 3439 Total
Beginning Fund Balance 6/30/2025-FM12 Report	**20,265,268**	**20,265,268**
Prior Year Expenditure Adjustments		**0**
Prior Year Revenue Adjustments		**0**
Adjusted Beginning Fund Balance-Matches 25/26 FCS	**20,265,268**	**20,265,268**
Actual Revenues to Date	0	**0**
Actual Expenditures to Date	-70,966	**-70,966**
Direct Fund Transfers Out		**0**
Subtotal	**-70,966**	**-70,966**
Ending Fund Balance 4/30/2026	**20,194,302**	**20,194,302**
Pro-Rata		**0**
Future Revenue Projection	6,845,360	**6,845,360**
Future Expenditure Projection	-70,966	**-70,966**
Actual Encumbrances to Date	0	**0**
Projected Fund Balance 6/30/2026	**26,968,696**	**26,968,696**

BUDGET AUTHORITY STATEMENT - FUND 0290	Board Operations 2030010	Trainee Training 2030019291	Continuing Education 2030019292	Fund 0290 Total
Budget Authority	**4,276,000**	**1,407,620**	**417,380**	**6,101,000**
Actual Expenditures to Date	-722,208	-147,952	0	**-870,160**
Encumbrances to Date	-616,034	-126,066	-300,288	**-1,042,388**
Estimated Future Expenditures	-1,423,232	-548,106	-61,712	**-2,033,050**
Total Projected Expenditures	**-2,761,474**	**-822,124**	**-362,000**	**-3,945,598**
Savings/Deficit	**1,514,526**	**585,496**	**55,380**	**2,155,402**

BUDGET AUTHORITY STATEMENT - FUND 3439	Pilot Boat Program 2030026	Fund 3439 Total
Budget Authority	**20,265,268**	**20,265,268**
Actual Expenditures to Date	-70,966	**-70,966**
Encumbrances to Date	0	**0**
Estimated Future Expenditures	-70,966	**-70,966**
Total Projected Expenditures	**-141,932**	**-141,932**
Savings/Deficit	**20,123,336**	**20,123,336**

BOARD OF PILOT COMMISSIONERS
Revenue
Fiscal Year 2026-27
As of FI$Cal Period 01

BOPC Monthly Analysis Revenue

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	25-26	Dec	219,707	43,840	24,660	514,314		802,521
FM07 @ 6.5% (AA) - Actuals	25-26	Jan	224,580	46,000	25,875	543,035		839,490
FM08 @ 6.5% (AA) - Actuals	25-26	Feb	213,033	41,520	23,355	509,170		787,078
FM09 @ 6.5% (AA) - Actuals	25-26	Mar	231,154	44,640	26,190	543,591		845,576
FM10 @ 6.5% (AA) - Actuals	25-26	Apr	206,302	33,015	24,155	506,709		770,181
FM11 @ 6.5% (AA) - Actuals	25-26	May	265,724	51,960	34,820	611,339		963,843
FM12 @ 6.5% (AA) - Actuals	25-26	Jun	226,698	44,093	29,396	541,526		841,713
Trainee Application Fees Refund	25-26							-
Escheat-Unclaimed Check/Warrant			514					514
Interest To-Date - Actuals *	25-26		291,046			668,181		959,227
Total YTD Revenue/Interest			**3,026,043**	**522,291**	**321,516**	**7,264,172**	**-**	**9,328,466**
Projected Future Revenue								
Projected Future Interest								
Total Revenue			**3,026,043**	**522,291**	**321,516**	**7,264,172**	**-**	**9,328,466**

FY 2024-25 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/Projected	26-27	July	246,960	39,540	32,950	564,360		883,810
FM02 @ 6.5% (AA) - Projected	26-27	Aug	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM03 @ 6.5% (AA) - Projected	26-27	Sept	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM04 @ 6.5% (AA) - Projected	26-27	Oct	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM05 @ 6.5% (AA) - Projected	26-27	Nov	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM06 @ 6.5% (AA) - Projected	26-27	Dec	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM07 @ 6.5% (AA) - Projected	26-27	Jan	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM08 @ 6.5% (AA) - Projected	26-27	Feb	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM09 @ 6.5% (AA) - Projected	26-27	Mar	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM10 @ 6.5% (AA) - Projected	26-27	Apr	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM11 @ 6.5% (AA) - Projected	26-27	May	*210,000*	*47,000*	*25,000*	*571,000*		853,000
FM12 @ 6.5% (AA) - Projected	26-27	Jun	*210,000*	*47,000*	*25,000*	*571,000*		*853,000*
Trainee Application Fees Refund	26-27							-
Escheat-Unclaimed Check/Warrant								-
Interest To-Date - Actuals *	26-27							-
Total YTD Revenue/Interest							**-**	**10,266,810**
Projected Future Revenue			**2,556,960**	**556,540**	**307,950**	**6,845,360**		**10,266,810**
Projected Future Interest			**-**	**-**	**-**	**-**		**-**
Total Revenue			**2,556,960**	**556,540**	**307,950**	**6,845,360**	**-**	**20,533,621**

Notes:

***** SMIF interest prorated between Operations/Support and the Pilot Boat Program based upon net total resources after expenditures.

AA - Board Operations Surcharge is a percentage of Pilotage fees charged, and does not include temporary transit fees. Pilotage fees are determined by the depth and weight of the vessel and driven by the # of ships coming in/out. Board Operations Surcharge rate was

AB - Trainee Training Surcharge is based on the # of ship moves and the number of trainees in training. The surcharge rate was changed from $20/trainee/move to $15/trainee/move effective 10/1/2023.

AC - Continued Education Surcharge is a fixed fee per ship move that uses pilot service. Pilot Continuing Education Surcharge was changed to from $60/move to $50/move effective 10/1/2023.

AD - Pilot Boat Surcharge is based upon the gross registered tons of a vessel. The Pilot Boat Surcharge was changed from$0.0225 per gross registered ton to $.0200 per gross registered ton effective 10/1/2023.

BOARD OF PILOT COMMISSIONERS
Contracts
Fiscal Year 2026-27
As of FI$Cal Period 01

Numbers come from the Encumbrance tab

The encumbrance amount won't match the summary tab because there are non-contract POs.

Should all POs be reflected here, not just contracts?

Probram	Category	PO No.	Supplier Name	Line Item Description	Sum of Encumbered Amount	Sum of Expensed Amount	Encumbrance Balance
Pilot Continuing Ed	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Travel_19292	3,488	0	3,488
Pilot Continuing Ed	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Transportation_19292	40,800	0	40,800
Pilot Continuing Ed	**21. Consulting Total**				**44,288**	**0**	**44,288**
Pilot Continuing Ed Total					**44,288**	**0**	**44,288**
Support	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Surcharges_0010	8,175	0	8,175
Support	**21. Consulting**	170	**STATE CONTROLLER**	Audit Services	88,161	0	88,161
Support	**21. Consulting**	171	**DEPT OF THE CA HIGHWAY PATROL**	Misc.. Services	165,000	13,750	151,250
Support	**21. Consulting**	172	**STATE CONTROLLER**	Expedited Warrant Services	300	0	300
Support	**21. Consulting Total**				**261,636**	**13,750**	**247,886**
Support	**14. Postage**	166	**FEDERAL EXPRESS CORPORATION**	Delivery Services	200	93	107
Support	**14. Postage Total**				**200**	**93**	**107**
Support	**19. Facilities**	165	**GC EM CUBE LLC**	LEASE 6256-001 BOARD OF PILOT COMMISSIONERS 600 DAVIS STREET, SAN FRANCISCO, CA 94111	308,861	50,716	258,145
Support	**19. Facilities Total**				**308,861**	**50,716**	**258,145**
Support	**23. Info Tech**	168	**CALIFORNIA DEPT OF TRANS**	IT Support Services	45,337	7,548	37,789
Support	**23. Info Tech Total**				**45,337**	**7,548**	**37,789**
Support Total					**616,034**	**72,108**	**543,926**
Trainee Training	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Meal Servie_19291	73,431	0	73,431
Trainee Training	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Dispatch_Servis_19291	49,933	0	49,933
Trainee Training	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Admin Support_19291	2,622	0	2,622
Trainee Training	**21. Consulting**	169	**SAN FRANCISCO BAR PILOTS**	Internet_19291	80	0	80
Trainee Training	**21. Consulting Total**				**126,066**	**0**	**126,066**
Trainee Training Total					**126,066**	**0**	**126,066**
Training	**21. Consulting**	167	**ARTELIA**	Manned Model Traning	256,000	128,000	128,000
Training	**21. Consulting Total**				**256,000**	**128,000**	**128,000**
Training Total					**256,000**	**128,000**	**128,000**
Grand Total					**1,042,388**	**200,108**	**842,280**

Trainee Stipends: Multi 3-Year Agreements
$8,500 per month per trainee

FY 2025-26

Update formulas monthly

#	Trainee Name and Start Date	Exp. / Graduation Date	New/Remaining Contract Amount	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Totals	Projected Totals	Remaining Funds for FY 2025-26
				Actuals	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals*	*Actuals/Projections*	*Projections*			
1	Gallo - 8/22/23	Exp. 8/21/2026	**109,420**	8,500	8,500	8,500	8,500	8,500	8,500	8,500	7,893	-	-	-	-	**67,393**	-	**42,027**
2	Johnson - 01/09/2024	Exp. 01/08/2027	**146,065**	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	**102,000**	-	**44,065**
3	Johnston - 05/08/2024	Exp. 05/07/2027	**185,806**	-	Dismissed	-	-	-	-	-	-	-	-	-	-	-	-	**185,806**
4	Thinger - 10/29/2024	Exp. 6/15/2026	**223,226**	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	7,083	**100,583**	-	**122,643**
5	Roberts - 08/19/2025	Exp. 08/18/2028	**306,000**	-	3,565	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	**88,565**	-	**217,435**
		TOTAL	**970,516**	**25,500**	**29,065**	**34,000**	**34,000**	**34,000**	**34,000**	**34,000**	**33,393**	**25,500**	**25,500**	**25,500**	**24,083**	**358,541**	**-**	**611,975**

FY 2026-27

#	Trainee Name and Start Date	Exp. / Graduation Date	New/Remaining Contract Amount	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Totals	Projected Totals	Remaining Funds for FY 2025-26
				Actuals	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*	*Projected*			
1	Johnson - 01/09/2024	Exp. 01/08/2027	**44,065**	8,500	1,645	Resigned	-	-	-	-	-	-	-	-	-	**10,145**	**1,645**	**32,274**
2	Roberts - 08/19/2025	Exp. 08/18/2028	**217,435**	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	**102,000**	**93,500**	**21,935**
3																-	-	-
4																-	-	-
5																-	-	-
6																-	-	-
7																-	-	-
8																-	-	-
9																-	-	-
10																-	-	-
		TOTAL	**261,500**	**17,000**	**10,145**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**	**112,145**	**95,145**	**54,210**

BOARD OF PILOT COMMISSIONERS
Pilot Boat Program - 3439 - 501 - 2030026
As of FI$Cal Period 01

The Pilot Boat Program has a continous appropriation therefore, previous ENY balances carry over to the next FY until spent.
Currently expenditures reflected in 0290.
0290 is by ENY
3439 is by FY

Appropriation Per FCS	**20,265,268**
Year-end Projected Total	**0**
Remaining Balance	**20,265,268**

Actuals								Projected	
Fund	**Category**	**Fiscal Year**	**July**	**August**	**YTD Expenditures**	**YTD Encumbrance**	**YTD Total**	**Balance** (Proj Budget - YTD)	**Projected Expenditures**
0290	**25. Equipment**	2022					**0**		
0290	**25. Equipment**	2023					**0**		
0290	**25. Equipment**	2024					**0**		
3439	**25. Equipment**	2024					**0**		
3439	**25. Equipment**	2025					**0**		
3439	**25. Equipment**	2026	70,966		**70,966**		**70,966**	**1,759,191**	**1,830,157**
3439	**27. Other Items of Expense**	2025					**0**		

BOARD OF PILOT COMMISSIONERS
Training
Fiscal Year 2026-27
As of FI$Cal Period 01

FY 26/27 - Appropri	**1,482,000**	0290 is by ENY
Year-end Projected	**1,055,801**	3439 is by FY
Remaining Balance	**426,199**	

Trainee Training Expenditures - Current Year 2026-27

	FY 25/26	FY 26/27 Actuals										
Category	Past Year Expenditures	July	August	September	YTD Expenditures	YTD Encumbrance	YTD Total	Balance (Proj Budget - YTD)	Projected Expenditures	Year-end Balance	Difference	Reason for Change in Projection
08. Workers Comp	7,234	3,062			3,062		3,062	4,172	7,234	7,234	0	
11. General Exp	10,000						0	10,000	10,000	10,000	0	
17. Travel Out	3,476						0	5,000	5,000	5,000	0	
20. Attorney General (DOJ)	43,184						0	45,000	45,000	45,000	0	
21. Consulting	524,446					126,066	126,066	398,934	525,000	525,000	0	
26. Other (Stipend)	358,541	17,000			17,000		17,000	85,000	102,000	102,000	0	
YTD Expenditures	946,880	20,062			20,062	126,066	146,128	548,106	694,234	738,841	0	

Pilot Cont Ed Expenditures - Current Year 2026-27

	FY 25/26										
Category	Past Year Expenditures	July	August	September	YTD Expenditures	YTD Encumbrance	YTD Total	Balance (Proj Budget - YTD)	Projected Expenditures	Year-end Balance	Difference
17. Travel Out	40,843						0	41,000	41,000	40,843	157
18. Training	0						0	0	0	0	0
21. Consulting	320,724					300,288	300,288	20,712	321,000	320,724	276
27. Other Items of Expense	0						0	0	0	0	0
47. Travel In-State	0						0	0	0	0	0
YTD Expenditures	361,567					300,288	300,288	61,712	361,567	361,567	433

BOARD OF PILOT COMMISSIONERS

Support

Fiscal Year 2026-27

As of FI$Cal Period 01

FY 26/27 - Appropri	5,240,000
Year-end Projected	2,123,566
Remaining Balance	3,116,434

Data comes from Summary Data tab.

Support

	FY 25/26	FY 26/27 Actuals					Projected				
Category	Past Year Expenditures	01 -July	02 - August	YTD Expenditures	YTD Encumbrance	YTD Total	Balance (Proj Budget - YTD)	Projected Expenditures	Year-end Balance	Difference	*Reason for Change in Projection; shifted from other line items/Comments*
01. Salaries	620,759	52,202		52,202		52,202	568,798	621,000	619,920	1,080	
02. Board Fee	40,694	1,800		1,800		1,800	38,894	40,694	40,694	0	
05. OASDI	36,964	3,178		3,178		3,178	33,785	36,964	36,964	0	
06. Hlth/Dtal/Vsion	34,922	2,989		2,989		2,989	31,933	34,922	34,922	0	
07. Retirement	195,773	16,738		16,738		16,738	179,035	195,773	195,773	0	
08. Workers Comp	693	1,031		1,031		1,031	69	1,100	593	507	
09. Medicare	9,306	761		761		761	8,545	9,306	9,306	0	
10. Other Benefits*	45,169	3,846		3,846		3,846	41,283	45,129	45,129	0	
11. General Exp	5,178					0	5,178	5,178	5,178	0	
12. Printing	139					0	139	139	139	0	
13. Communications	4,310					0	4,248	4,248	4,248	0	
14. Postage	705				200	200	505	705	705	0	
15. Insurance	0					0	0	0	0	0	
17. Travel Out	221					0	221	221	221	0	
18. Training	0					0	0	0	0	0	
19. Facilities	328,782	25,358		25,358	308,861	334,219	15,781	350,000	327,785	22,215	
20. Attorney General (DOJ)	84,948					0	81,129	81,129	81,129	0	
21. Consulting	515,609				261,636	261,636	253,973	515,609	515,609	0	
22. Data Ctrs	0					0	0	0	0	0	
23. Info Tech	202,516				45,337	45,337	147,632	192,968	192,968	0	
25. Equipment	0					0	0	0	0	0	
27. Other Items of Expense	0					0	0	0	0	0	
46. Insurance	5,045					0	5,045	5,045	5,045	0	
47. Travel In-State	7,535	200		200		200	7,039	7,239	7,239	0	
YTD Expenditures	2,139,267	108,102		108,102	616,034	724,136	1,423,232	2,123,566	2,123,566	23,802	