

**OREGON INTERNATIONAL PORT OF COOS BAY  
BOARD OF COMMISSIONERS**

**February 2023 Management Reports**

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M E M O R A N D U M

TO: John Burns, Chief Executive Officer  
FROM: Lanelle Comstock, Chief Administrative Officer  
DATE: February 15, 2023  
SUBJECT: Administrative Services Management Report

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**Upcoming Scheduled Meetings and Events:**

- Charleston Advisory Committee Meeting: Wednesday, February 15, noon
- President's Day (offices closed): Monday, February 20
- March Commission Workshop: Tuesday, March 7, 10:00 am
- March Regular Commission Meeting: Tuesday, March 21, 10:00 am

**ADMINISTRATION**

**Legal Counsel RFP:** With the anticipation of Legal Counsel Mike Stebbins retiring in the near future, a Request for Proposals will be solicited for General Legal Counsel. The General Counsel provides legal advice, guidance and counsel to the Port Commission and Chief Executive Officer and attends all Port Commission Meetings and Executive Sessions. In addition, the General Counsel will assist in the legal review and responses to Oregon Public Records Law inquiries; assist in the preparation and review of contracts, professional service agreements, intergovernmental agreements, lease agreements, opinions, resolutions, deeds, bonds, and other documents as requested; and ensure Port policies reflect current and changing laws. More complex or specialized legal matters will be assigned to other outside Legal Counsel (Special Counsel). The legal services will be provided through a three-year Professional Services Agreement, subject to renewal. The proposals will be reviewed by an evaluation team who will then make a recommendation to the Board of Commissioners to award a contract.

**Budget Planning:** We have begun the administrative budget planning process for the 2023/24 fiscal year budget, which includes drafting an Operating Plan with KPIs. The administrative budget includes expenses for administrative staff personnel salaries and benefits, development and training of all staff, administrative office expenses, commercial insurance, IT supplies, software licenses and subscriptions, recruitment, and legal services. Please be advised of the following public meetings regarding the Port's budget (exact dates to be determined):

- Beginning of May - Charleston Advisory Committee Meeting to discuss proposed projects and rates.
- End of May - Budget Committee Meeting(s)
- June 20 - Regularly Scheduled Port Commission Meeting and Budget Hearing

**Hub Building:**

- **Security Cameras and Fire Detection:** Included in the current year budget were funds to add security and surveillance cameras and fire detection devices throughout the Hub Building. The Project Management Team has solicited Request for Quotes for the equipment and installation. The system will allow for future growth of additional cameras, door lock systems, panic buttons, water detection systems, and alarms.
- **147 S Broadway / Recruitment Office:** Admin Staff and the Project Management Team has been working with the US Army Corps of Engineers, who manages the lease of the space, in planning the construction of walls for the division of the armed forces sharing the recruitment office. The wall vendor, who was selected through a request for bid process, will be constructing three offices with temporary walls in the currently open space. In addition, per the request of the US Army Corps of Engineers, a temporary banner has been ordered for the façade.
- **125 Central Avenue, Suite 290 (Previous Coastal Center):** The Hub's Facilities Superintendent has recently completed refreshing the entire space of Suite 290 (approximately 2,674 sq ft, eight offices) with new paint; new outlets, lighting, and light switches; and carpet cleaning. This was much needed after the previous tenant leased the space for over twenty years. Future use of this space is still to be determined.
- **125 Central Avenue, Suite 400 (Penthouse Offices):** The 4<sup>th</sup> floor of the Hub Building is now available for lease. The Penthouse, which is approximately 3,122 square feet, has seven office/conference room spaces, two private restrooms, a kitchenette, large reception area, a library closet, and outside decks with views of the bay. This space is visually stunning with gorgeous original wood paneling accents and art deco structure.

**RV Park Rules and Regulations:** In an effort to better manage and maintain the Charleston Marina RV Park, Admin and Charleston Staff have been working together to draft updated rules, regulations, processes, and agreements of the RV Park. These updated draft rules and regulations will be proposed to the Commission before the end of the fiscal year.

**RV Park Online Reservations System:** As addressed during the budget planning process, one of the goals for the Administration Department this fiscal year is to implement an online RV Park reservation system that integrates with the Port's current financial and RV Park reservation system. An online reservation system will save the amount of time staff spends on the phone reserving sites for customers, and will enhance customer capabilities, including managing their reservation and account. Port Staff has been working with the software developers to create the functionality of the system. The implementation of the online reservation system has been slower than expected and is now scheduled for this Spring.

**Railroad Regulations:** Admin Staff is working with CBRL Railroad Operation Managers to ensure compliance with railroad rules and regulations.

**Statement of Economic Interest Reminder:** The Port of Coos Bay Commissioners are required to file an Annual Verified Statement of Economic Interest with the Oregon Government Ethics Commission by April 15 of each year. Please be prepared to receive a notice from the Oregon Government Ethics Commission and to complete the form by April 15.

## **HUMAN RESOURCES**

**Recruitment Status:** Recruitment (creation and posting of job announcements, receiving and reviewing resumes, screening applicants, and scheduling and conducting interviews) has recently been a full-time function of the HR Generalist.

- **Railroad General Manager:** After interviewing multiple candidates virtually, the Port is inviting top candidates to the Port of Coos Bay for in person interviews with the Railroad Management Team and the Port's Leadership Team; and tours of the railroad, Port property, and the Coos County area.
- **Procurement, Purchasing, and Inventory Specialist:** In the 2022/23 Budget, a Procurement, Purchasing, and Inventory Specialist was budgeted as a new position to procure and purchase goods and services for all departments, evaluate the quality and appropriateness of requested goods or services, conduct cost and quality comparisons and analyses, and develop and implement an inventory management system for Port assets. This position will be under the direction of the Director of Finance and Accounting. Multiple great candidates have been interviewed in person for the Procurement position and the interview team expects to extend an offer soon.
- **Security:** With the recent resignation of a Port Security Officer, a position has opened for Security in the Charleston Marina. This position specifically actively patrols Port properties in Charleston to detect, deter and report criminal activity, assist customers, protect Port and personal assets, and serves as a frontline customer service representative during and after normal working hours. Multiple great candidates have also been interviewed in person for this position and the interview team expects to extend an offer soon.
- **Maintenance Operator:** A Maintenance Operator position has recently opened in the Charleston Marina. The Maintenance Operator participates as a key team member in the maintenance and repairs of equipment and facilities operated by the Port. Essential job functions include safely operating heavy equipment such as boats, forklifts, travel lift, and the State-owned dredge and its related equipment, conducting routine maintenance and repair of facilities to ensure cleanliness and safety for Port customers, and leading small teams on complex projects. An offer has been extended for this position.
- **Locomotive Electrician / Mechanic Apprentice:** This has been a tougher position to fill. The activities of this position are to work under the guidance of the Locomotive Electrician to learn to inspect, repair, service and maintain the engine, and electrical and mechanical components of railroad locomotives. Essential job functions include diagnosing, repairing, replacing, or rebuilding diesel engines, air brake systems, fuel systems, and other locomotive mechanical components, as well as efficiently operating equipment including measuring instruments, precision machines, hand tools, and material handling equipment, i.e., forklifts, cranes, and overhead hoists.



M E M O R A N D U M

TO: John Burns, Chief Executive Officer  
FROM: Megan Richardson, Director of Finance & Accounting  
DATE: February 15, 2023  
SUBJECT: Accounting & Finance Management Report

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We hereby present December and December Year-to-Date (6 months) of financial results for the Port.

**Operating Revenue:**

Total operating revenues were \$272K which was \$85K less than budget. All departments, with the exception of Port Ops, reported revenues that fell short of budget. Administration has budgeted for full tenancy, but they are currently down one lessee. Port Ops shows an increase in revenue this month due to the timing of annual agreements. Rail Ops fell short this month due to lower rail car movements. They had 493 total car movements for December compared to a budget projection of 1,400 cars. Charleston Ops had decreased revenue across all business lines with the exception of Shipyard. Revenues from Work Docks, Long-Term and Short-Term Boat storage, and boat lifts were increased this month.

**Operating Expense:**

Operating expenses totaled \$392K, which was \$163K less than budget. All departments underspent their budgets this month. Charleston's large underspending is due to the timing of the billing of dredge expenses. Dredge demobilization was still taking place in December and will be fully billed to Charleston in January.

**Operating Result:**

The Port ended December with net loss of \$119K against a planned deficit of \$198K, which is less than plan by \$78K. All departments, except for Rail Ops, performed better than plan this month. Rail Ops unfavorable operating results are a result of lower than projected revenues.

**Other Income & Expense:**

Total other revenues totaled \$488K, which is less than budget by \$29K. This shortfall is due to a lower 45G tax credit. We had budgeted to sell the federal tax credit for \$350K but were only successful in selling the tax credit for \$317K. The other revenue shortfall this month is due to the timing of grant funds. Other income this month was related to the due diligence period agreement with NorthPoint Development. Other expenses are underspent this period by \$40K. This underspending this month is due to the timing of capital projects.

**Net Result & Year to Date:**

December had a net gain of \$292K compared to a budgeted net gain of \$202K resulting in a \$90K positive variance. This variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

**Other Comments:**

Total Cash	Restricted			
January Cash Balance	Total Restricted	Project Crafty	State Dredge Funds	IFA Channel Mod
10,069,329.45	5,850,229.21	33,315.38	763,131.08	5,053,782.75

The total cash balances in all bank accounts for January month end were \$10,069,329.45 which is a decrease of \$1.47 million from December. Restricted funds are detailed in the table above. Total interest earnings totaled \$26,071.10 with \$9,448.18 of that interest earned on unrestricted funds. Interest earned on restricted funds goes to the restricted fund balance and interest earned on the unrestricted funds is earned by the General Fund. No interest was earned in the money market account because the balance has been managed to meet the required minimum for banking fees and cashflow needs. The Local Government Investment Pool (LGIP) interest rate increased to 3.37% from 3.04% pa. This is an increase of the pool interest rate by 2.12% since the start of the fiscal year.

The Finance department has been busy in the early stages of the annual budget process for both the Port and Coos Bay Rail Line, Inc. The first step in the process is to complete the proposed operating plans for the upcoming fiscal year. Managers have all submitted their proposed plans, and have begun to put together the first drafts of their department budgets. We will begin meeting with department managers and reviewing the department drafts next week. We will have a first draft of the budget for internal review the first week of March.

Financial Report - Actual vs. Budget - General Fund  
For Period Ending Dec 2022



		Current Period				Same Month Last Year			Year to Date				Year End					
		Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
		Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
1	<b>Operating Income</b>																	
2	Administration	15,470	17,712	(2,242)	(13%)	14,337	1,133	8%	80,539	106,269	(25,730)	(24%)	48,870	31,669	65%	186,809	212,539	(12%)
3	External Affairs	15,000	15,025	(25)	0%	0	15,000	-	90,124	90,150	(26)	(0%)	95	90,029	94767%	90,274	90,300	(0%)
5	Port Operations	32,234	27,290	4,945	18%	16,456	15,778	96%	146,490	163,738	(17,248)	(11%)	99,974	46,516	47%	310,227	327,475	(5%)
6	Railroad Operations	77,516	144,483	(66,967)	(46%)	66,792	10,724	16%	557,522	900,361	(342,838)	(38%)	504,082	53,441	11%	3,898,481	4,241,320	(8%)
8	<b>Charleston Operations</b>																	
9	Building & Dock Leases	25,438	28,502	(3,064)	(11%)	23,955	1,484	6%	158,512	171,011	(12,499)	(7%)	148,034	10,478	7%	329,523	342,023	(4%)
11	Marina	62,215	68,275	(6,060)	(9%)	63,890	(1,675)	(3%)	538,742	544,484	(5,742)	(1%)	555,966	(17,224)	(3%)	1,105,518	1,111,260	(1%)
12	Shipyard	28,663	26,431	2,232	8%	22,047	6,616	30%	142,714	158,585	(15,870)	(10%)	138,214	4,500	3%	301,299	317,170	(5%)
13	RV Park	18,162	24,690	(6,528)	(26%)	29,048	(10,886)	(37%)	276,220	249,870	26,350	11%	278,284	(2,063)	(1%)	469,050	442,700	6%
14	Ice Plant	183	5,977	(5,794)	(97%)	4,430	(4,247)	(96%)	151,078	187,303	(36,225)	(19%)	138,815	12,263	9%	263,775	300,000	(12%)
16	Travel Lift	2,833	2,193	639	29%	1,811	1,022	56%	25,264	36,920	(11,655)	(32%)	27,768	(2,503)	(9%)	48,345	60,000	(19%)
17	Other	(5,344)	(3,333)	(2,011)	60%	1,834	(7,179)	(391%)	(3,879)	10,000	(13,879)	(139%)	10,092	(13,970)	(138%)	6,121	20,000	(69%)
18	<b>Total Charleston Operations</b>	132,150	152,736	(20,585)	(13%)	147,015	(14,865)	(10%)	1,288,652	1,358,172	(69,520)	(5%)	1,297,172	(8,520)	(1%)	2,523,632	2,593,152	(3%)
19	<b>Total Operating Income</b>	<b>272,370</b>	<b>357,245</b>	<b>(84,875)</b>	<b>(24%)</b>	<b>244,600</b>	<b>27,770</b>	<b>11%</b>	<b>2,163,327</b>	<b>2,618,690</b>	<b>(455,363)</b>	<b>(17%)</b>	<b>1,950,192</b>	<b>213,135</b>	<b>11%</b>	<b>7,009,423</b>	<b>7,464,786</b>	<b>(6%)</b>
21	<b>Operating Expenses</b>																	
22	Administration	130,709	163,376	(32,667)	20%	113,607	(17,102)	(15%)	788,943	954,342	165,399	17%	701,842	(87,101)	(12%)	2,387,449	2,552,848	6%
23	External Affairs	35,315	44,325	(9,010)	20%	27,735	(7,580)	(27%)	205,048	270,997	65,949	24%	126,933	(78,115)	62%	477,445	543,394	(12%)
25	Port Operations	72,999	107,690	(34,691)	32%	51,215	(21,784)	(43%)	420,617	654,927	234,310	36%	328,675	(91,943)	28%	1,068,544	1,302,854	(18%)
26	Railroad Operations	41,490	53,872	(12,382)	23%	3,633	(37,857)	(1042%)	841,530	323,232	(518,298)	(160%)	68,039	(773,491)	1137%	1,164,761	646,463	80%
28	Charleston Operations	111,347	185,925	(74,578)	40%	171,307	59,960	35%	927,540	1,199,595	272,055	23%	810,577	(116,963)	14%	1,969,822	2,241,877	(12%)
29	<b>Total Expenses</b>	<b>391,860</b>	<b>555,188</b>	<b>163,328</b>	<b>29%</b>	<b>367,497</b>	<b>(24,363)</b>	<b>(7%)</b>	<b>3,183,678</b>	<b>3,403,093</b>	<b>219,415</b>	<b>6%</b>	<b>2,036,065</b>	<b>(1,147,613)</b>	<b>(56%)</b>	<b>7,068,022</b>	<b>7,287,436</b>	<b>3%</b>
31	<b>Operating Results</b>																	
32	Administration	(115,239)	(145,664)	30,425	(21%)	(99,270)	(15,969)	16%	(708,404)	(848,073)	139,669	(16%)	(652,972)	(55,431)	8%	(2,200,640)	(2,340,309)	(6%)
33	External Affairs	(20,315)	(29,300)	8,985	(31%)	(27,735)	7,420	(27%)	(114,924)	(180,847)	65,923	(36%)	(126,838)	11,914	(9%)	(387,171)	(453,094)	(15%)
35	Port Operations	(40,765)	(80,401)	39,636	(49%)	(34,759)	(6,006)	17%	(274,128)	(491,189)	217,062	(44%)	(228,701)	(45,427)	20%	(758,317)	(975,379)	(22%)
36	Railroad Operations	36,026	90,611	(54,585)	(60%)	63,158	(27,132)	(43%)	(284,007)	577,129	(861,137)	(149%)	436,042	(720,050)	(165%)	2,733,720	3,594,857	(24%)
38	Charleston Operations	20,803	(33,189)	53,993	(163%)	(24,292)	45,095	(186%)	361,112	158,578	202,535	128%	486,595	(125,483)	(26%)	553,810	351,275	58%
39	<b>Totals Operating Results</b>	<b>(119,489)</b>	<b>(197,943)</b>	<b>78,453</b>	<b>(40%)</b>	<b>(122,897)</b>	<b>3,408</b>	<b>(3%)</b>	<b>(1,020,351)</b>	<b>(784,402)</b>	<b>(235,949)</b>	<b>30%</b>	<b>(85,873)</b>	<b>(934,478)</b>	<b>1088%</b>	<b>(58,598)</b>	<b>177,350</b>	<b>(133%)</b>
41	Tax Collected	461,114	490,822	(29,708)	(6%)	457,592	3,522	1%	2,554,542	2,615,672	(61,130)	(2%)	2,271,872	282,669	12%	2,716,871	2,778,001	(2%)
42	Financial Income	16,407	8,374	8,033	96%	8,423	7,984	95%	71,916	50,244	21,672	43%	52,258	19,658	38%	122,159	100,487	22%
43	Grant Income	0	17,500	(17,500)	(100%)	0	0	-	9,726	72,500	(62,774)	(87%)	3,000	6,726	224%	22,226	85,000	(74%)
45	Other Income	10,500	0	10,500	-	8,016	2,484	31%	92,610	0	92,610	-	224,512	(131,903)	(59%)	92,610	0	-
46	<b>Total Other Income</b>	<b>488,021</b>	<b>516,696</b>	<b>(28,675)</b>	<b>(6%)</b>	<b>474,032</b>	<b>13,990</b>	<b>3%</b>	<b>2,728,793</b>	<b>2,738,415</b>	<b>(9,622)</b>	<b>(0%)</b>	<b>2,551,642</b>	<b>177,151</b>	<b>7%</b>	<b>2,953,866</b>	<b>2,963,488</b>	<b>(0%)</b>
48	Financial Expenses & Taxes	4,672	5,042	(369)	(7%)	(225)	(4,897)	(2179%)	48,269	30,750	(17,519)	(57%)	88,730	40,462	(46%)	68,519	51,000	(34%)
49	Debt Service	17,687	13,745	(3,942)	29%	2,630	(15,057)	573%	932,597	1,019,847	87,250	(9%)	877,017	(55,580)	6%	1,201,858	1,289,108	7%
50	Capital Outlays	54,298	97,811	(43,513)	(44%)	0	(54,298)	-	73,623	613,865	540,243	(88%)	872,434	798,811	(92%)	660,487	1,200,730	45%
51	Interfund Transfers	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,000,000	1,000,000	0%
52	<b>Total Other Expenses</b>	<b>76,657</b>	<b>116,597</b>	<b>39,940</b>	<b>(34%)</b>	<b>2,405</b>	<b>(74,252)</b>	<b>3087%</b>	<b>1,054,489</b>	<b>1,664,462</b>	<b>609,974</b>	<b>(37%)</b>	<b>1,838,182</b>	<b>783,693</b>	<b>(43%)</b>	<b>2,930,865</b>	<b>3,540,838</b>	<b>(17%)</b>
54	<b>Net Result</b>	<b>291,875</b>	<b>202,156</b>	<b>89,719</b>	<b>(44%)</b>	<b>348,729</b>	<b>(56,854)</b>	<b>(16%)</b>	<b>653,954</b>	<b>289,551</b>	<b>364,403</b>	<b>(126%)</b>	<b>627,588</b>	<b>26,366</b>	<b>(4%)</b>	<b>(35,597)</b>	<b>(400,000)</b>	<b>91%</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4005 Building & Dock Leases	13,765	16,712	(2,947)	-18%	13,327	438	3%	73,824	100,269	(26,445)	-26%	42,855	30,969	72%	174,094	200,539	-13%
4245 CCURA	1,000	1,000	0	0%	1,000	0	0%	6,000	6,000	0	0%	6,000	0	0%	12,000	12,000	0%
4290 Other	705	0	705	-	10	695	6950%	715	0	715	-	15	700	4667%	715	0	-
<b>Total Operating Income</b>	<b>15,470</b>	<b>17,712</b>	<b>(2,242)</b>	<b>-13%</b>	<b>14,337</b>	<b>1,133</b>	<b>8%</b>	<b>80,539</b>	<b>106,269</b>	<b>(25,730)</b>	<b>-24%</b>	<b>48,870</b>	<b>31,669</b>	<b>65%</b>	<b>186,809</b>	<b>212,539</b>	<b>-12%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	60,044	61,905	1,861	3%	51,778	(8,266)	-16%	367,159	402,501	35,341	9%	316,592	(50,567)	-16%	769,661	805,002	4%
5010 Other compensation	0	1,637	1,637	100%	0	0	-	0	10,645	10,645	100%	0	0	-	10,646	21,291	50%
5015 Overtime	0	0	0	-	0	0	-	13	0	(13)	-	0	(13)	-	13	0	-
5050 Merit Pool	0	1,769	1,769	100%	0	0	-	0	11,500	11,500	100%	0	0	-	11,500	23,000	50%
<b>Total Compensation</b>	<b>60,044</b>	<b>65,311</b>	<b>5,267</b>	<b>8%</b>	<b>51,778</b>	<b>(8,266)</b>	<b>-16%</b>	<b>367,172</b>	<b>424,646</b>	<b>57,474</b>	<b>14%</b>	<b>316,592</b>	<b>(50,580)</b>	<b>-16%</b>	<b>791,819</b>	<b>849,293</b>	<b>7%</b>
5100 Federal Payroll taxes	3,304	4,500	1,196	27%	2,731	(572)	-21%	21,592	29,258	7,666	26%	18,820	(2,772)	-15%	50,850	58,516	13%
5105 State Payroll taxes	13	0	(13)	-	11	(1)	-12%	84	0	(84)	-	74	(10)	-14%	84	0	-
5110 Unemployment Insurance	285	1,195	910	76%	243	(42)	-17%	3,415	7,768	4,353	56%	2,496	(919)	-37%	11,184	15,537	28%
5115 Workers compensation	219	257	38	15%	256	36	14%	820	1,671	851	51%	1,534	714	47%	2,490	3,341	25%
<b>Total Payroll Taxes</b>	<b>3,820</b>	<b>5,952</b>	<b>2,131</b>	<b>36%</b>	<b>3,241</b>	<b>(579)</b>	<b>-18%</b>	<b>25,911</b>	<b>38,697</b>	<b>12,786</b>	<b>33%</b>	<b>22,923</b>	<b>(2,988)</b>	<b>-13%</b>	<b>64,608</b>	<b>77,394</b>	<b>17%</b>
5200 Medical insurance	9,138	9,481	343	4%	6,834	(2,303)	-34%	51,138	61,645	10,507	17%	41,006	(10,132)	-25%	112,782	123,289	9%
5205 Dental insurance	0	1,084	1,084	100%	882	882	100%	5,165	7,048	1,883	27%	5,293	128	2%	12,213	14,096	13%
5215 Term life insurance	108	104	(4)	-4%	100	(8)	-8%	637	675	38	6%	582	(55)	-9%	1,312	1,350	3%
5220 Long Term Disability insurance	354	371	17	5%	310	(44)	-14%	2,106	2,412	306	13%	1,814	(292)	-16%	4,518	4,824	6%
5225 PERS Employer Contributions	8,364	12,830	4,466	35%	14,245	5,881	41%	70,586	83,419	12,833	15%	59,057	(11,529)	-20%	154,005	166,838	8%
5230 PERS Employee Contributions	2,311	3,584	1,274	36%	3,612	1,302	36%	19,678	23,305	3,628	16%	16,280	(3,398)	-21%	42,983	46,611	8%
5295 Allocations	0	(141)	(141)	100%	0	0	-	0	(917)	(917)	100%	0	0	-	(918)	(1,835)	50%
<b>Total Insured Benefits</b>	<b>20,274</b>	<b>27,313</b>	<b>7,039</b>	<b>26%</b>	<b>25,984</b>	<b>5,709</b>	<b>22%</b>	<b>149,309</b>	<b>177,587</b>	<b>28,277</b>	<b>16%</b>	<b>124,032</b>	<b>(25,278)</b>	<b>-20%</b>	<b>326,896</b>	<b>355,173</b>	<b>8%</b>
<b>Total Personnel Services</b>	<b>84,138</b>	<b>98,575</b>	<b>14,437</b>	<b>15%</b>	<b>81,003</b>	<b>(3,136)</b>	<b>-4%</b>	<b>542,392</b>	<b>640,930</b>	<b>98,537</b>	<b>15%</b>	<b>463,547</b>	<b>(78,845)</b>	<b>-17%</b>	<b>1,183,323</b>	<b>1,281,860</b>	<b>8%</b>
<b>Goods &amp; Services</b>																	
6005 Seminars & training	370	196	(174)	-89%	124	(246)	-199%	599	1,175	576	49%	1,059	460	43%	1,774	2,350	25%
6010 Educational reimbursement	0	83	83	100%	0	0	-	0	500	500	100%	0	0	-	500	1,000	50%
<b>Total Staff Training</b>	<b>370</b>	<b>279</b>	<b>(91)</b>	<b>-33%</b>	<b>124</b>	<b>(246)</b>	<b>-199%</b>	<b>599</b>	<b>1,675</b>	<b>1,076</b>	<b>64%</b>	<b>1,059</b>	<b>460</b>	<b>43%</b>	<b>2,274</b>	<b>3,350</b>	<b>32%</b>
6020 Travel - airfare	0	167	167	100%	0	0	-	2,648	1,000	(1,648)	-165%	0	(2,648)	-	3,648	2,000	-82%
6025 Travel - lodging & transportation	0	333	333	100%	0	0	-	816	2,000	1,184	59%	0	(816)	-	2,816	4,000	30%
6030 Travel - Per Diem & mileage reimbursement	0	333	333	100%	0	0	-	586	2,000	1,414	71%	0	(586)	-	2,586	4,000	35%
6035 Meals & Entertainment	445	208	(237)	-114%	64	(381)	-599%	1,308	1,250	(58)	-5%	960	(347)	-36%	2,558	2,500	-2%
<b>Total Travel &amp; Entertainment</b>	<b>445</b>	<b>1,042</b>	<b>597</b>	<b>57%</b>	<b>64</b>	<b>(381)</b>	<b>-599%</b>	<b>5,358</b>	<b>6,250</b>	<b>892</b>	<b>14%</b>	<b>960</b>	<b>(4,397)</b>	<b>-458%</b>	<b>11,608</b>	<b>12,500</b>	<b>7%</b>
6050 Office supplies	1,084	779	(304)	-39%	674	(409)	-61%	5,296	4,675	(621)	-13%	3,029	(2,267)	-75%	9,971	9,350	-7%
6055 Kitchen supplies	206	284	78	27%	145	(61)	-42%	882	1,704	822	48%	1,007	125	12%	2,586	3,408	24%



**Financial Report - Actual vs. Budget  
For Period Ending Dec 2022**

amounts in \$US dollars

Fund: General Fund Department: Administration Location: All Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6060 IT supplies	142	1,433	1,291	90%	0	(142)	-	5,592	8,600	3,008	35%	1,866	(3,727)	-200%	14,192	17,200	17%
6070 Postage & courier services	400	333	(67)	-20%	122	(278)	-228%	2,000	2,000	(0)	0%	1,722	(278)	-16%	4,000	4,000	0%
6080 Office lease	0	0	0	-	0	0	-	0	0	0	-	24,139	24,139	100%	0	0	-
6085 Office equipment lease	535	189	(346)	-183%	535	0	0%	1,070	1,134	65	6%	1,070	0	0%	2,203	2,268	3%
6087 Office equipment repairs & maintenance	213	375	162	43%	157	(56)	-36%	1,433	2,250	817	36%	1,118	(315)	-28%	3,683	4,500	18%
6090 IT SW subscriptions & licenses	13,346	12,235	(1,111)	-9%	10,114	(3,232)	-32%	75,995	73,411	(2,584)	-4%	58,326	(17,669)	-30%	149,405	146,821	-2%
6095 Commission expenses	491	292	(199)	-68%	0	(491)	-	662	1,750	1,088	62%	38	(624)	-1651%	2,412	3,500	31%
<b>Total Office Expense</b>	<b>16,416</b>	<b>15,921</b>	<b>(496)</b>	<b>-3%</b>	<b>11,747</b>	<b>(4,669)</b>	<b>-40%</b>	<b>92,929</b>	<b>95,524</b>	<b>2,595</b>	<b>3%</b>	<b>92,313</b>	<b>(616)</b>	<b>-1%</b>	<b>188,452</b>	<b>191,047</b>	<b>1%</b>
6100 Telephone - landline	432	503	71	14%	482	49	10%	2,902	3,019	117	4%	2,746	(156)	-6%	5,921	6,038	2%
6105 Telephone - mobile	530	572	42	7%	339	(190)	-56%	2,766	3,430	664	19%	2,415	(351)	-15%	6,196	6,860	10%
6110 Internet services	619	625	6	1%	604	(15)	-3%	3,682	3,750	68	2%	3,622	(60)	-2%	7,432	7,500	1%
6130 Electricity	1,509	900	(609)	-68%	928	(581)	-63%	5,062	5,400	338	6%	3,336	(1,725)	-52%	10,462	10,800	3%
6135 Water/Sewer	183	250	67	27%	220	38	17%	1,201	1,500	299	20%	491	(710)	-145%	2,701	3,000	10%
6140 Garbage/Sanitation Collection	287	300	13	4%	272	(15)	-5%	1,661	1,800	139	8%	819	(841)	-103%	3,461	3,600	4%
6155 Environmental Remediation/Mitigation/Monitoring	0	0	0	-	0	0	-	0	0	0	-	5,400	5,400	100%	0	0	-
<b>Total Utilities</b>	<b>3,560</b>	<b>3,150</b>	<b>(410)</b>	<b>-13%</b>	<b>2,845</b>	<b>(714)</b>	<b>-25%</b>	<b>17,274</b>	<b>18,899</b>	<b>1,625</b>	<b>9%</b>	<b>18,830</b>	<b>1,556</b>	<b>8%</b>	<b>36,173</b>	<b>37,798</b>	<b>4%</b>
6205 Janitorial services	1,284	1,417	133	9%	1,284	0	0%	7,701	8,500	799	9%	5,501	(2,200)	-40%	16,201	17,000	5%
6215 Payroll services	719	715	(4)	-1%	629	(90)	-14%	3,916	4,650	734	16%	3,464	(452)	-13%	8,566	9,300	8%
6245 Legal advertising	0	167	167	100%	0	0	-	0	1,000	1,000	100%	0	0	-	1,000	2,000	50%
6250 Legal services	1,065	12,500	11,436	91%	(356)	(1,420)	399%	25,622	75,000	49,378	66%	59,766	34,144	57%	100,622	150,000	33%
6255 Auditing	6,350	20,000	13,650	68%	12,850	6,500	51%	51,350	40,000	(11,350)	-28%	41,950	(9,400)	-22%	71,350	60,000	-19%
6260 Consulting services	8,888	1,258	(7,629)	-606%	1,407	(7,481)	-532%	10,688	7,550	(3,138)	-42%	3,657	(7,031)	-192%	18,238	15,100	-21%
6265 Recruiting services	408	625	217	35%	0	(408)	-	512	3,750	3,238	86%	0	(512)	-	4,262	7,500	43%
6290 Commercial insurance	3,097	2,537	(560)	-22%	1,885	(1,212)	-64%	15,396	15,225	(172)	-1%	3,797	(11,599)	-305%	30,621	30,449	-1%
<b>Total Professional Services</b>	<b>21,810</b>	<b>39,219</b>	<b>17,409</b>	<b>44%</b>	<b>17,699</b>	<b>(4,111)</b>	<b>-23%</b>	<b>115,185</b>	<b>155,675</b>	<b>40,490</b>	<b>26%</b>	<b>118,135</b>	<b>2,951</b>	<b>2%</b>	<b>250,859</b>	<b>291,349</b>	<b>14%</b>
6351 Awards & Recognitions	0	0	0	-	20	20	100%	3,985	4,250	265	6%	2,199	(1,786)	-81%	4,085	4,350	6%
<b>Total Marketing Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>100%</b>	<b>3,985</b>	<b>4,250</b>	<b>265</b>	<b>6%</b>	<b>2,199</b>	<b>(1,786)</b>	<b>-81%</b>	<b>4,085</b>	<b>4,350</b>	<b>6%</b>
6400 Small equipment & tools	83	417	333	80%	0	(83)	-	83	2,500	2,417	97%	0	(83)	-	2,583	5,000	48%
6420 Janitorial supplies	0	208	208	100%	0	0	-	351	1,250	899	72%	264	(88)	-33%	1,601	2,500	36%
6425 Operational supplies	0	0	0	-	0	0	-	9	0	(9)	-	0	(9)	-	9	0	-
6430 Equipment Rental	0	0	0	-	0	0	-	35	0	(35)	-	0	(35)	-	35	0	-
6450 Fuel - Gas	598	83	(514)	-617%	52	(546)	-1049%	2,336	500	(1,836)	-367%	137	(2,199)	-1605%	2,836	1,000	-184%
<b>Total Operational Expense</b>	<b>681</b>	<b>708</b>	<b>27</b>	<b>4%</b>	<b>52</b>	<b>(629)</b>	<b>-1210%</b>	<b>2,814</b>	<b>4,250</b>	<b>1,436</b>	<b>34%</b>	<b>400</b>	<b>(2,414)</b>	<b>-603%</b>	<b>7,064</b>	<b>8,500</b>	<b>17%</b>
6505 Repairs & maintenance vehicles	87	33	(54)	-162%	17	(70)	-400%	397	200	(197)	-98%	334	(63)	-19%	597	400	-49%
6510 Repairs & maintenance buildings	2,874	4,407	1,533	35%	36	(2,838)	-7891%	7,683	26,440	18,757	71%	4,064	(3,619)	-89%	34,123	52,880	35%
6580 Permits	328	0	(328)	-	0	(328)	-	328	0	(328)	-	0	(328)	-	328	0	-
<b>Total Repair and Maintenance</b>	<b>3,289</b>	<b>4,482</b>	<b>1,193</b>	<b>27%</b>	<b>53</b>	<b>(3,235)</b>	<b>-6058%</b>	<b>8,407</b>	<b>26,890</b>	<b>18,483</b>	<b>69%</b>	<b>4,398</b>	<b>(4,010)</b>	<b>-91%</b>	<b>35,297</b>	<b>53,780</b>	<b>34%</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6599 Budget Contingency	0	0	0	-	0	0	-	0	0	0	-	0	0	-	668,314	668,314	0%
<b>Total Goods &amp; Services</b>	<b>46,571</b>	<b>64,801</b>	<b>18,230</b>	<b>28%</b>	<b>32,604</b>	<b>(13,967)</b>	<b>-43%</b>	<b>246,551</b>	<b>313,412</b>	<b>66,862</b>	<b>21%</b>	<b>238,295</b>	<b>(8,256)</b>	<b>-3%</b>	<b>1,204,126</b>	<b>1,270,988</b>	<b>5%</b>
<b>Total Expenses</b>	<b>130,709</b>	<b>163,376</b>	<b>32,667</b>	<b>20%</b>	<b>113,607</b>	<b>(17,102)</b>	<b>-15%</b>	<b>788,943</b>	<b>954,342</b>	<b>165,399</b>	<b>17%</b>	<b>701,842</b>	<b>(87,101)</b>	<b>-12%</b>	<b>2,387,449</b>	<b>2,552,848</b>	<b>6%</b>
<b>Operating Results</b>	<b>(115,239)</b>	<b>(145,664)</b>	<b>30,425</b>	<b>-21%</b>	<b>(99,270)</b>	<b>(15,969)</b>	<b>16%</b>	<b>(708,404)</b>	<b>(848,073)</b>	<b>139,669</b>	<b>-16%</b>	<b>(652,972)</b>	<b>(55,431)</b>	<b>8%</b>	<b>(2,200,640)</b>	<b>(2,340,309.00)</b>	<b>-6%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4405 Property Taxes - Current Year	140,599	137,616	2,983	2%	136,381	4,219	3%	1,837,738	1,782,796	54,943	3%	1,766,784	70,954	4%	1,971,079	1,916,136	3%
4410 Property Taxes - Prior Years	3,415	3,206	209	7%	4,112	(697)	-17%	35,487	51,011	(15,524)	-30%	65,427	(29,940)	-46%	64,476	80,000	-19%
4505 Interest - Bank	9,033	1,000	8,033	803%	1,049	7,984	761%	27,672	6,000	21,672	361%	8,014	19,658	245%	33,672	12,000	181%
4506 Interest - Southport Note	1,658	1,658	0	0%	1,827	(169)	-9%	10,161	10,161	0	0%	11,167	(1,006)	-9%	19,807	19,807	0%
4515 Principal Repayment - Southport Note	5,716	5,716	0	0%	5,547	169	3%	34,083	34,083	0	0%	33,077	1,006	3%	68,680	68,680	0%
4905 Other	10,500	0	10,500	-	1,016	9,484	933%	15,603	0	15,603	-	77,235	(61,632)	-80%	15,603	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	1,250	0	1,250	-	139,060	(137,810)	-99%	1,250	0	-
<b>Total Other Income</b>	<b>170,921</b>	<b>149,196</b>	<b>21,725</b>	<b>15%</b>	<b>149,932</b>	<b>20,990</b>	<b>14%</b>	<b>1,961,994</b>	<b>1,884,050</b>	<b>77,944</b>	<b>4%</b>	<b>2,100,764</b>	<b>(138,770)</b>	<b>-7%</b>	<b>2,174,567</b>	<b>2,096,623</b>	<b>4%</b>
<b>Other Expenses</b>																	
<b>Taxes &amp; Misc Expenses</b>																	
6720 Property Tax - Sublet Facilities	0	0	0	-	0	0	-	2,856	0	(2,856)	-	18,291	15,435	84%	2,856	0	-
6740 Merchant fees	2,434	2,500	66	3%	2,029	(405)	-20%	19,980	15,000	(4,980)	-33%	18,622	(1,358)	-7%	34,980	30,000	-17%
6745 Banking fees	172	42	(130)	-313%	45	(128)	-286%	612	250	(362)	-145%	976	364	37%	862	500	-72%
6755 Insurance Claims	0	0	0	-	0	0	-	1,250	0	(1,250)	-	0	(1,250)	-	1,250	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>2,606</b>	<b>2,542</b>	<b>(64)</b>	<b>-3%</b>	<b>2,073</b>	<b>(532)</b>	<b>-26%</b>	<b>24,698</b>	<b>15,250</b>	<b>(9,448)</b>	<b>-62%</b>	<b>37,889</b>	<b>13,191</b>	<b>35%</b>	<b>39,948</b>	<b>30,500</b>	<b>-31%</b>
<b>Debt Services</b>																	
7005 Principal repayment	0	0	0	-	0	0	-	0	0	0	-	0	0	-	115,000	115,000	0%
7010 Interest payment	0	0	0	-	0	0	-	35,897	0	(35,897)	-	0	(35,897)	-	107,690	71,794	-50%
7020 Principal repayment - Vehicles	1,099	550	(549)	-100%	538	(561)	-104%	3,827	3,299	(528)	-16%	1,920	(1,907)	-99%	7,127	6,599	-8%
7025 Interest payment - Vehicles	225	116	(109)	-94%	86	(139)	-161%	807	695	(112)	-16%	305	(502)	-164%	1,502	1,390	-8%
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	10,225	27,000	16,775	62%	0	(10,225)	-	10,225	27,000	62%
9005 Transfers out	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,000,000	1,000,000	0%
<b>Total Debt Services</b>	<b>1,324</b>	<b>666</b>	<b>(658)</b>	<b>-99%</b>	<b>624</b>	<b>(700)</b>	<b>-112%</b>	<b>50,756</b>	<b>30,994</b>	<b>(19,762)</b>	<b>-64%</b>	<b>2,226</b>	<b>(48,531)</b>	<b>-2180%</b>	<b>1,241,545</b>	<b>1,221,783</b>	<b>-2%</b>
<b>Total Other Expenses</b>	<b>3,930</b>	<b>3,207</b>	<b>(722)</b>	<b>-23%</b>	<b>2,698</b>	<b>(1,232)</b>	<b>-46%</b>	<b>75,454</b>	<b>46,244</b>	<b>(29,210)</b>	<b>-63%</b>	<b>40,115</b>	<b>(35,340)</b>	<b>-88%</b>	<b>1,281,493</b>	<b>1,252,283</b>	<b>-2%</b>
<b>Net Other Income</b>	<b>166,992</b>	<b>145,989</b>	<b>21,003</b>	<b>14%</b>	<b>147,234</b>	<b>19,758</b>	<b>13%</b>	<b>1,886,540</b>	<b>1,837,806</b>	<b>48,734</b>	<b>3%</b>	<b>2,060,649</b>	<b>(174,109)</b>	<b>-8%</b>	<b>893,074</b>	<b>844,341</b>	<b>6%</b>
<b>Net Result</b>	<b>51,752</b>	<b>325</b>	<b>51,428</b>	<b>15835%</b>	<b>47,964</b>	<b>3,789</b>	<b>8%</b>	<b>1,178,136</b>	<b>989,733</b>	<b>188,403</b>	<b>19%</b>	<b>1,407,677</b>	<b>(229,541)</b>	<b>-16%</b>	<b>(1,307,566)</b>	<b>(1,495,969)</b>	<b>-13%</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: Charleston Ops Location: All Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year				Year to Date				Year End					
	Dec 2022				Dec 2021				Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff	
<b>Operating Income</b>																		
4005 Building & Dock Leases	25,438	28,502	(3,064)	-11%	23,955	1,484	6%	158,512	171,011	(12,499)	-7%	148,034	10,478	7%	329,523	342,023	-4%	
4100 Annual Moorage	8,866	19,785	(10,919)	-55%	18,160	(9,294)	-51%	196,001	216,146	(20,144)	-9%	198,391	(2,390)	-1%	434,398	454,542	-4%	
4105 Semi-Annual Moorage	10,782	4,811	5,971	124%	4,943	5,839	118%	49,324	53,265	(3,940)	-7%	54,733	(5,409)	-10%	111,060	115,000	-3%	
4110 Monthly Moorage	14,775	16,095	(1,320)	-8%	15,565	(789)	-5%	91,498	105,880	(14,382)	-14%	102,392	(10,894)	-11%	190,618	205,000	-7%	
4115 Transient Moorage	5,731	8,127	(2,395)	-29%	4,020	1,712	43%	56,059	48,760	7,299	15%	64,587	(8,528)	-13%	104,819	97,520	7%	
4118 Work Dock	7,347	6,250	1,097	18%	5,674	1,673	29%	19,909	37,500	(17,591)	-47%	30,706	(10,796)	-35%	57,409	75,000	-23%	
4120 Metered Utilities	30	63	(33)	-52%	30	0	0%	180	375	(195)	-52%	180	0	0%	555	750	-26%	
4125 Launch Ramp	2,263	3,275	(1,012)	-31%	3,155	(892)	-28%	22,375	23,334	(959)	-4%	22,482	(107)	0%	44,041	45,000	-2%	
4130 Public Buying Dock	0	17	(17)	-100%	0	0	-	0	100	(100)	-100%	0	0	-	100	200	-50%	
4135 Storage Yard	3,437	3,533	(96)	-3%	3,441	(3)	0%	18,812	21,200	(2,388)	-11%	17,734	1,078	6%	40,012	42,400	-6%	
4140 Storage Unit	16,659	16,104	555	3%	15,490	1,168	8%	101,020	96,624	4,396	5%	93,154	7,867	8%	197,644	193,248	2%	
4145 Long Term Boat Storage	10,800	10,236	564	6%	8,704	2,095	24%	56,100	61,414	(5,314)	-9%	54,046	2,054	4%	117,514	122,828	-4%	
4150 Short Term Boat Storage	4,655	3,412	1,243	36%	2,868	1,787	62%	33,403	20,471	12,932	63%	20,447	12,956	63%	53,874	40,942	32%	
4155 Boat Wash	0	83	(83)	-100%	0	0	-	0	500	(500)	-100%	665	(665)	-100%	500	1,000	-50%	
4165 Space Rents	14,517	23,703	(9,187)	-39%	26,565	(12,048)	-45%	261,197	239,880	21,317	9%	268,837	(7,641)	-3%	446,317	425,000	5%	
4173 Laundry	425	307	119	39%	449	(24)	-5%	3,825	3,104	720	23%	3,475	350	10%	6,220	5,500	13%	
4175 Propane	1,057	736	321	44%	1,871	(814)	-44%	6,793	7,450	(657)	-9%	6,235	558	9%	12,543	13,200	-5%	
4180 Merchandise	14	28	(14)	-50%	7	7	100%	318	282	36	13%	257	61	24%	536	500	7%	
4185 Visitor Convention Bureau Fee	50	195	(145)	-74%	127	(77)	-61%	2,151	1,975	175	9%	2,593	(442)	-17%	3,675	3,500	5%	
4190 Ice	183	5,977	(5,794)	-97%	4,430	(4,247)	-96%	151,078	187,303	(36,225)	-19%	138,815	12,263	9%	263,775	300,000	-12%	
4200 Boat Lifts	2,833	2,193	639	29%	1,811	1,022	56%	26,634	36,920	(10,285)	-28%	30,482	(3,848)	-13%	49,715	60,000	-17%	
4230 Environmental Fee	4,062	2,917	1,145	39%	2,127	1,935	91%	21,328	17,500	3,828	22%	14,876	6,452	43%	38,828	35,000	11%	
4235 Customer Discounts	0	(279)	279	-100%	(70)	70	-100%	(2,963)	(2,822)	(141)	5%	(4,212)	1,249	-30%	(5,141)	(5,000)	3%	
4290 Other	4,782	4,167	615	15%	3,694	1,087	29%	26,863	25,000	1,863	7%	27,444	(581)	-2%	51,863	50,000	4%	
4295 Bad Debt Expense	(6,554)	(7,500)	946	-13%	0	(6,554)	-	(11,766)	(15,000)	3,234	-22%	820	(12,586)	-1535%	(26,766)	(30,000)	-11%	
<b>Total Operating Income</b>	<b>132,150</b>	<b>152,736</b>	<b>(20,585)</b>	<b>-13%</b>	<b>147,015</b>	<b>(14,865)</b>	<b>-10%</b>	<b>1,288,652</b>	<b>1,358,172</b>	<b>(69,520)</b>	<b>-5%</b>	<b>1,297,172</b>	<b>(8,520)</b>	<b>-1%</b>	<b>2,523,632</b>	<b>2,593,152</b>	<b>-3%</b>	
<b>Expenses</b>																		
<b>Personnel Services</b>																		
5005 Salaries	23,302	35,307	12,005	34%	31,971	8,669	27%	166,441	229,565	63,124	27%	199,635	33,194	17%	396,006	459,130	14%	
5010 Other compensation	0	951	951	100%	0	0	-	5,746	6,181	434	7%	3,216	(2,531)	-79%	11,927	12,361	4%	
5015 Overtime	516	1,682	1,166	69%	113	(403)	-358%	9,100	10,935	1,835	17%	2,508	(6,592)	-263%	20,035	21,870	8%	
<b>Total Compensation</b>	<b>23,817</b>	<b>37,940</b>	<b>14,122</b>	<b>37%</b>	<b>32,083</b>	<b>8,266</b>	<b>26%</b>	<b>181,288</b>	<b>246,681</b>	<b>65,393</b>	<b>27%</b>	<b>205,359</b>	<b>24,071</b>	<b>12%</b>	<b>427,969</b>	<b>493,361</b>	<b>13%</b>	
5100 Federal Payroll taxes	1,810	2,902	1,092	38%	2,361	551	23%	13,701	18,871	5,170	27%	15,186	1,485	10%	32,572	37,742	14%	
5105 State Payroll taxes	9	0	(9)	-	12	2	19%	66	0	(66)	-	74	8	11%	66	0	-	
5110 Unemployment Insurance	602	1,032	430	42%	312	(290)	-93%	4,926	6,708	1,783	27%	3,116	(1,809)	-58%	11,634	13,417	13%	
5115 Workers compensation	4,432	2,672	(1,759)	-66%	3,323	(1,108)	-33%	20,156	17,374	(2,782)	-16%	19,938	(218)	-1%	37,529	34,747	-8%	
<b>Total Payroll Taxes</b>	<b>6,852</b>	<b>6,606</b>	<b>(246)</b>	<b>-4%</b>	<b>6,007</b>	<b>(845)</b>	<b>-14%</b>	<b>38,849</b>	<b>42,953</b>	<b>4,104</b>	<b>10%</b>	<b>38,315</b>	<b>(534)</b>	<b>-1%</b>	<b>81,802</b>	<b>85,906</b>	<b>5%</b>	
5200 Medical insurance	6,174	11,306	5,132	45%	10,379	4,205	41%	50,252	73,513	23,261	32%	62,260	12,008	19%	123,765	147,026	16%	
5205 Dental insurance	(189)	826	1,015	123%	814	1,003	123%	3,188	5,370	2,182	41%	4,883	1,695	35%	8,558	10,740	20%	
5215 Term life insurance	112	104	(8)	-7%	113	1	1%	612	675	63	9%	668	55	8%	1,287	1,350	5%	
5220 Long Term Disability insurance	203	226	23	10%	229	26	11%	1,178	1,467	289	20%	1,356	179	13%	2,645	2,934	10%	
5225 PERS Employer Contributions	3,271	8,303	5,032	61%	260	(3,011)	-1159%	25,574	53,985	28,411	53%	45,068	19,494	43%	79,559	107,971	26%	
5230 PERS Employee Contributions	894	2,219	1,325	60%	318	(576)	-181%	7,037	14,430	7,393	51%	11,971	4,934	41%	21,467	28,860	26%	

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: Charleston Ops Location: All Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
5295 Allocations	0	(3,160)	(3,160)	100%	0	0	-	0	(20,543)	(20,543)	100%	0	0	-	(20,543)	(41,086)	50%
<b>Total Insured Benefits</b>	<b>10,464</b>	<b>19,824</b>	<b>9,360</b>	<b>47%</b>	<b>12,112</b>	<b>1,648</b>	<b>14%</b>	<b>87,841</b>	<b>128,898</b>	<b>41,057</b>	<b>32%</b>	<b>126,206</b>	<b>38,365</b>	<b>30%</b>	<b>216,739</b>	<b>257,795</b>	<b>16%</b>
<b>Total Personnel Services</b>	<b>41,134</b>	<b>64,370</b>	<b>23,236</b>	<b>36%</b>	<b>50,203</b>	<b>9,068</b>	<b>18%</b>	<b>307,978</b>	<b>418,532</b>	<b>110,554</b>	<b>26%</b>	<b>369,881</b>	<b>61,903</b>	<b>17%</b>	<b>726,509</b>	<b>837,063</b>	<b>13%</b>
<b>Goods &amp; Services</b>																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	250	250	100%	0	0	-
<b>Total Staff Training</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
6025 Travel - lodging & transportation	0	42	42	100%	0	0	-	634	250	(384)	-153%	0	(634)	-	884	500	-77%
6030 Travel - Per Diem & mileage reimbursement	0	21	21	100%	0	0	-	0	125	125	100%	407	407	100%	125	250	50%
6035 Meals & Entertainment	88	25	(63)	-253%	0	(88)	-	88	150	62	41%	0	(88)	-	238	300	21%
<b>Total Travel &amp; Entertainment</b>	<b>88</b>	<b>88</b>	<b>(1)</b>	<b>-1%</b>	<b>0</b>	<b>(88)</b>	<b>-</b>	<b>722</b>	<b>525</b>	<b>(197)</b>	<b>-38%</b>	<b>407</b>	<b>(315)</b>	<b>-77%</b>	<b>1,247</b>	<b>1,050</b>	<b>-19%</b>
6050 Office supplies	0	0	0	-	0	0	-	151	0	(151)	-	0	(151)	-	151	0	-
6055 Kitchen supplies	112	250	138	55%	165	53	32%	980	1,500	520	35%	857	(123)	-14%	2,480	3,000	17%
6070 Postage & courier services	60	63	3	5%	0	(60)	-	60	126	66	52%	66	6	9%	185	250	26%
<b>Total Office Expense</b>	<b>172</b>	<b>313</b>	<b>141</b>	<b>45%</b>	<b>165</b>	<b>(7)</b>	<b>-4%</b>	<b>1,191</b>	<b>1,626</b>	<b>434</b>	<b>27%</b>	<b>923</b>	<b>(268)</b>	<b>-29%</b>	<b>2,816</b>	<b>3,250</b>	<b>13%</b>
6100 Telephone - landline	188	208	21	10%	180	(8)	-4%	1,129	1,250	121	10%	1,086	(43)	-4%	2,379	2,500	5%
6105 Telephone - mobile	532	530	(2)	0%	492	(40)	-8%	3,223	3,180	(43)	-1%	2,659	(564)	-21%	6,403	6,360	-1%
6110 Internet services	1,922	1,850	(72)	-4%	1,241	(681)	-55%	11,567	11,100	(467)	-4%	7,449	(4,119)	-55%	22,667	22,200	-2%
6115 Cable TV	919	1,066	147	14%	898	(21)	-2%	5,527	6,396	870	14%	5,358	(168)	-3%	11,923	12,792	7%
6130 Electricity	22,634	21,404	(1,229)	-6%	20,996	(1,638)	-8%	108,302	136,794	28,492	21%	112,487	4,185	4%	226,768	255,260	11%
6131 Propane - Operations	148	167	19	11%	184	36	20%	1,147	1,000	(147)	-15%	883	(264)	-30%	2,147	2,000	-7%
6135 Water/Sewer	7,107	6,304	(803)	-13%	5,660	(1,447)	-26%	56,008	44,342	(11,666)	-26%	51,333	(4,674)	-9%	96,666	85,000	-14%
6140 Garbage/Sanitation Collection	5,134	8,333	3,199	38%	5,029	(105)	-2%	39,762	50,000	10,238	20%	39,193	(569)	-1%	89,762	100,000	10%
6145 Hazardous material disposal	645	583	(62)	-11%	675	30	4%	5,485	3,500	(1,985)	-57%	3,970	(1,515)	-38%	8,985	7,000	-28%
6150 Derelict boat disposal	0	0	0	-	0	0	-	114,693	90,000	(24,693)	-27%	2,616	(112,077)	-4284%	114,693	90,000	-27%
6155 Environmental Remediation/Mitigation/Monitoring	345	500	155	31%	332	(13)	-4%	934	3,000	2,066	69%	1,130	197	17%	3,934	6,000	34%
<b>Total Utilities</b>	<b>39,573</b>	<b>40,946</b>	<b>1,372</b>	<b>3%</b>	<b>35,687</b>	<b>(3,886)</b>	<b>-11%</b>	<b>347,775</b>	<b>350,562</b>	<b>2,786</b>	<b>1%</b>	<b>228,164</b>	<b>(119,611)</b>	<b>-52%</b>	<b>586,326</b>	<b>589,112</b>	<b>0%</b>
6200 Temporary/Contract help	0	4,133	4,133	100%	3,729	3,729	100%	0	24,800	24,800	100%	16,709	16,709	100%	24,800	49,600	50%
6205 Janitorial services	32	30	(2)	-6%	28	(4)	-14%	178	180	2	1%	182	4	2%	358	360	1%
6210 Vending machine services	1,462	417	(1,045)	-251%	0	(1,462)	-	1,712	2,500	788	32%	1,156	(556)	-48%	4,212	5,000	16%
6245 Legal advertising	0	250	250	100%	440	440	100%	584	1,500	916	61%	837	252	30%	2,084	3,000	31%
6250 Legal services	0	0	0	-	0	0	-	0	0	0	-	713	713	100%	0	0	-
6260 Consulting services	9,684	6,667	(3,017)	-45%	58	(9,626)	-16597%	39,278	40,000	722	2%	3,324	(35,954)	-1082%	79,278	80,000	1%
6290 Commercial insurance	7,940	8,674	734	8%	7,711	(229)	-3%	47,642	52,046	4,404	8%	46,504	(1,139)	-2%	99,688	104,092	4%
<b>Total Professional Services</b>	<b>19,118</b>	<b>20,171</b>	<b>1,053</b>	<b>5%</b>	<b>11,966</b>	<b>(7,152)</b>	<b>-60%</b>	<b>89,395</b>	<b>121,026</b>	<b>31,631</b>	<b>26%</b>	<b>69,423</b>	<b>(19,971)</b>	<b>-29%</b>	<b>210,421</b>	<b>242,052</b>	<b>13%</b>
6350 Employee sponsorships	0	0	0	-	0	0	-	0	0	0	-	786	786	100%	0	0	-
<b>Total Marketing Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>786</b>	<b>786</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
6400 Small equipment & tools	501	500	(1)	0%	164	(338)	-206%	2,948	3,000	52	2%	2,249	(699)	-31%	5,948	6,000	1%
6410 Signage	0	63	63	100%	0	0	-	0	375	375	100%	132	132	100%	375	750	50%
6415 Clothing	0	283	283	100%	92	92	100%	871	1,700	829	49%	593	(278)	-47%	2,571	3,400	24%
6420 Janitorial supplies	988	1,417	429	30%	2,640	1,653	63%	6,011	8,500	2,489	29%	9,738	3,727	38%	14,511	17,000	15%
6425 Operational supplies	1,197	2,542	1,345	53%	61,883	60,686	98%	8,851	15,250	6,399	42%	67,489	58,638	87%	24,101	30,500	21%
6430 Equipment Rental	0	625	625	100%	101	101	100%	2,755	3,750	995	27%	101	(2,654)	-2636%	6,505	7,500	13%
6450 Fuel - Gas	1,462	833	(629)	-75%	1,275	(187)	-15%	7,355	5,000	(2,355)	-47%	4,042	(3,314)	-82%	12,355	10,000	-24%

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

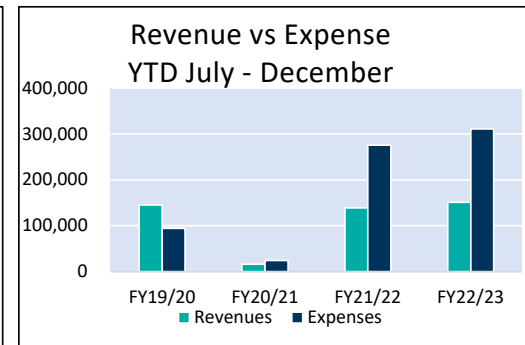
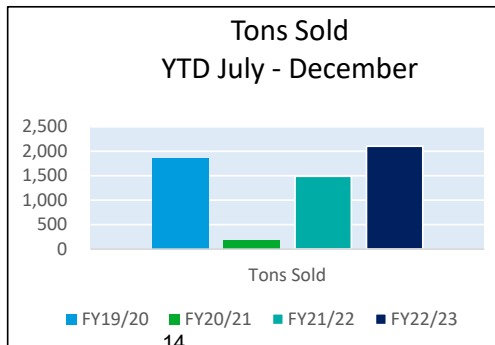
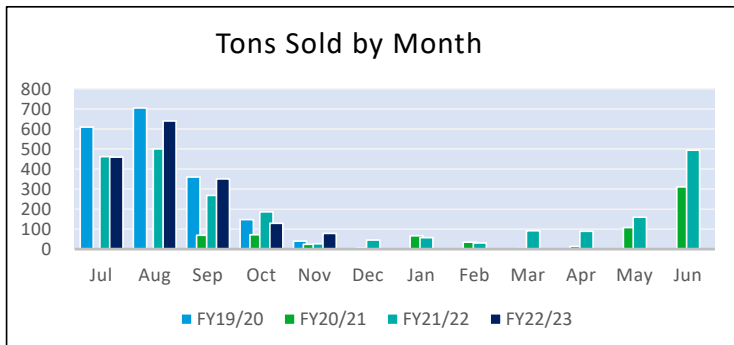
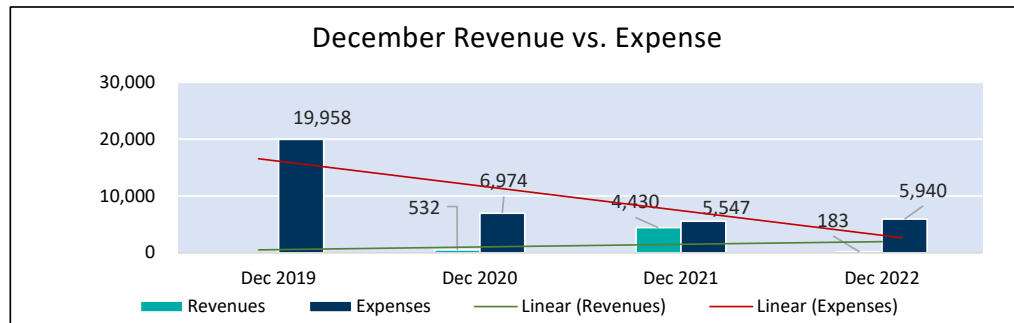
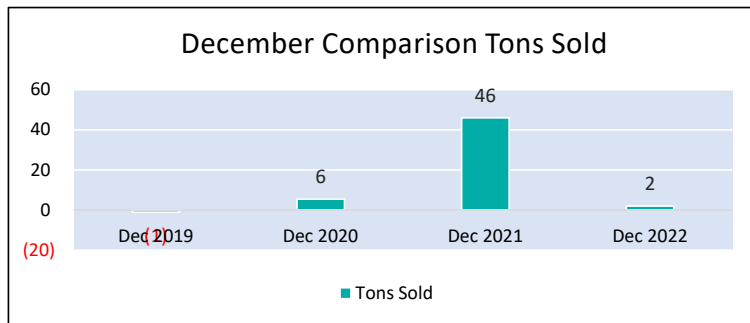
Fund: General Fund Department: Charleston Ops Location: All Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6455 Fuel - Diesel	375	333	(41)	-12%	0	(375)	-	5,140	2,000	(3,140)	-157%	1,518	(3,621)	-239%	7,140	4,000	-78%
6481 Propane - Retail	986	625	(361)	-58%	1,440	454	32%	5,537	3,750	(1,787)	-48%	5,195	(342)	-7%	9,287	7,500	-24%
<b>Total Operational Expense</b>	<b>5,509</b>	<b>7,221</b>	<b>1,712</b>	<b>24%</b>	<b>67,595</b>	<b>62,086</b>	<b>92%</b>	<b>39,468</b>	<b>43,325</b>	<b>3,857</b>	<b>9%</b>	<b>91,056</b>	<b>51,587</b>	<b>57%</b>	<b>82,793</b>	<b>86,650</b>	<b>4%</b>
6500 Repairs & maintenance equipment	160	5,000	4,840	97%	(985)	(1,145)	116%	32,756	30,000	(2,756)	-9%	15,266	(17,490)	-115%	62,756	60,000	-5%
6505 Repairs & maintenance vehicles	947	1,542	595	39%	383	(564)	-147%	30,970	9,250	(21,720)	-235%	2,379	(28,591)	-1202%	40,220	18,500	-117%
6510 Repairs & maintenance buildings	66	3,125	3,059	98%	3,852	3,785	98%	9,083	18,750	9,667	52%	16,563	7,480	45%	27,833	37,500	26%
6515 Repairs & maintenance land improvements	267	250	(17)	-7%	0	(267)	-	267	1,500	1,233	82%	189	(78)	-41%	1,767	3,000	41%
6520 Repairs & maintenance docks	841	5,000	4,159	83%	1,601	760	47%	8,901	30,000	21,099	70%	7,016	(1,885)	-27%	38,901	60,000	35%
6540 Marina dredging	3,471	37,000	33,529	91%	0	(3,471)	-	52,182	166,000	113,818	69%	0	(52,182)	-	146,182	260,000	44%
6575 Waterway Leases	0	0	0	-	0	0	-	4,108	4,000	(108)	-3%	3,988	(120)	-3%	38,108	38,000	0%
6580 Permits	0	900	900	100%	841	841	100%	2,743	4,500	1,757	39%	4,285	1,542	36%	3,943	5,700	31%
<b>Total Repair and Maintenance</b>	<b>5,752</b>	<b>52,817</b>	<b>47,064</b>	<b>89%</b>	<b>5,691</b>	<b>(61)</b>	<b>-1%</b>	<b>141,011</b>	<b>264,000</b>	<b>122,989</b>	<b>47%</b>	<b>49,687</b>	<b>(91,324)</b>	<b>-184%</b>	<b>359,711</b>	<b>482,700</b>	<b>25%</b>
<b>Total Goods &amp; Services</b>	<b>70,213</b>	<b>121,555</b>	<b>51,342</b>	<b>42%</b>	<b>121,105</b>	<b>50,892</b>	<b>42%</b>	<b>619,562</b>	<b>781,063</b>	<b>161,501</b>	<b>21%</b>	<b>440,696</b>	<b>(178,866)</b>	<b>-41%</b>	<b>1,243,313</b>	<b>1,404,814</b>	<b>11%</b>
<b>Total Expenses</b>	<b>111,347</b>	<b>185,925</b>	<b>74,578</b>	<b>40%</b>	<b>171,307</b>	<b>59,960</b>	<b>35%</b>	<b>927,540</b>	<b>1,199,595</b>	<b>272,055</b>	<b>23%</b>	<b>810,577</b>	<b>(116,963)</b>	<b>-14%</b>	<b>1,969,822</b>	<b>2,241,877</b>	<b>12%</b>
<b>Operating Results</b>	<b>20,803</b>	<b>(33,189)</b>	<b>53,993</b>	<b>-163%</b>	<b>(24,292)</b>	<b>45,095</b>	<b>-186%</b>	<b>361,112</b>	<b>158,578</b>	<b>202,535</b>	<b>128%</b>	<b>486,595</b>	<b>(125,483)</b>	<b>-26%</b>	<b>553,810</b>	<b>351,275</b>	<b>58%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4450 Lodging Tax	0	0	0	-	0	0	-	61	0	61	-	79	(17)	-22%	61	0	-
4650 Grants Received - MAP	0	0	0	-	0	0	-	0	5,000	(5,000)	-100%	0	0	-	0	5,000	-100%
4695 Grants Received - Other	0	12,500	(12,500)	-100%	0	0	-	9,726	62,500	(52,774)	-84%	0	9,726	-	22,226	75,000	-70%
4905 Other	0	0	0	-	0	0	-	12,237	0	12,237	-	450	11,787	2619%	12,237	0	-
4915 Insurance Reimbursement	0	0	0	-	7,000	(7,000)	-100%	41,694	0	41,694	-	7,000	34,694	496%	41,694	0	-
<b>Total Other Income</b>	<b>0</b>	<b>12,500</b>	<b>(12,500)</b>	<b>-100%</b>	<b>7,000</b>	<b>(7,000)</b>	<b>-100%</b>	<b>63,717</b>	<b>67,500</b>	<b>(3,783)</b>	<b>-6%</b>	<b>7,529</b>	<b>56,189</b>	<b>746%</b>	<b>76,217</b>	<b>80,000</b>	<b>-5%</b>
<b>Other Expenses</b>																	
<b>Taxes &amp; Misc Expenses</b>																	
6720 Property Tax - Sublet Facilities	0	0	0	-	-	-	-	10,754	10,500	(254)	-2%	10,112	(642)	-6%	10,754	10,500.00	-2%
6745 Banking fees	-	-	-	-	0	0	-	5	-	(5)	-	0	(5)	-	5	-	-
6755 Insurance Claims	0	0	0	-	0	0	-	8,912	0	(8,912)	-	5,625	(3,287)	-58%	8,912	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>19,671</b>	<b>10,500.00</b>	<b>(9,171)</b>	<b>-87%</b>	<b>15,737</b>	<b>(3,933)</b>	<b>-25%</b>	<b>19,671</b>	<b>10,500.00</b>	<b>-87%</b>
<b>Debt Services</b>																	
7005 Principal repayment	0	0	0	-	0	0	-	223,162	223,162	0	0%	218,878	(4,283)	-2%	223,162	223,162	0%
7010 Interest payment	0	0	0	-	0	0	-	131,238	149,490	18,252	12%	129,488	(1,749)	-1%	131,238	149,490	12%
7020 Vehicle Principal repayment	1,982	1,305	(677)	-52%	755	(1,227)	-163%	6,986	7,833	847	11%	5,786	(1,199)	-21%	14,818	15,665	5%
7025 Vehicle Interest payment	303	164	(139)	-84%	49	(254)	-517%	801	986	185	19%	558	(243)	-44%	1,786	1,971	9%
8010 CIP Buildings	0	2,500	2,500	100%	0	0	-	0	15,000	15,000	100%	0	0	-	15,000	30,000	50%
8011 CIP Docks	50,000	4,167	(45,833)	-1100%	0	(50,000)	-	50,000	25,000	(25,000)	-100%	0	(50,000)	-	75,000	50,000	-50%
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	9,100	0	(9,100)	-	0	(9,100)	-	9,100	0	-
<b>Total Debt Services</b>	<b>52,285</b>	<b>8,136</b>	<b>(44,149)</b>	<b>-543%</b>	<b>804</b>	<b>(51,481)</b>	<b>-6403%</b>	<b>421,286</b>	<b>421,470</b>	<b>184</b>	<b>0%</b>	<b>354,711</b>	<b>(66,575)</b>	<b>-19%</b>	<b>470,104</b>	<b>470,288</b>	<b>0%</b>
<b>Total Other Expenses</b>	<b>52,285</b>	<b>8,136</b>	<b>(44,149)</b>	<b>-543%</b>	<b>804</b>	<b>(51,481)</b>	<b>-6403%</b>	<b>440,957</b>	<b>431,970</b>	<b>(8,987)</b>	<b>-2%</b>	<b>370,448</b>	<b>(70,509)</b>	<b>-19%</b>	<b>489,775</b>	<b>480,788</b>	<b>-2%</b>
<b>Net Other Income</b>	<b>(52,285)</b>	<b>4,364</b>	<b>(56,649)</b>	<b>-1298%</b>	<b>6,196</b>	<b>(58,481)</b>	<b>-944%</b>	<b>(377,239)</b>	<b>(364,470)</b>	<b>(12,769)</b>	<b>4%</b>	<b>(362,919)</b>	<b>(14,320)</b>	<b>4%</b>	<b>(413,557)</b>	<b>(400,788)</b>	<b>3%</b>
<b>Net Result</b>	<b>(31,482)</b>	<b>(28,826)</b>	<b>(2,656)</b>	<b>9%</b>	<b>(18,096)</b>	<b>(13,386)</b>	<b>74%</b>	<b>(16,127)</b>	<b>(205,893)</b>	<b>189,766</b>	<b>-92%</b>	<b>123,676</b>	<b>(139,803)</b>	<b>-113%</b>	<b>140,253</b>	<b>(49,513)</b>	<b>-383%</b>

Ice Plant	Current Period		Same Month Prior Years			Year to Date					Year End		
	Dec 2022		Dec 2021	Dec 2020	Dec 2019	Jul 2022 - Dec 2022		Prior FYTD vs Current FYTD			Jul 2022 - Jul 2021		
	Actual	Budget	Actual	Actual	Actual	Actual	Budget	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Tons Sold	2	66	46	6	(1)	1,610	2,058	1,488	122	8.20%	2,847	3,296	-13.62%
<b>Revenues</b>													
Ice Sales	183	5,977	4,430	532	(75)	151,078	187,303	138,815	12,263	8.83%	263,775	300,000	-12.07%
Insurance Reimbursement	0	0	0	0	46,473	18,500	0	0	18,500	-	18,500	0	-
<b>Total Revenues</b>	<b>183</b>	<b>5,977</b>	<b>4,430</b>	<b>532</b>	<b>46,398</b>	<b>169,578</b>	<b>187,303</b>	<b>138,815</b>	<b>30,763</b>	<b>22.16%</b>	<b>282,275</b>	<b>300,000</b>	<b>-5.91%</b>
<b>Expenses</b>													
Personnel Services	49	2,620	309	2,163	2,491	11,449	17,034	18,353	(6,904)	-37.62%	28,483	34,068	-16.39%
Utilities	3,894	6,436	4,818	3,741	2,573	35,383	53,506	38,165	(2,782)	-7.29%	66,878	85,000	-21.32%
Repairs & Maintenance	0	1,667	(1,472)	309	13,538	28,537	10,000	4,102	24,435	595.72%	38,537	20,000	92.69%
Operational Supplies & Service	1,997	1,301	1,892	761	156	15,735	7,807	14,105	1,630	11.55%	23,742	15,814	50.13%
Debt Services	0	0	0	0	0	220,000	220,000	200,000	20,000	10.00%	220,000	220,000	0.00%
<b>Total Expenses</b>	<b>5,940</b>	<b>12,024</b>	<b>5,547</b>	<b>6,974</b>	<b>19,958</b>	<b>311,105</b>	<b>308,347</b>	<b>275,413</b>	<b>35,692</b>	<b>12.96%</b>	<b>377,639</b>	<b>374,881</b>	<b>0.74%</b>
<b>Net Result</b>	<b>(5,757)</b>	<b>(6,047)</b>	<b>(1,117)</b>	<b>(6,442)</b>	<b>(20,033)</b>	<b>(141,527)</b>	<b>(121,044)</b>	<b>(136,598)</b>	<b>(4,929)</b>	<b>3.61%</b>	<b>(95,364)</b>	<b>(74,881)</b>	<b>27.35%</b>

Fisheries	Current Period		Same Month Prior Years			Year to Date			Prior FYTD vs Current FYTD		
	Dec 2022		Dec 2021	Dec 2020	Dec 2019	FY22/23			Last FY	Ton Diff	% Diff
Albacore Tuna (Oregon) MT		0.0	0.0	0.0	0.0			2,821.5	1,460.5	1,361	93.19%
Pink Shrimp (Oregon) MT		0.0	0.0	0.0	0.0			12,977.3	14,433.1	(1,456)	-10.09%
Dungeness Crab (Coos Bay) MT		0.0	1,218.7	0.0	29.2			15.2	1,244.2	(1,229)	-98.78%





Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund

Department: External Affairs

Location: All

Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date					Year End				
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4180 Merchandise	0	0	0	-	0	0	-	4	0	4	-	70	(66)	-94%	4	0	-
4290 Other	15,000	15,025	(25)	0%	0	15,000	-	90,120	90,150	(30)	0%	25	90,095	360380%	90,270	90,300	0%
<b>Total Operating Income</b>	<b>15,000</b>	<b>15,025</b>	<b>(25)</b>	<b>0%</b>	<b>0</b>	<b>15,000</b>	<b>-</b>	<b>90,124</b>	<b>90,150</b>	<b>(26)</b>	<b>0%</b>	<b>95</b>	<b>90,029</b>	<b>94767%</b>	<b>90,274</b>	<b>90,300</b>	<b>0%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	7,658	12,501	4,842	39%	7,084	(574)	-8%	46,509	81,278	34,769	43%	43,253	(3,256)	-8%	127,787	162,556	21%
5010 Other compensation	0	337	337	100%	0	0	-	0	2,188	2,188	100%	0	0	-	2,188	4,377	50%
<b>Total Compensation</b>	<b>7,658</b>	<b>12,837</b>	<b>5,179</b>	<b>40%</b>	<b>7,084</b>	<b>(574)</b>	<b>-8%</b>	<b>46,509</b>	<b>83,466</b>	<b>36,957</b>	<b>44%</b>	<b>43,253</b>	<b>(3,256)</b>	<b>-8%</b>	<b>129,976</b>	<b>166,933</b>	<b>22%</b>
5100 Federal Payroll taxes	582	982	400	41%	538	(44)	-8%	3,537	6,385	2,849	45%	3,287	(249)	-8%	9,922	12,770	22%
5105 State Payroll taxes	1	0	(1)	-	1	0	26%	9	0	(9)	-	9	0	2%	9	0	-
5110 Unemployment Insurance	0	264	264	100%	0	0	-	8	1,717	1,709	100%	0	(8)	-	1,725	3,434	50%
5115 Workers compensation	78	65	(13)	-20%	37	(42)	-114%	399	422	23	6%	219	(180)	-82%	821	845	3%
<b>Total Payroll Taxes</b>	<b>661</b>	<b>1,311</b>	<b>650</b>	<b>50%</b>	<b>576</b>	<b>(85)</b>	<b>-15%</b>	<b>3,952</b>	<b>8,525</b>	<b>4,572</b>	<b>54%</b>	<b>3,515</b>	<b>(437)</b>	<b>-12%</b>	<b>12,477</b>	<b>17,050</b>	<b>27%</b>
5200 Medical insurance	1,163	3,120	1,957	63%	1,090	(73)	-7%	6,978	20,288	13,310	66%	6,539	(439)	-7%	27,265	40,576	33%
5205 Dental insurance	0	263	263	100%	108	108	100%	538	1,709	1,170	69%	646	108	17%	2,247	3,417	34%
5215 Term life insurance	13	23	11	46%	13	0	0%	75	150	75	50%	74	(1)	-1%	225	300	25%
5220 Long Term Disability insurance	51	76	26	34%	47	(4)	-8%	304	496	192	39%	275	(28)	-10%	799	992	19%
5225 PERS Employer Contributions	1,611	2,630	1,019	39%	1,491	(121)	-8%	9,786	17,101	7,315	43%	9,154	(632)	-7%	26,887	34,202	21%
5230 PERS Employee Contributions	460	750	291	39%	425	(34)	-8%	2,791	4,877	2,086	43%	2,595	(195)	-8%	7,667	9,753	21%
<b>Total Insured Benefits</b>	<b>3,297</b>	<b>6,863</b>	<b>3,566</b>	<b>52%</b>	<b>3,172</b>	<b>(125)</b>	<b>-4%</b>	<b>20,471</b>	<b>44,620</b>	<b>24,149</b>	<b>54%</b>	<b>19,283</b>	<b>(1,188)</b>	<b>-6%</b>	<b>65,090</b>	<b>89,239</b>	<b>27%</b>
<b>Total Personnel Services</b>	<b>11,616</b>	<b>21,011</b>	<b>9,394</b>	<b>45%</b>	<b>10,833</b>	<b>(784)</b>	<b>-7%</b>	<b>70,932</b>	<b>136,611</b>	<b>65,679</b>	<b>48%</b>	<b>66,052</b>	<b>(4,881)</b>	<b>-7%</b>	<b>207,543</b>	<b>273,222</b>	<b>24%</b>
<b>Goods &amp; Services</b>																	
6020 Travel - airfare	0	83	83	100%	0	0	-	0	500	500	100%	0	0	-	500	1,000	50%
6025 Travel - lodging & transportation	0	83	83	100%	0	0	-	329	500	171	34%	0	(329)	-	829	1,000	17%
6030 Travel - Per Diem & mileage reimbursement	0	83	83	100%	0	0	-	0	500	500	100%	0	0	-	500	1,000	50%
6035 Meals & Entertainment	0	92	92	100%	0	0	-	4,029	550	(3,479)	-633%	103	(3,927)	-3828%	4,579	1,100	-316%
<b>Total Travel &amp; Entertainment</b>	<b>0</b>	<b>342</b>	<b>342</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>4,358</b>	<b>2,050</b>	<b>(2,308)</b>	<b>-113%</b>	<b>103</b>	<b>(4,255)</b>	<b>-4149%</b>	<b>6,408</b>	<b>4,100</b>	<b>-56%</b>
6050 Office supplies	0	0	0	-	34	34	100%	0	0	0	-	101	101	100%	0	0	-
6075 Memberships & dues	3,198	3,194	(4)	0%	2,397	(801)	-33%	19,256	19,166	(90)	0%	14,402	(4,854)	-34%	38,422	38,332	0%
<b>Total Office Expense</b>	<b>3,198</b>	<b>3,194</b>	<b>(4)</b>	<b>0%</b>	<b>2,431</b>	<b>(767)</b>	<b>-32%</b>	<b>19,256</b>	<b>19,166</b>	<b>(90)</b>	<b>0%</b>	<b>14,502</b>	<b>(4,754)</b>	<b>-33%</b>	<b>38,422</b>	<b>38,332</b>	<b>0%</b>
6260 Consulting services	0	1,120	1,120	100%	465	465	100%	97	6,720	6,623	99%	481	384	80%	6,817	13,440	49%
<b>Total Professional Services</b>	<b>0</b>	<b>1,120</b>	<b>1,120</b>	<b>100%</b>	<b>465</b>	<b>465</b>	<b>100%</b>	<b>97</b>	<b>6,720</b>	<b>6,623</b>	<b>99%</b>	<b>481</b>	<b>384</b>	<b>80%</b>	<b>6,817</b>	<b>13,440</b>	<b>49%</b>
6310 Marketing supplies	0	425	425	100%	185	185	100%	20	2,550	2,530	99%	215	195	91%	2,570	5,100	50%

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: External Affairs Location: All Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6315 Advertising	0	1,383	1,383	100%	3,000	3,000	100%	219	8,300	8,081	97%	3,159	2,940	93%	8,519	16,600	49%
6320 Cargo recruitment & development	0	0	0	-	0	0	-	0	0	0	-	185	185	100%	0	0	-
6340 Legislative support	20,500	15,500	(5,000)	-32%	10,821	(9,679)	-89%	108,608	93,000	(15,608)	-17%	41,236	(67,371)	-163%	201,608	186,000	-8%
6345 Community affairs	0	1,350	1,350	100%	0	0	-	1,558	2,600	1,042	40%	1,000	(558)	-56%	5,558	6,600	16%
<b>Total Marketing Expense</b>	<b>20,500</b>	<b>18,658</b>	<b>(1,842)</b>	<b>-10%</b>	<b>14,006</b>	<b>(6,494)</b>	<b>-46%</b>	<b>110,405</b>	<b>106,450</b>	<b>(3,955)</b>	<b>-4%</b>	<b>45,795</b>	<b>(64,610)</b>	<b>-141%</b>	<b>218,255</b>	<b>214,300</b>	<b>-2%</b>
<b>Total Goods &amp; Services</b>	<b>23,698</b>	<b>23,314</b>	<b>(384)</b>	<b>-2%</b>	<b>16,902</b>	<b>(6,796)</b>	<b>-40%</b>	<b>134,116</b>	<b>134,386</b>	<b>270</b>	<b>0%</b>	<b>60,881</b>	<b>(73,235)</b>	<b>-120%</b>	<b>269,902</b>	<b>270,172</b>	<b>0%</b>
<b>Total Expenses</b>	<b>35,315</b>	<b>44,325</b>	<b>9,010</b>	<b>20%</b>	<b>27,735</b>	<b>(7,580)</b>	<b>-27%</b>	<b>205,048</b>	<b>270,997</b>	<b>65,949</b>	<b>24%</b>	<b>126,933</b>	<b>(78,115)</b>	<b>-62%</b>	<b>477,445</b>	<b>543,394</b>	<b>12%</b>
<b>Operating Results</b>	<b>(20,315)</b>	<b>(29,300)</b>	<b>8,985</b>	<b>-31%</b>	<b>(27,735)</b>	<b>7,420</b>	<b>-27%</b>	<b>(114,924)</b>	<b>(180,847)</b>	<b>65,923</b>	<b>-36%</b>	<b>(126,838)</b>	<b>11,914</b>	<b>-9%</b>	<b>(387,171)</b>	<b>(453,094)</b>	<b>-15%</b>
<b>Net Result</b>	<b>(20,315)</b>	<b>(29,300)</b>	<b>8,985</b>	<b>-31%</b>	<b>(27,735)</b>	<b>7,420</b>	<b>-27%</b>	<b>(114,924)</b>	<b>(180,847)</b>	<b>65,923</b>	<b>-36%</b>	<b>(126,838)</b>	<b>11,914</b>	<b>-9%</b>	<b>(387,171)</b>	<b>(453,094)</b>	<b>-15%</b>



Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: Port Ops Location: All Budget: Adopted



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4005 Building & Dock Leases	13,129	17,350	(4,221)	-24%	10,398	2,731	26%	91,911	104,101	(12,190)	-12%	62,178	29,733	48%	196,012	208,203	-6%
4010 Property Agreements	19,105	8,439	10,666	126%	6,059	13,046	215%	54,578	50,637	3,942	8%	37,796	16,782	44%	105,215	101,273	4%
4290 Other	0	1,500	(1,500)	-100%	0	0	-	0	9,000	(9,000)	-100%	0	0	-	9,000	18,000	-50%
<b>Total Operating Income</b>	<b>32,234</b>	<b>27,290</b>	<b>4,945</b>	<b>18%</b>	<b>16,456</b>	<b>15,778</b>	<b>96%</b>	<b>146,490</b>	<b>163,738</b>	<b>(17,248)</b>	<b>-11%</b>	<b>99,974</b>	<b>46,516</b>	<b>47%</b>	<b>310,227</b>	<b>327,475</b>	<b>-5%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	39,651	48,662	9,011	19%	31,952	(7,699)	-24%	220,002	316,398	96,396	30%	198,445	(21,557)	-11%	536,400	632,796	15%
5010 Other compensation	0	1,180	1,180	100%	0	0	-	0	7,672	7,672	100%	0	0	-	7,672	15,344	50%
5015 Overtime	0	169	169	100%	0	0	-	0	1,099	1,099	100%	85	85	100%	1,099	2,198	50%
5050 Merit Pool	0	623	623	100%	0	0	-	0	4,050	4,050	100%	0	0	-	4,050	8,100	50%
<b>Total Compensation</b>	<b>39,651</b>	<b>50,634</b>	<b>10,982</b>	<b>22%</b>	<b>31,952</b>	<b>(7,699)</b>	<b>-24%</b>	<b>220,002</b>	<b>329,219</b>	<b>109,217</b>	<b>33%</b>	<b>198,529</b>	<b>(21,473)</b>	<b>-11%</b>	<b>549,221</b>	<b>658,438</b>	<b>17%</b>
5100 Federal Payroll taxes	2,948	3,873	925	24%	2,389	(559)	-23%	16,353	25,185	8,832	35%	14,861	(1,492)	-10%	41,539	50,371	18%
5105 State Payroll taxes	11	0	(11)	-	11	(1)	-7%	67	0	(67)	-	67	0	0%	67	0	-
5110 Unemployment Insurance	475	1,270	795	63%	330	(145)	-44%	2,833	8,256	5,424	66%	2,534	(299)	-12%	11,089	16,513	33%
5115 Workers compensation	157	2,211	2,055	93%	37	(120)	-329%	869	14,378	13,509	94%	219	(650)	-297%	15,246	28,755	47%
<b>Total Payroll Taxes</b>	<b>3,591</b>	<b>7,355</b>	<b>3,763</b>	<b>51%</b>	<b>2,767</b>	<b>(824)</b>	<b>-30%</b>	<b>20,122</b>	<b>47,819</b>	<b>27,697</b>	<b>58%</b>	<b>17,682</b>	<b>(2,440)</b>	<b>-14%</b>	<b>67,941</b>	<b>95,638</b>	<b>29%</b>
5200 Medical insurance	7,567	14,292	6,725	47%	4,918	(2,649)	-54%	41,916	92,926	51,010	55%	35,435	(6,481)	-18%	134,842	185,852	27%
5205 Dental insurance	0	1,150	1,150	100%	422	422	100%	2,862	7,477	4,614	62%	2,994	132	4%	10,339	14,953	31%
5215 Term life insurance	100	127	27	21%	88	(13)	-14%	563	825	263	32%	569	7	1%	1,387	1,650	16%
5220 Long Term Disability insurance	243	302	59	19%	203	(40)	-20%	1,422	1,961	540	28%	1,259	(163)	-13%	3,383	3,923	14%
5225 PERS Employer Contributions	6,661	10,405	3,744	36%	6,549	(112)	-2%	40,430	67,653	27,223	40%	39,790	(640)	-2%	108,084	135,307	20%
5230 PERS Employee Contributions	1,900	2,967	1,068	36%	1,868	(32)	-2%	11,530	19,293	7,763	40%	11,281	(248)	-2%	30,822	38,586	20%
<b>Total Insured Benefits</b>	<b>16,471</b>	<b>29,243</b>	<b>12,772</b>	<b>44%</b>	<b>14,047</b>	<b>(2,424)</b>	<b>-17%</b>	<b>98,722</b>	<b>190,135</b>	<b>91,413</b>	<b>48%</b>	<b>91,330</b>	<b>(7,393)</b>	<b>-8%</b>	<b>288,858</b>	<b>380,271</b>	<b>24%</b>
<b>Total Personnel Services</b>	<b>59,714</b>	<b>87,231</b>	<b>27,518</b>	<b>32%</b>	<b>48,766</b>	<b>(10,947)</b>	<b>-22%</b>	<b>338,846</b>	<b>567,173</b>	<b>228,327</b>	<b>40%</b>	<b>307,541</b>	<b>(31,306)</b>	<b>-10%</b>	<b>906,020</b>	<b>1,134,347</b>	<b>20%</b>
<b>Goods &amp; Services</b>																	
6020 Travel - airfare	0	83	83	100%	0	0	-	0	500	500	100%	0	0	-	500	1,000	50%
6025 Travel - lodging & transportation	0	125	125	100%	0	0	-	0	750	750	100%	0	0	-	750	1,500	50%
6030 Travel - Per Diem & mileage reimbursement	214	125	(89)	-71%	0	(214)	-	214	750	537	72%	0	(214)	-	964	1,500	36%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	0	125	125	100%	59	59	100%	125	250	50%
<b>Total Travel &amp; Entertainment</b>	<b>214</b>	<b>354</b>	<b>141</b>	<b>40%</b>	<b>0</b>	<b>(214)</b>	<b>-</b>	<b>214</b>	<b>2,125</b>	<b>1,911</b>	<b>90%</b>	<b>59</b>	<b>(155)</b>	<b>-263%</b>	<b>2,339</b>	<b>4,250</b>	<b>45%</b>
6105 Telephone - mobile	0	0	0	-	0	0	-	30	0	(30)	-	0	(30)	-	30	0	-
6130 Electricity	1,191	1,508	317	21%	148	(1,044)	-707%	5,218	9,050	3,832	42%	781	(4,438)	-569%	14,268	18,100	21%
6131 Propane - Operations	0	0	0	-	0	0	-	162	0	(162)	-	0	(162)	-	162	0	-
6135 Water/Sewer	412	350	(62)	-18%	0	(412)	-	2,666	2,100	(566)	-27%	0	(2,666)	-	4,766	4,200	-13%
6155 Environmental Remediation/Mitigation/Monitoring	0	708	708	100%	0	0	-	1,069	4,250	3,181	75%	0	(1,069)	-	5,319	8,500	37%

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: Port Ops Location: All Budget: Adopted



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Total Utilities</b>	1,604	2,567	963	38%	148	(1,456)	-986%	9,145	15,400	6,255	41%	781	(8,364)	-1072%	24,545	30,800	20%
6200 Temporary/Contract help	0	3,750	3,750	100%	810	810	100%	9,372	22,500	13,128	58%	7,728	(1,644)	-21%	31,872	45,000	29%
6245 Legal advertising	0	125	125	100%	0	0	-	218	750	532	71%	102	(117)	-115%	968	1,500	35%
6250 Legal services	0	0	0	-	0	0	-	0	0	0	-	288	288	100%	0	0	-
6260 Consulting services	6,710	1,025	(5,685)	-555%	0	(6,710)	-	33,863	6,150	(27,713)	-451%	1,883	(31,980)	-1698%	40,013	12,300	-225%
6290 Commercial insurance	2,240	2,477	237	10%	901	(1,338)	-148%	13,438	14,861	1,424	10%	5,408	(8,029)	-148%	28,299	29,723	5%
<b>Total Professional Services</b>	<b>8,950</b>	<b>7,377</b>	<b>(1,573)</b>	<b>-21%</b>	<b>1,711</b>	<b>(7,238)</b>	<b>-423%</b>	<b>56,891</b>	<b>44,261</b>	<b>(12,630)</b>	<b>-29%</b>	<b>15,409</b>	<b>(41,482)</b>	<b>-269%</b>	<b>101,152</b>	<b>88,523</b>	<b>-14%</b>
6400 Small equipment & tools	0	83	83	100%	0	0	-	275	500	225	45%	135	(140)	-104%	775	1,000	23%
6405 Safety/hazardous materials	704	1,417	713	50%	233	(472)	-203%	3,575	8,500	4,925	58%	4,268	693	16%	12,075	17,000	29%
6410 Signage	0	125	125	100%	0	0	-	95	750	655	87%	0	(95)	-	845	1,500	44%
6415 Clothing	195	411	216	53%	0	(195)	-	229	2,468	2,238	91%	0	(229)	-	2,697	4,935	45%
6420 Janitorial supplies	0	42	42	100%	0	0	-	0	250	250	100%	0	0	-	250	500	50%
6425 Operational supplies	0	42	42	100%	0	0	-	48	250	202	81%	0	(48)	-	298	500	40%
6450 Fuel - Gas	0	0	0	-	0	0	-	129	0	(129)	-	0	(129)	-	129	0	-
<b>Total Operational Expense</b>	<b>899</b>	<b>2,120</b>	<b>1,221</b>	<b>58%</b>	<b>233</b>	<b>(667)</b>	<b>-287%</b>	<b>4,352</b>	<b>12,718</b>	<b>8,366</b>	<b>66%</b>	<b>4,403</b>	<b>52</b>	<b>1%</b>	<b>17,069</b>	<b>25,435</b>	<b>33%</b>
6510 Repairs & maintenance buildings	0	417	417	100%	0	0	-	7,535	2,500	(5,035)	-201%	0	(7,535)	-	10,035	5,000	-101%
6515 Repairs & maintenance land improvements	0	208	208	100%	0	0	-	(500)	1,250	1,750	140%	0	500	-	750	2,500	70%
6520 Repairs & maintenance docks	51	417	365	88%	0	(51)	-	51	2,500	2,449	98%	0	(51)	-	2,551	5,000	49%
6575 Waterway Leases	1,568	0	(1,568)	-	0	(1,568)	-	2,256	0	(2,256)	-	0	(2,256)	-	2,256	0	-
6580 Permits	0	7,000	7,000	100%	357	357	100%	1,827	7,000	5,173	74%	482	(1,345)	-279%	1,827	7,000	74%
<b>Total Repair and Maintenance</b>	<b>1,620</b>	<b>8,042</b>	<b>6,422</b>	<b>80%</b>	<b>357</b>	<b>(1,263)</b>	<b>-354%</b>	<b>11,170</b>	<b>13,250</b>	<b>2,080</b>	<b>16%</b>	<b>482</b>	<b>(10,688)</b>	<b>-2216%</b>	<b>17,420</b>	<b>19,500</b>	<b>11%</b>
<b>Total Goods &amp; Services</b>	<b>13,285</b>	<b>20,459</b>	<b>7,174</b>	<b>35%</b>	<b>2,449</b>	<b>(10,837)</b>	<b>-443%</b>	<b>81,771</b>	<b>87,754</b>	<b>5,983</b>	<b>7%</b>	<b>21,134</b>	<b>(60,637)</b>	<b>-287%</b>	<b>162,525</b>	<b>168,508</b>	<b>4%</b>
<b>Total Expenses</b>	<b>72,999</b>	<b>107,690</b>	<b>34,691</b>	<b>32%</b>	<b>51,215</b>	<b>(21,784)</b>	<b>-43%</b>	<b>420,617</b>	<b>654,927</b>	<b>234,310</b>	<b>36%</b>	<b>328,675</b>	<b>(91,943)</b>	<b>-28%</b>	<b>1,068,544</b>	<b>1,302,854</b>	<b>18%</b>
<b>Operating Results</b>	<b>(40,765)</b>	<b>(80,401)</b>	<b>39,636</b>	<b>-49%</b>	<b>(34,759)</b>	<b>(6,006)</b>	<b>17%</b>	<b>(274,128)</b>	<b>(491,189)</b>	<b>217,062</b>	<b>-44%</b>	<b>(228,701)</b>	<b>(45,427)</b>	<b>20%</b>	<b>(758,317)</b>	<b>(975,379)</b>	<b>-22%</b>
4695 Grants Received - Other	0	5,000	(5,000)	-100%	0	0	-	0	5,000	(5,000)	-100%	3,000	(3,000)	-100%	0	5,000	-100%
<b>Total Other Income</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-100%</b>	<b>3,000</b>	<b>(3,000)</b>	<b>-100%</b>	<b>0</b>	<b>5,000</b>	<b>-100%</b>
<b>Taxes &amp; Misc Expenses</b>																	
6720 Property Tax - Sublet Facilities	0	0	0	-	0	0	-	73	0	(73)	-	0	(73)	-	73	0	-
6745 Banking fees	2,067	2,500	433	17%	(2,298)	(4,365)	190%	3,827	5,000	1,173	23%	18,430	14,603	79%	8,827	10,000	12%
<b>Total Taxes &amp; Misc Expenses</b>	<b>2,067</b>	<b>2,500</b>	<b>433</b>	<b>17%</b>	<b>(2,298)</b>	<b>(4,365)</b>	<b>190%</b>	<b>3,900</b>	<b>5,000</b>	<b>1,100</b>	<b>22%</b>	<b>18,430</b>	<b>14,530</b>	<b>79%</b>	<b>8,900</b>	<b>10,000</b>	<b>11%</b>
7010 Interest payment	13,633	9,583	(4,050)	-42%	142	(13,491)	-9475%	28,385	57,500	29,115	51%	7,962	(20,422)	-256%	85,885	115,000	25%
<b>Total Debt Services</b>	<b>13,633</b>	<b>9,583</b>	<b>(4,050)</b>	<b>-42%</b>	<b>142</b>	<b>(13,491)</b>	<b>-9475%</b>	<b>28,385</b>	<b>57,500</b>	<b>29,115</b>	<b>51%</b>	<b>7,962</b>	<b>(20,422)</b>	<b>-256%</b>	<b>85,885</b>	<b>115,000</b>	<b>25%</b>
<b>Total Other Expenses</b>	<b>15,700</b>	<b>12,083</b>	<b>(3,617)</b>	<b>-30%</b>	<b>(2,156)</b>	<b>(17,856)</b>	<b>828%</b>	<b>32,284</b>	<b>62,500</b>	<b>30,216</b>	<b>48%</b>	<b>26,393</b>	<b>(5,892)</b>	<b>-22%</b>	<b>94,784</b>	<b>125,000</b>	<b>24%</b>
<b>Net Other Income</b>	<b>(15,700)</b>	<b>(7,083)</b>	<b>(8,617)</b>	<b>122%</b>	<b>2,156</b>	<b>(17,856)</b>	<b>-828%</b>	<b>(32,284)</b>	<b>(57,500)</b>	<b>25,216</b>	<b>-44%</b>	<b>(23,393)</b>	<b>(8,892)</b>	<b>38%</b>	<b>(94,784)</b>	<b>(120,000)</b>	<b>-21%</b>
<b>Net Result</b>	<b>(56,465)</b>	<b>(87,484)</b>	<b>31,019</b>	<b>-35%</b>	<b>(32,603)</b>	<b>(23,862)</b>	<b>73%</b>	<b>(306,412)</b>	<b>(548,689)</b>	<b>242,277</b>	<b>-44%</b>	<b>(252,093)</b>	<b>(54,319)</b>	<b>22%</b>	<b>(853,102)</b>	<b>(1,095,379)</b>	<b>-22%</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: General Fund Department: Rail Ops Location: All Budget: Adopted



Rail Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4010 Property Agreements	15,962	19,898	(3,936)	-20%	11,299	4,664	41%	167,474	152,852	14,622	10%	135,623	31,851	23%	314,622	300,000	5%
4260 Rail Operations Revenue	29,732	75,309	(45,577)	-61%	25,253	4,479	18%	188,265	451,855	(263,590)	-58%	169,342	18,924	11%	640,121	903,710	-29%
4265 Rail Surcharges	31,821	49,276	(17,454)	-35%	30,240	1,581	5%	201,783	295,654	(93,871)	-32%	199,117	2,666	1%	497,436	591,308	-16%
4290 Other	0	0	0	-	0	0	-	0	0	0	-	0	0	-	2,446,302	2,446,302	0%
<b>Total Operating Income</b>	<b>77,516</b>	<b>144,483</b>	<b>(66,967)</b>	<b>-46%</b>	<b>66,792</b>	<b>10,724</b>	<b>16%</b>	<b>557,522</b>	<b>900,361</b>	<b>(342,838)</b>	<b>-38%</b>	<b>504,082</b>	<b>53,441</b>	<b>11%</b>	<b>3,898,481</b>	<b>4,241,320</b>	<b>-8%</b>
<b>Expenses</b>																	
<b>Goods &amp; Services</b>																	
6260 Consulting services	39,741	11,250	(28,491)	-253%	250	(39,491)	-15796%	86,606	67,500	(19,106)	-28%	43,858	(42,748)	-97%	154,106	135,000	-14%
6290 Commercial insurance	1,749	4,114	2,365	57%	3,383	1,634	48%	15,830	24,682	8,852	36%	19,667	3,837	20%	40,511	49,363	18%
<b>Total Professional Services</b>	<b>41,490</b>	<b>15,364</b>	<b>(26,126)</b>	<b>-170%</b>	<b>3,633</b>	<b>(37,857)</b>	<b>-1042%</b>	<b>102,435</b>	<b>92,182</b>	<b>(10,253)</b>	<b>-11%</b>	<b>63,525</b>	<b>(38,910)</b>	<b>-61%</b>	<b>194,617</b>	<b>184,363</b>	<b>-6%</b>
6410 Signage	0	667	667	100%	0	0	-	0	4,000	4,000	100%	0	0	-	4,000	8,000	50%
<b>Total Operational Expense</b>	<b>0</b>	<b>667</b>	<b>667</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>4,000</b>	<b>8,000</b>	<b>50%</b>
6505 Repairs & maintenance vehicles	0	0	0	-	0	0	-	0	0	0	-	830	830	100%	0	0	-
6510 Repairs & maintenance buildings	0	37,500	37,500	100%	0	0	-	739,025	225,000	(514,025)	-228%	3,684	(735,340)	-19959%	964,025	450,000	-114%
6515 Repairs & maintenance land improve	0	0	0	-	0	0	-	70	0	(70)	-	0	(70)	-	70	0	-
<b>Total Repair and Maintenance</b>	<b>0</b>	<b>37,842</b>	<b>37,842</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>739,095</b>	<b>227,050</b>	<b>(512,045)</b>	<b>-226%</b>	<b>4,514</b>	<b>(734,580)</b>	<b>-16273%</b>	<b>966,145</b>	<b>454,100</b>	<b>-113%</b>
<b>Total Goods &amp; Services</b>	<b>41,490</b>	<b>53,872</b>	<b>12,382</b>	<b>23%</b>	<b>3,633</b>	<b>(37,857)</b>	<b>-1042%</b>	<b>841,530</b>	<b>323,232</b>	<b>(518,298)</b>	<b>-160%</b>	<b>68,039</b>	<b>(773,491)</b>	<b>-1137%</b>	<b>1,164,761</b>	<b>646,463</b>	<b>-80%</b>
<b>Total Expenses</b>	<b>41,490</b>	<b>53,872</b>	<b>12,382</b>	<b>23%</b>	<b>3,633</b>	<b>(37,857)</b>	<b>-1042%</b>	<b>841,530</b>	<b>323,232</b>	<b>(518,298)</b>	<b>-160%</b>	<b>68,039</b>	<b>(773,491)</b>	<b>-1137%</b>	<b>1,164,761</b>	<b>646,463</b>	<b>-80%</b>
<b>Operating Results</b>	<b>36,026</b>	<b>90,611</b>	<b>(54,585)</b>	<b>-60%</b>	<b>63,158</b>	<b>(27,132)</b>	<b>-43%</b>	<b>(284,007)</b>	<b>577,129</b>	<b>(861,137)</b>	<b>-149%</b>	<b>436,042</b>	<b>(720,050)</b>	<b>-165%</b>	<b>2,733,720</b>	<b>3,594,857</b>	<b>-24%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4480 Tax Credits	317,100	350,000	(32,900)	-9%	317,100	0	0%	681,255	781,865	(100,610)	-13%	439,582	241,673	55%	681,255	781,865	-13%
4905 Other	0	0	0	-	0	0	-	21,826	0	21,826	-	0	21,826	-	21,826	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	0	0	0	-	767	(767)	-100%	0	0	-
<b>Total Other Income</b>	<b>317,100</b>	<b>350,000</b>	<b>(32,900)</b>	<b>-9%</b>	<b>317,100</b>	<b>0</b>	<b>0%</b>	<b>703,081</b>	<b>781,865</b>	<b>(78,784)</b>	<b>-10%</b>	<b>440,349</b>	<b>262,732</b>	<b>60%</b>	<b>703,081</b>	<b>781,865</b>	<b>-10%</b>
<b>Other Expenses</b>																	
6755 Insurance Claims	0	0	0	-	0	0	-	0	0	0	-	16,674	16,674	100%	0	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>16,674</b>	<b>16,674</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Debt Services</b>																	
7005 Principal repayment	0	0	0	-	0	0	-	421,916	421,916	0	0%	479,402	57,486	12%	421,916	421,916	0%
7010 Interest payment	0	0	0	-	0	0	-	76,913	142,812	65,899	46%	26,362	(50,551)	-192%	76,913	142,812	46%
7020 Principal repayment - Vehicles	436	1,699	1,263	74%	1,047	611	58%	2,611	10,192	7,581	74%	6,276	3,665	58%	12,803	20,384	37%
7025 Interest payment - Vehicles	8	327	319	97%	12	4	32%	55	1,963	1,908	97%	79	24	30%	2,018	3,926	49%
8013 CIP Construction Bridges	4,298	53,750	49,453	92%	0	(4,298)	-	4,298	322,500	318,203	99%	850,570	846,272	99%	326,798	645,000	49%
8016 CIP Construction Track	0	37,394	37,394	100%	0	0	-	0	224,365	224,365	100%	0	0	-	224,365	448,730	50%
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	0	0	0	-	21,864	21,864	100%	0	0	-
<b>Total Debt Services</b>	<b>4,742</b>	<b>93,170</b>	<b>88,428</b>	<b>95%</b>	<b>1,059</b>	<b>(3,683)</b>	<b>-348%</b>	<b>505,793</b>	<b>1,123,748</b>	<b>617,955</b>	<b>55%</b>	<b>1,384,552</b>	<b>878,759</b>	<b>63%</b>	<b>1,064,813</b>	<b>1,682,768</b>	<b>37%</b>
<b>Total Other Expenses</b>	<b>4,742</b>	<b>93,170</b>	<b>88,428</b>	<b>95%</b>	<b>1,059</b>	<b>(3,683)</b>	<b>-348%</b>	<b>505,793</b>	<b>1,123,748</b>	<b>617,955</b>	<b>55%</b>	<b>1,401,226</b>	<b>895,433</b>	<b>64%</b>	<b>1,064,813</b>	<b>1,682,768</b>	<b>37%</b>
<b>Net Other Income</b>	<b>312,358</b>	<b>256,830</b>	<b>55,528</b>	<b>22%</b>	<b>316,041</b>	<b>(3,683)</b>	<b>-1%</b>	<b>197,288</b>	<b>(341,883)</b>	<b>539,171</b>	<b>-158%</b>	<b>(960,877)</b>	<b>1,158,165</b>	<b>-121%</b>	<b>(361,731)</b>	<b>(900,903)</b>	<b>-60%</b>
<b>Net Result</b>	<b>348,384</b>	<b>347,441</b>	<b>943</b>	<b>0%</b>	<b>379,199</b>	<b>(30,815)</b>	<b>-8%</b>	<b>(86,719)</b>	<b>235,246</b>	<b>(321,965)</b>	<b>-137%</b>	<b>(524,834)</b>	<b>438,115</b>	<b>-83%</b>	<b>2,371,989</b>	<b>2,693,954</b>	<b>-12%</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: Dredge Fund Department: Dredge Ops Location: All Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4287 Dredging Services	29,102	0	29,102	-	0	29,102	-	103,184	0	103,184	-	0	103,184	-	103,184	0	-
4290 Other	23,108	22,759	349	2%	0	23,108	-	76,073	136,551	(60,478)	-44%	82,015	(5,941)	-7%	212,624	273,102	-22%
<b>Total Operating Income</b>	<b>52,210</b>	<b>22,759</b>	<b>29,451</b>	<b>129%</b>	<b>0</b>	<b>52,210</b>	<b>-</b>	<b>179,257</b>	<b>136,551</b>	<b>42,706</b>	<b>31%</b>	<b>82,015</b>	<b>97,243</b>	<b>119%</b>	<b>315,808</b>	<b>273,102</b>	<b>16%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	11,061	1,715	(9,346)	-545%	0	(11,061)	-	52,275	11,151	(41,124)	-369%	55	(52,221)	-95345%	63,427	22,303	-184%
5015 Overtime	501	0	(501)	-	0	(501)	-	10,041	0	(10,041)	-	0	(10,041)	-	10,041	0	-
<b>Total Compensation</b>	<b>11,562</b>	<b>1,715</b>	<b>(9,847)</b>	<b>-574%</b>	<b>0</b>	<b>(11,562)</b>	<b>-</b>	<b>62,316</b>	<b>11,151</b>	<b>(51,165)</b>	<b>-459%</b>	<b>55</b>	<b>(62,262)</b>	<b>-113678%</b>	<b>73,468</b>	<b>22,303</b>	<b>-229%</b>
5100 Federal Payroll taxes	871	229	(643)	-281%	0	(871)	-	4,689	1,488	(3,201)	-215%	4	(4,685)	-121694%	6,177	2,976	-108%
5105 State Payroll taxes	5	0	(5)	-	0	(5)	-	25	0	(25)	-	0	(25)	-126450%	25	0	-
5110 Unemployment Insurance	280	50	(230)	-462%	0	(280)	-	1,626	323	(1,303)	-403%	1	(1,625)	-115251%	1,950	647	-201%
5115 Workers compensation	0	133	133	100%	0	0	-	0	866	866	100%	0	0	-	866	1,732	50%
<b>Total Payroll Taxes</b>	<b>1,156</b>	<b>412</b>	<b>(744)</b>	<b>-181%</b>	<b>0</b>	<b>(1,156)</b>	<b>-</b>	<b>6,341</b>	<b>2,678</b>	<b>(3,663)</b>	<b>-137%</b>	<b>5</b>	<b>(6,336)</b>	<b>-119991%</b>	<b>9,018</b>	<b>5,355</b>	<b>-68%</b>
5200 Medical insurance	2,721	706	(2,016)	-286%	0	(2,721)	-	3,909	4,588	679	15%	14	(3,895)	-27924%	8,497	9,176	7%
5205 Dental insurance	189	58	(131)	-225%	0	(189)	-	270	377	107	28%	0	(270)	-	647	755	14%
5215 Term life insurance	38	4	(34)	-847%	0	(38)	-	50	26	(24)	-90%	0	(50)	-35707%	77	53	-45%
5220 Long Term Disability insurance	66	10	(55)	-529%	0	(66)	-	87	68	(19)	-28%	0	(87)	-27125%	155	136	-14%
5225 PERS Employer Contributions	1,468	390	(1,077)	-276%	0	(1,468)	-	8,696	2,538	(6,158)	-243%	12	(8,684)	-75321%	11,234	5,076	-121%
5230 PERS Employee Contributions	415	103	(313)	-304%	0	(415)	-	2,476	669	(1,807)	-270%	3	(2,472)	-75151%	3,145	1,338	-135%
<b>Total Insured Benefits</b>	<b>4,897</b>	<b>1,271</b>	<b>(3,626)</b>	<b>-285%</b>	<b>0</b>	<b>(4,897)</b>	<b>-</b>	<b>15,488</b>	<b>8,266</b>	<b>(7,222)</b>	<b>-87%</b>	<b>29</b>	<b>(15,459)</b>	<b>-52887%</b>	<b>23,755</b>	<b>16,533</b>	<b>-44%</b>
<b>Total Personnel Services</b>	<b>17,615</b>	<b>3,398</b>	<b>(14,217)</b>	<b>-418%</b>	<b>0</b>	<b>(17,615)</b>	<b>-</b>	<b>84,145</b>	<b>22,095</b>	<b>(62,050)</b>	<b>-281%</b>	<b>89</b>	<b>(84,056)</b>	<b>-94149%</b>	<b>106,241</b>	<b>44,191</b>	<b>-140%</b>
<b>Goods &amp; Services</b>																	
6105 Telephone - mobile	52	60	8	14%	27	(25)	-93%	311	360	49	14%	196	(115)	-59%	671	720	7%
<b>Total Utilities</b>	<b>52</b>	<b>60</b>	<b>8</b>	<b>14%</b>	<b>27</b>	<b>(25)</b>	<b>-93%</b>	<b>311</b>	<b>360</b>	<b>49</b>	<b>14%</b>	<b>196</b>	<b>(115)</b>	<b>-59%</b>	<b>671</b>	<b>720</b>	<b>7%</b>
6260 Consulting services	0	0	0	-	0	0	-	400	0	(400)	-	0	(400)	-	400	0	-
6290 Commercial insurance	4,977	5,266	289	5%	4,477	(499)	-11%	29,451	31,596	2,145	7%	26,864	(2,587)	-10%	61,047	63,191	3%
<b>Total Professional Services</b>	<b>4,977</b>	<b>5,266</b>	<b>289</b>	<b>5%</b>	<b>4,477</b>	<b>(499)</b>	<b>-11%</b>	<b>29,851</b>	<b>31,596</b>	<b>1,745</b>	<b>6%</b>	<b>26,864</b>	<b>(2,987)</b>	<b>-11%</b>	<b>61,447</b>	<b>63,191</b>	<b>3%</b>
6400 Small equipment & tools	376	0	(376)	-	0	(376)	-	19,316	0	(19,316)	-	214	(19,103)	-8939%	19,316	0	-
6425 Operational supplies	636	0	(636)	-	0	(636)	-	101,622	0	(101,622)	-	0	(101,622)	-	101,622	0	-
6430 Equipment Rental	0	0	0	-	0	0	-	1,054	0	(1,054)	-	0	(1,054)	-	1,054	0	-
6450 Fuel - Gas	(571)	0	571	-	0	571	-	2,065	0	(2,065)	-	0	(2,065)	-	2,065	0	-
6455 Fuel - Diesel	(1,175)	0	1,175	-	0	1,175	-	5,876	0	(5,876)	-	0	(5,876)	-	5,876	0	-
<b>Total Operational Expense</b>	<b>(735)</b>	<b>0</b>	<b>735</b>	<b>-</b>	<b>0</b>	<b>735</b>	<b>-</b>	<b>129,934</b>	<b>0</b>	<b>(129,934)</b>	<b>-</b>	<b>214</b>	<b>(129,720)</b>	<b>-60702%</b>	<b>129,934</b>	<b>0</b>	<b>-</b>

Financial Report - Actual vs. Budget  
For Period Ending Dec 2022

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Dec 2022				Dec 2021			Jul 2022 - Dec 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6500 Repairs & maintenance equipment	40	1,250	1,210	97%	0	(40)	-	9,763	7,500	(2,263)	-30%	0	(9,763)	-	17,263	15,000	-15%
6505 Repairs & maintenance vehicles	1,142	4,167	3,024	73%	0	(1,142)	-	16,261	25,000	8,739	35%	81,681	65,420	80%	41,261	50,000	17%
6580 Permits	7	0	(7)	-	0	(7)	-	7	0	(7)	-	0	(7)	-	7	0	-
<b>Total Repair and Maintenance</b>	<b>1,190</b>	<b>5,417</b>	<b>4,227</b>	<b>78%</b>	<b>0</b>	<b>(1,190)</b>	<b>-</b>	<b>26,031</b>	<b>32,500</b>	<b>6,469</b>	<b>20%</b>	<b>81,681</b>	<b>55,650</b>	<b>68%</b>	<b>58,531</b>	<b>65,000</b>	<b>10%</b>
<b>Total Goods &amp; Services</b>	<b>5,483</b>	<b>10,743</b>	<b>5,259</b>	<b>49%</b>	<b>4,504</b>	<b>(979)</b>	<b>-22%</b>	<b>186,127</b>	<b>64,456</b>	<b>(121,671)</b>	<b>-189%</b>	<b>108,954</b>	<b>(77,172)</b>	<b>-71%</b>	<b>250,583</b>	<b>128,911</b>	<b>-94%</b>
<b>Total Expenses</b>	<b>23,099</b>	<b>14,141</b>	<b>(8,958)</b>	<b>-63%</b>	<b>4,504</b>	<b>(18,594)</b>	<b>-413%</b>	<b>270,272</b>	<b>86,551</b>	<b>(183,721)</b>	<b>-212%</b>	<b>109,044</b>	<b>(161,228)</b>	<b>-148%</b>	<b>356,823</b>	<b>173,102</b>	<b>-106%</b>
<b>Operating Results</b>	<b>29,111</b>	<b>8,618</b>	<b>20,494</b>	<b>238%</b>	<b>(4,504)</b>	<b>33,615</b>	<b>-746%</b>	<b>(91,015)</b>	<b>50,000</b>	<b>(141,015)</b>	<b>-282%</b>	<b>(27,029)</b>	<b>(63,986)</b>	<b>237%</b>	<b>(41,015)</b>	<b>100,000</b>	<b>-141%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4505 Interest - Bank	2,101	0	2,101	-	209	1,891	903%	6,076	0	6,076	-	1,466	4,610	314%	6,076	0	-
<b>Total Other Income</b>	<b>2,101</b>	<b>0</b>	<b>2,101</b>	<b>-</b>	<b>209</b>	<b>1,891</b>	<b>903%</b>	<b>6,076</b>	<b>0</b>	<b>6,076</b>	<b>-</b>	<b>1,466</b>	<b>4,610</b>	<b>314%</b>	<b>6,076</b>	<b>0</b>	<b>-</b>
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	0	0	0	-	0	0	-	100,000	100,000	0%
<b>Total Debt Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Net Other Income</b>	<b>2,101</b>	<b>0</b>	<b>2,101</b>	<b>-</b>	<b>209</b>	<b>1,891</b>	<b>903%</b>	<b>6,076</b>	<b>0</b>	<b>6,076</b>	<b>-</b>	<b>1,466</b>	<b>4,610</b>	<b>314%</b>	<b>(93,924)</b>	<b>(100,000)</b>	<b>-6%</b>
<b>Net Result</b>	<b>31,212</b>	<b>8,618</b>	<b>22,594</b>	<b>262%</b>	<b>(4,295)</b>	<b>35,507</b>	<b>-827%</b>	<b>(84,939)</b>	<b>50,000</b>	<b>(134,939)</b>	<b>-270%</b>	<b>(25,563)</b>	<b>(59,375)</b>	<b>232%</b>	<b>(134,939)</b>	<b>0</b>	<b>-</b>



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Margaret Barber, Director of External Affairs and Business Development

DATE: February 15, 2023

SUBJECT: Commercial/External Affairs/Marketing Management Report

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**Commercial:**

Staff continue to work with inquiries interested in establishing operations at Terminal One in Coos Bay. Staff participated in meetings and site tours with prospective customers across business lines looking to either establish a footprint on Port property or to expand existing operations. One commercial tour/site visit was provided for a prospective customer. Staff conducted meetings with existing lessees and rail customers.

Staff met with consultants that have been hired by Business Oregon to conduct a study on ways that the agency can provide greater support to Ports and businesses with interest in facilitating global trade.

Staff attended the quarterly Northwest Marine Terminals Association meeting in Longview, Washington. These meetings provide valuable insight into projects and business models as well as the efforts of Ports throughout the Pacific Northwest.

Staff have begun conducting meetings with all rail customers to discuss existing rail service and mutual planning for the coming year.

Staff completed and submitted the annual Foreign Trade Zone report. This report is necessary to keep the zone active in the event an existing or prospective business interest wants to utilize this valuable economic development tool. Foreign Trade Zones are secure areas under U.S. Customs and Border Protection supervision that are generally considered outside CBP territory. The Port is the grantee for the zone, with the only other designated zone in Oregon being in Portland.

**Port Property:**

Monthly Commercial lease revenue for the month of January 2023 was down 13% from January 2022. This is due to the timing of receipt of annual payment from one of the Port's cellphone tower land leases. It is anticipated that next month will show a slight increase in year over year lease revenues.

Vacant Port owned properties include the Fishermen's Wharf, the two small office spaces adjacent to the Charleston Post Office, and individual offices in the shared space of the Hub Building. The

Power Squadron has vacated their space in Charleston as of December 22, 2022. Crow Clay has vacated their space at 125 Central Suite 400 as of January 31, 2023; this will result in a reduction in overall lease revenues until that space has been filled. Staff have received five inquiries for that space to date. Marketing materials have been produced and posts made on social media. Staff also had showings for the office spaces adjacent to the Charleston Post Office and the Fishermen's Wharf this month. Staff received a verbal commitment from a potential tenant that they would like to move forward with occupying one of offices next to the Charleston Post Office. The owner of Cape Café provided notice of termination for their leased space in the Charleston Marina Complex. Staff have been working with two potential new tenants for that space.

Staff continue to work in partnership with the West Coast Seafood Processors Association to explore the potential of creating a multi-user wastewater treatment facility on Port owned property.

### **Marketing, Media, and Outreach:**

Staff presented to the South Coast Development Council Board of Directors in partnership with a representative from NorthPoint Development regarding the current status of the Pacific Coast Intermodal Port Project.

Staff met with a representative from AMPM along with CEO John Burns to hold a kickoff meeting and discuss how the communications plan will progress.

The Port issued two press releases this month:

[U.S. Department of Transportation Announces MEGA Grant Award](#)

[Port of Coos Bay to Release 2023 Scholarship Application February 1](#)

The Port was featured in the following news outlets:

The Maritime Executive: [DOT Turns Down \\$1.2B Grant for Coos Bay Container Terminal – For Now](#)

Alsindbad Navigation: [Floating Wind to Drive U.S West Coast Port Developments](#)

Fox 26 (Medford): [The Port of Coos Bay's request for \\$1.25 billion grant was denied.](#)

KVAL: [Goals and priorities for Rep. Hoyle](#)

The Port's Instagram account followership increased gaining 7 followers over the last month and reached 883 accounts. Accounts engaged increased by 5.7%. The top post of the past month was "FOR LEASE! Beautiful penthouse space on the 4th floor of the historic Hub building in downtown Coos Bay. Ample parking availability, elevator access, 3,122 square feet, two bathrooms, multiple office spaces, kitchenette, reception area, and beautiful views of the Coos Bay Harbor! Call 541-266-3713 for more information." This post received 57 reactions and 673 impressions.



The Port's LinkedIn page gained 32 new followers, had 130 page views and 56 unique visitors. The top post for the month was: "We love to see the big vessels call in the Coos Bay Harbor! Every vessel call represents approximately \$700,000 in economic activity. Maritime commerce supports a wide variety of professions! [#commerce](#) [#maritime](#)" This post received 51 reactions and received 1,375 impressions.

The Port's Facebook page had a reach of 3,400 accounts last week, an increase of 80.8%.

**Legislative/Advocacy Work:**

Staff participated in the OPPA Legislative Committee Meeting. The Oregon long session is currently underway and will continue until June 25, 2023. Staff are reviewing newly introduced bills on a weekly basis, based on reports received from Markee and Associates, and the Port's State Lobbyist and making recommendations. Staff are also coordinating internally depending on areas of expertise relevant to introduced legislation. The primary focus for this legislative session will be securing funding for the Channel Modification Project through lottery bond dollars. Other high priority legislative efforts will be largely channeled through OPPA and other relevant associations.

**Industry Articles/Information Items:**

Freight Waves: [Ocean Network Express' quarterly profit plunges](#)

Freight Waves: [DOT announces \\$1.2B for 9 'megaproject' winners](#)





M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Mike Dunning, Chief Port Operations Officer

DATE: February 15, 2023

SUBJECT: Port Operations/Asset Management Report

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**Channel Modification Project:**

Phase II of the ship simulations studies were completed in January 2023. Results of Phase II simulations were processed and documented in a final report. Following the Phase II report, the project team decided to make additional changes to the proposed channel, in an effort to accommodate a 13,000 TEU vessel. These modifications will be piloted during the full bridge simulations in April.

The Project Development Team (PDT) met with the Portland District in late January. This meeting was organized to discuss Phase I and II simulations and to continue conversations about the environmental work, schedule, and other tasks associated with the project restart.

**Rail Bridge Rehabilitation Project:**

Work continues with engineering and design, permitting, contracting and construction for all phases of the project. Updates for each phase are provided below:

Vaughn Viaduct: The Port received final approval from MARAD for the Vaughn Bridge Replacement scope modification. Following the approval, the Port awarded the contract to West Coast Contractors (WCC). WCC is completing all required contract requirements and finalizing tower leg engineering and design. Construction is scheduled to begin early May 2023.

Wildcat Creek Bridges: Partney Construction has completed approximately 80% of the scheduled work for this project. There were additional delays caused by the on-call-bridge contract work at MP 731. These repairs have been completed and the contractor has resumed work on the steel bridges. The contract is still on schedule to complete the work by April.

Steel Swing Bridges: Work on this project is slightly delayed due to supply deliveries. The contractor is expected to begin lacing bar work on the North Bend bridge in mid-February and stringer replacements on the Cushman bridge in late February/early March.

**PIDP Grant (Tie and Resurfacing Project):**

The Invitation to Bid was solicited January 26, 2023. There was a mandatory pre-bid meeting held on February 10, 2023, and all bids are due March 9, 2023. Port staff intends to request Commission approval to award a contract at the regularly scheduled March Commission Meeting.

**Terminal One:**

Port staff continue to monitor and maintain the facility and complete all required monitoring reports (stormwater).

**Dredging:**

Work continues on the Unified Dredging permit application. The longstanding permit has 18 docks and terminals. Many of these docks and terminals have never been dredged under the unified permit. To gain efficiencies, the Port has reached out to all historical terminal and dock owners to determine if they wish to be on the next permit application. Currently, there are 12 docks and terminals who wish to be included.

As with the last two permit cycles, the Port will charge a permit administration fee to be included in the permit. The total costs of administration and permit fees per terminal will be based on the final number of users.



## MEMORANDUM

TO: John Burns, Chief Executive Officer

FROM: Stephen Bawn, Charleston Marina Complex Manager

DATE: February 15, 2023

SUBJECT: Charleston Operations Management Report

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Of the 550 moorage slips, there were 149 annuals (27.1%), 38 semi-annuals (6.86%), 42 monthlies (7.7%) and 152 transient nights, for a total occupancy of 42.6% for the month. All categories are similar to the previous month. Note: Bandon Marina will be shutting down for a complete overhaul this year, Charleston may see a few boats coming for periods of 6-12 months.

Out of 104 RV Park spaces, we had 9 new check-ins with total sales of \$16,184.00. The RV Park had an average capacity of 26.1% in January down from previous year January 2022, the RV Park had an average occupancy of 47%. This short fall in occupancy is attributed to the delay in the Dungeness Crab Season.

The Ice Plant had a volume of 20.5 tons of ice sold for total sales of \$1866.50. Maintenance Staff worked with Highland Refrigeration on repairs and training. The Ice Plant was back at full service on January 12, 2023.

### **Maintenance Projects:**

Charleston Maintenance Projects and Budget Plan: Over the past few months, Port staff has been developing a Maintenance Project & Budget Plan. Staff has surveyed all areas of the Charleston Properties and have identified items for maintenance and future projects.

Shipyard Stormwater System: The Stormwater System has had several maintenance issues within the past month. It is now at a point where some components have reached their “end-of-life”. Staff is working with contractors to repair the issues and keep the system operating to its full capacity.

Section 107 Feasibility Study: The Portland District continues to develop the feasibility study for this project. We are waiting for the final feasibility letter from the USACE.

Infrastructure Repairs: The Charleston Maintenance staff is continuing to address the most pressing issues within the Marina. Electrical repairs, dock repairs and routine maintenance are in full swing.

**Staffing:**

Currently, Charleston has one opening for a Maintenance Operator I position. An offer for this position has been extended.

**Insurance Compliance:**

Port staff is now moving into the final phase for the first round of non-compliant customers. Port staff will be delivering a final 14 day letter to give customers one last opportunity to meet insurance compliance or remove their vessels from Port property.

**Miscellaneous:**

Security Fencing: The Port is trying work with Bandon Pacific Seafood on a partnership with the security fencing project.

Port Security staff continues to deal with night-time vandalism, people loitering and abusing Port facilities.

Sea Basket Restaurant: Due to significant rainfall, the Sea Basket Building suffered some damage due to a leaking roof. Contractors were called in to mitigate the leaking roof and repair serious damage to the interior ceiling throughout the bar area.