

DUE DECEMBER 31 Pursuant to Public Resources Code § 6306

Fiscal/Calendar Year: 2022

Grantee Name: City of Santa Cruz

Contact Person: Nicholas Gong, Senior Accountant, ngong@santacruzca.gov

Mailing Address: 1200 Pacific Ave., Suite 290, Santa Cruz, CA 95060

1. Funds

a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures?

YES ☒ NO ☐

If "Yes", please list the name(s) of the fund(s).

Municipal Wharf

If "No", under what fund are they accounted for?

b. Are separate financial statements prepared for the trust?

YES ☐ NO ☒

If "Yes," describe the organization of the separate financial statement.

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)).

ACFR. Governmental Fund Financial Statements, as part of the General Fund: (1) Balance Sheet-Governmental Funds, p.28, PDF p.46 and (2) Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds, p.30, PDF p.48.

2. Revenue

a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year?

\$3,055,641

b. Please list all sources of revenue and the amount of revenue generated from each source (e.g., permits, rentals, percentage of lease, etc.).

Special Events \$2,380; Marine Rescue Program \$95,094; Municipal Wharf \$1,704,346; Wharf Gate Operations \$1,064,777; Capital Improvement Projects \$189,044.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year?

\$3,822,365

- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended.

Special Events \$3,415; Marine Rescue Program \$987,163; Municipal Wharf \$2,076,166; Wharf Gate Operations \$587,488; Capital Improvement Projects \$168,134.

- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

Q1. No, Q2. No.

- d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of entity or under the management of another political subdivision of the grantee under an agreement, settlement, or memorandum of understanding.

N/A

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

Beginning and Ending Balances: \$0.



City of Santa Cruz

The City of Santa Cruz's Trust Land includes a portion of Monterey Bay that is bound by a direct line from Lighthouse Point, to the western edge of the San Lorenzo River, north to the mean tide line along the shore connecting the two points. The beach area covered is considered to be the areas of sand immediately adjacent to bay waters from the San Lorenzo River / Railroad Trestle to the western portion of Cowell Beach. This area includes unimproved beaches adjacent to the Seaside Company's Santa Cruz Beach Boardwalk, the Wharf, and the Dream Inn Hotel. The beach east, or down coast, of the Municipal Wharf, is commonly referred to as the Main Beach. The beach west of the Wharf is named Cowell Beach. This sandy beach area is approximately one mile in length and varies seasonally in width, to as little as 200 feet wide in some areas during the winter months. The sandy beach areas sustain heavy recreational use. The area is entirely open to the general public, with multiple pedestrian vertical access ways and lateral access the full length. There are limited restrictions on hours of use. The Trust Lands continue west to Natural Bridges State Park. Lighthouse State Beach and the eastern portion of its beach are under the jurisdiction of the State, with only the western half of its beach under the jurisdiction of the City of Santa Cruz. The remainder of the Trust Lands to the west consists of coastal bluffs and cliffs. Portions of these lands have been armored to protect the shoreline.

Two City government offices are located on the Wharf: the Lifeguard Headquarters (Fire Department) and the Wharf Headquarters (Parks and Recreation Department). The City of Santa Cruz also maintains three restroom facilities on the Wharf. The following businesses are currently located on the Wharf:

Business Name	Business Type
Dolphin Restaurant	Dining
Firefish Grill	Dining
Gilda's	Dining
Olitas	Dining
Riva Fish House	Dining
Makai	Dining
Stagnaro Bros. Seafood Inc.	Dining
Vino by the Sea	Dining
Woodies Café	Dining
Marini's Candies	Dining
University Corporation (KAZU)	Public Media
Santa Cruz Boat Rentals	Adventure and Sports
Stagnaro's Fishing Trips & Bay Cruises	Adventure and Sports
Venture Quest	Adventure and Sports
Bonnie's Gifts	Gifts, Apparel, and Accessories
Gilbert's Gift Shop	Gifts, Apparel, and Accessories
Made in Santa Cruz	Gifts, Apparel, and Accessories
Noland's	Gifts, Apparel, and Accessories
Santa Cruz Bay Company	Gifts, Apparel, and Accessories
Sockshop Santa Cruz	Gifts, Apparel, and Accessories
Surf City Santa Cruz (Ports of Call)	Gifts, Apparel, and Accessories
Surf Life	Gifts, Apparel, and Accessories
Woodies Hoodies	Gifts, Apparel, and Accessories

City of Santa Cruz
Statement of Revenues and Expenses
Municipal Wharf
Fiscal Year Ended June 30, 2022

	FY 2022 Amended Budget	FY 2022 Actual	Budget to Actual Variance
REVENUES			
Special Events			
Aloha Races	-	2,380	(2,380)
Total Special Events Revenues	-	2,380	(2,380)
Marine Rescue Program (2204)			
Charges for Services (1)	115,119	95,094	20,025
Total Marine Rescue Program Revenues	115,119	95,094	20,025
Municipal Wharf (3211)			
Grants	-	105	(105)
Miscellaneous Revenues	1,373,414	1,704,241	(330,827)
Total Municipal Wharf Revenues	1,373,414	1,704,346	(330,932)
Wharf Gate Operations (4226)			
Charges for Services	912,739	992,594	(79,855)
Miscellaneous Revenues	53,830	72,183	(18,353)
Total Wharf Gate Operations Revenues	966,569	1,064,777	(98,208)
Capital Improvement Projects Revenues			
Wharf and Beachfront Restroom Upgrades	-	-	-
Wharf Railing Improvements	76,506	53,697	22,809
17D Municipal Wharf	4,773	7,944	(3,171)
57 Municipal Wharf	3,704	2,778	926
15 Municipal Wharf	3,949	3,807	142
47 Municipal Wharf	10,001	17,785	(7,784)
17A Municipal Wharf	7,215	11,380	(4,165)
25 Municipal Wharf	45,406	44,044	1,362
49B Municipal Wharf	26,499	18,584	7,915
17B/C Municipal Wharf	3,431	5,673	(2,242)
17E Municipal Wharf	3,975	4,189	(214)
49A Municipal Wharf	26,740	-	26,740
2 Municipal Wharf	1,587	1,626	(39)
59 Municipal Wharf	82,363	-	82,363
55A Municipal Wharf	10,166	17,537	(7,371)
45 Municipal Wharf	143,088	-	143,088
Total Capital Improvements Projects Revenues	449,403	189,044	260,359
TOTAL REVENUES	2,904,505	3,055,641	(151,136)
EXPENDITURES			
Special Events			
Aloha Races	-	2,523	(2,523)
Halloween on the SC Wharf	-	892	(892)
Woodies on the Wharf	-	2,356	(2,356)
Total Special Events Expenditures	-	3,415	(3,415)
Marine Rescue Program ¹ (2204)			
Personnel Services	845,393	839,396	5,997
Services	92,370	94,163	(1,793)
Supplies	24,400	24,890	(490)
Other Materials and Services	8,695	12,410	(3,715)
Capital Outlay	16,305	16,304	1
Total Marine Rescue Program Expenditures	987,163	987,163	0
Municipal Wharf (3211)			
Personnel Services	1,518,631	1,346,498	172,133
Services	579,619	513,498	66,121
Supplies	200,260	168,281	31,979
Other Materials and Services	39,060	29,309	9,751
Capital Outlay	18,355	18,580	(225)
Total Municipal Wharf Expenditures	2,355,925	2,076,166	279,759
Wharf Gate Operations (4226)			
Personnel Services	642,599	508,522	134,077
Services	71,577	71,174	403
Supplies	14,800	7,507	7,293
Other Materials and Services	400	285	115
Capital Outlay	-	-	-
Total Wharf Gate Operations Expenditures	729,376	587,488	141,888
Capital Improvement Projects Expenditures			
Wharf and Beachfront Restroom Upgrades c301414	-	-	-
Wharf Railing Improvements c302003	76,506	53,697	22,809
17D Municipal Wharf	56,526	22,986	33,540
57 Municipal Wharf	37,451	17,300	20,150
15 Municipal Wharf	30,145	-	30,145
47 Municipal Wharf	70,773	-	70,773
17A Municipal Wharf	31,273	-	31,273
25 Municipal Wharf	327,029	49,273	277,756
49B Municipal Wharf	116,793	-	116,793
17B/C Municipal Wharf	23,351	18,519	4,832
17E Municipal Wharf	24,119	-	24,119
49A Municipal Wharf	49,305	-	49,305
2 Municipal Wharf	9,241	-	9,241
59 Municipal Wharf	146,975	6,357	140,618
55A Municipal Wharf	36,045	-	36,045
45 Municipal Wharf	143,088	-	143,088
Total Capital Improvement Projects Expenditures	1,178,619	168,134	1,010,485
TOTAL EXPENDITURES	5,251,083	3,822,365	1,428,718
<NET COST>	(2,346,579)	(766,724)	(1,579,854)

Note(s):

¹ Includes some lifeguard expenses on State beaches.