

SAN MATEO



LOCAL AGENCY FORMATION COMMISSION

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September 18, 2014

Hon. Lisa A. Novak
Judge of the Superior Court
c/o Charlene Kresevich
Hall of Justice
400 County Center, 2nd Floor
Redwood City, CA 94063

Subject: Grand Jury Report: "What is the Price of Dysfunction? The San Mateo County Harbor District"

Honorable Judge Novak:

The following response was considered and approved by the San Mateo Local Agency Formation Commission at their regular meeting held on September 17, 2014.

The Commission appreciates the Civil Grand Jury's attention to LAFCo-related matters, including the sphere of influence (SOI) of the San Mateo County Harbor District. In responding to this Grand Jury report, clarification of LAFCo's purpose and the policy considerations supporting the sphere designation for the Harbor District is necessary. LAFCos were created in 1963 in each county by the California State Legislature to regulate the boundaries of cities and special districts. LAFCos are charged with discouraging urban sprawl, preserving open-space and prime agricultural lands, encouraging efficient provision of government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances.

LAFCos operate pursuant to the Cortese Knox Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 and 57000), Revenue and Tax Code and enabling legislation for the various special districts. LAFCos are required to adopt spheres of influence (SOI) for each city and special district in the County. A SOI is the plan for boundaries of a city or district. LAFCos are the ultimate authority for SOIs. Proposals to amend the boundaries of a special district or reorganize a special district must be consistent with the LAFCo adopted spheres. In 2000, LAFCos were required to prepare municipal service reviews (MSRs) in conjunction with SOI updates. MSRs examine codified areas of determination including operations, finance, accountability and governance of agencies under study. LAFCo therefore examines local government in San Mateo County in the context of State laws promoting efficient, accountable and transparent government based on local conditions.

The topics of organizational change, property tax distribution and local government finance are complex and a LAFCo SOI determination for dissolution of a district that is opposed to its dissolution inherently creates controversy. This complexity and the controversy raised has taken

the focus off the key LAFCo issues concerning the San Mateo County Harbor District. These include: the District's governance and administration, including human resources and finance, duplicating that of the County of San Mateo; concern about relevance of the District's countywide boundaries established in 1933 that do not represent the District's present day service responsibility and result in the District receiving a share of the County-wide property tax; the District receives over \$5 million annually in countywide property tax for facilities and services that are not of countywide benefit; and the District spends property tax to subsidize services and facilities most of which are typically funded with user fees. The following responses discuss these issues and include supplemental information about the LAFCo sphere designation.

Findings

F1. The Local Agency Formation Commission recommended dissolution of the Harbor District in 2006 with the County identified as the successor agency. The Grand Juries of 1990 and 1991 also recommended dissolution.

LAFCo agrees with this finding and clarifies that LAFCo first adopted the sphere of influence (SOI) for the Harbor District in 1977. The adopted sphere designation of zero¹—indicating dissolution with a recommendation that the County become the long-term successor agency—has since been periodically reviewed and reaffirmed, most recently in 2006. The most recent sphere update in 2006 was prepared in conjunction with a municipal service review (MSR). The report identified that as a district created with countywide boundaries before implementation of Proposition 13, the District receives countywide property tax and funds enterprise, non-enterprise and debt service for capital improvements at Pillar Point Harbor and Oyster Point Marina that directly benefit the marine community, fishing industry and recreation at Pillar Point and Oyster Point but provide limited benefit to countywide taxpayers. The sphere determination recognizes duplication of governance and administration of an independent, single-purpose district when services could be administered by the County, the lack of nexus between countywide taxation boundaries and limited countywide benefit² and the unintended consequence of Proposition 13 resulting in an enterprise district receiving a significant share of countywide property tax (projected at \$5,050,000 in the 2014-15 Fiscal Year Budget), to primarily fund services that are typically funded through user fees.³

The sphere designation of dissolution recognizes that the Harbor District's countywide boundaries reflect an action taken by the Board of Supervisors in 1933 at a time when the County was substantially undeveloped compared to present day and lacking harbor or marine facilities. The Harbor District is now one of several public and private agencies in San Mateo

¹ Where a special district is coterminous with, or lies substantially within the boundary or SOI of a general-purpose government which is capable of assuming the public service responsibilities and functions of that special district, the special district may be allocated a designation of zero SOI, which encompasses no territory.

² See 2013-14 Audit "The District is located in Half Moon Bay along the Pacific Ocean in San Mateo County and South San Francisco, but encompasses the entire County."

³ Enterprise districts are districts that provide a service for which the cost can be recovered primarily through fees. A result of Proposition 13 was that many enterprise districts, including water and sewer districts receive a small share of property tax. Please see discussion under [F6](#).

County that operate marine facilities, provide for marine access and engage in water rescue. For a general overview of county-wide marina facilities and search and rescue capability, please see the attached list from the California Department of Boating and Waterways which provides general location of water access and marina facilities and the listing from the County Office of Emergency Services on the numerous agencies that have water rescue assets and capability.

A sphere designation of dissolution that establishes a successor agency does not contemplate discontinuation of services, rather it envisions more efficient service delivery by eliminating duplicated administrative and governance functions and facilitating the appropriate use of property tax for non-enterprise activities consistent with the intent of Proposition 13. (Please see discussion under [F6.](#)) The zero SOI indicates that the County would become the successor agency with the Board of Supervisors supplanting the current Board of Harbor Commissioners, essential Harbor District employees becoming County employees, and continuation of services currently provided by the Harbor District. In a dissolution application, a plan for providing service would detail how assets and liabilities would succeed to the successor agency and how service would be provided and funded, including fee revenue and property tax. Provisions of the Cortese Knox Hertzberg Local Government Reorganization Act (CKH) provide that when a district is dissolved, existing agreements such as the Harbor District's Joint Powers Agreement with the City of South San Francisco for operation of Oyster Point Marina would succeed to the County as successor, unless as stated below it is determined in a future study that the City of South San Francisco should become successor to the Oyster Point Marina.

An MSR report would analyze the District in the following areas as required by Government Code Section 56430:

- (1) Growth and population projections for the affected area.
- (2) The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
- (3) Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies, including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
- (4) Financial ability of agencies to provide services.
- (5) Status of, and opportunities for, shared facilities.
- (6) Accountability for community service needs, including governmental structure and operational efficiencies.
- (7) Any other matter related to effective or efficient service delivery, as required by commission policy.

The SOI considerations include:

- (1) The present and planned land uses in the area, including agricultural and open-space lands.
- (2) The present and probable need for public facilities and services in the area.
- (3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
- (4) The existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency.

Note that the sphere designation is not a reflection on Harbor District employees or the value of the services provided. Nor is it based on discord within a governing board. As noted above, in the case of the Harbor District, the sphere is based primarily on overlapping service area with the County of San Mateo that is a multi-purpose agency with governance, administrative, personnel and finance capabilities duplicated by the Harbor District.

Key Events

The following dates and events are provided as a brief history of the Harbor District and LAFCo:

1933	San Mateo County Board of Supervisors established the Harbor District with countywide boundaries
1935 to 1948	District remains inactive due to lack of funds for development of a commercial port in Redwood City
1948	District pursues federal funds to construct a harbor of refuge at Pillar Point
1960	Conveyance of land and power of control with specific boundaries to the San Mateo County Harbor District by the State Lands Commission

1961	Maps designating boundaries included in the San Mateo County Harbor District ⁴
1962	Pillar Point breakwater completed
1963	CA State Legislature creates Local Agency Formation Commissions (LAFCos) in each county to regulate boundaries of cities and special districts
1967	Additional work to protect Pillar Point Harbor is completed
1977	San Mateo LAFCo adopts a “zero” SOI for the Harbor District indicating the District should be dissolved and services should be assumed by the County
1977	Harbor District enters into a joint powers agreement (JPA) with the City of South San Francisco to operate Oyster Point Marina
1978	Implementation of Proposition 13 resulting in the Harbor District receiving a significant share of countywide property tax to fund two marine facilities that are of limited <u>countywide</u> benefit ⁵
1966-1991	Various efforts to dissolve the Harbor District that either failed in court or were withdrawn
2006	LAFCo prepares MSR for the Harbor District and reaffirms the zero SOI
2014	2013-14 Civil Grand Jury releases report on the Harbor District. Other Grand Jury reports available to LAFCo include 1990, 1991, 2000-01, and 2001-02

F2. The District’s financial reporting meets the Governmental Accounting Standards Board requirements.

The Commission agrees with this finding.

F3. Commissioners are not receiving timely and adequately detailed financial reporting to support fully informed decisions.

The Commission does not have enough information to draw a conclusion on this finding.

F4. Committees, both standing and ad hoc, are not consistently formed nor do they meet with any regularity.

The Commission does not have enough information to draw a conclusion on this finding.

⁴ www.smharbor.com/harbordistrict/

Note: the State Lands Commission’s conveyance in the 1960 and 1961 map of conveyance is limited to the lands specific to Pillar Point Harbor and surrounding land.

⁵ *In addition to Pillar Point and Oyster Point, there are eight other marinas in San Mateo County, three of which are publicly operated with no property tax subsidy.*

F5. Potential successor agencies exist which could reasonably assume all or some of the District's current responsibilities.

The Commission agrees with this finding. Previous LAFCo reports identify the County of San Mateo as a successor agency to operate Pillar Point and Oyster Point Marinas. Other services such as trails could be assumed by the County, cities, or special districts in which facilities are located. A future municipal service review could examine the potential for the County becoming successor to Pillar Point Harbor and the City of South San Francisco becoming successor to Oyster Point Marina.

F6. The District consistently requires tax dollars to offset operating losses.

The Commission agrees with this finding and believes discussion merits additional background regarding the Harbor District's share of property tax as a result of Proposition 13. Prior to implementation of Proposition 13 in 1978, the County, cities, special districts, and school districts were independently levying taxes that collectively became untenable for many property owners, especially senior citizens. The effect of Proposition 13, a Constitutional Amendment, included rolling back assessed valuation to 1975 values; limiting increases in assessed values to no more than 2 percent per year unless property was sold or improved; limiting property tax to 1 percent of assessed value; and redistributing a proportional share of the 1 percent property tax to each city, special district, and school district based on what each entity received prior to Proposition 13. This formula resulted in many enterprise districts, including the Harbor District and water and sewer districts, receiving a share of the 1 percent property tax. However, over time, enterprise districts such as water and sewer districts adjusted water and sewer rates to recover the cost of providing service, thereby reducing reliance on property tax. Counties and cities set enterprise rates to recover the cost of service and used property tax for non-enterprise services such as police and fire.

Government Code Section 16270 states the legislative intent of Proposition 13:

"The Legislature finds and declares that many special districts have the ability to raise revenue through user charges and fees and that their ability to raise revenue directly from the property tax for district operations has been eliminated by Article XIII A of the California Constitution. It is the intent of the Legislature that such districts rely on user fees and charges for raising revenue due to the lack of the availability of property tax revenues after the 1978-79 fiscal year. Such districts are encouraged to begin the transition to user fees and charges during the 1978-79 fiscal year."

Review of the enterprise and property tax revenues from the Harbor District's audited financial statements for the fiscal years ending June 2003 and June 2013 indicate that enterprise revenues (fees) were \$3,355,674 and \$3,428,764 respectively, while property tax revenues were \$2,506,836 and \$5,110,609 respectively (Attachment C). This significant reliance on property tax is inconsistent with the above cited legislative intent. LAFCo acknowledges that industry-specific factors and changing economic conditions impact the ability of an agency to set rates to recover costs. However, the minor increase in enterprise revenue over ten years contrasted with the almost doubling in property tax revenue over the same period indicates an accepted policy of reliance on property tax to offset operating costs.

F7. Operating losses for the last five fiscal years are approximately \$18.3 million.

The Commission agrees that the Harbor District's operating expenditures exceed operating revenues annually and the District relies on property tax revenue to balance the budget. However, LAFCo does not have adequate information to verify the cumulative dollar amount for the last five fiscal years. The District's Adopted 2014-15 Budget indicates an offset from reserves in the 2013-14 fiscal year and a need to draw from reserves in the 2014-15 fiscal year.

F8. The District holds long-term assets that have not been revenue producing.

The Commission agrees with this finding.

F9. At least 10 separate cities, towns, and special districts within the County have applied for detachment from the Harbor District.

The Commission agrees with this finding.

F10. The District infrequently performs lease analyses and price/rate benchmarking.

The Commission does not have enough information to draw a conclusion on this finding.

F11. The District has been operating on the 23-year old Pillar Point Harbor master plan.

The Commission cannot draw a conclusion on whether or not the Harbor District has relied on this plan.

F12. The Santa Cruz Port District successfully weaned itself from the use of any property tax revenues while continuing to provide non-enterprise services and balancing its budget.

The Commission agrees with this finding.

R1. The Local Agency Formation Commission will initiate a service review of the Harbor District by December 31, 2014.

The recommendation will be implemented. It is recommended that any application for dissolution of the Harbor District be deferred until the municipal service review is completed.

Respectfully submitted,



Martha Poyatos
Executive Officer

Distribution: LAFCo Commissioners
Peter Grennell, General Manager, SMC Harbor District
Honorable Dave Pine, President, San Mateo County Board of Supervisors
John Maltbie, County Manager
Honorable John Muller, Mayor, City of Half Moon Bay
Honorable Karyl Matsumoto, Mayor, City of South San Francisco
Marlene Finley, Director, San Mateo County Parks Department
Rebecca Archer, Deputy County Counsel

Attachments:

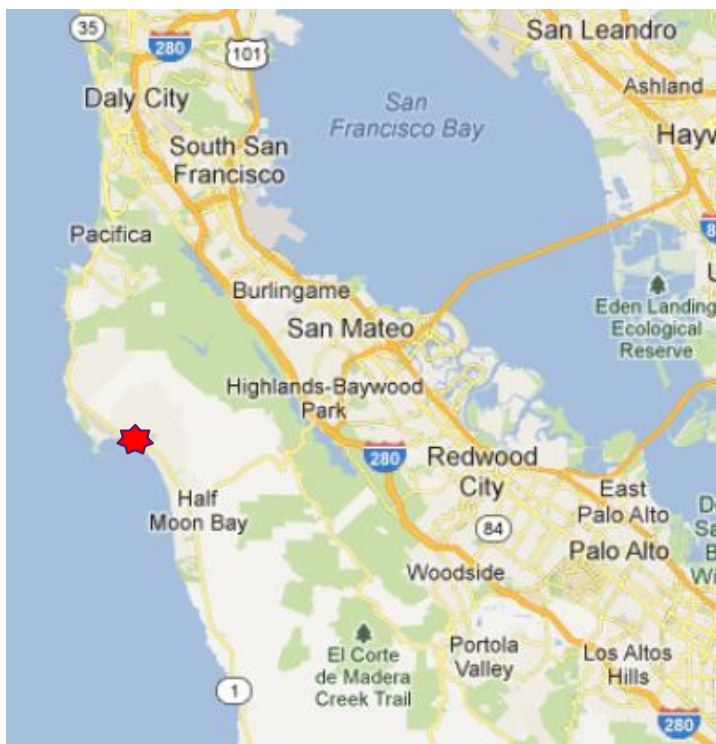
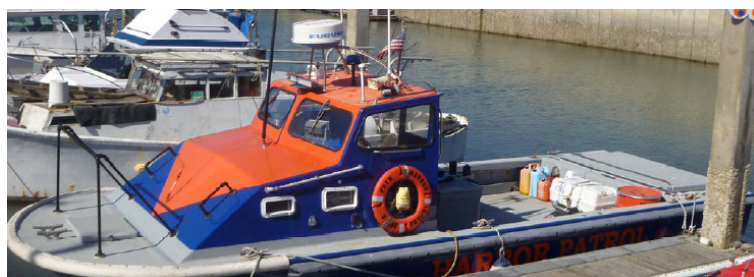
Attachment A: List of Marinas in SM County
Attachment B: Office of Emergency Services List of Marine Assets
Attachment C: Comparative Statements of Revenues, Expenses & changes in Assets
from Financials for June 2003 and June 2013

Attachment A

FACILITY NAME	BODY OF WATER	CITY	COUNTY	TYPE OF FACILITY
Bair Island Marina (View Details)	Redwood Creek	Redwood City	San Mateo	Marina
Beach Boulevard Seawall (View Details)	Pacific Ocean	Pacifica	San Mateo	Beach/Erosion Project
Boat Park (Foster City) (View Details)	Foster City Lagoon	Foster City	San Mateo	Launch
Brisbane Marina (View Details)	San Francisco Bay-South Bay	Brisbane	San Mateo	Marina
Coyote Point Marina (View Details)	San Francisco Bay-South Bay	San Mateo	San Mateo	Marina/Launch
Docktown Marina (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marina/Launch/Dry Storage
Drake Marine (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marine Services/Repair
Drake's Marine (View Details)	San Francisco Bay-South Bay	South San Francisco	San Mateo	Fuel Dock
Leo J Ryan Memorial Park (Foster City) (View Details)	Foster City Lagoon	Foster City	San Mateo	Launch
Oyster Cove Marina (View Details)	San Francisco Bay-South Bay	South San Francisco	San Mateo	Marina
Oyster Point Marina (View Details)	San Francisco Bay-South Bay	South San Francisco	San Mateo	Marina/Launch/Dry Storage
Parkside Aquatic Park (View Details)	San Francisco Bay-South Bay	San Mateo	San Mateo	Marina/Launch
Peninsula Marina (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marina
Peninsula Yacht Club (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Yacht Club
Pete's Harbor (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marina/Dry Storage
Pillar Point Boat Launching Facility (View Details)	Pillar Point Harbor	Half Moon Bay	San Mateo	Marina/Launch
Pillar Point Harbor (View Details)	Pillar Point Harbor	Half Moon Bay	San Mateo	Marina/Launch/Mooring Fields
Port of Redwood City Launch Ramp (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Launch
Port of Redwood City Marina (Spinnaker Sailing Center) (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marina
Redwood City Municipal Marina (View Details)	Redwood City Channel	Redwood City	San Mateo	Marina/Launch/Dry Storage
Santa Cruz Aquatic Center (View Details)	Pacific Ocean	San Jose	San Mateo	Boating Access
Seal Point Park BTAF (View Details)	San Francisco Bay-South Bay	San Mateo	San Mateo	Launch
Sequoia Yacht Club (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Yacht Club
Stanford University Sailing Program (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Aquatic Center
Westpoint Harbor and Boatyard (View Details)	San Francisco Bay-South Bay	Redwood City	San Mateo	Marina/Launch/Dry Storage



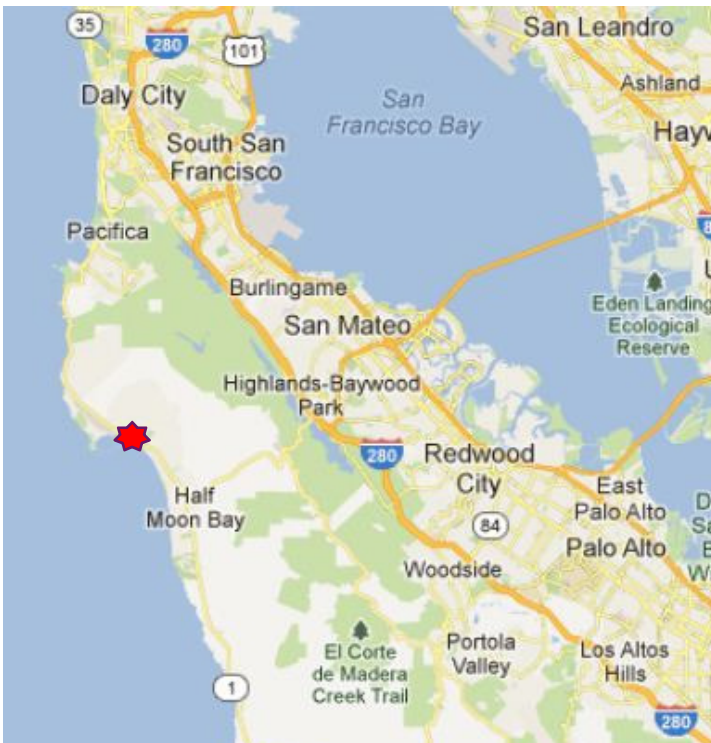
San Mateo County Harbor District Pillar Point Harbor 32 Foot Rescue Vessel “Radon”



Specifications	
Location	Pillar Point Marina
Crew	2- 10
Towing Requirements	Not Towable
Engine(s)	Gasoline Outdrive
Radios	VHF, UHF, CALCORD
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	SAR, Fire Fighting



San Mateo County Harbor District Pillar Point Harbor 34 Foot Rescue Boat “Almar”

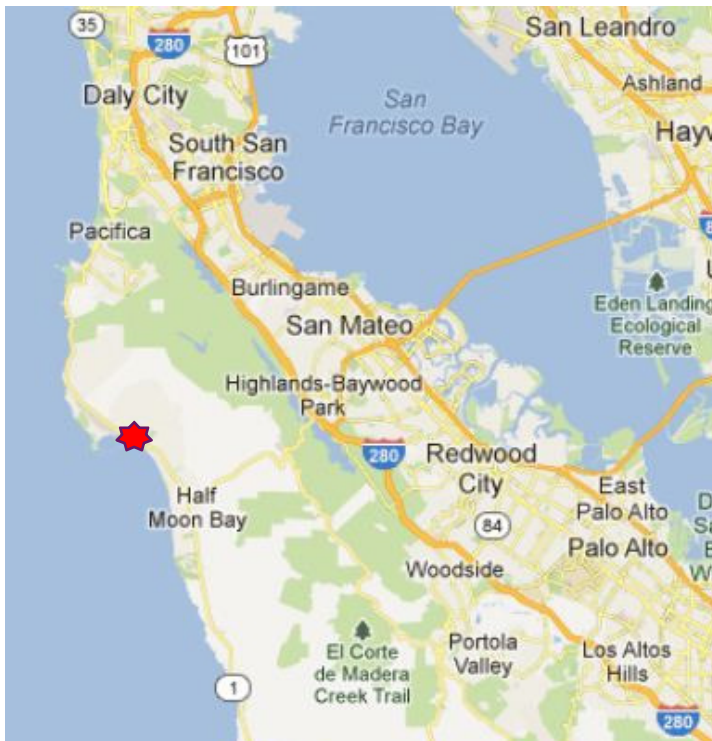


Specifications

Location	Pillar Point Marina
Crew	2-3
Towing Requirements	N/A
Engine(s)	Twin Diesel Jets
Radios	VHF, UHF, CALCORD
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	Unknown
Missions	SAR, Hazmat



San Mateo County Harbor District Pillar Point Harbor Water Rescue Craft (X3)

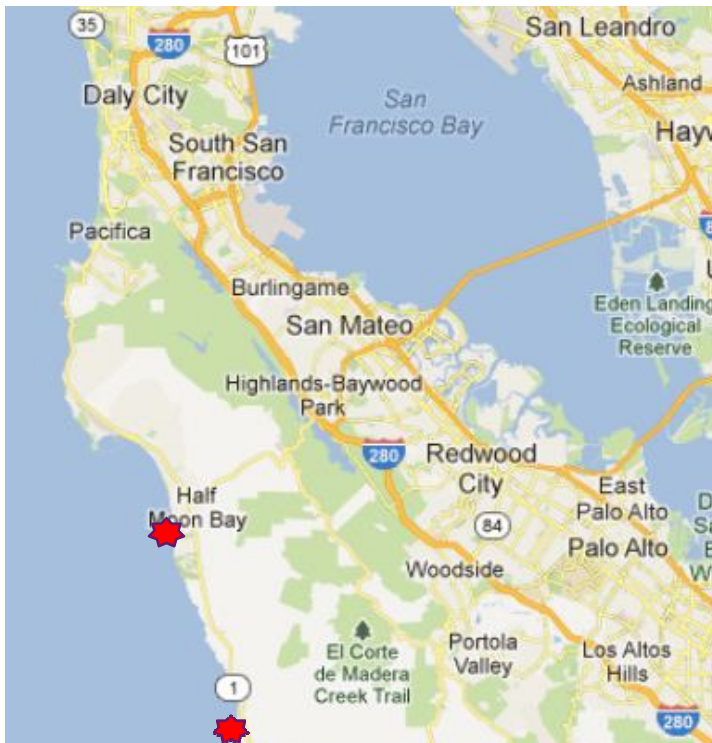


Specifications

Location	Pillar Point Marina
Crew	1
Towing Requirements	Standard Pickup
Engine(s)	Water Jet
Radios	VHF, UHF, CALCORD
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Basic
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	SAR, Hazmat



California State Parks Personal Water Craft Half Moon Bay State Beach “Unit 79” Ano Nuevo State Reserve “Unit 78”

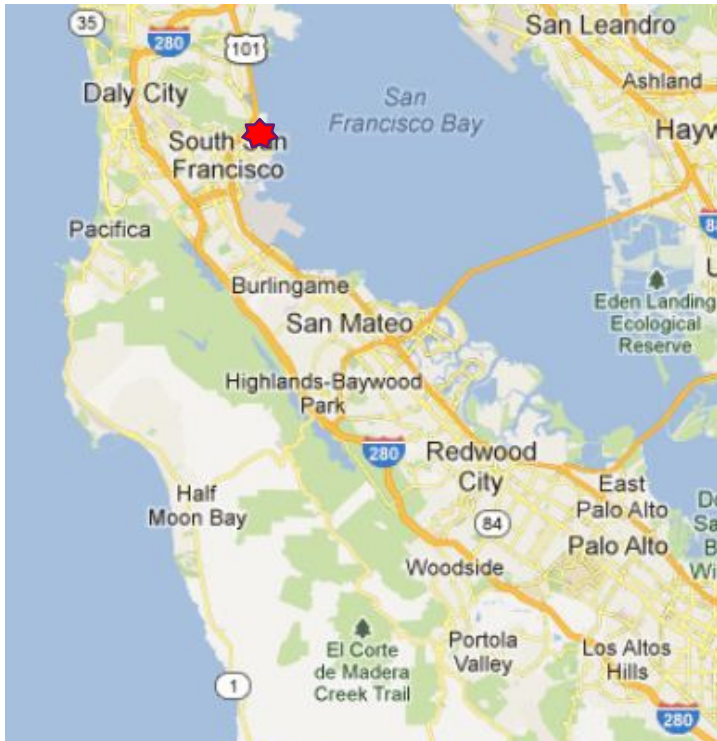


Specifications

Location	Half Moon Bay State Park & Ano Nuevo State Reserve (One craft in each location)
Crew	1
Towing Requirements	2 inch Hitch
Engine(s)	Internal Jet Drive
Radios	No
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	No
Spot Light(s)	No
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Search and Rescue



San Mateo County Harbor District Oyster Point Harbor 27 Foot Boston Whaler

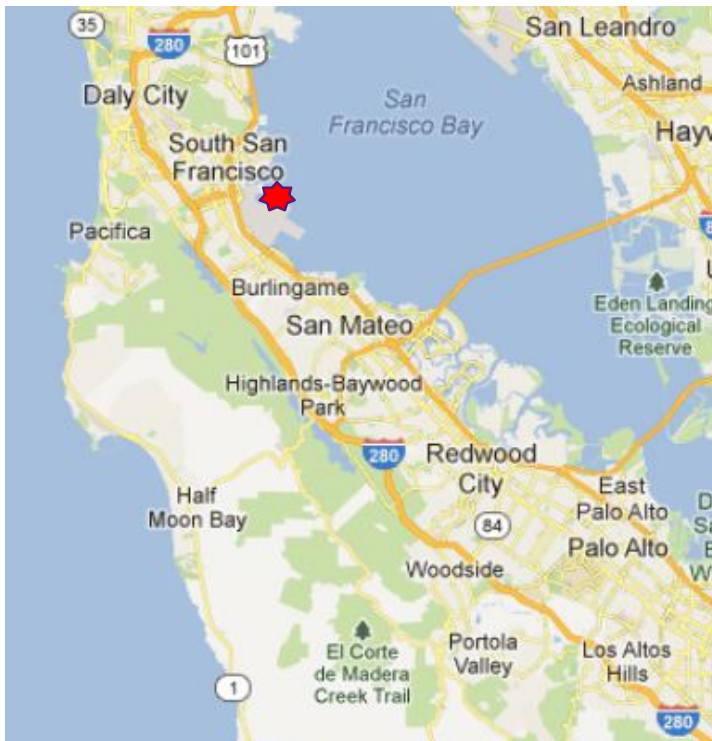


Specifications

Location	Oyster Point Marina
Crew	2
Towing Requirements	Not Towable
Engine(s)	Dual O/B
Radios	VHF
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	?
Missions	SAR, Hazmat, Accident Investigation



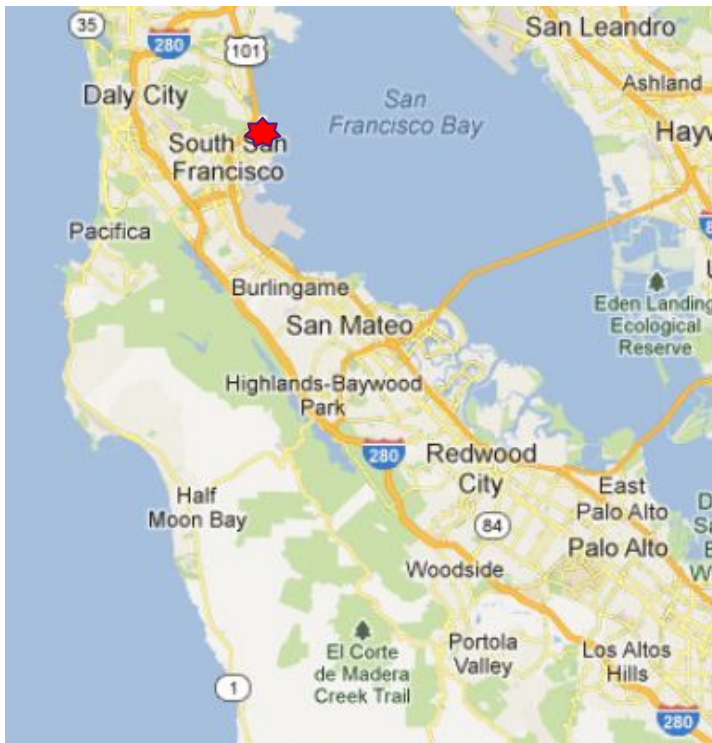
San Francisco Fire Department at SFO 44 Foot Twin Hulled Aluminum Jet Boat “Moose” “Rescue 55”



Specifications	
Location	SFO
Crew	3-4
Towing Requirements	Not Towable
Engine(s)	Inboard
Radios	Yes, Unknown Type
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	Yes
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	Yes
Missions	Airport Property Patrol/ Rescue Swimmers/ Fire Fighting



South San Francisco Fire Department 23 Foot Safe Boat “Rescue Boat 62”

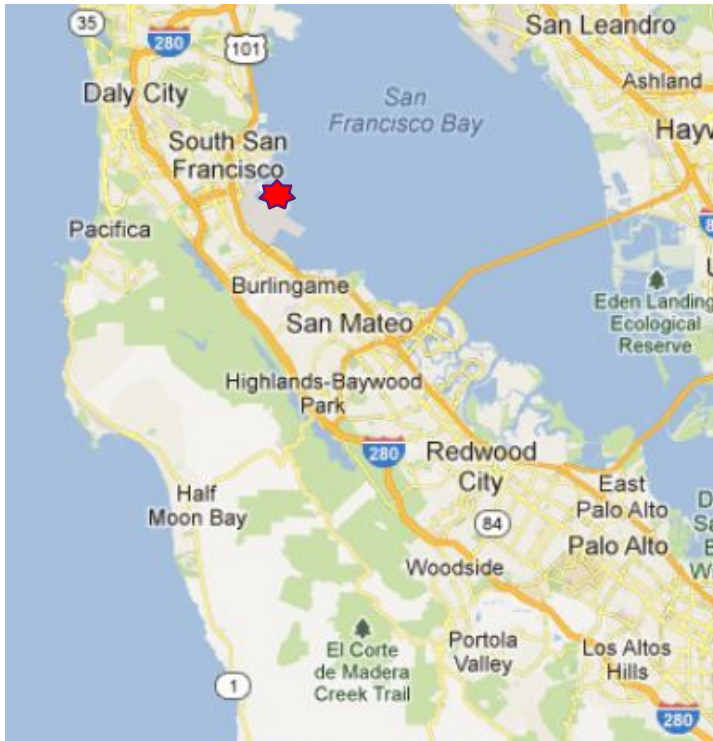


Specifications

Location	Oyster Point Marina
Crew	3-4
Towing Requirements	2 inch Ball
Engine(s)	Outboard, 200 HP
Radios	VHF, UHF, CALCORD, All Fire Frequencies
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	Yes
Night Vision	Yes
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Hazmat/SAR



San Francisco Fire Department at SFO Hurricane 18 Foot Rigid Hull Inflatable Boat “Hurricane”



Specifications

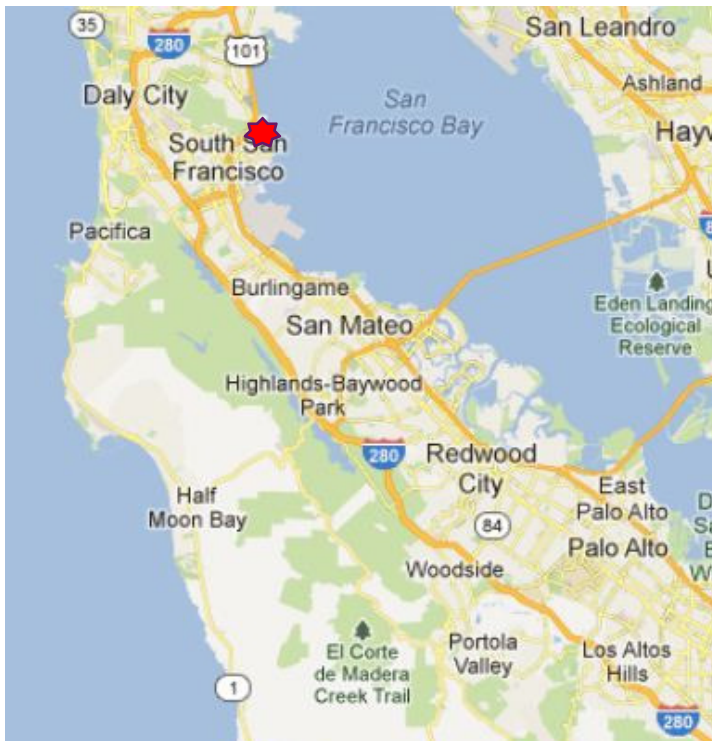
Location	SFO
Crew	3
Towing Requirements	“Limited”
Engine(s)	Outboard
Radios	Yes, Unknown Type
Radar	No
GPS	Yes
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Airport Property Patrol/ Rescue Swimmers



South San Francisco Fire Department 12 Zodiac



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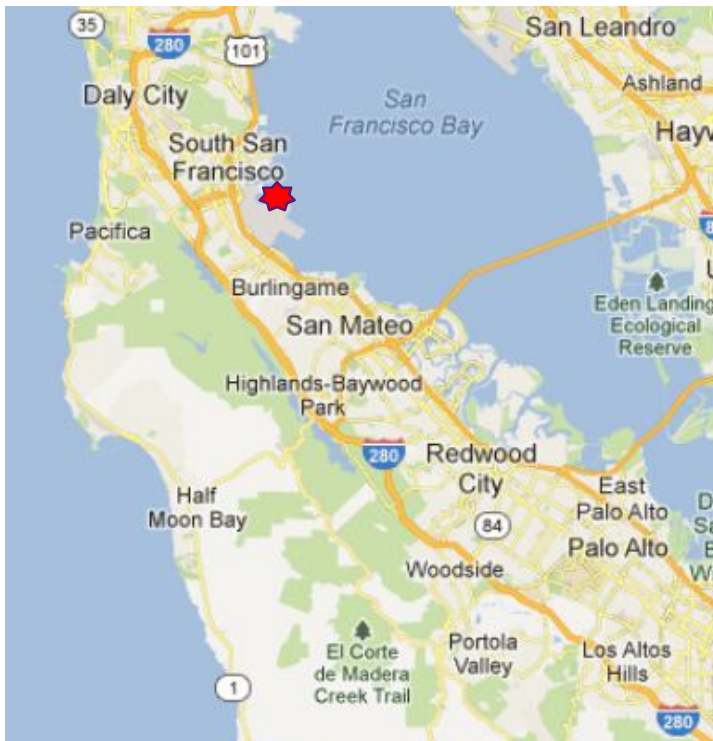


Specifications

Location	Station 62
Crew	2
Towing Requirements	2 inch Ball
Engine(s)	20 HP Outboard
Radios	Portable Only
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Portable
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Shallow water missions



San Francisco Fire Department at SFO 20 Foot Airboat

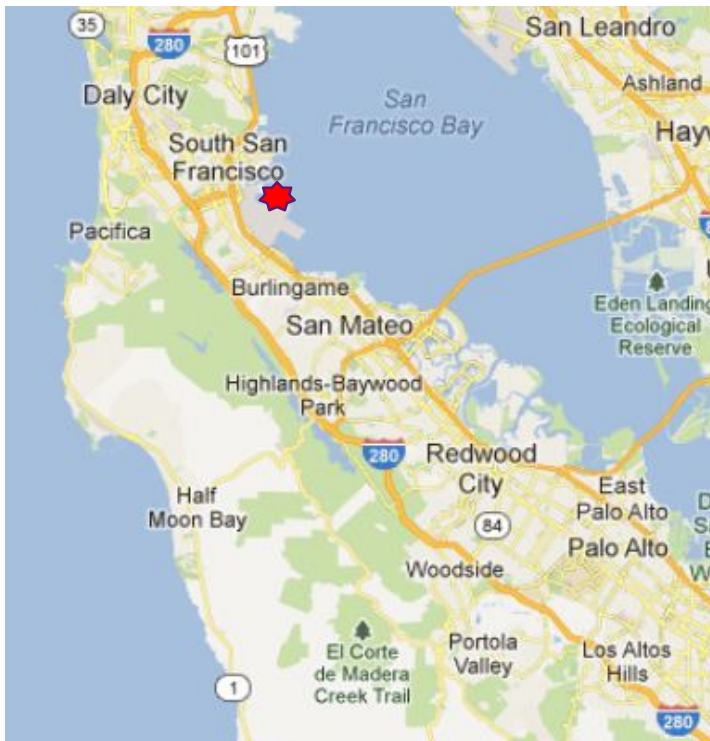


Specifications

Location	SFO
Crew	3
Towing Requirements	Yes
Engine(s)	Outboard
Radios	Yes, Unknown Type
Radar	No
GPS	Yes
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Airport Property Patrol/ Rescue Swimmers



San Francisco Fire Department at SFO Personal Water Craft (X2) "94E & 95E"

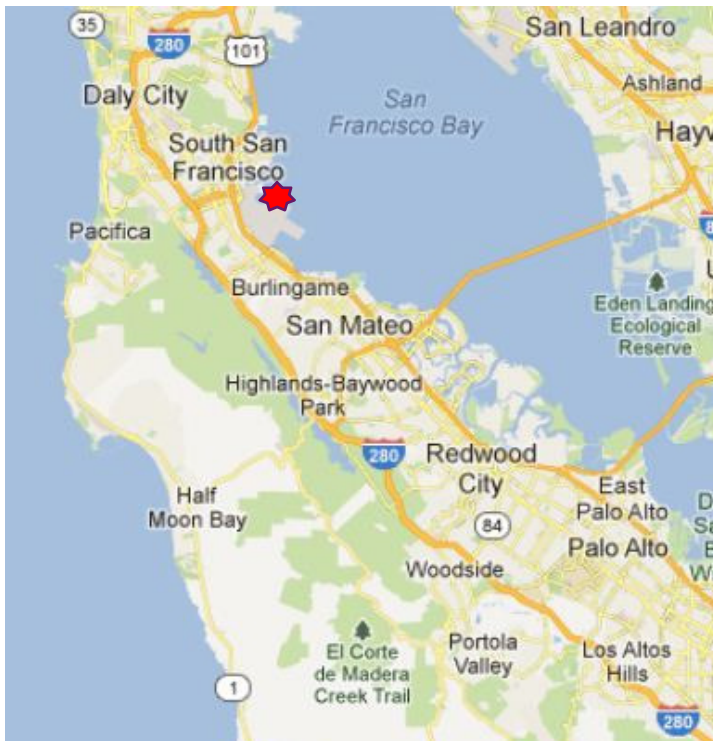


Specifications

Location	SFO
Crew	1 or 2
Towing Requirements	Yes 2 inch hitch
Engine(s)	Inboard
Radios	Portable Only
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	No
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Airport Property Patrol, Rescue



San Francisco Fire Department at SFO 27 Foot Boston Whaler “Vigilant”



Specifications

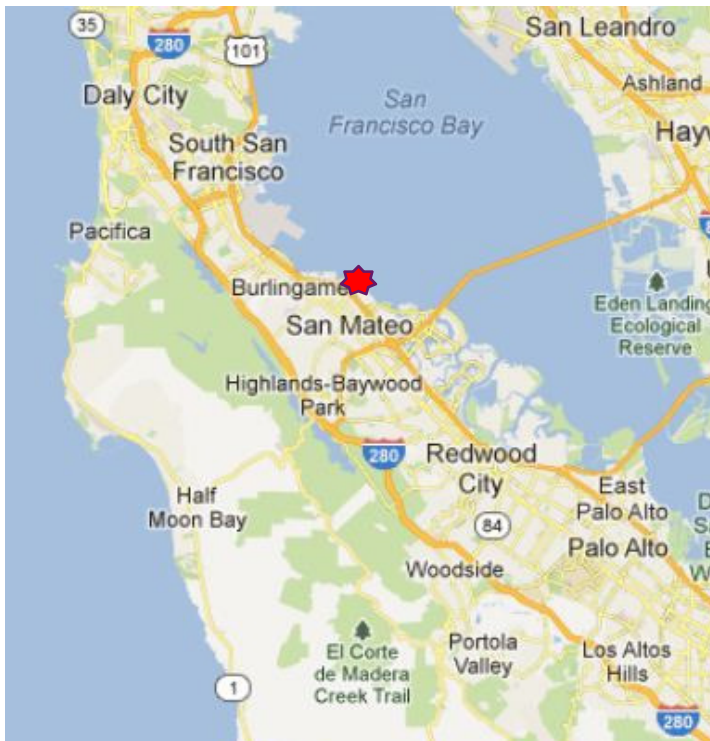
Location	SFO
Crew	3
Towing Requirements	Unknown
Engine(s)	Outboard
Radios	Yes, Unknown Type
Radar	Yes
GPS	Yes
Chart Plotter	No
Infrared	Yes
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Airport Property Patrol/ Rescue Swimmers



San Mateo County Sheriff's Office

32 Foot Almar

"3M14"

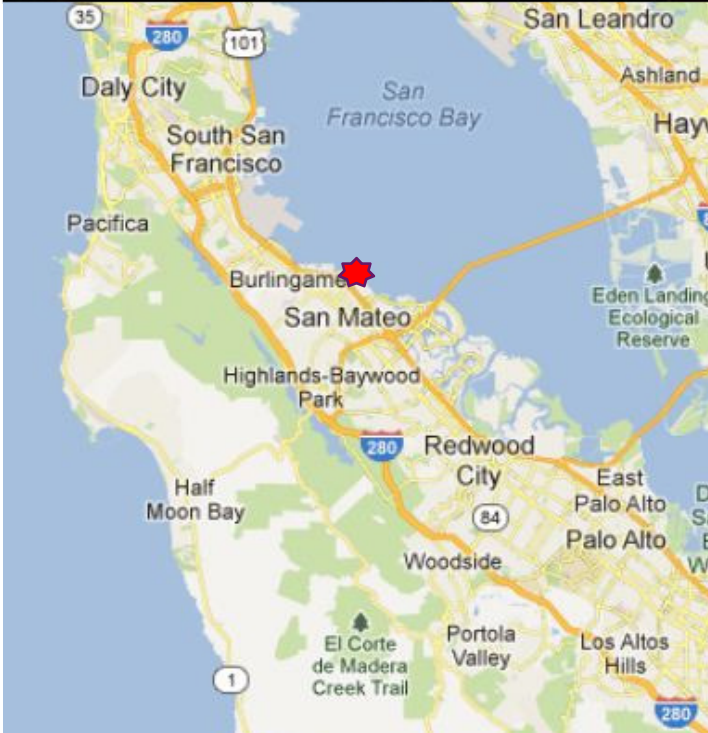


Specifications

Location	Coyote Point Marina
Crew	2-8, holds 16
Towing Requirements	F350 or larger, 2 5/16" Ball Hitch 15000 lbs
Engine(s)	Twin 300 HP Outboards
Radios	VHF/UHF/Trunk Radios, MDT, RDF
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	Yes
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	Yes- Portable
Side Scan Sonar	Yes
Onboard Generator	No
Missions	Search & Rescue, Patrol and Fire Fighting



San Mateo County Sheriff's Office Farralone 35 Foot Patrol & SAR Boat "3M10"

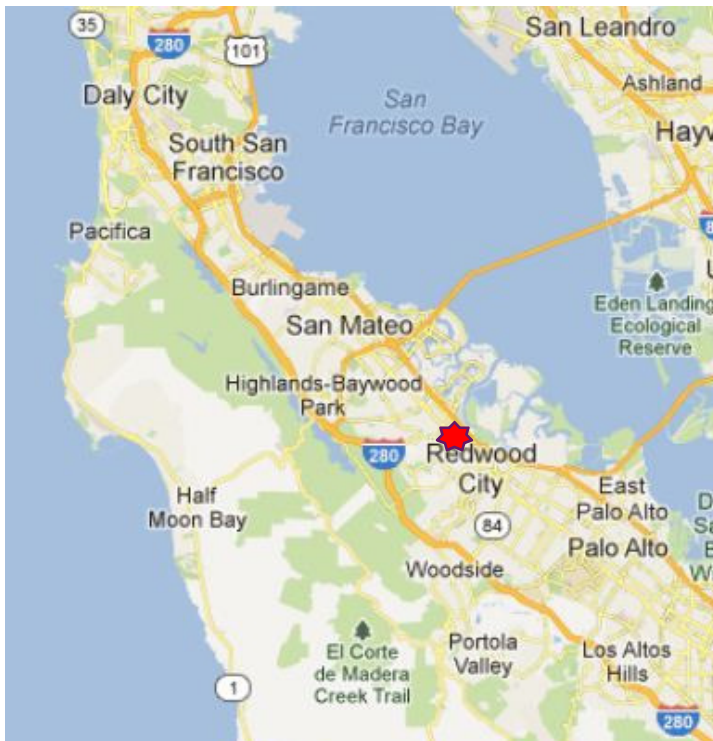


Specifications

Location	Coyote Point Marina
Crew	2-8, holds 16
Towing Requirements	F450 or larger, 2 5/16" Ball Hitch
Engine(s)	Twin 300 HP Outboards
Radios	VHF/UHF/Trunk Radios, MDT, RDF
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	Yes
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	Yes
Side Scan Sonar	Yes
Onboard Generator	No
Missions	Search & Rescue, Dive and Marine Patrol- Dive Compressors



San Mateo County Sheriff's Office Personal Water Craft (X3)



Specifications

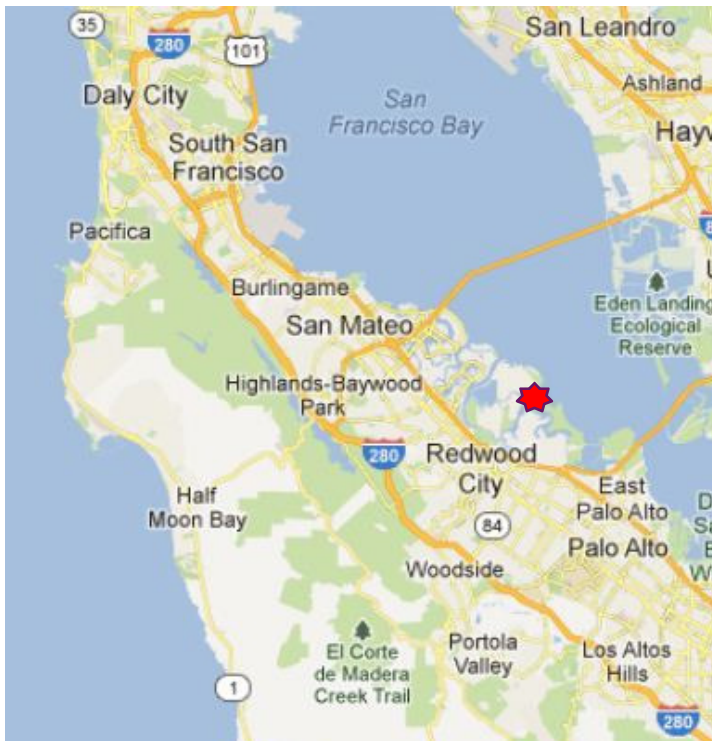
Location	San Carlos Warehouse
Crew	1-2
Towing Requirements	2 Inch F150
Engine(s)	Jet Drive
Radios	None
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	No
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Search & Rescue, Patrol



Redwood City Police Department

27 Foot Almar

"Marine 1"

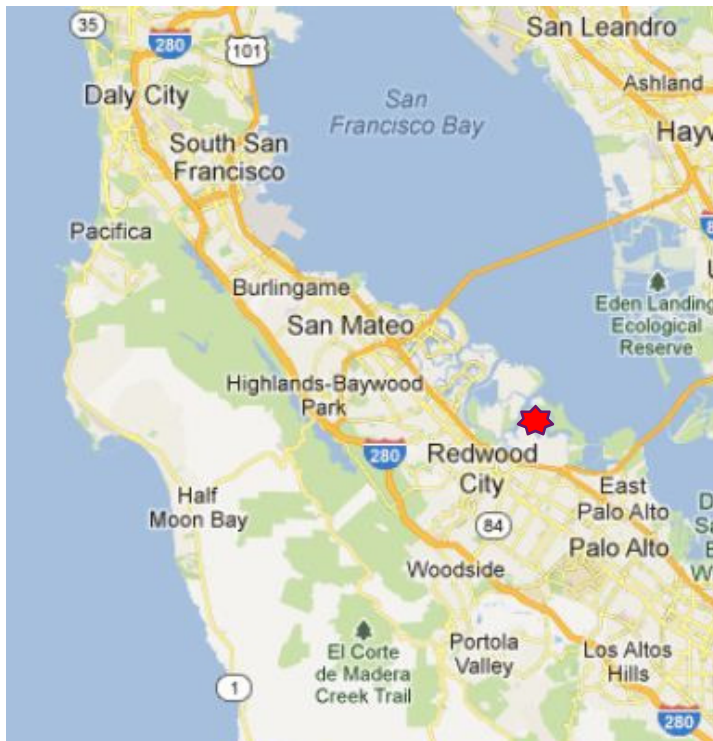


Specifications

Location	West Point Marina
Crew	2-8
Towing Requirements	2 5/16 th Hitch F250 or Larger
Engine(s)	2 250HP Outboard
Radios	VHF/UHF/Trunk Radios,
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	Yes
Night Vision	Yes
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	Yes
Onboard Generator	No
Missions	Search & Rescue, Patrol



Redwood City Fire Department 20 Foot Zodiac “Boat 11”

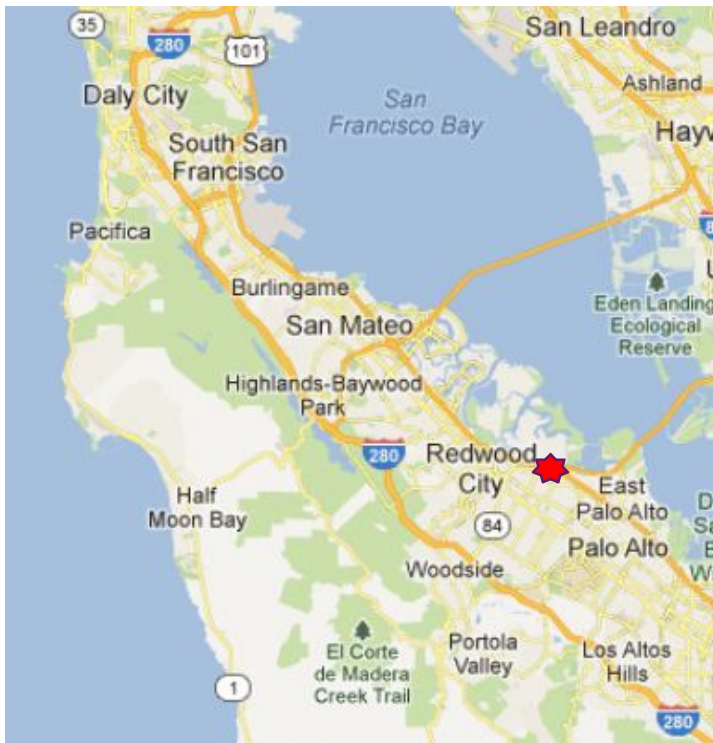


Specifications

Location	Fire Station 11
Crew	3
Towing Requirements	2 inch Ball
Engine(s)	O/B 115 HP 4 Stroke
Radios	VHF Marine
Radar	Yes
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	Yes
EMT Kit	Yes, Medical gear from Apparatus
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Rescue/ Small Fire Extinguishment



Menlo Park Fire 19 Foot Airport “Airboat 1”

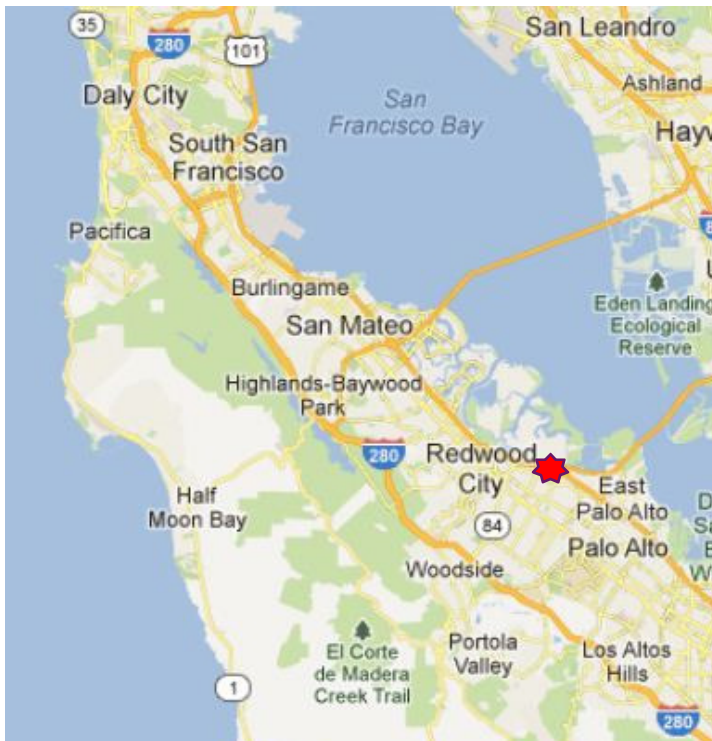


Specifications

Location	Fire Station 77
Crew	3
Towing Requirements	2 inch Ball
Engine(s)	Fan Driven outboard
Radios	Marine/ Fire
Radar	No
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	Yes
EMT Kit	Yes, from Engine
Spot Light(s)	Yes
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Rescue, Fire suppression



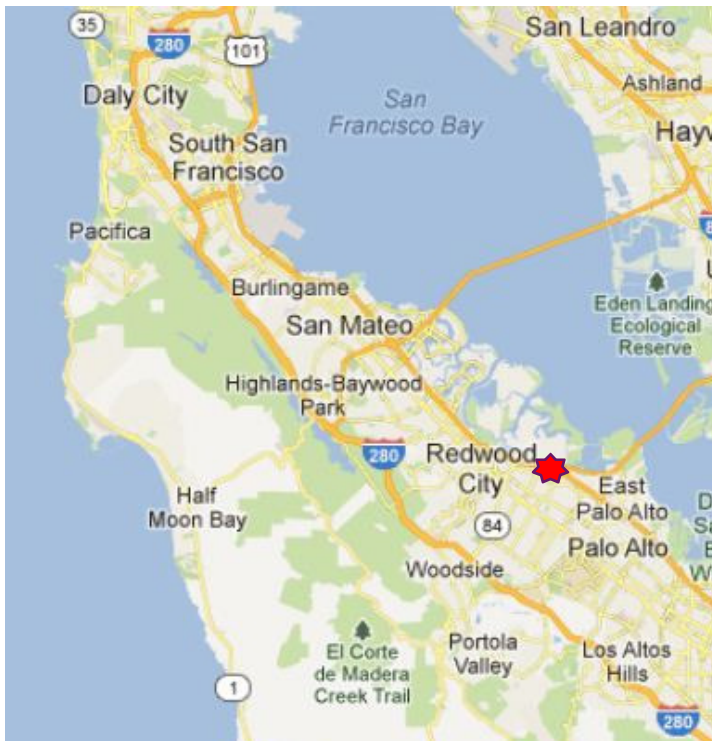
Menlo Park Fire 17 Foot Hurricane Zodiac "Rigid Hull 1"



Specifications	
Location	Fire Station 77
Crew	3
Towing Requirements	2 inch Ball
Engine(s)	90 HB outboard
Radios	Marine/ Fire
Radar	No
GPS	Yes
Chart Plotter	Yes
Infrared	No
Night Vision	Yes
EMT Kit	Yes, from Engine
Spot Light(s)	Yes
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Rescue



Menlo Park Fire Personal Water Craft (X2)



Specifications

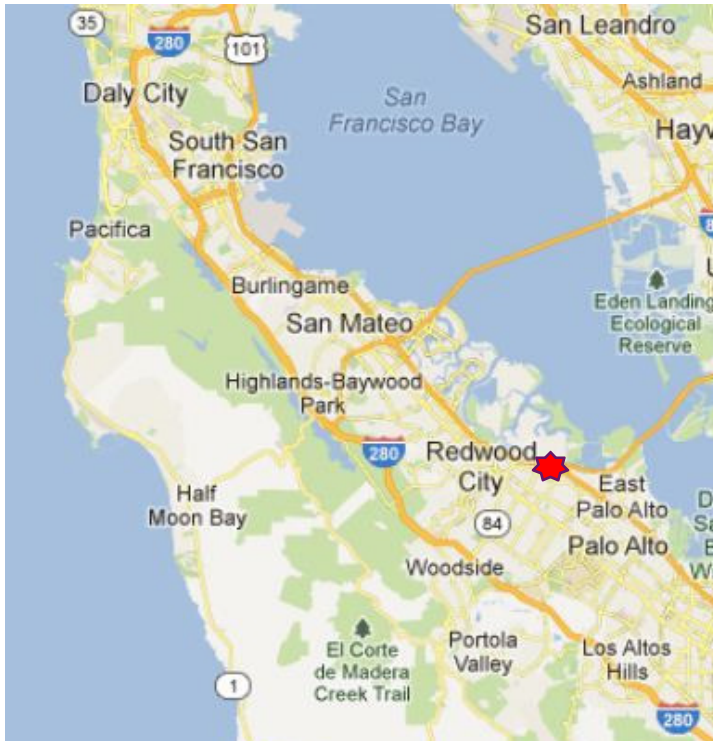
Location	Fire Station 77
Crew	1
Towing Requirements	2 inch Ball
Engine(s)	Jet Drive
Radios	Portable
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Yes, from Engine
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Rescue



Menlo Park Fire 15 Foot Zodiac (Three Identical) “Inflatable 1, 2 & 3”



Stock Photo



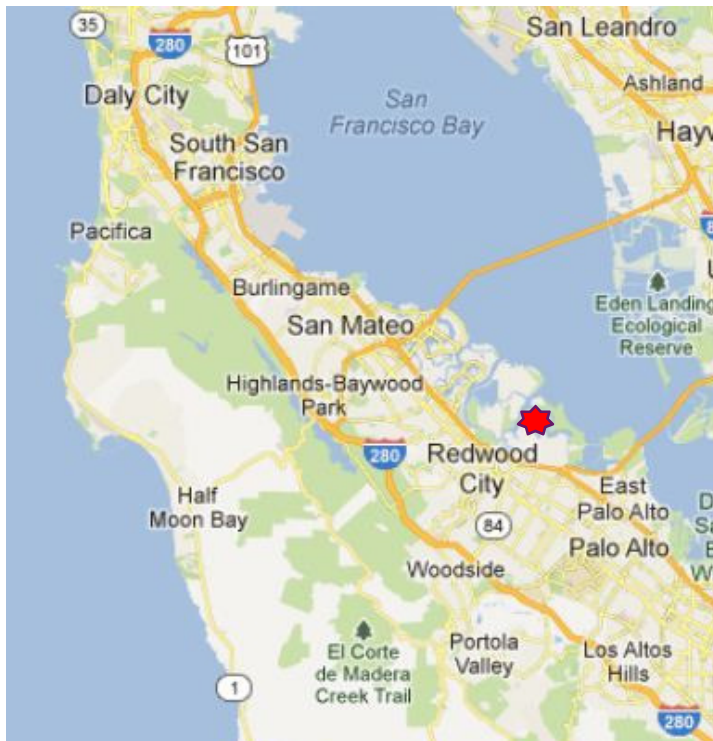
Specifications

Location	Fire Station 77
Crew	3
Towing Requirements	2 inch Ball
Engine(s)	30 HP Outboard
Radios	Portable
Radar	No
GPS	Portable
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Yes, from Engine
Spot Light(s)	No
Depth Sounder	No
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Surface Water Rescue



Redwood City Fire Department 36 Foot Metalcraft Fire Boat Arriving July 2013

ARRIVED JUNE 2014

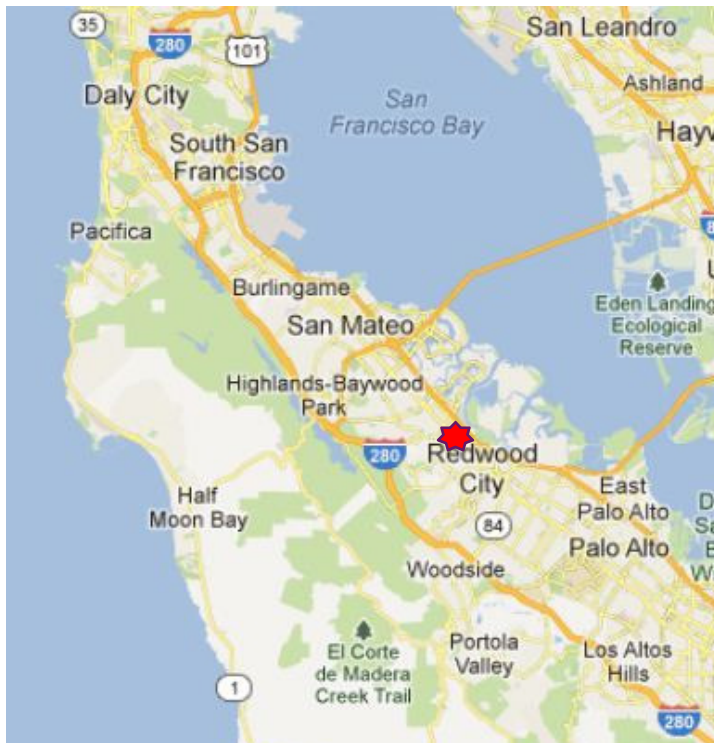


Specifications

Location	Port of Redwood City
Crew	3
Towing Requirements	Yes, Unknown
Engine(s)	Twin 250HP OB
Radios	?
Radar	Yes
GPS	Yes
Chart Plotter	No
Infrared	Yes
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	?
Side Scan Sonar	No
Onboard Generator	?
Missions	Airport Property Patrol/ Rescue Swimmers



San Mateo County Sheriff's Office 18 Foot Zodiac "3M11"

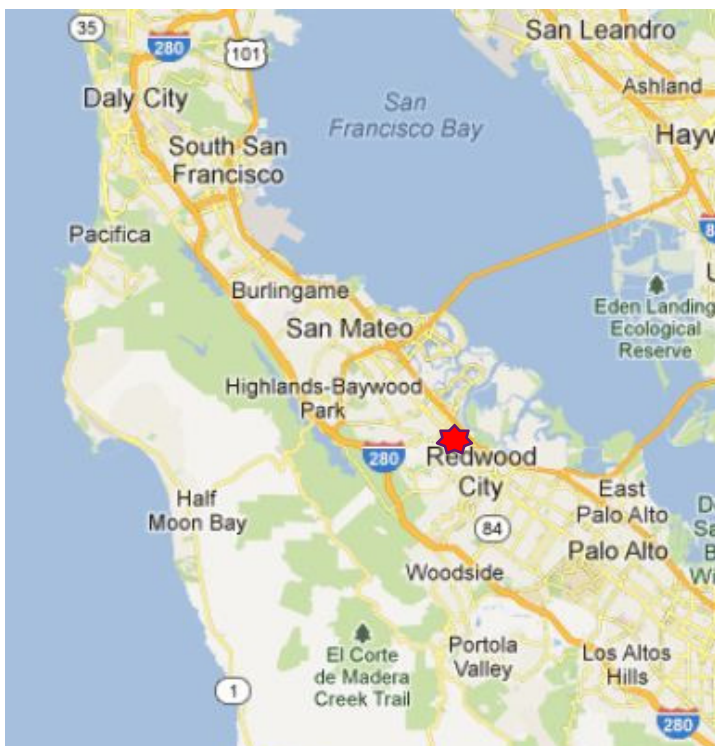


Specifications

Location	San Carlos Warehouse
Crew	2 Min
Towing Requirements	2 Inch ball
Engine(s)	100 HP Outboard
Radios	VHF/UHF
Radar	No
GPS	Yes
Chart Plotter	No
Infrared	No
Night Vision	Portable
EMT Kit	Yes- Basic
Spot Light(s)	Yes
Depth Sounder	Yes
Metal Detector	No
Side Scan Sonar	No
Onboard Generator	No
Missions	Search & Rescue, Patrol



San Mateo County Sheriff's Office 14 Foot Achilles

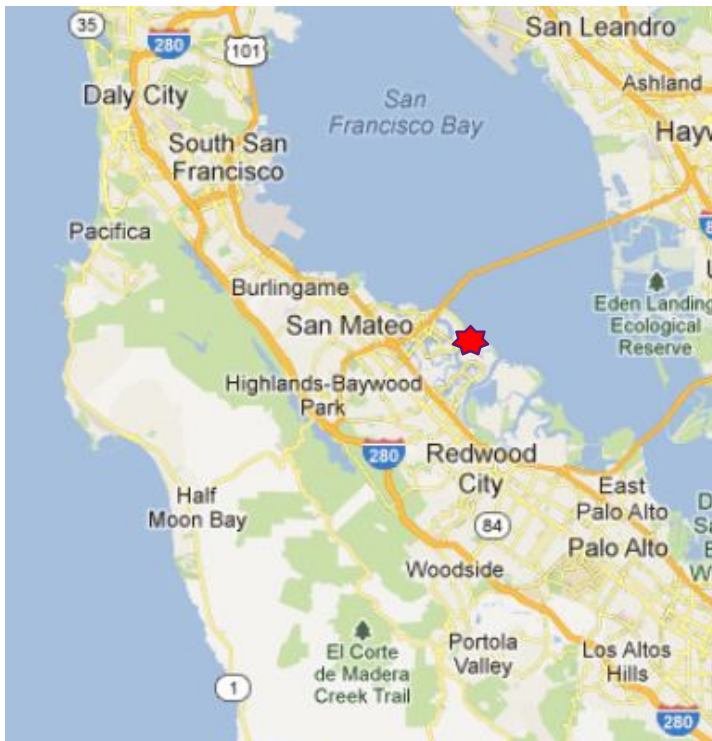


Specifications

Location	San Carlos Warehouse
Crew	2 Min
Towing Requirements	2" ball
Engine(s)	30 HP Outboard
Radios	Portable Only
Radar	No
GPS	No
Chart Plotter	No
Infrared	No
Night Vision	No
EMT Kit	Yes- Basic
Spot Light(s)	No
Depth Sounder	No
Metal Detector	Yes- Portable
Side Scan Sonar	No
Onboard Generator	No
Missions	Search & Rescue



Foster City Fire Department 12 Foot Zodiac “Boat 28”



Specifications

Location	1040 E. Hillsdale Blvd, Foster City
Crew	2-3
Towing Requirements	2 Inch Ball
Engine(s)	30 HP 4 Stroke /OB
Radios	CALCORD, All Fire Frequencies/ALCO Tacs
Radar	No
GPS	No
Chart Plotter	No
Infrared	Yes
Night Vision	No
EMT Kit	Yes
Spot Light(s)	Yes
Depth Sounder	No
Metal Detector	?
Side Scan Sonar	No
Onboard Generator	No
Missions	SAR/ Hazmat

San Mateo County Harbor District
Statement of Revenues, Expenses, and Changes in Net Position
For the year ended June 30, 2013

(with comparative totals for the year ended June 30, 2012)

	2013	2012
OPERATING REVENUES:		
Berth rental	\$ 2,454,496	\$ 2,414,734
Dock box fees	7,354	8,953
Launching fees	87,555	105,893
Mooring fees	45,938	44,097
Recreational vehicles	42,600	37,505
Rents and concessions	580,471	630,614
Transient berths and dockage	102,970	113,548
Other operating revenues	107,380	168,774
Total operating revenues	3,428,764	3,524,118
OPERATING EXPENSES:		
Harbor Commissioners	529,589	127,153
Administration	1,160,628	1,086,589
Pillar Point Harbor	2,291,655	2,087,549
Oyster Point Marina	1,689,314	1,569,916
Depreciation and amortization	1,456,965	1,448,344
Total operating expenses	7,128,151	6,319,551
Operating income (loss)	(3,699,387)	(2,795,433)
NONOPERATING REVENUES (EXPENSES):		
Capital grants	640,000	28,359
Investment earnings	94,969	123,219
Reimbursements	11,779	(1,596)
Insurance settlements	-	789
Property taxes	5,110,609	4,486,449
County administrative fees	(30,504)	(26,345)
Gain (loss) on disposition of capital assets	29,674	(15,954)
Termination benefits	503,689	(1,050,627)
Interest expense	(404,926)	(446,543)
Total nonoperating revenues (expenses)	5,955,290	3,097,751
Income (loss) before contributions	2,255,903	302,318
Capital contributions:		
Capital asset valuation adjustment	-	20,259,805
Total capital contributions	-	20,259,805
Net Income	2,255,903	20,562,123
CHANGE IN NET POSITION:		
Beginning of year	39,126,210	18,564,087
End of year	\$ 41,382,113	\$ 39,126,210

The accompanying notes are an integral part of these basic financial statements.

San Mateo County Harbor District

Comparative Statements of Revenues, Expenses and Changes in Net Assets

For the years ended June 30, 2004 and 2003

	Total	
	2004	2003
OPERATING REVENUES:		
Berth rental	\$ 2,177,351	\$ 2,201,635
Boat yard fees	3,298	27,827
Dock box fees	5,612	6,110
Dry storage	-	300
Launching fees	58,516	51,536
Mooring fees	34,532	30,058
Recoveries on bad debt	1,180	1,000
Recreational vehicles	25,335	18,943
Rents and concessions	506,375	617,975
Transient berths and dockage	196,086	297,677
Other sales and services	112,581	102,613
Total operating revenues	3,120,866	3,355,674
OPERATING EXPENSES:		
Maintenance and operations	4,052,131	3,890,107
Depreciation	1,327,808	1,324,079
Total operating expenses	5,379,939	5,214,186
OPERATING INCOME (LOSS)	(2,259,073)	(1,858,512)
NONOPERATING REVENUES (EXPENSES):		
Grants	56,760	10,203
Interest earned	292,251	319,138
Local government taxes	2,869,328	2,506,836
Miscellaneous	-	10,080
Reimbursement	5,500	7,757
Interest expense	(976,390)	(858,230)
Total nonoperating revenues (expenses)	2,247,449	1,995,784
Net income (loss)	(11,624)	137,272
NET ASSETS:		
Beginning of year	18,394,969	18,257,697
End of year	\$ 18,383,345	\$ 18,394,969

See accompanying Notes to Financial Statements.