



M E M O R A N D U M

TO: Interested Parties
FROM: Eric Farm, President
DATE: December 13, 2023
SUBJECT: Port of Coos Bay Commission Meeting Notice

The **Board of Commissioners** of the Oregon International Port of Coos Bay will hold its Regular Commission Meeting at **10:00 a.m., Tuesday, December 19, 2023**, in the Port's Commission Chambers located at 125 W Central Avenue, Suite 230, Coos Bay, Oregon 97420, and live on YouTube.

Members of the public are invited to attend the meeting in person or view the meeting live on the Port's YouTube Channel at the following link: www.youtube.com/portcoos.

Members of the public may provide public comment in person, via Zoom, or in writing. If members of the public would like to provide public comment during the meeting via Zoom, please call the Administrative office at 541-267-7678 by 8:30 a.m. on Tuesday, December 19, 2023. Written comment will be accepted until 8:30 a.m. on Tuesday, December 19, 2023, by sending an email to portcoos@portofcoosbay.com with the subject line 'Public Comment'.

An **Executive Session** has also been scheduled on **Tuesday, December 19, 2023**, immediately after the Commission Meeting, as authorized under ORS 192.660(2), to:

- (d) conduct deliberations with person designated by the governing body to carry on labor negotiations;
- (e) conduct deliberations with persons designated by the governing body to negotiate real property transactions;
- (g) consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations;
- (h) consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed;
- (i) review and evaluate the job performance of a chief executive officer, other officers, employees and staff, if the person whose performance is being reviewed and evaluated does not request an open hearing; and
- (j) carry on negotiations under ORS Chapter 293 with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments.

EF/lf

**OREGON INTERNATIONAL PORT OF COOS BAY
REGULAR COMMISSION MEETING
10:00 a.m., Tuesday, December 19, 2023**
Port Commission Chambers, 125 West Central Avenue, Suite 230, Coos Bay, Oregon 97420
Watch Live on YouTube: www.youtube.com/portcoos

T E N T A T I V E A G E N D A

- 1. CALL MEETING TO ORDER**
- 2. INTRODUCTION OF GUESTS AND PORT STAFF**
- 3. PUBLIC COMMENT**
- 4. PORT PROJECT UPDATE**
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- 9. COMMISSION COMMENTS**
- 10. NEXT MEETING DATE – Tuesday, January 16, 2024, 10:00 a.m.**
- 11. RECESS TO EXECUTIVE SESSION**
- 12. ADJOURN**

Consent Items

DRAFT
OREGON INTERNATIONAL PORT OF COOS BAY
Coos Bay, Oregon
REGULAR COMMISSION MEETING
10:00 a.m., Tuesday, November 21, 2023

Port Commission Chambers, 125 Central Avenue, Suite 230, Coos Bay, Oregon 97420

ATTENDANCE

Commission:

Brianna Hanson, Vice President; Kyle Viksne Hill, Treasurer; and Nick Edwards, Commissioner were present. Eric Farm, President; and Kyle Stevens, Secretary, were present via Zoom.

Staff:

John Burns, Chief Executive Officer; Lanelle Comstock, Chief Administrative Officer; Megan Richardson, Director of Finance and Accounting; Matt Friesen, Director of External Affairs; Ray Dwire, Charleston Marina Manager; and Laura Fortin, Administrative Assistant.

Media & Guests:

Pat Hennessy, Citizen of Coos Bay; and Christine Moffett, Coos Bay.

1. CALL MEETING TO ORDER

Vice President Hanson called the meeting to order at 10:00 a.m.

2. INTRODUCTION OF GUESTS AND PORT STAFF

3. PUBLIC COMMENT

Ms. Moffett provided public comment, reading from a letter she had written for the comment time allowed. Commissioner Hanson then asked if a written copy could be provided for the Commissioners to review in completion. A copy of the written comment is provided below:

Good morning Commissioners:

The public comments provided at your last Commission meeting may have finally convinced you as a commission that you have problems with your current communications and decision making that reflect a serious lack of concern and engagement in our communities.

Members of the community that respect the rules of public participation and principles of land use management have been at odds with decisions made by the Port of Coos Bay regarding estuary development and port project management for some time.

I need not remind you of the testimony provided last month by citizens along Coal Bank Slough, and then Ann Donnelly provided extensive comments about the approach for

development of a terminal project with details of the difficulties that the public has had throughout the many years. Mike Graybill provided similar testimony of the lack of communication, and access to management to provide and comment on this current port project proposal, and to the fact that the Commissioners are the link appointed by the Governor to provide oversight and leadership.

In this same meeting following the public comments regarding lack of communication, your meeting minutes read "Mr. Burns said an advisory committee for the Terminal Development project, known as the Community Development Alliance, will also be created to ensure the impacted community can provide input on the project." To further quote from your own minutes 'This will be a group of about 20 people put together to bridge communications with the public.'

What is this bridge? When one visits the new WEB that was referenced in the October meeting, we see the web has a large picture of the proposed terminal site and a quote "Chairman Peter DeFazio, Chad Meyer of NorthPoint Development, and John Burns, CEO of the Port of Coos Bay participated in a forum recently with Oregon Jobs Through Trade regarding the proposed Pacific Coast Intermodal Project!" A link to the recording can be found here: <https://www.oregonjobsthroughtrade.org/ojtt-in-action>.

Pursue this link and you find a recording of Through Trade Virtual Town Hall with Chairman Peter DeFazio recorded July 2022 regarding the Terminal Development Project before that project was not selected for funding by the Department of Transportation.

Is this communication?

Members of the community have repeatedly asked for a copy of both the container proposals submitted to the Department of Transportation, the most recent of which is being marked throughout the region by lobbyists. We have never been provided with a copy. The details are only provided in presentations by lobbyists and staff members to selected audiences.

The Coos County League of Women Voters completed its third study review of the Port and clearly documented the lack of a clear asset management plan, failure to support the many needs of a working Charleston Marina, failure to address climate change and challenges related to coastal resources, but instead pursuit of large-scale developments with great risk to the environment.

This project is certainly one that should and likely will fail not only because of its risks to the environment, but because there is no need for it as has been repeatedly shown by those who follows the economics and logistics of port container shipping and the associated infrastructure.

When will the Port engage to evaluate and propose projects that will benefit the region and support the fishing industry, enhance the recreational assets, and mitigate climate change challenges to provide a safer community?

The City of Reedsport and the Oregon Department of Transportation are studying railroad crossing solutions and strategies to prepare for a potential increase in freight trains traveling through the downtown area. More trains are expected to travel through Reedsport. They are working to identify challenges and solutions for safe and efficient traffic flow for motorists, bicyclists, pedestrians, and emergency services throughout Reedsport, and stormwater systems at all rail crossings, and noise ordinances in efforts to support their community economic and sustainable growth. The estimates include changes in the length of trains from 1500 feet to 4000 feet, and numbers from 2 to 14 per day (2 of the smaller and 12 at least 4000 feet long) transversing the city. They also predict that speeds will change from 10 to 25 mph speed, all depending on upgrades to the Umpqua Swing Bridge.

The proposed container port can only be developed with a "Channel Modification Project". This feature is also highlighted on the new web, and this modification is an understatement. This massive alteration of the current estuary would require blasting and excavation of bedrock. Roughly half of the material to be excavated from Coos Bay is bedrock and all materials dredged from Coos Bay have been proposed to be dumped in the ocean at a newly developed disposal area covering an area of approximately 2 square miles. The location of the new dredged material disposal area has yet to be determined and no formal proposal seeking authorization has been initiated. The dredging related project cost identified in the Port's 2022 mega grant application was \$459,974,650. This includes \$258,227,000 for "rock dredging".

The planning for this enlargement of the FNC has been on the books for years, most of which was funded by the failed Jordan Cove project, and more recently by state funds provided to the port. The plans have not been submitted to the US Corps of Engineers as far as we have been able to determine.

The environmental risk assessments that will certainly be required have not been conducted, and no public information is available regarding the project environmental risk assessment. There are multiple risk concerns for human and infrastructure safety. There are likely conflicts with existing land uses of surrounding properties that affect conservation, recreation, and protection of endangered and threatened species. The approval process for this development will likely be lengthy and no applications have been submitted for review.

To understand the carbon footprint of this work, a characterization including the distance to disposal site, location of disposal, and methods of removal is needed. To our knowledge this evaluation has not been done. In addition, if toxic materials were identified in any of these sediments, the nature and extent would need to be quantified and remediated. Many models are available to estimate these factors, and they are dependent on the specific limitations of each site.

In summary, I urge you as commissioners to seek nominations for an advisory committee to daylight all these concerns and engage in communications regarding this and other projects that can enhance our economy and sustain our communities.

Commissioner Hanson asked if the topic of the Community Development Alliance Advisory Committee could be put on the agenda for the next Regular Commission Meeting. Mr. Burns replied that it can be done.

4. **CONSENT ITEMS**

- A. Approval of October 17, 2023 Regular Commission Meeting Minutes
- B. Approval of October Invoices
- C. Approval of October Contracts Awarded

Upon a motion by Commissioner ViksneHill (second by Commissioner Edwards), the Board of Commissioners voted to approve the October 17, 2023, Regular Commission Meeting Minutes, October Invoices and October Contracts Awarded. **Motion Passed Unanimously.**

5. **MANAGEMENT REPORTS**

All Management Reports were included within the Meeting Packet.

6. **ACTION ITEMS/REPORTS**

A. **Wild Coast Running Company Lease Renewal**

On November 1, 2023, Wild Coast Running Company and the Oregon International Port of Coos Bay signed an amended one-year Commercial Lease Agreement for Wild Coast Running Company to continue leasing the space at 145 S Broadway in the Hub Building and storage space within the shared offices located at 145 Central Avenue in the Hub Building. Wild Coast Running Company has been in the leased space since November 2020.

145 S Broadway is approximately 1,421 square feet and includes 235.5 square feet of common space (hallways, shared restrooms, etc.), and the storage space is approximately 70 square feet. The negotiated rate for the one-year agreement is \$1,484.95 per month.

Upon a motion by Commissioner Edwards (second by Commissioner ViksneHill), the Board of Commissioners motioned to ratify the execution of a one-year lease agreement with Wild Coast Running Company to continue renting space in the Hub Building. **Motion Passed Unanimously.**

7. **COMMISSION COMMENTS**

8. **NEXT MEETING DATE** – Tuesday, December 19, at 10:00 a.m.

9. **ADJOURN**

Vice President Hanson adjourned the meeting at 10:13 a.m. and entered into Executive Session to:

(d) conduct deliberations with person designated by the governing body to carry on labor negotiations;

- (e) conduct deliberations with persons designated by the governing body to negotiate real property transactions;
- (g) consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations;
- (h) consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed;
- (i) review and evaluate the job performance of a chief executive officer, other officers, employees and staff, if the person whose performance is being reviewed and evaluated does not request an open hearing;
- (j) carry on negotiations under ORS Chapter 293 with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments; and
- (n) discuss information about review or approval of programs relating to the security of a number of specified structures, activities and materials relevant to the operation of the state's infrastructure.



M E M O R A N D U M

To: John Burns, Chief Executive Officer
From: Mary Green, Accounting Supervisor
Date: December 13, 2023
Subject: Invoices Paid for Commission Approval through November 30, 2023

| | |
|---|-------------------------------|
| A/P checks issued per NetSuite financial system | 1,829,590.39 |
| Payroll disbursement per Umpqua Bank statement | 157,376.27 |
| Misc electronic disbursements per Umpqua Bank statement | 965,308.18 |
| Total Disbursements | <u>\$ 2,952,274.84</u> |



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Megan Richardson, Director of Finance and Accounting

DATE: December 13, 2023

SUBJECT: November 2023 Contracts Awarded

The following are bids that were awarded, and contracts authorized and signed by the Chief Executive Officer during the month of November. All solicitations comply with the requirements of the Port’s Local Public Contracting Rules.

The following projects are included in the appropriate fiscal year budget:

| Contract | Description | Cost |
|--|--|--------------|
| Reese Electric | Ice House Fan Replacement | \$8,200.00 |
| RailStar Engineering | Detailed Structural Inspection MP 763.55 | \$99,658.00 |
| Superior Electric | Coos Bay Turn Span Transfer Switch | \$32,479.97 |
| Scott Partney | TO #1 Bridge repair MP 756.55 | \$43,881.00 |
| Total Contracts Awarded for November: | | \$184,218.97 |



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Lanelle Comstock, Chief Administrative Officer

DATE: December 13, 2023

SUBJECT: Monthly Lease Agreements

West Coast Contractors – Planer Building at Terminal One

The Port of Coos Bay and West Coast Contractors (WCC) executed a monthly lease agreement for WCC to lease the Planer Building at Terminal One, beginning November 27, 2023. The Planer Building is approximately 31,391 square feet and will be rented for \$7,847.75 per month. The lease is only expected to last a couple months, however, if the lease extends to July 1, 2024, the rent will be increased by the percentage of increase for the prior 12-month period of the U.S. City Average Consumer Price Index (CPI) for all Urban Consumers based on the unadjusted May CPI rate, as published by the Bureau of Labor Statistics of the United States Department of Labor.

Management Reports



M E M O R A N D U M

TO: John Burns, Chief Executive Officer
FROM: Lanelle Comstock, Chief Administrative Officer
DATE: December 13, 2023
SUBJECT: Administrative Services Management Report

Upcoming Scheduled Meetings and Events:

- December Regular Commission Meeting: Tuesday, December 19, 10:00 am
- Christmas Holiday Observed (offices closed): Monday, December 25
- New Year’s Day Holiday Observed (offices closed): Monday, January 1
- Martin Luther King Day (offices closed): Monday, January 15
- January Regular Commission Meeting: Tuesday, January 16, 10:00 am

ADMINISTRATION

Collaboration with City of Coos Bay: Five staff members from the Port met with five staff members from the City of Coos Bay in an effort to enhance collaboration and communication between the two entities. The group discussed projects that involved collaboration from each other, asked and answered questions, and shared sentiments of working in partnership. The group will meet again in February to continue open communications.

Insurance Policy Renewals: January first is the renewal date for the Port’s property and liability insurance policies; marine insurance policies (dredge operations, maritime protection and indemnity and hull coverage, excess maritime protection and indemnity and hull coverage, and vessel pollution); and railroad liability and locomotive insurance policies. Staff are currently working with USI, the Port’s Insurance Broker of Record, in reviewing the existing insurance policies, noting any areas of deficiency, and completing applications for renewal or for quote.

Charleston Marina Weather Camera: Port Staff is collaborating with the Coos Bay-North Bend-Charleston Visitor & Convention Bureau and KOBV TV in Medford to facilitate the placement of a weather camera in the Charleston Marina to help promote the bay area. The camera will be placed upon the Charleston Marina office building and the Port will be providing internet connection and power to the camera. Installation of the camera will take place before the end of the month and the camera footage will be available on the Port’s website.

HUMAN RESOURCES

Open Position – Content Creator: The Port of Coos Bay is seeking to hire a Content Creator for the External Affairs department. The Content Creator is responsible for producing high-quality, engaging content that tells the story of the Port of Coos Bay to various stakeholders across multiple platforms. The Content Creator develops and executes a compelling content strategy that aligns

with the Port’s strategic goals, mission and vision, and enhances communications with our community partners. The job announcement can be found on the Port’s website at <https://www.portofcoosbay.com/content-creator>

Administrative Assistant Resignation: Laura Fortin, the Port’s Administrative Assistant, has provided her resignation notice and will end her position by the end of December. We thank Laura for her assistance and wish her much luck in her future endeavors. Port Staff will be discussing strategic steps on how to fill the vacant position.

LEASE MANAGEMENT

Below is a listing of leasable Port property and the status of each space.

| Property Address | Sq. Ft. | Tenant Name | Lease End Date |
|--------------------------------|---------|-----------------------------------|----------------|
| HUB: | | | |
| 101 Central Ave | 1,822 | H&R Block, Wombly Tax Svc. | 4/30/2026 |
| 125 Central Ave. Ste. 250 | 650 | Info4H, Mike & Deborah Will | Monthly |
| 125 Central Ave. Ste. 350 | 200 | CongressWoman Val Hoyle | 12/31/2023 |
| 125 Central Ave. Ste. 380 | 1,140 | Vacant (Actively Marketed) | |
| 125 Central Ave. Ste. 400 | 3,122 | Waste Connections of Oregon, Inc. | 8/31/2024 |
| 145 Central Ave. (A) | 193 | Shoji Planning / Crystal Shoji | 7/31/2024 |
| 145 Central Ave. (D) | 764 | Bay Area Chamber of Commerce | 7/31/2024 |
| 145 Broadway | 1,421 | Wild Coast Running Company | 10/31/2024 |
| 147 Broadway | 2,366 | Vacant (Actively Marketed) | |
| Charleston: | | | |
| Bldg. # 6 & 7 | 2095 | Monkey Business / Jon McUne | 3/31/2025 |
| Bldg # 8 (Basin Tackle) | 1995 | Vacant (Under Maintenance) | |
| Bldg. # 9,10,11 (Sea Basket) | 3820 | Vacant (Under Maintenance) | |
| Dock # 13 | - | Oregon Seafoods | 12/31/2026 |
| Dock # 15 | 2875 | Long Fisheries | 4/30/2025 |
| Bldg. # 19 | 1170 | Charleston Fishing Families | Monthly |
| Bldg. # 20 | 440 | Sharky's Charters | Monthly |
| Bldg. # 21 | 313.5 | Oregon Trawl Foundation | Monthly |
| Bldg. # 30 | 1480 | Oregon Local Coast Seafood LLC | Monthly |
| Bldg #32 (Office Space) | 320 | Vacant | |
| Bldg. # 33 | 646 | Charleston Post Office | Monthly |
| Bldg. # 35 | 939 | Betty Kay Fishing | |
| Dock # 36 | 4200 | Bandon Pacific | 11/30/2029 |
| Bldg. # 37 | - | Russel Marine | 4/31/2024 |
| Bldg. # 38 | 10,000 | L&S Seafoods / Rober Ma | 11/1/2024 |
| Bldg. # 41 (Fisherman's Wharf) | 1,296 | Vacant (Under Maintenance) | |
| Terminal One: | | | |
| Office | 3,040 | Vacant | |
| Planer Building | | West Coast Contractors | Monthly |



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Megan Richardson, Director of Finance & Accounting

DATE: December 13, 2023

SUBJECT: Accounting & Finance Management Report

We hereby present October and October Year-to-Date (4 months) of financial results for the Port.

Operating Revenue:

Total operating revenues were \$286K, which was \$165K less than budget. All departments reported revenues that fell short of budget. External Affairs revenue is a negative number this period because an adjustment had to be made to correct billings that were overstated. This accounts for three months of adjustments. Charleston has lower revenues than anticipated across all business lines. The largest losses came from Marina Moorage, RV Park, Ice Sales, and Other Revenue. The Other Revenue shortfall is due to the adjustment for bad debt. We write off the accounts receivable that we deem uncollectable and send those balances to collections. This write-off reduces our income. Port Ops revenues were less than projected due to the timing of property agreements. Rail Ops fell short this month due to lower rail car movements. They had 393 total car movements for October compared to a budget projection of 1,400 cars.

Operating Expense:

Operating expenses totaled \$761K, which was \$231K greater than the budget. All departments overspent their budgets this month except for Port Ops and External Affairs. The overspending in the Admin department is due to a timing issue for audit work. The expense for the audit is billed periodically but has been allocated evenly across the year as it is unknown at the time of budget when the billings will be sent. For Rail Ops the spending is related to completing projects to meet the 2023 Oregon State Tax Credit deadline. Charleston is overspent this period due to the budgeted expense for section 107 cost share for dredging for the marina.

Operating Result:

The Port ended October with a net loss of \$473K against a planned net loss of \$78K, which is a greater loss than planned by \$395K. All departments except External Affairs performed less than planned this month. The unfavorable operating result for those departments is due to lower than projected revenues and the timing of planned expenses.

Other Income & Expense:

Other revenues totaled \$29K, which is less than the budget by \$28K. This decrease is due to the projected timing of property tax. Other Expenses are overspent by \$1K. This overspending is to pay for locomotive fuel.

Net Result & Year to Date:

October had a net loss of \$600K compared to a budgeted net loss of \$120K resulting in a \$481K

negative variance. This variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

Other Comments:

| November Total Cash Balance | Unrestricted OIPCB Funds | Total Restricted | Restricted Detail | | |
|-----------------------------|--------------------------|------------------|-------------------|--------------------|-----------------|
| | | | Project Crafty | State Dredge Funds | IFA Channel Mod |
| 5,561,502.52 | 1,921,581.37 | 3,639,921.15 | 29,377.88 | 593,600.20 | 3,016,943.07 |

The total cash balances in all bank accounts for the November month end were \$5,561,502.52 which is a decrease from August. Restricted funds are detailed in the table above. Total interest earnings totaled \$16,809.92 with \$2,556.11 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 5.00% from 4.90% pa. This is an increase in the pool interest rate of 0.89% since the beginning of the fiscal year.

The finance department is on track to complete the FY2022-23 Audit on time. The audit will be issued no later than December 22, 2023. The Moss Adams auditors plan to present the audit at the January 2024 commission meeting.

Financial Report - Actual vs. Budget - General Fund

For Period Ending Oct 2023



| | Current Period | | Same Month Last Year | | Year to Date | | | | Year End | | | |
|------------------------------------|----------------|-----------|----------------------|-----------|---------------------|-------------|----------------------------|-----------|---------------------|-----------|-------------|-----------|
| | Oct 2023 | | Oct 2022 | | Jul 2023 - Oct 2023 | | Prior FYTD vs Current FYTD | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Projected | Budget | % Diff |
| Operating Income | | | | | | | | | | | | |
| Administration | 12,199 | 17,524 | 11,843 | 356 | 3% | 41,051 | 70,095 | (29,044) | (41%) | 50,294 | (9,243) | (18%) |
| External Affairs | (4,950) | 10,029 | 4 | (4,954) | (123850%) | 40,100 | 40,117 | (17) | (0%) | 45,104 | (5,004) | (11%) |
| Port Operations | 17,858 | 37,884 | 22,594 | (4,736) | (21%) | 93,841 | 160,951 | (67,110) | (42%) | 91,831 | 2,009 | 2% |
| Railroad Operations | 76,462 | 151,471 | 88,983 | (12,521) | (14%) | 299,498 | 615,833 | (316,335) | (51%) | 388,890 | (89,393) | (23%) |
| Charleston Operations | | | | | | | | | | | | |
| Building & Dock Leases | 24,028 | 27,201 | 26,762 | (2,733) | (10%) | 99,087 | 108,805 | (9,719) | (9%) | 107,018 | (7,931) | (7%) |
| Marina | 117,611 | 100,752 | 95,817 | 21,793 | 23% | 428,345 | 410,316 | 18,028 | 4% | 389,041 | 39,303 | 10% |
| Shipyard | 28,857 | 20,506 | 25,915 | 2,941 | 11% | 92,158 | 82,025 | 10,133 | 12% | 85,515 | 6,643 | 8% |
| RV Park | 28,479 | 38,969 | 34,209 | (5,729) | (17%) | 224,268 | 282,247 | (57,979) | (21%) | 233,750 | (9,482) | (4%) |
| Ice Plant | 7,701 | 16,200 | 12,073 | (4,372) | (36%) | 111,011 | 194,400 | (83,389) | (43%) | 148,331 | (37,320) | (25%) |
| Travel Lift | 7,339 | 2,910 | 3,199 | 4,140 | 129% | 13,271 | 15,520 | (2,249) | (14%) | 17,276 | (4,006) | (23%) |
| Other | (27,715) | 28,667 | 735 | (28,450) | (3871%) | (16,577) | 33,917 | (50,494) | (149%) | 881 | (17,458) | (1982%) |
| Total Charleston Operations | 186,300 | 235,205 | 198,710 | (12,409) | (6%) | 951,562 | 1,127,230 | (175,668) | (16%) | 981,812 | (30,250) | (3%) |
| Total Operating Income | 287,870 | 452,113 | 322,134 | (34,264) | (11%) | 1,426,052 | 2,014,226 | (588,174) | (29%) | 1,557,932 | (131,881) | (8%) |
| Operating Expenses | | | | | | | | | | | | |
| Administration | 172,903 | 161,097 | 166,306 | (6,597) | (4%) | 630,558 | 694,182 | (63,623) | 9% | 523,406 | (107,152) | (20%) |
| External Affairs | 27,877 | 46,919 | 22,442 | (5,435) | (24%) | 130,852 | 196,583 | (65,731) | 33% | 119,237 | (11,615) | 10% |
| Port Operations | 69,943 | 88,400 | 72,120 | 2,177 | 3% | 298,164 | 386,037 | (87,872) | 23% | 279,371 | (18,793) | 7% |
| Railroad Operations | 213,026 | 36,600 | 28,262 | (184,764) | (654%) | 432,278 | 146,400 | (285,878) | (195%) | 62,612 | (369,666) | 590% |
| Charleston Operations | 277,128 | 196,659 | 216,811 | (60,316) | (28%) | 744,944 | 812,369 | (67,426) | 8% | 702,255 | (42,689) | 6% |
| Total Expenses | 760,877 | 529,675 | 505,942 | (254,935) | (50%) | 2,236,796 | 2,235,570 | (1,226) | (0%) | 1,686,881 | (549,915) | (33%) |
| Operating Results | | | | | | | | | | | | |
| Administration | (160,704) | (143,573) | (154,464) | (6,241) | 4% | (589,507) | (624,087) | 34,580 | (6%) | (473,112) | (116,395) | 25% |
| External Affairs | (32,827) | (36,890) | (22,438) | (10,389) | 46% | (90,752) | (156,466) | 65,714 | (42%) | (74,133) | (16,619) | 22% |
| Port Operations | (52,085) | (50,516) | (49,526) | (2,560) | 5% | (204,324) | (225,086) | 20,762 | (9%) | (187,540) | (16,784) | 9% |
| Railroad Operations | (136,563) | 114,871 | 60,721 | (197,284) | (325%) | (132,780) | (602,213) | (602,213) | (128%) | 326,279 | (459,059) | (141%) |
| Charleston Operations | (90,827) | 38,546 | (18,102) | (72,726) | (402%) | 206,618 | (108,242) | (314,861) | (34%) | 279,557 | (72,939) | (26%) |
| Totals Operating Results | (473,007) | (77,563) | (183,808) | (289,199) | 157% | (810,744) | (221,345) | (589,400) | 266% | (128,949) | (681,796) | 529% |
| Tax Collected | 20,044 | 44,000 | 23,911 | (3,867) | (16%) | 60,936 | 71,990 | (11,054) | (15%) | 434,539 | (373,603) | (86%) |
| Financial Income | 8,646 | 13,207 | 11,062 | (2,416) | (22%) | 42,032 | 52,829 | (10,797) | (20%) | 40,768 | 1,264 | 3% |
| Grant Income | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - |
| Loan Receipts | - | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - |
| Other Income | 133 | 0 | 14,349 | (14,216) | (99%) | 9,446 | 0 | 9,446 | - | 77,069 | (67,623) | (88%) |
| Total Other Income | 28,823 | 57,208 | 49,322 | (20,498) | (42%) | 112,414 | 124,819 | (12,405) | (10%) | 552,376 | (439,962) | (80%) |
| Financial Expenses & Taxes | 119,607 | 30,233 | 26,419 | (93,188) | 353% | 132,416 | 47,261 | (85,155) | 180% | 38,856 | (93,560) | 241% |
| Debt Service | 1,910 | 4,998 | 1,910 | 0 | 0% | 76,411 | 37,029 | (39,382) | 106% | 23,875 | (52,537) | 220% |
| Capital Outlays | 34,676 | 63,917 | 0 | (34,676) | - | 290,458 | 255,667 | (34,792) | 14% | 10,225 | (280,233) | 2741% |
| Total Other Expenses | 156,193 | 99,147 | 28,330 | (127,863) | 451% | 499,285 | 339,956 | (159,329) | 47% | 72,955 | (426,330) | 584% |
| Net Result | (600,377) | (119,502) | (162,816) | (437,561) | 269% | (1,197,616) | (436,482) | (761,134) | (174%) | 350,472 | (1,548,088) | 442% |
| | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | 3,113,402 |
| | | | | | | | | | | | | 168,305 |
| | | | | | | | | | | | | 83,150 |
| | | | | | | | | | | | | 1,271,686 |
| | | | | | | | | | | | | 1,181,792 |
| | | | | | | | | | | | | 2,501,836 |
| | | | | | | | | | | | | (761,134) |
| | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | 2,849,915 |
| | | | | | | | | | | | | 158,487 |
| | | | | | | | | | | | | 25,000 |
| | | | | | | | | | | | | 80,000 |
| | | | | | | | | | | | | 80,000 |
| | | | | | | | | | | | | 0 |
| | | | | | | | | | | | | 9,446 |
| | | | | | | | | | | | | 3,100,997 |
| | | | | | | | | | | | | 168,305 |
| | | | | | | | | | | | | 83,150 |
| | | | | | | | | | | | | 1,271,686 |
| | | | | | | | | | | | | 1,181,792 |
| | | | | | | | | | | | | 2,501,836 |
| | | | | | | | | | | | | (761,134) |
| | | | | | | | | | | | | 0 |

**Financial Report - Actual vs. Budget
For Period Ending Oct 2023**
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | | | | Year End | | | |
|--|----------------|----------------|----------------|----------------------|----------------|-------------|---------------------|----------------|-----------------|----------------------------|----------------|-----------------|---------------------|------------------|------------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Prior FYTD vs Current FYTD | | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Last FY | \$ Diff | % Diff | Projected | Budget | % Diff |
| Administration | | | | | | | | | | | | | | | | |
| Operating Income | | | | | | | | | | | | | | | | |
| 4005 Building & Dock Leases | 10,949 | 16,274 | (5,325) | 106 | 106 | 1% | 36,051 | 65,095 | (29,044) | -45% | 46,294 | (10,243) | -22% | 166,240 | 195,284 | -15% |
| 4245 CCURA | 1,250 | 1,250 | 0 | 250 | 250 | 0% | 5,000 | 5,000 | 0 | 0% | 4,000 | 1,000 | 25% | 15,000 | 15,000 | 0% |
| Total Operating Income | 12,199 | 17,524 | (5,325) | 356 | 356 | 3% | 41,051 | 70,095 | (29,044) | -41% | 50,294 | (9,243) | -18% | 181,240 | 210,284 | -14% |
| Expenses | | | | | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | | | | | |
| 5005 Salaries | 69,025 | 71,814 | 2,789 | 663 | (6,778) | -11% | 292,488 | 323,304 | 30,816 | 10% | 247,072 | (45,416) | -18% | 903,050 | 933,866 | 3% |
| 5010 Other compensation | 0 | 663 | 663 | 0 | 0 | - | 0 | 2,984 | 2,984 | 100% | 0 | 0 | - | 5,635 | 8,619 | 35% |
| 5015 Overtime | 0 | 0 | 0 | 0 | 0 | - | 47 | 0 | (47) | - | 0 | (47) | - | 47 | 0 | - |
| 5050 Merit Pool | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - | 20,000 | 20,000 | 0% |
| Total Compensation | 69,025 | 72,477 | 3,452 | 62,247 | (6,778) | -11% | 292,536 | 326,288 | 33,753 | 10% | 247,072 | (45,464) | -18% | 928,732 | 962,485 | 4% |
| 5100 Federal Payroll taxes | 3,934 | 5,178 | 1,244 | 3,449 | (485) | -14% | 18,705 | 23,312 | 4,608 | 20% | 15,011 | (3,694) | -25% | 62,730 | 67,337 | 7% |
| 5105 State Payroll taxes | 191 | 0 | (191) | 17 | (174) | -1056% | 835 | 0 | (835) | - | 58 | (777) | -1347% | 835 | 0 | - |
| 5110 Unemployment insurance | 717 | 1,354 | 636 | 670 | (47) | -7% | 3,359 | 6,095 | 2,735 | 45% | 2,659 | (701) | -26% | 14,869 | 17,604 | 16% |
| 5115 Workers compensation | (344) | 283 | 627 | 219 | 564 | 257% | (78) | 1,274 | 1,352 | 106% | 876 | 954 | 109% | 2,328 | 3,680 | 37% |
| Total Payroll Taxes | 4,498 | 6,815 | 2,317 | 4,355 | (463) | -3% | 22,821 | 30,681 | 7,860 | 26% | 18,603 | (4,218) | -23% | 80,762 | 88,621 | 9% |
| 5200 Medical insurance | 10,797 | 14,789 | 3,991 | 10,982 | 185 | 2% | 47,493 | 59,155 | 11,662 | 20% | 32,862 | (14,631) | -45% | 165,803 | 177,466 | 7% |
| 5205 Dental insurance | 895 | 1,341 | 446 | 1,241 | 346 | 28% | 3,827 | 5,364 | 1,536 | 29% | 4,080 | 252 | 6% | 14,554 | 16,091 | 10% |
| 5215 Term life insurance | 102 | 138 | 35 | 121 | 18 | 15% | 489 | 550 | 61 | 11% | 421 | (69) | -16% | 1,589 | 1,650 | 4% |
| 5220 Long Term Disability insurance | 364 | 438 | 75 | 377 | 13 | 4% | 1,629 | 1,972 | 343 | 17% | 1,398 | (230) | -16% | 5,353 | 5,697 | 6% |
| 5225 PERS Employer Contributions | 14,840 | 15,907 | 1,067 | 12,776 | (2,064) | -16% | 64,389 | 71,611 | 7,222 | 10% | 51,290 | (13,098) | -26% | 199,625 | 206,847 | 3% |
| 5230 PERS Employee Contributions | 3,956 | 4,246 | 289 | 3,569 | (387) | -11% | 16,614 | 19,114 | 2,500 | 13% | 14,324 | (2,290) | -16% | 52,712 | 55,212 | 5% |
| 5295 Allocations | 0 | (165) | (165) | 0 | 0 | - | 0 | (742) | (742) | 100% | 0 | 0 | - | (1,401) | (2,143) | 35% |
| Total Insured Benefits | 30,954 | 36,693 | 5,739 | 29,065 | (1,889) | -7% | 134,441 | 157,024 | 22,583 | 14% | 104,375 | (30,066) | -29% | 438,237 | 460,819 | 5% |
| Total Personnel Services | 104,478 | 115,985 | 11,507 | 95,667 | (8,810) | -9% | 449,798 | 513,993 | 64,195 | 12% | 370,050 | (79,747) | -22% | 1,447,730 | 1,511,926 | 4% |
| Goods & Services | | | | | | | | | | | | | | | | |
| 6005 Seminars & training | 0 | 1,340 | 1,340 | 0 | 0 | - | 10,771 | 5,358 | (5,412) | -101% | 229 | (10,542) | -4603% | 21,487 | 16,075 | -34% |
| 6010 Educational reimbursement | 0 | 83 | 83 | 0 | 0 | - | 1,104 | 333 | (771) | -231% | 0 | (1,104) | - | 1,771 | 1,000 | -77% |
| Total Staff Training | 0 | 1,423 | 1,423 | 0 | 0 | - | 11,875 | 5,692 | (6,183) | -109% | 229 | (11,646) | -5085% | 23,258 | 17,075 | -36% |
| 6020 Travel - airfare | 0 | 83 | 83 | 2,648 | 2,648 | 100% | 0 | 333 | 333 | 100% | 2,648 | 2,648 | 100% | 667 | 1,000 | 33% |
| 6025 Travel - lodging & transportation | 250 | 167 | (84) | 129 | (121) | -94% | 250 | 667 | 416 | 62% | 816 | 566 | 69% | 1,584 | 2,000 | 21% |
| 6030 Travel - Per Diem & mileage reimbursement | 19 | 250 | 231 | 0 | (19) | - | 518 | 1,000 | 482 | 48% | 586 | 68 | 12% | 2,518 | 3,000 | 16% |
| 6035 Meals & Entertainment | 469 | 146 | (323) | 257 | (212) | -83% | 1,171 | 583 | (588) | -101% | 863 | (309) | -36% | 2,338 | 1,750 | -34% |
| Total Travel & Entertainment | 738 | 646 | (92) | 3,034 | 2,295 | 76% | 1,940 | 2,583 | 643 | 25% | 4,913 | 2,973 | 61% | 7,107 | 7,750 | 8% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$ US dollars



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

| | Current Period | | | | Same Month Last Year | | | | Year to Date | | | | Year End | |
|---|----------------|---------------|-----------------|--------------|----------------------|----------------|-------------|---------------|---------------------|----------------|--------------|---------------|----------------|-------------|
| | Oct 2023 | | Oct 2022 | | Jul 2023 - Oct 2023 | | Last FY | | Jul 2023 - Jun 2024 | | Projected | | Budget | |
| | Actual | Budget | \$ Diff | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Actual | Budget | % Diff |
| Administration | | | | | | | | | | | | | | |
| 6050 Office supplies | 525 | 779 | 255 | 33% | 855 | 330 | 39% | 4,139 | 3,117 | (1,022) | -33% | 3,575 | 9,350 | -16% |
| 6055 Kitchen supplies | 216 | 279 | 63 | 23% | 147 | (69) | -47% | 668 | 1,116 | 448 | 40% | 595 | 3,348 | -12% |
| 6060 IT supplies | 0 | 1,000 | 1,000 | 100% | 872 | 872 | 100% | 270 | 4,000 | 3,730 | 93% | 5,450 | 12,000 | 31% |
| 6070 Postage & courier services | 0 | 333 | 333 | 100% | 400 | 400 | 100% | 800 | 1,333 | 533 | 40% | 1,260 | 4,000 | 13% |
| 6085 Office equipment lease | 0 | 154 | 154 | 100% | 0 | 0 | - | 462 | 616 | 154 | 25% | 535 | 1,847 | 8% |
| 6087 Office equipment repairs & maintenance | 659 | 375 | (284) | -76% | 252 | (407) | -162% | 1,156 | 1,500 | 344 | 23% | 1,078 | 4,500 | 8% |
| 6090 IT SW subscriptions & licenses | 13,243 | 13,764 | 521 | 4% | 16,176 | 2,934 | 18% | 54,477 | 55,056 | 578 | 1% | 50,126 | 165,167 | 0% |
| 6095 Commission expenses | 0 | 640 | 640 | 100% | 105 | 105 | 100% | 378 | 2,560 | 2,182 | 85% | 145 | 7,680 | 28% |
| Total Office Expense | 14,642 | 17,324 | 2,683 | 15% | 18,807 | 4,165 | 22% | 62,350 | 69,297 | 6,947 | 10% | 62,765 | 207,892 | 3% |
| 6100 Telephone - landline | 452 | 460 | 8 | 2% | 732 | 280 | 38% | 1,752 | 1,840 | 88 | 5% | 2,037 | 5,520 | 2% |
| 6105 Telephone - mobile | 890 | 625 | (265) | -42% | 418 | (472) | -113% | 3,267 | 2,500 | (767) | -31% | 1,683 | 7,500 | -10% |
| 6110 Internet services | 633 | 637 | 4 | 1% | 619 | (14) | -2% | 2,489 | 2,547 | 58 | 2% | 2,445 | 7,640 | 1% |
| 6130 Electricity | 710 | 853 | 143 | 17% | 641 | (69) | -11% | 3,247 | 3,152 | (95) | -3% | 2,533 | 14,400 | -1% |
| 6135 Water/Sewer | 225 | 250 | 25 | 10% | 197 | (28) | -14% | 773 | 1,000 | 227 | 23% | 813 | 3,000 | 8% |
| 6140 Garbage/Sanitation Collection | 287 | 300 | 13 | 4% | 272 | (15) | -5% | 1,146 | 1,200 | 54 | 4% | 1,088 | 3,600 | 1% |
| Total Utilities | 3,196 | 3,125 | (71) | -2% | 2,878 | (318) | -11% | 12,673 | 12,239 | (435) | -4% | 10,598 | 41,660 | -1% |
| 6205 Janitorial services | 840 | 857 | 17 | 2% | 2,084 | 1,244 | 60% | 3,360 | 3,427 | 67 | 2% | 5,134 | 10,280 | 1% |
| 6215 Payroll services | 646 | 703 | 57 | 8% | 752 | 106 | 14% | 2,186 | 2,810 | 624 | 22% | 2,452 | 8,430 | 7% |
| 6245 Legal advertising | 0 | 167 | 167 | 100% | 0 | 0 | - | 0 | 667 | 667 | 100% | 0 | 2,000 | 33% |
| 6250 Legal services | 13,209 | 8,333 | (4,876) | -59% | 10,349 | (2,860) | -28% | 29,159 | 33,333 | 4,175 | 13% | 12,206 | 100,000 | 4% |
| 6255 Auditing | 27,000 | 6,250 | (20,750) | -332% | 22,000 | (5,000) | -23% | 34,800 | 25,000 | (9,800) | -39% | 33,000 | 75,000 | -13% |
| 6260 Consulting services | 0 | 67 | 67 | 100% | 1,800 | 1,800 | 100% | (2) | 267 | 268 | 101% | 1,800 | 800 | 34% |
| 6265 Recruiting services | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 46 | 0 | - |
| 6290 Commercial insurance | 2,431 | 3,129 | 698 | 22% | 2,473 | 42 | 2% | 10,696 | 12,514 | 1,818 | 15% | 9,528 | 37,543 | 5% |
| Total Professional Services | 44,126 | 19,504 | (24,622) | -126% | 39,458 | (4,668) | -12% | 80,199 | 78,018 | (2,181) | -3% | 64,166 | 234,053 | -1% |
| 6351 Awards & Recognitions | 3,713 | 446 | (3,267) | -733% | 3,781 | 68 | 2% | 3,823 | 1,783 | (2,039) | -114% | 3,985 | 5,350 | -38% |
| Total Marketing Expense | 3,713 | 446 | (3,267) | -733% | 3,781 | 68 | 2% | 3,823 | 1,783 | (2,039) | -114% | 3,985 | 5,350 | -38% |
| 6400 Small equipment & tools | 0 | 63 | 63 | 100% | 0 | 0 | - | 853 | 250 | (603) | -241% | 0 | 750 | -80% |
| 6405 Safety/hazardous materials | 0 | 0 | 0 | - | 0 | 0 | - | 676 | 0 | (676) | - | 0 | 0 | - |
| 6420 Janitorial supplies | 381 | 125 | (256) | -205% | 0 | (381) | - | 634 | 500 | (134) | -27% | 351 | 1,500 | -9% |
| 6425 Operational supplies | 0 | 0 | 0 | - | 0 | 0 | - | 93 | 0 | (93) | - | 9 | 0 | - |
| 6450 Fuel - Gas | 0 | 0 | 0 | - | 559 | 559 | 100% | 0 | 0 | 0 | - | 1,610 | 0 | 100% |
| Total Operational Expense | 381 | 188 | (194) | -103% | 594 | 213 | 36% | 2,257 | 750 | (1,507) | -201% | 2,005 | 2,250 | -67% |

Financial Report – Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | | | | Year End | | |
|--|------------------|------------------|------------------|----------------------|------------------|---------------|---------------------|------------------|-----------------|----------------------------|------------------|------------------|---------------------|-----------------------|--------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Prior FYTD vs Current FYTD | | | Jul 2023 - Jun 2024 | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | % Diff | Last FY | \$ Diff | % Diff | Projected | Budget | % Diff |
| Administration | | | | | | | | | | | | | | | |
| 6500 | 0 | 0 | - | 0 | 0 | - | 48 | 0 | (48) | - | 0 | (48) | 48 | 0 | - |
| 6505 | 136 | 542 | 75% | 0 | (136) | - | 354 | 2,167 | 1,813 | 84% | 103 | (250) | 4,687 | 6,500 | 28% |
| 6510 | 1,372 | 1,907 | 28% | 2,088 | 716 | 34% | 5,062 | 7,627 | 2,565 | 34% | 4,591 | (471) | 20,316 | 22,880 | 11% |
| 6580 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | 200 | 200 | 0% |
| Total Repair and Maintenance | 1,630 | 2,457 | 34% | 2,088 | 458 | 22% | 5,644 | 9,827 | 4,183 | 43% | 4,694 | (949) | 25,497 | 29,680 | 14% |
| 6599 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | 159,725 | 159,725 | 0% |
| Total Goods & Services | 68,426 | 45,112 | (23,314) | 70,639 | 2,213 | 3% | 180,760 | 180,189 | (572) | 0% | 153,356 | (27,405) | 706,006 | 705,435 | 0% |
| Total Expenses | 172,903 | 161,097 | (11,806) | 166,306 | (6,597) | -4% | 630,558 | 694,182 | 63,623 | 9% | 523,406 | (107,152) | 2,153,737 | 2,217,360 | 3% |
| Operating Results | (160,704) | (143,573) | (17,131) | (154,464) | (6,241) | 4% | (589,507) | (624,087) | (34,580) | -6% | (473,112) | (116,395) | (1,972,496) | (2,007,075.93) | -2% |
| Other Income & Expenses | | | | | | | | | | | | | | | |
| 4405 | 13,355 | 18,535 | -28% | 18,244 | (4,889) | -27% | 41,104 | 45,840 | (4,736) | -10% | 45,064 | (3,960) | 1,988,314 | 1,993,050 | 0% |
| 4410 | 6,317 | 465 | 1259% | 5,606 | 711 | 13% | 19,334 | 1,150 | 18,184 | 1581% | 25,259 | (5,925) | 68,184 | 50,000 | 36% |
| 4470 | 0 | 13,000 | -100% | 0 | 0 | - | 0 | 13,000 | (13,000) | -100% | 0 | 0 | 0 | 13,000 | -100% |
| 4505 | 1,272 | 5,833 | -78% | 3,688 | (2,416) | -66% | 12,536 | 23,333 | (10,797) | -46% | 11,273 | 1,264 | 59,203 | 70,000 | -15% |
| 4506 | 1,513 | 1,513 | 0% | 1,686 | (173) | -10% | 6,141 | 6,141 | 0 | 0% | 6,831 | (689) | 17,718 | 17,718 | 0% |
| 4515 | 5,861 | 5,861 | 0% | 5,688 | 173 | 3% | 23,355 | 23,355 | 0 | 0% | 22,665 | 689 | 70,769 | 70,769 | 0% |
| 4905 | 133 | 0 | - | 1,525 | (1,392) | -91% | 233 | 0 | 233 | - | 5,102 | (4,869) | 233 | 0 | - |
| 2915 | 0 | 0 | - | 0 | 0 | - | 8,537 | 0 | 8,537 | - | 0 | 8,537 | 8,537 | 0 | - |
| Total Other Income | 28,451 | 45,208 | (16,756) | 36,436 | (7,985) | -22% | 111,240 | 112,819 | (1,579) | -1% | 116,193 | (4,953) | 2,212,958 | 2,214,537 | 0% |
| Other Expenses | | | | | | | | | | | | | | | |
| Taxes & Misc Expenses | | | | | | | | | | | | | | | |
| 6720 | 0 | 13,000 | 100% | 2,856 | 2,856 | 100% | 0 | 13,000 | 13,000 | 100% | 2,856 | 2,856 | 0 | 13,000 | 100% |
| 6740 | 3,703 | 4,416 | 16% | 3,687 | (16) | 0% | 14,571 | 16,944 | 2,373 | 14% | 14,151 | (421) | 37,627 | 40,000 | 6% |
| 6745 | 701 | 667 | (34) | 133 | (568) | -427% | 1,605 | 2,667 | 1,061 | 40% | 345 | (1,260) | 6,939 | 8,000 | 13% |
| 6755 | 1,002 | 0 | (1,002) | 0 | (1,002) | - | 2,002 | 0 | (2,002) | - | 0 | (2,002) | 2,002 | 0 | - |
| Total Taxes & Misc Expenses | 108,707 | 18,083 | (90,624) | 6,676 | (102,031) | -1528% | 121,480 | 32,611 | (88,870) | -273% | 17,352 | (104,129) | 149,870 | 61,000 | -146% |
| Debt Services | | | | | | | | | | | | | | | |
| 7005 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | 115,000 | 115,000 | 0% |
| 7010 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | 69,179 | 69,179 | 0% |
| 7020 | 0 | 0 | - | 548 | 548 | 100% | 0 | 0 | 0 | - | 2,178 | 2,178 | 0 | 0 | - |
| 7025 | 0 | 0 | - | 115 | 115 | 100% | 0 | 0 | 0 | - | 470 | 470 | 0 | 0 | - |
| 8010 | 3,298 | 2,500 | (798) | 0 | (3,298) | -32% | 3,298 | 10,000 | 6,702 | 67% | 0 | (3,298) | 23,298 | 30,000 | 22% |
| 8020 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 10,225 | 10,225 | 0 | 0 | - |
| Total Debt Services | 3,298 | 2,500 | (798) | 662 | (2,636) | -398% | 3,298 | 10,000 | 6,702 | 67% | 12,873 | 9,575 | 207,477 | 214,179 | 3% |
| Total Other Expenses | 112,005 | 20,583 | (91,422) | 7,338 | (104,667) | -1426% | 124,778 | 42,611 | (82,168) | -193% | 30,225 | (94,553) | 357,347 | 275,179 | -30% |
| Net Other Income | (83,554) | 24,625 | (108,178) | 29,099 | (112,652) | -387% | (13,538) | 70,209 | (83,747) | -119% | 85,967 | (99,506) | 1,855,611 | 1,939,358 | -4% |
| Net Result | (244,258) | (118,948) | (125,309) | (125,365) | (118,893) | 105% | (603,045) | (553,878) | (49,167) | 9% | (387,144) | (215,901) | (116,885) | (67,718) | 73% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023

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 | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Projected | % Diff |
| Operating Income | | | | | | | | | | | | |
| 4005 Building & Dock Leases | 24,028 | 27,201 | -12% | 26,762 | (3,173) | -10% | 26,762 | 108,805 | (9,719) | -9% | 316,698 | -7% |
| 4100 Annual Moorage | 40,837 | 38,250 | 7% | 37,021 | 3,816 | 10% | 37,021 | 153,000 | (17,164) | -11% | 407,836 | -9% |
| 4105 Semi-Annual Moorage | 21,444 | 10,350 | 107% | 12,824 | 8,621 | 67% | 12,824 | 41,400 | 4,445 | 11% | 119,445 | 4% |
| 4110 Monthly Moorage | 11,651 | 18,000 | -35% | 12,570 | (919) | -7% | 12,570 | 72,000 | (15,031) | -21% | 184,969 | -8% |
| 4115 Transient Moorage | 18,433 | 9,927 | 86% | 10,210 | 8,223 | 81% | 10,210 | 39,708 | 37,214 | 94% | 147,514 | 34% |
| 4118 Work Dock | 8,086 | 3,500 | 131% | 3,492 | 4,594 | 132% | 3,492 | 14,000 | 2,677 | 19% | 44,677 | 6% |
| 4120 Metered Utilities | 0 | 30 | -100% | 30 | (30) | -100% | 30 | 120 | (120) | -100% | 240 | -33% |
| 4125 Launch Ramp | 3,083 | 3,010 | 2% | 2,730 | 353 | 13% | 2,730 | 19,350 | 649 | 3% | 43,640 | 2% |
| 4130 Public Buying Dock | 0 | 17 | -100% | 0 | 0 | - | 0 | 67 | (67) | -100% | 133 | -33% |
| 4135 Storage Yard | 5,485 | 5,146 | 7% | 2,848 | 2,637 | 93% | 2,848 | 20,582 | 2,785 | 14% | 64,532 | 5% |
| 4140 Storage Unit | 17,795 | 17,000 | 5% | 16,769 | 1,025 | 6% | 16,769 | 68,000 | 4,894 | 7% | 208,894 | 2% |
| 4145 Long Term Boat Storage | 11,343 | 9,167 | 24% | 9,555 | 1,788 | 19% | 9,555 | 36,667 | 6,150 | 17% | 116,150 | 6% |
| 4150 Short Term Boat Storage | 2,893 | 3,412 | -15% | 6,364 | (3,471) | -55% | 6,364 | 13,647 | (1,341) | -10% | 39,601 | -3% |
| 4155 Boat Wash | 0 | 83 | -100% | 0 | 0 | - | 0 | 333 | (88) | -27% | 912 | -9% |
| 4165 Space Rents | 27,310 | 37,440 | -27% | 32,029 | (4,719) | -15% | 32,029 | 276,120 | (56,397) | -20% | 411,603 | -12% |
| 4173 Laundry | 257 | 605 | -57% | 647 | (390) | -60% | 647 | 2,695 | (944) | -35% | 4,556 | -17% |
| 4175 Propane | 833 | 924 | -10% | 1,048 | (216) | -21% | 1,048 | 3,432 | (65) | -2% | 13,135 | 0% |
| 4180 Merchandise | 14 | 0 | - | 48 | (34) | -71% | 48 | 0 | 315 | - | 315 | - |
| 4185 Visitor Convention Bureau Fee | 0 | 0 | - | 295 | (295) | -100% | 295 | 0 | 0 | - | 0 | - |
| 4190 Ice | 7,701 | 16,200 | -52% | 12,073 | (4,372) | -36% | 12,073 | 194,400 | (83,389) | -43% | 186,611 | -31% |
| 4200 Boat Lifts | 7,339 | 2,910 | 152% | 3,656 | 3,683 | 101% | 3,656 | 15,520 | (1,923) | -12% | 46,577 | -4% |
| 4230 Environmental Fee | 4,608 | 3,367 | 37% | 3,603 | 1,006 | 28% | 3,603 | 13,467 | (147) | -1% | 40,253 | 0% |
| 4235 Customer Discounts | 0 | 0 | - | (59) | 59 | -100% | (59) | 0 | (1,562) | - | (1,562) | - |
| 4290 Other | 7,159 | 28,667 | -75% | 4,194 | 2,965 | 71% | 4,194 | 114,667 | (93,591) | -82% | 250,409 | -27% |
| 4295 Bad Debt Expense | (34,000) | 0 | - | 0 | (34,000) | - | 0 | (80,750) | 46,750 | -58% | (276,250) | -14% |
| Total Operating Income | 186,300 | 235,205 | -21% | 198,710 | (12,409) | -6% | 198,710 | 1,127,230 | (175,668) | -16% | 2,370,897 | -7% |
| Expenses | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | |
| 5005 Salaries | 39,620 | 35,279 | -12% | 17,466 | (22,154) | -127% | 17,466 | 158,826 | 340 | 0% | 458,428 | 0% |
| 5010 Other compensation | 275 | 339 | 19% | 600 | 325 | 54% | 600 | 1,527 | (3,300) | -216% | 7,711 | -75% |
| 5015 Overtime | 214 | 1,670 | 87% | 1,951 | 1,737 | 89% | 1,951 | 7,517 | 1,977 | 26% | 19,736 | 9% |
| Total Compensation | 40,110 | 37,288 | -8% | 20,018 | (20,092) | -100% | 20,018 | 167,870 | (982) | -1% | 485,875 | 0% |
| 5100 Federal Payroll taxes | 3,019 | 2,853 | -6% | 1,517 | (1,502) | -99% | 1,517 | 12,842 | 24 | 0% | 37,071 | 0% |
| 5105 State Payroll taxes | 158 | 0 | - | 8 | (158) | -1849% | 8 | 0 | (670) | - | 670 | - |
| 5110 Unemployment Insurance | 902 | 1,027 | 125 | 572 | (331) | -58% | 572 | 4,625 | 743 | 16% | 12,617 | 6% |
| 5115 Workers compensation | (8,730) | 2,603 | 435% | 4,432 | 13,161 | 297% | 4,432 | 11,720 | 16,002 | 137% | 17,851 | 47% |
| Total Payroll Taxes | (4,651) | 6,483 | 172% | 6,529 | 11,179 | 171% | 6,529 | 29,187 | 16,099 | 55% | 68,208 | 19% |
| 5200 Medical Insurance | 9,696 | 13,176 | 3480 | 10,918 | 1,222 | 11% | 10,918 | 52,704 | 2,190 | 4% | 155,922 | 1% |
| 5205 Dental Insurance | 655 | 853 | 198 | 827 | 172 | 21% | 827 | 3,412 | 82 | 2% | 10,154 | 1% |
| 5215 Term life insurance | 74 | 113 | 39 | 113 | 39 | 34% | 113 | 450 | (36) | -8% | 1,386 | -3% |
| 5220 Long Term Disability Insurance | 132 | 244 | 112 | 254 | 122 | 48% | 254 | 977 | 15 | 2% | 2,915 | 1% |
| 5225 PERS Employer Contributions | 4,758 | 8,169 | 3,411 | 2,500 | (2,259) | -90% | 2,500 | 36,778 | 15,029 | 41% | 91,206 | 14% |
| 5230 PERS Employee Contributions | 1,291 | 2,217 | 926 | 695 | (597) | -86% | 695 | 9,981 | 4,107 | 41% | 24,722 | 14% |
| 5295 Allocations | 0 | (2,292) | 100% | 0 | 0 | - | 0 | (10,317) | (10,317) | 100% | (19,483) | 35% |
| Total Insured Benefits | 16,607 | 22,480 | 5,873 | 15,306 | (1,301) | -9% | 15,306 | 93,985 | 11,070 | 12% | 266,821 | 4% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023

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 | | | | | | | |
|--|----------------|----------|----------|----------------------|----------|----------|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|----------|-------|---------|---------|------|
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | % Diff | Actual | Budget | % Diff | | | | | |
| | Oct 2023 | Oct 2023 | Oct 2023 | Oct 2022 | Oct 2022 | Oct 2022 | Jul 2023 - Oct 2023 | Jul 2023 - Oct 2023 | Jul 2023 - Oct 2023 | Prior FYTD vs Current FYTD | Jul 2023 - Jun 2024 | Jul 2023 - Jun 2024 | | | | | |
| Total Personnel Services | 52,067 | 66,252 | 14,185 | 21% | 41,853 | (10,214) | -24% | 264,855 | 291,042 | 26,187 | 9% | 223,586 | (41,269) | -18% | 820,905 | 847,091 | 3% |
| Goods & Services | | | | | | | | | | | | | | | | | |
| 6020 Travel - airfare | 0 | 42 | 42 | 100% | 0 | 0 | - | 0 | 167 | 167 | 100% | 0 | 0 | - | 333 | 500 | 33% |
| 6025 Travel - lodging & transportation | 0 | 83 | 83 | 100% | 634 | 634 | 100% | 0 | 333 | 333 | 100% | 634 | 634 | 100% | 667 | 1,000 | 33% |
| 6030 Travel - Per Diem & mileage reimbursement | 0 | 167 | 167 | 100% | 0 | 0 | - | 0 | 667 | 667 | 100% | 0 | 0 | - | 1,333 | 2,000 | 33% |
| 6035 Meals & Entertainment | 150 | 25 | (125) | -498% | 0 | (150) | - | 150 | 100 | (50) | -50% | 0 | (150) | - | 350 | 300 | -17% |
| Total Travel & Entertainment | 150 | 317 | 167 | 53% | 634 | 484 | 76% | 150 | 1,267 | 1,117 | 88% | 634 | 484 | 76% | 2,683 | 3,800 | 29% |
| 6050 Office supplies | 0 | 0 | 0 | - | 0 | 0 | - | 194 | 0 | (194) | - | 0 | (194) | - | 194 | 0 | - |
| 6055 Kitchen supplies | 130 | 167 | 37 | 22% | 109 | (21) | -19% | 822 | 667 | (155) | -23% | 688 | (134) | -19% | 2,155 | 2,000 | -8% |
| 6070 Postage & courier services | 66 | 13 | (54) | -428% | 0 | (66) | - | 132 | 50 | (82) | -164% | 0 | (132) | - | 232 | 150 | -55% |
| Total Office Expense | 196 | 179 | (16) | -9% | 109 | (87) | -80% | 1,147 | 717 | (431) | -60% | 688 | (459) | -67% | 2,581 | 2,150 | -20% |
| 6100 Telephone - landline | 259 | 208 | (51) | -24% | 187 | (72) | -38% | 1,009 | 833 | (176) | -21% | 754 | (255) | -34% | 2,676 | 2,500 | -7% |
| 6105 Telephone - mobile | 505 | 600 | 95 | 16% | 496 | (9) | -2% | 2,056 | 2,400 | 345 | 14% | 2,195 | 139 | 6% | 6,856 | 7,200 | 5% |
| 6110 Internet services | 1,949 | 2,000 | 51 | 3% | 1,922 | (27) | -1% | 7,715 | 8,000 | 285 | 4% | 7,723 | 8 | 0% | 23,715 | 24,000 | 1% |
| 6115 Cable TV | 931 | 1,072 | 141 | 13% | 925 | (6) | -1% | 3,706 | 4,288 | 582 | 14% | 3,689 | (18) | 0% | 12,282 | 12,864 | 5% |
| 6130 Electricity | 17,365 | 18,262 | 897 | 5% | 16,346 | (1,019) | -6% | 72,076 | 73,048 | 972 | 1% | 68,145 | (3,931) | -6% | 254,288 | 255,260 | 0% |
| 6131 Propane - Operations | 161 | 167 | 6 | 4% | 197 | 37 | 19% | 849 | 667 | (183) | -27% | 820 | (30) | -4% | 2,183 | 2,000 | -9% |
| 6135 Water/Sewer | 10,778 | 7,767 | (3,011) | -39% | 10,573 | (206) | -2% | 52,795 | 30,767 | (22,028) | -72% | 40,780 | (12,014) | -29% | 112,028 | 90,000 | -24% |
| 6140 Garbage/Sanitization Collection | 9,154 | 9,167 | 12 | 0% | 7,004 | (2,151) | -31% | 33,176 | 36,667 | 3,490 | 10% | 26,918 | (6,259) | -23% | 106,510 | 110,000 | 3% |
| 6145 Hazardous material disposal | 270 | 0 | (270) | - | 450 | 180 | 40% | 1,330 | 0 | (1,330) | - | 4,840 | 3,510 | 73% | 1,330 | 0 | - |
| 6150 Derelict boat disposal | 0 | 4,167 | 4,167 | 100% | 38,824 | 38,824 | 100% | 0 | 16,667 | 16,667 | 100% | 114,693 | 114,693 | 100% | 33,333 | 50,000 | 33% |
| 6155 Environmental Remediation/Mitigation/Monitoring | 276 | 292 | 16 | 5% | 0 | (276) | - | 276 | 1,167 | 891 | 76% | 0 | (276) | - | 2,609 | 3,500 | 25% |
| Total Utilities | 41,648 | 43,701 | 2,052 | 5% | 76,924 | 35,275 | 46% | 174,989 | 174,503 | (486) | 0% | 270,557 | 95,568 | 35% | 557,810 | 557,324 | 0% |
| 6200 Temporary/Contract help | 3,720 | 1,300 | (2,420) | -186% | 0 | (3,720) | - | 6,200 | 5,200 | (1,000) | -19% | 0 | (6,200) | - | 16,600 | 15,600 | -6% |
| 6205 Janitorial services | 32 | 32 | 0 | 1% | 29 | (3) | -8% | 216 | 128 | (88) | -69% | 117 | (99) | -85% | 472 | 384 | -23% |
| 6210 Vending machine services | 125 | 258 | 133 | 52% | 125 | 0 | 0% | 500 | 1,033 | 533 | 52% | 500 | 0 | 0% | 2,567 | 3,100 | 17% |
| 6245 Legal advertising | 0 | 250 | 250 | 100% | 0 | 0 | - | 0 | 1,000 | 1,000 | 100% | 584 | 584 | 100% | 2,000 | 3,000 | 33% |
| 6260 Consulting services | 374 | 4,088 | 3,713 | 91% | 12,325 | 11,951 | 97% | 1,501 | 16,350 | 14,849 | 91% | 22,829 | 21,328 | 93% | 34,201 | 49,050 | 30% |
| 6290 Commercial insurance | 9,132 | 9,992 | 860 | 9% | 7,940 | (1,191) | -15% | 36,526 | 39,967 | 3,440 | 9% | 31,762 | (4,765) | -15% | 116,460 | 119,900 | 3% |
| Total Professional Services | 13,383 | 15,920 | 2,537 | 16% | 20,420 | 7,037 | 34% | 45,183 | 63,678 | 18,495 | 29% | 55,792 | 10,609 | 19% | 172,539 | 191,034 | 10% |
| 6400 Small equipment & tools | 480 | 1,017 | 537 | 53% | 1,506 | 1,026 | 68% | 9,075 | 4,067 | (5,008) | -123% | 2,290 | (6,785) | -296% | 17,208 | 12,200 | -41% |
| 6405 Safety/hazardous materials | 0 | 0 | 0 | - | 0 | 0 | - | 252 | 0 | (252) | - | 0 | (252) | - | 252 | 0 | - |
| 6410 Signage | 0 | 42 | 42 | 100% | 0 | 0 | - | 0 | 167 | 167 | 100% | 0 | 0 | - | 333 | 500 | 33% |
| 6415 Clothing | 453 | 283 | (170) | -60% | 324 | (129) | -40% | 818 | 1,133 | 315 | 28% | 871 | 53 | 6% | 3,085 | 3,400 | 9% |
| 6420 Janitorial supplies | 69 | 1,167 | 1,098 | 94% | 1,215 | 1,146 | 94% | 3,082 | 4,667 | 1,585 | 34% | 4,325 | 1,244 | 29% | 12,415 | 14,000 | 11% |
| 6425 Operational supplies | 2,472 | 1,500 | (972) | -65% | 1,210 | (1,262) | -104% | 22,386 | 6,000 | (16,386) | -273% | 5,998 | (16,388) | -273% | 34,386 | 18,000 | -91% |
| 6430 Equipment Rental | 0 | 625 | 625 | 100% | 493 | 493 | 100% | 2,302 | 2,500 | 198 | 8% | 2,262 | (40) | -2% | 7,302 | 7,500 | 3% |
| 6450 Fuel - Gas | 1,782 | 1,000 | (782) | -78% | 1,672 | (110) | -7% | 3,841 | 4,000 | 159 | 4% | 5,224 | 1,383 | 26% | 11,841 | 12,000 | 1% |
| 6455 Fuel - Diesel | 1,287 | 558 | (729) | -131% | 2,047 | 759 | 37% | 2,038 | 2,233 | 195 | 9% | 4,597 | 2,559 | 56% | 6,505 | 6,700 | 3% |
| 6481 Propane - Retail | 866 | 767 | (99) | -13% | 913 | 47 | 5% | 2,363 | 3,067 | 704 | 23% | 2,869 | 506 | 18% | 8,496 | 9,200 | 8% |
| 6485 Retail items | 0 | 0 | 0 | - | 0 | 0 | - | 62 | 0 | (62) | - | 0 | (62) | - | 62 | 0 | - |
| Total Operational Expense | 7,408 | 6,958 | (450) | -6% | 9,380 | 1,971 | 21% | 46,218 | 27,833 | (18,385) | -66% | 28,436 | (17,782) | -63% | 101,885 | 83,500 | -22% |

**Financial Report - Actual vs. Budget
For Period Ending Oct 2023**

amounts in \$US dollars

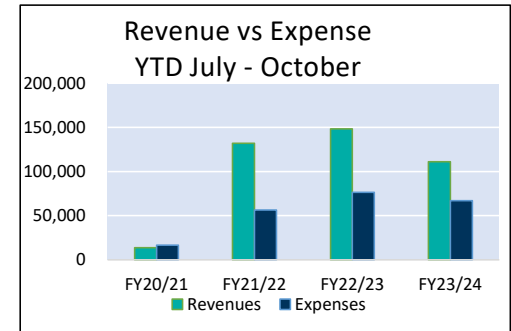
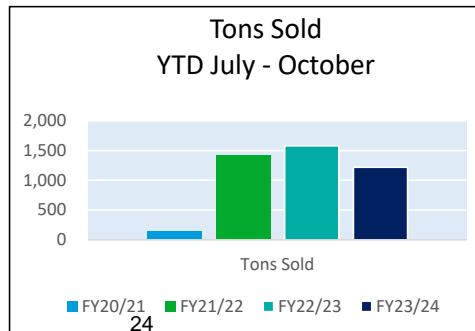
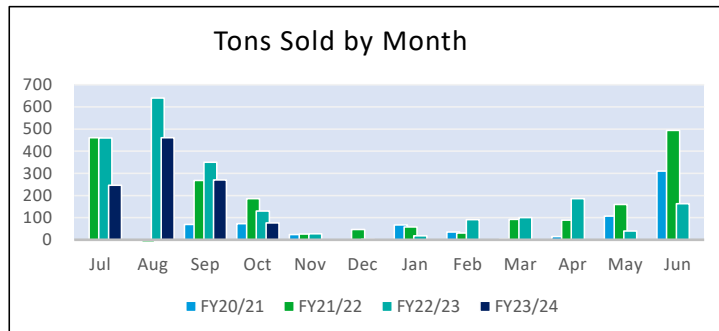
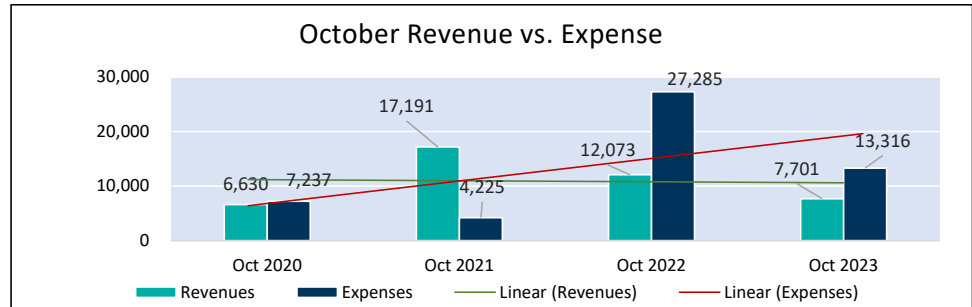
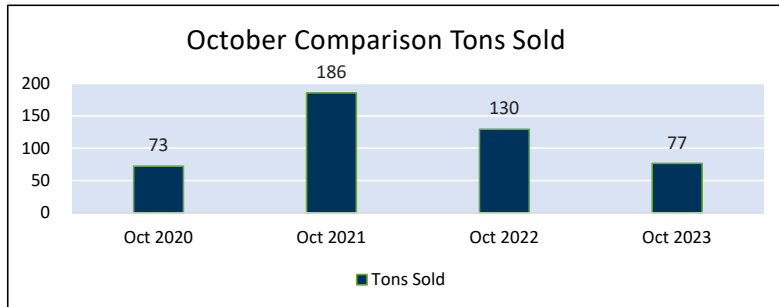


Fund: General Fund Department: Charleston Ops Location: All Budget: Adopted

| Charleston Ops | Current Period | | | | Same Month Last Year | | | | Year to Date | | | | Year End | | | | |
|--|------------------|------------------|------------------|---------------|----------------------|-----------------|---------------|---------------|---------------------|------------------|----------------------------|----------------|---------------------|---------------|------------------|------------------|--------------|
| | Oct 2023 | | Oct 2022 | | Oct 2023 | | Oct 2022 | | Jul 2023 - Oct 2023 | | Prior FYTD vs Current FYTD | | Jul 2023 - Jun 2024 | | | | |
| | Actual | Budget | \$ Diff | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Last FY | \$ Diff | % Diff | Projected | Budget | % Diff |
| 6500 | 6,018 | 6,053 | 36 | 1% | 17,816 | 11,799 | 66% | 66% | 24,213 | 6,034 | 25% | 30,165 | 11,985 | 40% | 66,606 | 72,640 | 8% |
| 6505 | 158 | 1,917 | 1,759 | 92% | 13,923 | 13,765 | 99% | 99% | 7,667 | 5,669 | 74% | 27,359 | 25,362 | 93% | 17,331 | 23,000 | 25% |
| 6510 | 3,471 | 14,192 | 10,720 | 76% | 609 | (2,862) | -470% | -470% | 56,767 | 41,488 | 73% | 5,264 | (10,015) | -190% | 128,812 | 170,300 | 24% |
| 6515 | 257 | 417 | 160 | 38% | 0 | (257) | - | - | 1,667 | 510 | 31% | 0 | (1,157) | - | 4,490 | 5,000 | 10% |
| 6520 | 2,374 | 24,492 | 22,118 | 90% | 0 | (2,374) | - | - | 97,967 | 76,171 | 78% | 7,966 | (13,830) | -174% | 217,729 | 293,900 | 26% |
| 6540 | 150,000 | 12,500 | (137,500) | -1100% | 35,145 | (114,855) | -327% | -327% | 50,000 | (100,000) | -200% | 48,242 | (101,758) | -211% | 250,000 | 150,000 | -67% |
| 6575 | 0 | 3,167 | 3,167 | 100% | 0 | 0 | - | - | 12,667 | 11,390 | 90% | 1,240 | (37) | -3% | 26,610 | 38,000 | 30% |
| 6580 | 0 | 596 | 596 | 100% | 0 | 0 | - | - | 2,383 | (334) | -14% | 2,326 | (391) | -17% | 7,684 | 7,350 | -5% |
| Total Repair and Maintenance | 162,277 | 63,332 | (98,944) | -156% | 67,493 | (94,784) | -140% | -140% | 212,402 | 253,330 | 40,928 | 122,562 | (89,840) | -73% | 719,262 | 760,190 | 5% |
| Total Goods & Services | 225,061 | 130,407 | (94,654) | -73% | 174,959 | (50,102) | -29% | -29% | 480,089 | 521,328 | 41,239 | 478,668 | (1,420) | 0% | 1,556,759 | 1,597,998 | 3% |
| Total Expenses | 277,128 | 196,659 | (80,469) | -41% | 216,811 | (60,316) | -28% | -28% | 744,944 | 812,369 | 67,426 | 702,255 | (42,689) | -6% | 2,377,664 | 2,445,089 | 3% |
| Operating Results | (90,827) | 38,546 | (129,373) | -336% | (18,102) | (72,726) | 402% | 402% | 206,618 | 314,861 | (108,242) | 279,557 | (72,939) | -26% | (6,766) | 101,476 | -107% |
| Other Income & Expenses | | | | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | | | | |
| 4450 | 372 | 0 | 372 | - | 61 | 311 | 507% | 507% | 0 | 498 | - | 61 | 437 | 712% | 498 | 0 | - |
| 4470 | 0 | 12,000 | (12,000) | -100% | 0 | 0 | - | - | 12,000 | (12,000) | -100% | 0 | 0 | - | 0 | 12,000 | -100% |
| 4650 | 0 | 0 | 0 | - | 0 | 0 | - | - | 0 | 0 | - | 0 | 0 | - | 5,000 | 5,000 | 0% |
| 4695 | 0 | 0 | 0 | - | 0 | 0 | - | - | 0 | 0 | - | 0 | 0 | - | 15,000 | 15,000 | 0% |
| 4905 | 0 | 0 | 0 | - | 0 | 0 | - | - | 676 | 676 | - | 12,237 | (11,561) | -94% | 676 | 0 | - |
| 4915 | 0 | 0 | 0 | - | 12,824 | (12,824) | -100% | -100% | 0 | 0 | - | 37,904 | (37,904) | -100% | 0 | 0 | - |
| Total Other Income | 372 | 12,000 | (11,628) | -97% | 12,885 | (12,513) | -97% | -97% | 1,174 | 12,000 | (10,826) | 50,202 | (49,028) | -98% | 21,174 | 32,000 | -34% |
| Other Expenses | | | | | | | | | | | | | | | | | |
| Taxes & Misc Expenses | | | | | | | | | | | | | | | | | |
| 6720 | 10,900.39 | 12,000.00 | 1,099.61 | 9% | 10,753.85 | (146.54) | -1% | -1% | 12,000.00 | 1,099.61 | 9% | 10,754 | (147) | -1% | 10,900.39 | 12,000.00 | 9% |
| 6745 | - | - | - | - | 5.00 | 5.00 | 100% | 100% | - | (35.00) | - | 5 | (30) | -600% | 35.00 | - | - |
| 6755 | - | - | - | - | 8,912.04 | 8,912.04 | 100% | 100% | - | - | - | 8,912 | 8,912 | 100% | - | - | - |
| Total Taxes & Misc Expenses | 10,900.39 | 12,000.00 | 1,099.61 | 9% | 19,671 | 8,771 | 45% | 45% | 10,935 | 12,000.00 | 1,065 | 19,671 | 8,736 | 44% | 10,935 | 12,000.00 | 9% |
| Debt Services | | | | | | | | | | | | | | | | | |
| 7005 | 0 | 0 | 0 | - | 0 | 0 | - | - | 0 | 0 | - | 0 | 0 | - | 247,675 | 247,675 | 0% |
| 7010 | 0 | 0 | 0 | - | 0 | 0 | - | - | 0 | 0 | - | 0 | 0 | - | 145,433 | 145,433 | 0% |
| 7020 | 784 | 2,601 | 1,817 | 70% | 768 | (16) | -2% | -2% | 7,857 | 3,475 | 44% | 4,234 | (148) | -3% | 17,825 | 21,299 | 16% |
| 7025 | 20 | 371 | 351 | 95% | 36 | 16 | 45% | 45% | 1,068 | 754 | 71% | 463 | 148 | 32% | 1,761 | 2,514 | 30% |
| 8010 | 15,108 | 2,500 | (12,608) | -504% | 0 | (15,108) | - | - | 10,000 | (23,410) | -234% | 0 | (33,410) | - | 53,410 | 30,000 | -78% |
| 8011 | 0 | 12,083 | 12,083 | 100% | 0 | 0 | - | - | 48,333 | 48,333 | 100% | 0 | 0 | - | 96,667 | 145,000 | 33% |
| 8020 | 0 | 10,000 | 10,000 | 100% | 0 | 0 | - | - | 40,000 | 25,250 | 63% | 0 | (14,750) | - | 124,750 | 150,000 | 17% |
| 8025 | 0 | 0 | 0 | - | 0 | 0 | - | - | 0 | 0 | - | 0 | 0 | - | 20,000 | 20,000 | 0% |
| Total Debt Services | 15,912 | 27,555 | 11,644 | 42% | 804 | (15,108) | -1879% | -1879% | 107,259 | 54,401 | 51% | 4,697 | (48,160) | -1025% | 707,521 | 761,922 | 7% |
| Total Other Expenses | 26,812 | 39,555 | 12,743 | 32% | 20,475 | (6,337) | -31% | -31% | 63,793 | 119,259 | 55,466 | 24,368 | (39,425) | -162% | 718,456 | 773,922 | 7% |
| Net Other Income | (26,440) | (27,555) | 1,116 | -4% | (7,589) | (18,850) | 248% | 248% | (62,619) | (107,259) | 44,640 | 25,834 | (88,453) | -342% | (637,282) | (741,922) | -6% |
| Net Result | (117,267) | 10,991 | (128,258) | -1167% | (25,691) | (91,576) | 356% | 356% | 143,999 | 207,602 | (63,603) | 305,391 | (161,392) | -53% | (704,049) | (640,446) | 10% |

| Ice Plant | Current Period | | Same Month Prior Years | | | Year to Date | | | | Year End | | | |
|--------------------------------|----------------|----------------|------------------------|---------------|---------------|---------------------|----------------|----------------------------|-----------------|----------------|---------------------|------------------|----------------|
| | Oct 2023 | | Oct 2022 | Oct 2021 | Oct 2020 | Jul 2023 - Oct 2023 | | Prior FYTD vs Current FYTD | | | Jul 2023 - Jun 2024 | | |
| | Actual | Budget | Actual | Actual | Actual | Actual | Budget | Last FY | \$ Diff | % Diff | Projected | Budget | % Diff |
| Tons Sold | 77 | 162 | 130 | 186 | 73 | 1,054 | 2,136 | 1,580 | (526) | -33.29% | 2,215 | 3,296 | -32.81% |
| Revenues | | | | | | | | | | | | | |
| Ice Sales | 7,701 | 16,200 | 12,073 | 17,191 | 6,630 | 111,011 | 194,400 | 148,331 | (37,320) | -25.16% | 186,611 | 270,000 | -30.88% |
| Insurance Reimbursement | 0 | 0 | 0 | 0 | 46,473 | 0 | 0 | 18,500 | (18,500) | -100.00% | 0 | 0 | - |
| Total Revenues | 7,701 | 16,200 | 12,073 | 17,191 | 53,103 | 111,011 | 194,400 | 166,831 | (55,820) | -33.46% | 186,611 | 270,000 | -30.88% |
| Expenses | | | | | | | | | | | | | |
| Personnel Services | 3,044 | 0 | 1,943 | 2,409 | 357 | 9,175 | 0 | 10,919 | (1,744) | -15.97% | 9,175 | 0 | - |
| Utilities | 7,914 | 6,060 | 5,375 | 6,336 | 5,197 | 29,828 | 23,940 | 26,486 | 3,342 | 12.62% | 86,608 | 80,720 | 7.29% |
| Repairs & Maintenance | 25 | 2,292 | 17,477 | 255 | 0 | 2,222 | 9,167 | 28,085 | (25,863) | -92.09% | 20,556 | 27,500 | -25.25% |
| Operational Supplies & Service | 2,334 | 160 | 2,490 | (4,776) | 1,683 | 11,033 | 640 | 10,952 | 82 | 0.75% | 12,513 | 2,120 | 490.25% |
| Debt Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 240,000 | 240,000 | 0.00% |
| Capital Outlay | 0 | 10,000 | 0 | 0 | 0 | 14,750 | 40,000 | 0 | 14,750 | - | 24,750 | 50,000 | -50.50% |
| Total Expenses | 13,316 | 18,512 | 27,285 | 4,225 | 7,237 | 67,009 | 73,747 | 76,442 | (9,433) | -12.34% | 393,602 | 400,340 | -1.68% |
| Net Result | (5,615) | (2,312) | (15,212) | 12,966 | 45,865 | 44,002 | 120,653 | 90,389 | (46,386) | -51.32% | (206,991) | (130,340) | 58.81% |
| Gain (loss) Per Ton | (73.40) | (14.27) | (117.47) | 69.90 | 632.63 | 41.75 | 56.48 | 57.21 | (15.46) | -27% | (93.47) | (39.54) | |

| Fisheries | Current Period | | Same Month Prior Years | | | Year to Date | | Prior FYTD vs Current FYTD | | | |
|------------------------------|----------------|---------|------------------------|----------|----------|--------------|--|----------------------------|----------|---------|---------|
| | Oct 2023 | | Oct 2022 | Oct 2021 | Oct 2020 | FY23/24 | | Last FY | Ton Diff | % Diff | |
| Albacore Tuna (Oregon) MT | | 60.1 | 232.2 | 103.6 | 179.0 | | | 1,091.0 | 2,840.6 | (1,750) | -61.59% |
| Pink Shrimp (Oregon) MT | | 1,236.1 | 1,698.4 | 1,968.1 | 3,352.5 | | | 12,301.4 | 12,976.9 | (676) | -5.21% |
| Dungeness Crab (Coos Bay) MT | | 5.0 | 5.3 | 4.7 | 0.3 | | | 30.3 | 13.5 | 17 | 124.44% |



Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | | | | |
|--|----------------|---------------|--------------|----------------------|----------------|-----------------|---------------------|---------------|----------------------------|------------|---------------------|----------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | Prior FYTD vs Current FYTD | | Jul 2023 - Jun 2024 | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Projected | Budget | % Diff |
| External Affairs | | | | | | | | | | | | | |
| Operating Income | 0 | 0 | - | 4 | (4) | -100% | 0 | 0 | 0 | - | 4 | (4) | -100% |
| 4180 Merchandise | | | | | | | | | | | | | |
| 4290 Other | (4,950) | 10,029 | -149% | 0 | (4,950) | - | 40,100 | 40,117 | (17) | 0% | 45,100 | (5,000) | -11% |
| Total Operating Income | (4,950) | 10,029 | -149% | 4 | (4,954) | -123850% | 40,100 | 40,117 | (17) | 0% | 45,104 | (5,004) | -11% |
| Expenses | | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | | |
| 5005 Salaries | 3,769 | 12,729 | 70% | 7,658 | 3,889 | 51% | 27,814 | 57,306 | 29,492 | 51% | 31,193 | 3,379 | 11% |
| 5010 Other compensation | 0 | 122 | 100% | 0 | 0 | - | 0 | 551 | 551 | 100% | 0 | 0 | - |
| Total Compensation | 3,769 | 12,852 | 71% | 7,658 | 3,889 | 51% | 27,814 | 57,857 | 30,043 | 52% | 31,193 | 3,379 | 11% |
| 5100 Federal Payroll taxes | 288 | 983 | 69% | 582 | 294 | 50% | 2,118 | 4,426 | 2,308 | 52% | 2,373 | 255 | 11% |
| 5105 State Payroll taxes | 15 | 0 | (15) | 1 | (14) | -1126% | 111 | 0 | (111) | - | 6 | (105) | -1707% |
| 5110 Unemployment Insurance | 102 | 263 | 61% | 0 | (102) | - | 105 | 1,183 | 1,078 | 91% | 8 | (96) | -1192% |
| 5115 Workers compensation | (211) | 65 | 424% | 78 | 289 | 369% | (129) | 293 | 422 | 144% | 313 | 442 | 141% |
| Total Payroll Taxes | 194 | 1,311 | 85% | 662 | 467 | 71% | 2,204 | 5,902 | 3,697 | 63% | 2,700 | 496 | 18% |
| 5200 Medical insurance | 0 | 3,467 | 100% | 1,163 | 1,163 | 100% | 2,554 | 13,870 | 11,316 | 82% | 4,652 | 2,098 | 45% |
| 5205 Dental insurance | 0 | 253 | 100% | 108 | 108 | 100% | 306 | 1,011 | 705 | 70% | 430 | 125 | 29% |
| 5215 Term life insurance | 0 | 25 | 100% | 13 | 13 | 100% | 38 | 100 | 63 | 63% | 50 | 13 | 25% |
| 5220 Long Term Disability insurance | 0 | 84 | 100% | 51 | 51 | 100% | 161 | 337 | 176 | 52% | 202 | 42 | 21% |
| 5225 PERS Employer Contributions | 833 | 2,814 | 1,981 | 1,611 | 778 | 48% | 5,868 | 12,670 | 6,803 | 54% | 6,563 | 695 | 11% |
| 5230 PERS Employee Contributions | 226 | 764 | 538 | 460 | 233 | 51% | 1,582 | 3,438 | 1,856 | 54% | 1,872 | 290 | 15% |
| Total Insured Benefits | 1,060 | 7,407 | 86% | 3,404 | 2,345 | 69% | 10,508 | 31,425 | 20,918 | 67% | 13,769 | 3,262 | 24% |
| Total Personnel Services | 5,023 | 21,570 | 77% | 11,724 | 6,701 | 57% | 40,526 | 95,185 | 54,659 | 57% | 47,662 | 7,136 | 15% |
| Goods & Services | | | | | | | | | | | | | |
| 6025 Travel - lodging & transportation | 0 | 75 | 100% | 329 | 329 | 100% | 151 | 300 | 149 | 50% | 329 | 178 | 54% |
| 6030 Travel - Per Diem & mileage reimbursement | 0 | 25 | 100% | 0 | 0 | - | 0 | 100 | 100 | 100% | 0 | 0 | - |
| 6035 Meals & Entertainment | 0 | 104 | 100% | 190 | 190 | 100% | 34 | 417 | 383 | 92% | 4,029 | 3,995 | 99% |
| Total Travel & Entertainment | 0 | 204 | 100% | 518 | 518 | 100% | 185 | 817 | 632 | 77% | 4,358 | 4,173 | 96% |
| 6075 Memberships & dues | 1,410 | 3,410 | 2,000 | 3,199 | 1,789 | 56% | 5,573 | 13,639 | 8,066 | 59% | 12,789 | 7,216 | 56% |
| Total Office Expense | 1,410 | 3,410 | 2,000 | 3,199 | 1,789 | 56% | 5,573 | 13,639 | 8,066 | 59% | 12,789 | 7,216 | 56% |
| 6260 Consulting services | 33 | 852 | 819 | 0 | (33) | - | 90 | 3,409 | 3,319 | 97% | 81 | (9) | -10% |
| Total Professional Services | 33 | 852 | 819 | 0 | (33) | - | 90 | 3,409 | 3,319 | 97% | 81 | (9) | -10% |
| Total | 13,350 | 17,048 | 22% | 13,350 | 17,048 | 22% | 13,350 | 17,048 | 13,350 | 77% | 13,350 | 17,048 | 22% |
| Total Personnel Services | 5,023 | 21,570 | 77% | 11,724 | 6,701 | 57% | 40,526 | 95,185 | 54,659 | 57% | 47,662 | 7,136 | 15% |
| Goods & Services | 8,327 | 5,478 | 35% | 1,624 | 10,347 | 123% | 15,572 | 71,744 | 40,000 | 56% | 22,991 | 19,513 | 85% |
| 6025 Travel - lodging & transportation | 0 | 75 | 100% | 329 | 329 | 100% | 151 | 300 | 149 | 50% | 329 | 178 | 54% |
| 6030 Travel - Per Diem & mileage reimbursement | 0 | 25 | 100% | 0 | 0 | - | 0 | 100 | 100 | 100% | 0 | 0 | - |
| 6035 Meals & Entertainment | 0 | 104 | 100% | 190 | 190 | 100% | 34 | 417 | 383 | 92% | 4,029 | 3,995 | 99% |
| Total Travel & Entertainment | 0 | 204 | 100% | 518 | 518 | 100% | 185 | 817 | 632 | 77% | 4,358 | 4,173 | 96% |
| 6075 Memberships & dues | 1,410 | 3,410 | 2,000 | 3,199 | 1,789 | 56% | 5,573 | 13,639 | 8,066 | 59% | 12,789 | 7,216 | 56% |
| Total Office Expense | 1,410 | 3,410 | 2,000 | 3,199 | 1,789 | 56% | 5,573 | 13,639 | 8,066 | 59% | 12,789 | 7,216 | 56% |
| 6260 Consulting services | 33 | 852 | 819 | 0 | (33) | - | 90 | 3,409 | 3,319 | 97% | 81 | (9) | -10% |
| Total Professional Services | 33 | 852 | 819 | 0 | (33) | - | 90 | 3,409 | 3,319 | 97% | 81 | (9) | -10% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | Year End | | |
|-----------------------------------|-----------------|-----------------|-------------|----------------------|-----------------|--------------|---------------------|------------------|---------------|---------------------|------------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Jul 2023 - Jun 2024 | | |
| | Actual | Budget | % Diff | Actual | Budget | % Diff | Actual | Budget | % Diff | Projected | Budget | % Diff |
| 6310 Marketing supplies | 0 | 17 | 100% | 0 | 0 | - | 0 | 67 | 100% | 133 | 200 | 33% |
| 6315 Advertising | 500 | 92 | -445% | 0 | (500) | - | 500 | 367 | (133) | 1,233 | 1,100 | -12% |
| 6340 Legislative support | 20,911 | 20,775 | -1% | 5,500 | (15,411) | -280% | 83,979 | 83,100 | (879) | 250,179 | 249,300 | 0% |
| 6345 Community affairs | 0 | 0 | - | 1,500 | 1,500 | 100% | 0 | 0 | - | 0 | 0 | - |
| Total Marketing Expense | 21,411 | 20,883 | -3% | 7,000 | (14,411) | -206% | 84,479 | 83,533 | (946) | 251,546 | 250,600 | 0% |
| Total Goods & Services | 22,854 | 25,350 | 10% | 10,718 | (12,136) | -113% | 90,326 | 101,398 | 11,072 | 293,122 | 304,194 | 4% |
| Total Expenses | 27,877 | 46,919 | 41% | 22,442 | (5,435) | -24% | 130,852 | 196,583 | 65,731 | 515,113 | 580,843 | 11% |
| Operating Results | (32,827) | (36,890) | -11% | (22,438) | (10,389) | 46% | (90,752) | (156,466) | 65,714 | (394,779) | (460,493) | -14% |
| Net Result | (32,827) | (36,890) | -11% | (22,438) | (10,389) | 46% | (90,752) | (156,466) | 65,714 | (394,779) | (460,493) | -14% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | Year End | | | |
|--|----------------|---------------|-----------------|----------------------|----------------|-------------|---------------------|----------------|-----------------|---------------------|----------------|-----------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | % Diff | Projected | Budget | % Diff | |
| Port Ops | | | | | | | | | | | | | |
| Operating Income | | | | | | | | | | | | | |
| 4005 Building & Dock Leases | 10,701 | 12,776 | (2,074) | 15,849 | (5,148) | -32% | 42,806 | 51,103 | (8,297) | -16% | 63,103 | (20,298) | -32% |
| 4010 Property Agreements | 6,156 | 25,108 | (18,952) | 6,745 | (589) | -9% | 32,035 | 103,278 | (71,243) | -69% | 28,728 | 3,307 | 12% |
| 4290 Other | 0 | 0 | 0 | 0 | 0 | - | 18,000 | 6,570 | 11,430 | 174% | 0 | 18,000 | -174% |
| Total Operating Income | 16,858 | 37,884 | (21,026) | 22,594 | (5,736) | -25% | 92,841 | 160,951 | (68,110) | -42% | 91,831 | 1,009 | 1% |
| Expenses | | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | | |
| 5005 Salaries | 40,097 | 43,337 | 3,240 | 36,754 | (3,343) | -9% | 171,490 | 195,102 | 23,612 | 12% | 143,440 | (28,050) | -20% |
| 5010 Other compensation | 0 | 664 | 664 | 0 | 0 | - | 0 | 2,988 | 2,988 | 100% | 0 | 0 | - |
| 5015 Overtime | 0 | 223 | 223 | 0 | 0 | - | 54 | 1,003 | 948 | 95% | 0 | (54) | - |
| Total Compensation | 40,097 | 44,224 | 4,127 | 36,754 | (3,343) | -9% | 171,544 | 199,092 | 27,548 | 14% | 143,440 | (28,104) | -20% |
| 5100 Federal Payroll taxes | 3,032 | 3,383 | 351 | 2,727 | (305) | -11% | 12,944 | 15,231 | 2,286 | 15% | 10,667 | (2,277) | -21% |
| 5105 State Payroll taxes | 159 | 0 | (159) | 12 | (146) | -1211% | 677 | 0 | (677) | - | 44 | (633) | -1432% |
| 5110 Unemployment Insurance | 436 | 1,031 | 595 | 391 | (45) | -12% | 2,493 | 4,644 | 2,150 | 46% | 1,962 | (531) | -27% |
| 5115 Workers compensation | (266) | 2,243 | 2,509 | 157 | 422 | 270% | (69) | 10,100 | 10,168 | 101% | 626 | 695 | 111% |
| Total Payroll Taxes | 3,361 | 6,658 | 3,297 | 3,286 | (75) | -2% | 16,046 | 29,974 | 13,928 | 46% | 13,300 | (2,746) | -21% |
| 5200 Medical insurance | 6,842 | 11,629 | 4,787 | 6,404 | (438) | -7% | 30,284 | 46,516 | 16,232 | 35% | 25,618 | (4,666) | -18% |
| 5205 Dental insurance | 521 | 807 | 286 | 529 | 8 | 2% | 2,241 | 3,228 | 987 | 31% | 2,118 | (123) | -6% |
| 5215 Term life insurance | 113 | 113 | 0 | 88 | (25) | -29% | 463 | 450 | (13) | -3% | 350 | (113) | -32% |
| 5220 Long Term Disability insurance | 284 | 288 | 4 | 227 | (58) | -25% | 1,148 | 1,152 | 4 | 0% | 920 | (228) | -25% |
| 5225 PERS Employer Contributions | 9,425 | 9,631 | 206 | 6,661 | (2,763) | -41% | 37,279 | 43,359 | 6,080 | 14% | 27,108 | (10,171) | -38% |
| 5230 PERS Employee Contributions | 2,532 | 2,614 | 81 | 1,900 | (633) | -33% | 9,937 | 11,766 | 1,829 | 16% | 7,730 | (2,207) | -29% |
| Total Insured Benefits | 19,717 | 25,081 | 5,364 | 15,809 | (3,908) | -25% | 81,351 | 106,471 | 25,119 | 24% | 63,844 | (17,508) | -27% |
| Total Personnel Services | 63,175 | 75,963 | 12,788 | 55,849 | (7,326) | -13% | 268,941 | 335,537 | 66,595 | 20% | 220,584 | (48,358) | -22% |
| Goods & Services | | | | | | | | | | | | | |
| 6020 Travel - airfare | 0 | 42 | 42 | 0 | 0 | - | 0 | 167 | 167 | 100% | 0 | 0 | - |
| 6030 Travel - Per Diem & mileage reimbursement | 0 | 583 | 583 | 0 | 0 | - | 957 | 2,333 | 1,377 | 59% | 0 | (957) | - |
| 6035 Meals & Entertainment | 0 | 21 | 21 | 0 | 0 | - | 0 | 83 | 83 | 100% | 0 | 0 | - |
| Total Travel & Entertainment | 0 | 646 | 646 | 0 | 0 | - | 957 | 2,583 | 1,627 | 63% | 0 | (957) | - |
| 6105 Telephone - mobile | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 30 | 30 | 100% |
| 6130 Electricity | 757 | 1,000 | 243 | 839 | 82 | 10% | 2,332 | 4,000 | 1,668 | 42% | 3,888 | 1,555 | 40% |
| 6131 Propane - Operations | 0 | 0 | 0 | 121 | 121 | 100% | 0 | 0 | 0 | - | 162 | 162 | 100% |
| 6135 Water/Sewer | 569 | 458 | (111) | 1,307 | 738 | 56% | 1,987 | 1,833 | (153) | -8% | 1,841 | (145) | -8% |
| 6140 Garbage/Sanitation Collection | 0 | 292 | 292 | 0 | 0 | - | 0 | 1,167 | 1,167 | 100% | 0 | 0 | - |
| 6155 Environmental Remediation/Mitigation/Monitoring | 380 | 708 | 328 | 0 | (380) | - | 543 | 2,833 | 2,291 | 81% | 709 | 166 | 23% |
| Total Utilities | 1,706 | 2,458 | 752 | 2,267 | 560 | 25% | 4,862 | 9,833 | 4,972 | 51% | 6,630 | 1,768 | 27% |
| 6200 Temporary/Contract help | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 9,372 | 9,372 | 100% |
| 6245 Legal advertising | 0 | 83 | 83 | 0 | 0 | - | 0 | 333 | 333 | 100% | 667 | 1,000 | 33% |

**Financial Report - Actual vs. Budget
For Period Ending Oct 2023**
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | Year End | | | |
|--|-----------------|-----------------|----------------|----------------------|----------------|--------------|---------------------|------------------|-----------------|---------------------|------------------|------------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | % Diff | Projected | Budget | % Diff | |
| Port Ops | | | | | | | | | | | | | |
| 6260 Consulting services | 0 | 1,025 | 100% | 7,671 | 7,671 | 100% | 232 | 4,100 | 3,868 | 94% | 8,432 | 12,300 | 31% |
| 6290 Commercial insurance | 4,266 | 4,883 | 617 | 2,240 | (2,027) | -90% | 17,065 | 19,533 | 2,469 | 13% | 56,131 | 58,600 | 4% |
| Total Professional Services | 4,266 | 5,992 | 1,725 | 9,911 | 5,645 | 57% | 17,297 | 23,967 | 6,670 | 28% | 65,230 | 71,900 | 9% |
| 6400 Small equipment & tools | 37 | 333 | 296 | 275 | 238 | 87% | 529 | 2,083 | 1,555 | 75% | 3,195 | 4,750 | 33% |
| 6405 Safety/hazardous materials | 37 | 1,217 | 1,180 | 2,122 | 2,085 | 98% | 477 | 4,867 | 4,390 | 90% | 10,210 | 14,600 | 30% |
| 6410 Signage | 0 | 42 | 42 | 0 | 0 | - | 0 | 167 | 167 | 100% | 333 | 500 | 33% |
| 6415 Clothing | 0 | 354 | 354 | 0 | 0 | - | 310 | 1,417 | 1,107 | 78% | 3,143 | 4,250 | 26% |
| 6425 Operational supplies | 201 | 0 | (201) | 48 | (153) | -319% | 201 | 0 | (201) | - | 201 | 0 | - |
| 6450 Fuel - Gas | 0 | 42 | 42 | 0 | 0 | - | 0 | 167 | 167 | 100% | 333 | 500 | 33% |
| Total Operational Expense | 275 | 1,988 | 1,713 | 2,445 | 2,170 | 89% | 1,516 | 8,700 | 7,184 | 83% | 17,416 | 24,600 | 29% |
| 6500 Repairs & maintenance equipment | 89 | 188 | 98 | 0 | (89) | - | 1,960 | 750 | (1,210) | -161% | 3,460 | 2,250 | -54% |
| 6505 Repairs & maintenance vehicles | 0 | 0 | 0 | 0 | 0 | - | 8 | 0 | (8) | - | 8 | 0 | - |
| 6510 Repairs & maintenance buildings | 33 | 625 | 592 | 1,262 | 1,229 | 97% | 33 | 2,500 | 2,467 | 99% | 5,033 | 7,500 | 33% |
| 6515 Repairs & maintenance land improvements | 0 | 83 | 83 | 0 | 0 | - | 0 | 333 | 333 | 100% | 667 | 1,000 | 33% |
| 6520 Repairs & maintenance docks | 0 | 208 | 208 | 0 | 0 | - | 0 | 833 | 833 | 100% | 1,667 | 2,500 | 33% |
| 6575 Waterway Leases | 0 | 0 | 0 | 0 | 0 | - | 708 | 0 | (708) | - | 3,708 | 3,000 | -24% |
| 6580 Permits | 399 | 250 | (149) | 386 | (13) | -3% | 1,883 | 1,000 | (883) | -88% | 6,383 | 5,500 | -16% |
| Total Repair and Maintenance | 521 | 1,354 | 833 | 1,648 | 1,127 | 68% | 4,592 | 5,417 | 825 | 15% | 20,925 | 21,750 | 4% |
| Total Goods & Services | 6,769 | 12,438 | 5,669 | 16,271 | 9,502 | 58% | 29,223 | 50,500 | 21,277 | 42% | 134,223 | 155,500 | 14% |
| Total Expenses | 69,943 | 88,400 | 18,457 | 72,120 | 2,177 | 3% | 298,164 | 386,037 | 87,872 | 23% | 1,042,551 | 1,130,424 | 8% |
| Operating Results | (53,085) | (50,516) | (2,569) | (49,526) | (3,560) | 7% | (205,324) | (225,086) | 19,762 | -9% | (629,053) | (648,815) | -3% |
| 4695 Grants Received - Other | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 5,000 | 5,000 | 0% |
| Total Other Income | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 5,000 | 5,000 | 0% |
| Taxes & Misc Expenses | | | | | | | | | | | | | |
| 6720 Property Tax - Sublet Facilities | 0 | 150 | 150 | 73 | 73 | 100% | 0 | 150 | 150 | 100% | 0 | 150 | 100% |
| 6745 Banking fees | 0 | 0 | 0 | 0 | 0 | - | 0 | 2,500 | 2,500 | 100% | 7,500 | 10,000 | 25% |
| Total Taxes & Misc Expenses | 0 | 150 | 150 | 73 | 73 | 100% | 0 | 2,650 | 2,650 | 100% | 7,500 | 10,150 | 26% |
| 7010 Interest payment | 0 | 0 | 0 | 0 | 0 | - | 67,288 | 20,000 | (47,288) | -236% | 127,288 | 80,000 | -59% |
| Total Debt Services | 0 | 0 | 0 | 0 | 0 | - | 67,288 | 20,000 | (47,288) | -236% | 127,288 | 80,000 | -59% |
| Total Other Expenses | 0 | 150 | 150 | 73 | 73 | 100% | 67,288 | 22,650 | (44,638) | -197% | 134,788 | 90,150 | -50% |
| Net Other Income | 0 | (150) | 150 | (73) | 73 | -100% | (67,288) | (22,650) | (44,638) | 197% | (129,788) | (85,150) | 52% |
| Net Result | (53,085) | (50,666) | (2,419) | (49,599) | (3,487) | 7% | (272,612) | (247,736) | (24,876) | 10% | (758,841) | (733,965) | 3% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
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 | | | | | | | |
|---|------------------|-----------------|------------------|----------------------|---------------|------------------|---------------------|------------------|------------------|------------------|--------------|----------------|--------------------|----------------|------------------|------------------|--------------|
| | Oct 2023 | | % Diff | Oct 2022 | | % Diff | Jul 2023 - Oct 2023 | | % Diff | Last FY | | % Diff | | | | | |
| | Actual | Budget | | \$ Diff | % Diff | | Actual | Budget | | \$ Diff | Projected | | Budget | | | | |
| Operating Income | | | | | | | | | | | | | | | | | |
| 4010 Property Agreements | 27,820 | 27,766 | 54 | 0% | 26,685 | 1,134 | 4% | 100,494 | 121,012 | (20,519) | -17% | 122,284 | (21,790) | -18% | 307,994 | 328,512 | -6% |
| 4260 Rail Operations Revenue | 22,902 | 63,132 | (40,230) | -64% | 30,661 | (7,759) | -25% | 93,983 | 252,529 | (158,546) | -63% | 127,670 | (33,687) | -26% | 599,041 | 757,587 | -21% |
| 4265 Rail Surcharges | 25,741 | 60,573 | (34,832) | -58% | 31,637 | (5,896) | -19% | 105,021 | 242,292 | (137,271) | -57% | 138,937 | (33,916) | -24% | 589,604 | 726,875 | -19% |
| 4290 Other | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - | 1,029,567 | 1,029,567 | 0% |
| Total Operating Income | 76,462 | 151,471 | (75,009) | -50% | 88,983 | (12,521) | -14% | 299,498 | 615,833 | (316,335) | -51% | 388,890 | (89,393) | -23% | 2,526,206 | 2,842,542 | -11% |
| Expenses | | | | | | | | | | | | | | | | | |
| Goods & Services | | | | | | | | | | | | | | | | | |
| 6070 Postage & courier services | 0 | 0 | 0 | - | 0 | 0 | - | 51,380 | 0 | (51,380) | - | 0 | (51,380) | - | 51,380 | 0 | - |
| Total Office Expense | 0 | 0 | 0 | - | 0 | 0 | - | 51,380 | 0 | (51,380) | - | 0 | (51,380) | - | 51,380 | 0 | - |
| 6260 Consulting services | 0 | 18,000 | 18,000 | 100% | 24 | 24 | 100% | 4,103 | 72,000 | 67,897 | 94% | 23,721 | 19,618 | 83% | 148,103 | 216,000 | 31% |
| 6290 Commercial insurance | 4,834 | 6,100 | 1,266 | 21% | 1,749 | (3,085) | -176% | 19,335 | 24,400 | 5,065 | 21% | 12,332 | (7,004) | -57% | 68,135 | 73,200 | 7% |
| Total Professional Services | 4,834 | 24,100 | 19,266 | 80% | 1,773 | (3,061) | -173% | 23,438 | 96,400 | 72,962 | 76% | 36,053 | 12,614 | 35% | 216,238 | 289,200 | 25% |
| 6430 Equipment Rental | 0 | 0 | 0 | - | 0 | 0 | - | 47 | 0 | (47) | - | 0 | (47) | - | 47 | 0 | - |
| Total Operational Expense | 0 | 0 | 0 | - | 0 | 0 | - | 47 | 0 | (47) | - | 0 | (47) | - | 47 | 0 | - |
| 6505 Repairs & maintenance vehicles | 17 | 0 | (17) | - | 0 | (17) | - | 70 | 0 | (70) | - | 0 | (70) | - | 70 | 0 | - |
| 6510 Repairs & maintenance buildings | 206,172 | 12,500 | (193,672) | -1549% | 26,489 | (179,683) | -678% | 355,340 | 50,000 | (305,340) | -611% | 26,489 | (328,851) | -1241% | 455,340 | 150,000 | -204% |
| 6525 Repairs & maintenance land improvement | 2,003 | 0 | (2,003) | - | 0 | (2,003) | - | 2,003 | 0 | (2,003) | - | 70 | (1,933) | -2761% | 2,003 | 0 | - |
| Total Repair and Maintenance | 208,192 | 12,500 | (195,692) | -1566% | 26,489 | (181,703) | -686% | 357,412 | 50,000 | (307,412) | -615% | 26,559 | (330,853) | -1246% | 457,412 | 150,000 | -205% |
| Total Goods & Services | 213,026 | 36,600 | (176,426) | -82% | 28,262 | (184,764) | -654% | 432,278 | 146,400 | (285,878) | -195% | 62,612 | (369,666) | -590% | 725,078 | 439,200 | -65% |
| Total Expenses | 213,026 | 36,600 | (176,426) | -82% | 28,262 | (184,764) | -654% | 432,278 | 146,400 | (285,878) | -195% | 62,612 | (369,666) | -590% | 725,078 | 439,200 | -65% |
| Operating Results | (136,563) | 114,871 | (251,434) | -219% | 60,721 | (197,284) | -325% | (132,780) | 469,433 | (602,213) | -128% | 326,279 | (459,059) | -141% | 1,801,129 | 2,403,342 | -25% |
| Other Income & Expenses | | | | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | | | | |
| 4480 Tax Credits | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 364,155 | (364,155) | -100% | 781,865 | 781,865 | 0% |
| 4705 Loans Received | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - | 80,000 | 80,000 | 0% |
| 4905 Other | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 21,826 | (21,826) | -100% | 0 | 0 | - |
| Total Other Income | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 385,981 | (385,981) | -100% | 861,865 | 861,865 | 0% |
| Other Expenses | | | | | | | | | | | | | | | | | |
| Debt Services | | | | | | | | | | | | | | | | | |
| 7005 Principal repayment | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - | 433,532 | 433,532 | 0% |
| 7010 Interest payment | 0 | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | - | 132,743 | 132,743 | 0% |
| 7020 Principal repayment - Vehicles | 1,012 | 1,706 | 694 | 41% | 435 | (576) | -132% | 4,032 | 6,821 | 2,790 | 41% | 1,739 | (2,292) | -132% | 17,690 | 20,480 | 14% |
| 7025 Interest payment - Vehicles | 95 | 320 | 225 | 70% | 9 | (86) | -948% | 394 | 888 | 888 | 69% | 38 | (356) | -932% | 2,943 | 3,831 | 23% |
| 8013 CIP Construction Bridges | 12,770 | 28,667 | 15,897 | 55% | 0 | (12,770) | - | 12,770 | 114,667 | 101,897 | 89% | 0 | (12,770) | - | 242,103 | 344,000 | 30% |
| 8016 CIP Construction Track | 0 | 8,167 | 8,167 | 100% | 0 | 0 | - | 0 | 32,667 | 32,667 | 100% | 0 | 0 | - | 65,333 | 98,000 | 33% |
| 8020 CIP Machinery & Equipment | 3,500 | 0 | (3,500) | - | 0 | (3,500) | - | 7,895 | 0 | (7,895) | - | 0 | (7,895) | - | 337,895 | 330,000 | -2% |
| 8025 CIP Mobile Equipment | 0 | 0 | 0 | - | 0 | 0 | - | 218,335 | 0 | (218,335) | - | 0 | (218,335) | - | 218,335 | 0 | - |
| Total Debt Services | 17,376 | 38,859 | 21,483 | 55% | 444 | (16,932) | -3810% | 243,426 | 155,437 | (87,989) | -57% | 1,778 | (241,648) | -13594% | 1,450,574 | 1,362,585 | -6% |
| Total Other Expenses | 17,376 | 38,859 | 21,483 | 55% | 444 | (16,932) | -3810% | 243,426 | 155,437 | (87,989) | -57% | 1,778 | (241,648) | -13594% | 1,450,574 | 1,362,585 | -6% |
| Net Other Income | (17,376) | (38,859) | 21,483 | -55% | (444) | (16,932) | 3810% | (243,426) | (155,437) | (87,989) | 57% | 384,204 | (627,630) | -163% | (588,709) | (500,720) | 18% |
| Net Result | (136,563) | 114,871 | (229,952) | -303% | 60,277 | (214,216) | -355% | (376,206) | 313,996 | (690,202) | -220% | 710,483 | (1,086,688) | -153% | 1,212,420 | 1,902,622 | -36% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | | | | Year End | | | |
|-------------------------------------|----------------|---------------|-----------------|----------------------|---------------|--------------|---------------------|----------------|------------------|----------------------------|----------------|------------------|---------------------|----------------|----------------|-------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | | Prior FYTD vs Current FYTD | | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | % Diff | Actual | \$ Diff | % Diff | Actual | Budget | \$ Diff | % Diff | Last FY | \$ Diff | % Diff | Projected | Budget | % Diff |
| Operating Income | | | | | | | | | | | | | | | | |
| 4287 Dredging Services | 0 | 0 | - | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 4290 Other | 0 | 36,667 | (36,667) | 0 | 0 | -100% | 0 | 146,667 | (146,667) | -100% | 52,965 | (52,965) | -100% | 293,333 | 440,000 | -33% |
| Total Operating Income | 0 | 36,667 | (36,667) | 0 | 0 | -100% | 0 | 146,667 | (146,667) | -100% | 127,047 | (127,047) | -100% | 293,333 | 440,000 | -33% |
| Expenses | | | | | | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | | | | | | |
| 5005 Salaries | 0 | 1,298 | 1,298 | 18,035 | 18,035 | 100% | 372 | 5,843 | 5,471 | 94% | 27,070 | 26,699 | 99% | 11,406 | 16,878 | 32% |
| 5015 Overtime | 0 | 0 | 0 | 8,289 | 8,289 | 100% | 0 | 0 | 0 | 100% | 8,384 | 8,384 | 100% | 0 | 0 | - |
| Total Compensation | 0 | 1,298 | 1,298 | 26,324 | 26,324 | 100% | 372 | 5,843 | 5,471 | 94% | 35,454 | 35,083 | 99% | 11,406 | 16,878 | 32% |
| 5100 Federal Payroll taxes | 0 | 99 | 99 | 1,975 | 1,975 | 100% | 28 | 447 | 419 | 94% | 2,664 | 2,635 | 99% | 873 | 1,291 | 32% |
| 5105 State Payroll taxes | 0 | 0 | 0 | 11 | 11 | 100% | 1 | 0 | (1) | - | 14 | 13 | 90% | 1 | 0 | - |
| 5110 Unemployment Insurance | 0 | 40 | 40 | 691 | 691 | 100% | 10 | 181 | 171 | 94% | 952 | 942 | 99% | 352 | 523 | 33% |
| 5115 Workers compensation | 0 | 99 | 99 | 0 | 0 | - | 0 | 447 | 447 | 100% | 0 | (0) | - | 844 | 1,291 | 35% |
| Total Payroll Taxes | 0 | 239 | 239 | 2,677 | 2,677 | 100% | 40 | 1,075 | 1,035 | 96% | 3,630 | 3,590 | 99% | 2,070 | 3,105 | 33% |
| 5200 Medical insurance | 116 | 548 | 432 | 0 | (116) | 79% | 116 | 2,191 | 2,075 | 95% | 1,188 | 1,072 | 90% | 4,497 | 6,572 | 32% |
| 5205 Dental insurance | 4 | 41 | 37 | 0 | (4) | 90% | 4 | 163 | 159 | 97% | 81 | 77 | 95% | 330 | 488 | 32% |
| 5215 Term life insurance | 1 | 4 | 3 | 0 | (1) | 72% | 1 | 17 | 16 | 93% | 12 | 10 | 90% | 36 | 52 | 31% |
| 5220 Long Term Disability insurance | 2 | 9 | 7 | 0 | (2) | 78% | 2 | 34 | 32 | 95% | 21 | 19 | 91% | 71 | 103 | 32% |
| 5225 PERS Employer Contributions | 0 | 287 | 287 | 3,977 | 3,977 | 100% | 9 | 1,292 | 1,283 | 99% | 5,283 | 5,274 | 100% | 2,449 | 3,732 | 34% |
| 5230 PERS Employee Contributions | 0 | 78 | 78 | 1,134 | 1,134 | 100% | 3 | 351 | 348 | 99% | 1,506 | 1,503 | 100% | 665 | 1,013 | 34% |
| Total Insured Benefits | 123 | 966 | 843 | 5,111 | 4,988 | 98% | 135 | 4,048 | 3,912 | 97% | 8,091 | 7,956 | 98% | 8,047 | 11,959 | 33% |
| Total Personnel Services | 123 | 2,503 | 2,380 | 34,111 | 33,988 | 100% | 547 | 10,966 | 10,419 | 95% | 47,176 | 46,629 | 99% | 21,524 | 31,943 | 33% |
| Goods & Services | | | | | | | | | | | | | | | | |
| 6005 Seminars & training | 0 | 42 | 42 | 0 | 0 | 100% | 0 | 167 | 167 | 100% | 0 | 0 | - | 333 | 500 | 33% |
| Total Staff Training | 0 | 42 | 42 | 0 | 0 | 100% | 0 | 167 | 167 | 100% | 0 | 0 | - | 333 | 500 | 33% |
| 6105 Telephone - mobile | 53 | 60 | 7 | 52 | (1) | -2% | 211 | 240 | 29 | 12% | 208 | (4) | -2% | 691 | 720 | 4% |
| Total Utilities | 53 | 60 | 7 | 52 | (1) | -2% | 211 | 240 | 29 | 12% | 208 | (4) | -2% | 691 | 720 | 4% |
| 6260 Consulting services | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 400 | 400 | 100% | 0 | 0 | - |
| 6290 Commercial insurance | 5,300 | 5,793 | 492 | 4,787 | (513) | -11% | 21,201 | 23,170 | 1,969 | 8% | 19,149 | (2,052) | -11% | 67,541 | 69,510 | 3% |
| Total Professional Services | 5,300 | 5,793 | 492 | 4,787 | (513) | -11% | 21,201 | 23,170 | 1,969 | 8% | 19,549 | (1,652) | -8% | 67,541 | 69,510 | 3% |
| 6400 Small equipment & tools | 0 | 83 | 83 | 1,795 | 1,795 | 100% | 175 | 333 | 158 | 48% | 18,374 | 18,200 | 99% | 842 | 1,000 | 16% |
| 6405 Safety/hazardous materials | 0 | 17 | 17 | 0 | 0 | 100% | 0 | 67 | 67 | 100% | 0 | 0 | - | 133 | 200 | 33% |
| 6420 Janitorial supplies | 0 | 17 | 17 | 0 | 0 | 100% | 0 | 67 | 67 | 100% | 0 | 0 | - | 133 | 200 | 33% |
| 6425 Operational supplies | 0 | 17 | 17 | 21,099 | 21,099 | 100% | 0 | 67 | 67 | 100% | 100,475 | 100,475 | 100% | 133 | 200 | 33% |
| 6430 Equipment Rental | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 1,054 | 1,054 | 100% | 0 | 0 | - |
| 6450 Fuel - Gas | 0 | 33 | 33 | 103 | 103 | 100% | 0 | 133 | 133 | 100% | 1,949 | 1,949 | 100% | 267 | 400 | 33% |
| 6455 Fuel - Diesel | 0 | 33 | 33 | 5,096 | 5,096 | 100% | 0 | 133 | 133 | 100% | 5,163 | 5,163 | 100% | 267 | 400 | 33% |
| Total Operational Expense | 0 | 200 | 200 | 28,093 | 28,093 | 100% | 175 | 800 | 625 | 78% | 127,015 | 126,840 | 100% | 1,775 | 2,400 | 26% |

Financial Report - Actual vs. Budget
For Period Ending Oct 2023
amounts in \$US dollars



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

| | Current Period | | | Same Month Last Year | | | Year to Date | | | | | | Year End | | | |
|--------------------------------------|-----------------|---------------|-----------------|----------------------|----------------|--------------|---------------------|----------------|---------------------|--------------|----------------------------|-----------------|---------------------|-----------------|----------------|--------------|
| | Oct 2023 | | | Oct 2022 | | | Jul 2023 - Oct 2023 | | Jul 2023 - Oct 2023 | | Prior FYTD vs Current FYTD | | Jul 2023 - Jun 2024 | | | |
| | Actual | Budget | % Diff | Actual | Budget | % Diff | Actual | Budget | Actual | Budget | Last FY | % Diff | Projected | Budget | % Diff | |
| Dredge Ops | | | | | | | | | | | | | | | | |
| 6500 Repairs & maintenance equipment | 0 | 13,750 | 100% | 28 | 28 | 100% | 92,600 | 55,000 | (37,600) | -68% | 7,169 | (85,431) | -1192% | 202,600 | 165,000 | -23% |
| 6505 Repairs & maintenance vehicles | 13,205 | 7,125 | (6,080) | 5,423 | (7,781) | -143% | 22,568 | 28,500 | 5,932 | 21% | 9,448 | (13,120) | -139% | 79,568 | 85,500 | 7% |
| Total Repair and Maintenance | 13,205 | 20,875 | 7,671 | 5,451 | (7,753) | -142% | 115,168 | 83,500 | (31,668) | -38% | 16,617 | (98,551) | -593% | 282,168 | 250,500 | -13% |
| Total Goods & Services | 18,558 | 26,969 | 8,412 | 38,383 | 19,825 | 52% | 136,755 | 107,877 | (28,879) | -27% | 163,388 | 26,633 | 16% | 352,509 | 323,630 | -9% |
| Total Expenses | 18,681 | 29,472 | 10,791 | 72,494 | 53,813 | 74% | 137,302 | 118,842 | (18,460) | -16% | 210,564 | 73,262 | 35% | 374,032 | 355,573 | -5% |
| Operating Results | (18,681) | 7,195 | (25,876) | (72,494) | 53,813 | -74% | (137,302) | 27,824 | (165,126) | -593% | (83,517) | (53,786) | 64% | (80,699) | 84,427 | -196% |
| Other Income & Expenses | | | | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | | | | |
| 4505 Interest - Bank | 2,498 | 0 | 2,498 | 792 | 1,706 | 215% | 9,093 | 0 | 9,093 | - | 2,528 | 6,565 | 260% | 9,093 | 0 | - |
| Total Other Income | 2,498 | 0 | 2,498 | 792 | 1,706 | 215% | 9,093 | 0 | 9,093 | - | 2,528 | 6,565 | 260% | 9,093 | 0 | - |
| Net Other Income | 2,498 | 0 | 2,498 | 792 | 1,706 | 215% | 9,093 | 0 | 9,093 | - | 2,528 | 6,565 | 260% | 9,093 | 0 | - |
| Net Result | (16,183) | 7,195 | (23,377) | (71,702) | 55,519 | -77% | (128,209) | 27,824 | (156,033) | -561% | (80,988) | (47,221) | 58% | (71,606) | 84,427 | -185% |



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Matt Friesen, Director of External Affairs

DATE: December 13, 2023

SUBJECT: External Affairs Report

Communications, Media, and Outreach:

The Port along with Senator Wyden and Congresswomen Hoyle hosted a tour and roundtable discussion with White House Senior Advisor and Infrastructure Implementation Coordinator Mitch Landrieu. The group toured the project's footprint and then Mr. Landrieu heard from a diverse group of community leaders, stakeholders, and subject matter experts.

Given the upcoming Mega Grant funding decision this was an opportunity for the administration to see firsthand what is happening on the ground and report back to the White House. Local, state, tribal and federal officials joined leaders from the private and public sector to provide their perspectives. Attendees included the State Treasurer, both Co-Chairs of the Oregon Legislature's Ways and Means Committee and senior staff from the Governor's office.

Given security concerns the event was invite-only but staff are continuing efforts to proactively communicate information about the Pacific Coast Intermodal Port (PCIP) project with the community. A press release was developed and posted to the Ports website. Two newsletters with links to the PCIP project and information about the event and social media posts were developed.

Staff have been working to update contact distribution lists with pertinent stakeholders.

The new website has been functioning well and increasing engagement opportunities. Eight requests for information or inquiries were received through the portal. Staff are responding.

Staff met with the Director of the Oregon Department of Energy who visited Coos Bay this month. In addition to updates on their current operations there was discussion of opportunities for working together more closely in the future. The agency was very interested in learning more about the PCIP plans and was impressed by the green energy design.

Staff presented an update on Rail Infrastructure at the Bay Area Economic Forum, they also met with staff from the City of Coos Bay to discuss housing collaboration.

Staff will be using the recent event with the White House and Congressional visit to follow up with media outlets.

Legislative/Advocacy Work:

The Ports federal partners, lobby team and delegation continue to actively pursue support and funding for the PCIP project.

Staff met with Oregon State Senator Anderson and a small group of community leaders during his visit and shared an update on the Port.

The Port and its state lobby team met with Senators Brock Smith and Anderson and Representative Wright to update them on Port activities and answer their questions.

Relevant Stories:

(koin.com): [Wyden: Oregonians want leaders 'to come out swinging'](#)

KPIC: [Top White House aide visits planned site for Port of Coos Bay's Pacific Coast Intermodal Port](#)

KMVU Fox 26 Medford: [U.S. Senator Ron Wyden advocating for local project](#)

KMTR (nbc16.com): [Transportation hopes and challenges discussed at Bay Area Economic Outlook Forum](#)

theWorldlink.com: [Local officials inch forward on estuary plan](#)



M E M O R A N D U M

TO: John Burns, Chief Executive Officer
FROM: Mike Dunning, Chief Port Operations Officer
DATE: December 13, 2023
SUBJECT: Port Operations / Asset Management Report

Channel Modification Project:

The project team met with the Portland District in late November. The meeting was held to provide project updates on engineering and design, NEPA and overall project schedule. The Port team accelerated the schedule of deliverables to target a revised 204(f) report for delivery to the Portland District in April 2024. The next meeting is scheduled for the latter part of January.

The eel grass survey draft report is being reviewed by the Port team and the Corps. We will continue to work with the survey contractor to evaluate any potential impacts to eel grass. If impacts are identified, a framework for avoidance and mitigation will be drafted by the Port team.

Sediment characterization for the new proposed dredging locations began the second week of December. This project is testing sediments for chemical composition within the footprint of the new turning basins. The project is expected to be wrapped up by the middle to end of December. These results will be sent to the Portland Sediment Evaluation Team for review.

Rail Bridge Rehabilitation Project:

Vaughn Viaduct: Staff continues to work on project closeout with the contractor.

Steel Swing Bridges: The contractor is mobilizing to Umpqua to begin work on this bridge. The contractor is also completing the final emergency post repair on the North Bend bridge.

PIDP Grant (Tie and Resurfacing Project):

The contractor continues to make their way north, conducting tie replacement and surfacing the line. Train crews are already seeing the results of this work. Multiple slow orders are being removed as the work progresses.

Dredging:

As the Section 107 study continues to move forward, we see shoaling starting to move in at the eastside of the Pt Adams dock. Staff are working with the USACE to move the project along as quickly as possible.

Port staff continues to communicate with the Portland District about dredging RM 12-15. The funding for this work was secured last year but was not completed due to contracting constraints. The Port

has been assured that the contract for this work will be completed this year.

Coos Bay Estuary Management Plan Update:

Staff attended the December 7 work session at Coos Bay City Hall. The work session included representation from both cities and the county. Unlike the previous work session, the public was interested in seeing the updates process slowed. They felt that the process was being rushed. This process was unofficially started in 2012 by Coos County. After receiving grant funding, the project picked up speed in 2020 and brought the project to its current form. A final work session is scheduled for early January 2024, where it is expected that the cities and the county will vote on resolutions to accept or deny the updates recommended.



MEMORANDUM

TO: John Burns, Chief Executive Officer

FROM: Raymond Dwire, Charleston Marina Complex Manager

DATE: December 13, 2023

SUBJECT: Charleston Operations Management Report

Monthly Statistics:

Of the 525 moorage slips, there were 141 annuals (26.86 %), 49 semi-annuals (9.33 %), 25 monthlies (4.76%) and 1364 transient nights, for a total occupancy of 41.04% for the month.

The RV Park had an average capacity of 22.47% in November. Out of 104 RV Park spaces, we had 9 new check-ins with total sales of \$18,975.67. Occupancy in November 2022 was 31.06% with sales of \$21,510.87.

The Ice Plant was down for the month of November. There were no ice sales.

Charleston Community News:

Earlier in the year, Charleston Marina staff was approached by Janice Langlinais from the Coos Bay-North Bend-Charleston Visitor & Convention Bureau. She requested use of the Marina parking lot as a parking area for a free shuttle to assist with the traffic congestion problems generated by the Annual Shore Acres Holiday Lights. The shuttle runs Thursday – Saturday nights till New Years Eve.

Charleston Commercial Fishing Fleet News:

On November 14 and 17 I attended the Oregon Salmon Commission Meeting and the Oregon Albacore Commission Meeting, respectively, via Zoom. It is my goal as the new Marina Manager to keep up with what is happening with our Commercial Fleet. A concern discussed at the Salmon Commission Meeting was the closure of the commercial salmon season in the area and how it has affected commercial fisherman up and down the coast. A concern discussed at the Albacore Commission was the amount of sport boats fishing albacore and how they affect the commercial markets for albacore tuna.



Rain or shine, the Charleston Marina is full of life with the Commercial Fishing Fleet preparing for this year's upcoming Dungeness Crab season. The impressive display of crab pots being staged around the marina parking lots and fish processor docks represents the largest economical fishery the commercial fleet takes part in. Tentatively, Wednesday, December 13, commercial boats will start soaking their crab pots for the upcoming December 16 opener. It always amazes me how the commercial fisherman can deploy all this staged gear within a few days at the opener. Then it is game on. Hopes for a safe and productive Dungeness Crab season for all.

Charleston Marina Staff:

Marina Office and RV Park staff remains one person short. I am expecting to start the search for a new RV Park Coordinator after the beginning of the year. This position is a crucial part of the office team at the Marina.

Marina's Maintenance Staff remains fully staffed with eight full-time employees.

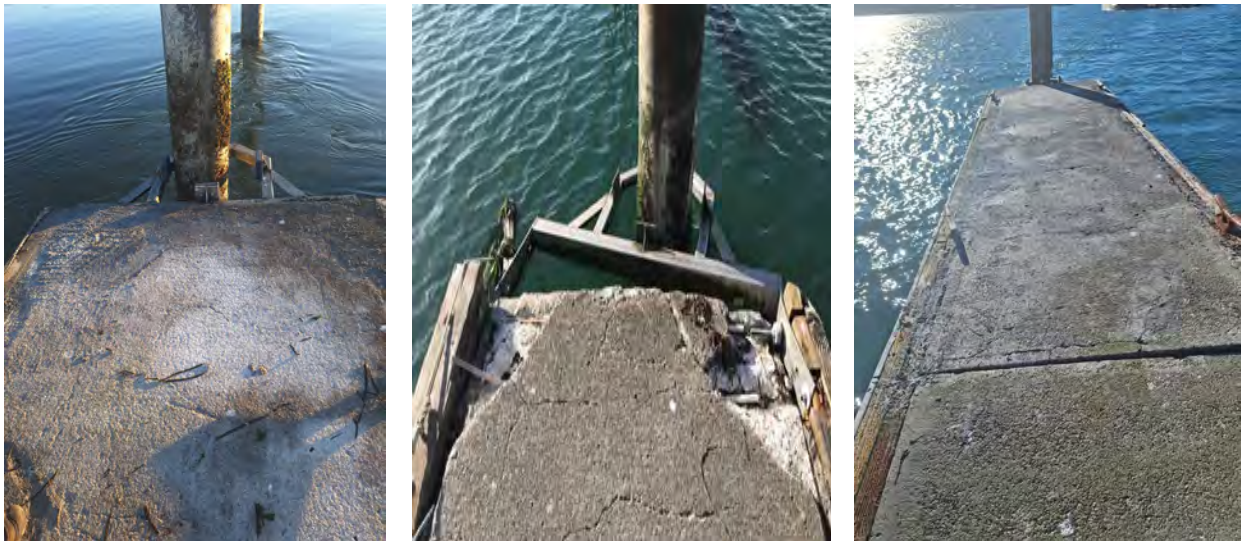
Port Security at the Charleston Marina is now at full strength. Recently, adding Robert Munoz to the Security Staff, bringing Security to five full-time employees. Robert comes to the team with a wealth of knowledge and experience from his time serving in the armed forces and has the desire to grow in the organization. Welcome Robert to the team.

Charleston Marina Maintenance Projects:

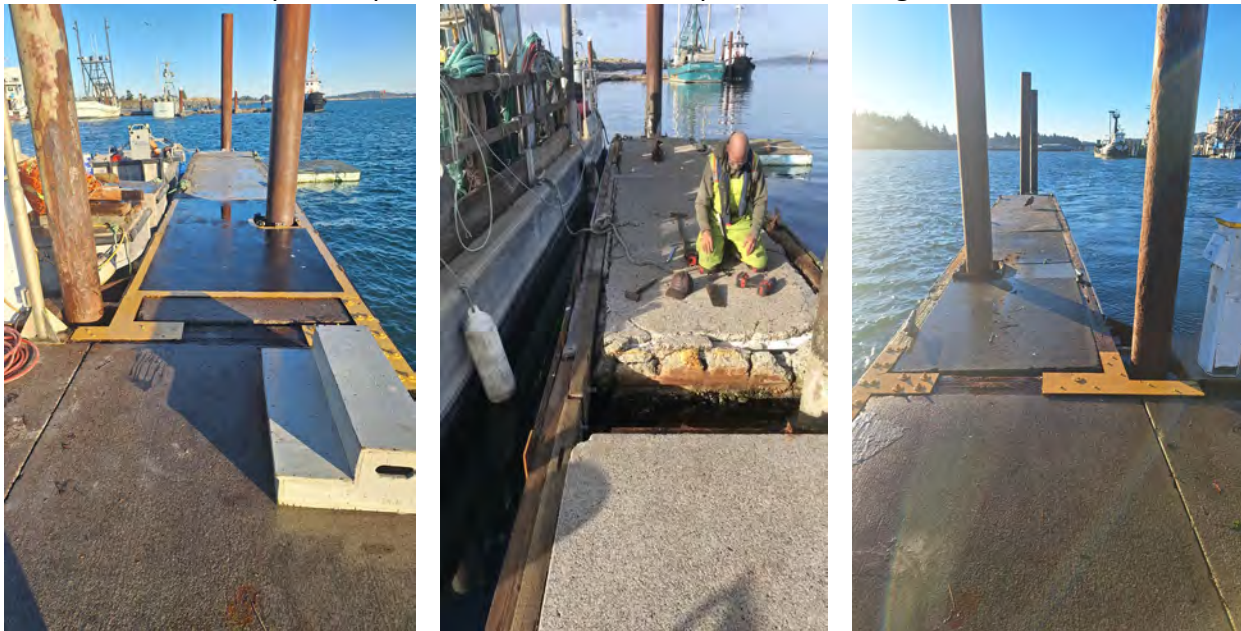
Dock Work Projects

Charleston Maintenance crews finished the "2-year fix" at the end of D Dock. Re-Opening this section of dock allows for (3-4) more large commercial boats to dock. Just in time for the upcoming crab season. Thank you to the Charleston Maintenance Crew for the job well done.





The middle pictures show the condition of the South Side of the end of D-Dock. The outside pictures show the completed patch job. As mentioned, the goal is to provide a “2-year fix” to allow time for a complete replacement of these dock pods to be budgeted for in the future.



Maintenance Apprentice II, Gary Weldon examines the replacement whalers and the steel tabs where the plate will be anchored to. The outside photos are the North and South sides of the end of D-Dock completed and ready for use by a boat in our commercial fleet.

Shipyard and Travel Lift:

Shipyard Travel Lift Operations continue in the Charleston Shipyard. We have received all the needed parts and are waiting for the availability of the repair technician from Marine Travel Lift. These repairs will bring our Travel Lift back up to 100% and are expected to be completed by the end of the year.

Charleston Marina Major Projects:
Charleston Ice Plant



Maintenance Operators Jeremy Beard and Brian Buck assemble and install the new condenser fans for the Charleston Ice Plant using the crane from the Port's boom truck operated by Maintenance Foreman Trent Walker (not pictured).



November 29 at 4:00 pm, the first ice was spread out in the ice bin since it went down on October 6 2023.

2023-2024 Piling Project

November 10, a change order added four additional piling to be replaced in the inner basin bringing the total to 12 piling to be replaced for an adjusted contract price of \$141,684.00. Work is expected to start after January first, by Billeter Marine, LLC.



Pictures above show two of the inner basin piling that were added to the 2023-2024 piling project. Replacement of these pilings before they break minimizes risks to life and property and saves money as a diver is required when replacing broken piling.

Security:

Guano Rock Ln. and Albacore Ln. Gates

After a short delay due to resolving property boundary concerns, the gates on Guano Rock Ln. and Albacore Ln. are complete. Contractor, Darrel Rogers Construction and Port Staff are now looking into options for an “Emergency Exit” through the walk-through gate on Albacore Ln. This modification is due to a safety concern a marina patron brought to the attention of Port Staff. In the case of an emergency, such as a tsunami, the concern was there would not be enough time for Security Staff to open the gate to allow evacuation of the North Side of the Charleston Marina. Once this emergency exit is in place and the gates are properly marked, they will be locked nightly and opened in the mornings. This will channel all after-hours access to the Marina through the Kingfisher Road entrance, which will assist with overall security for the Marina.

G&H Dock Gate

Marina Moorage customers who have moorage on G&H Docks now have added security due to a beautifully designed dock gate from Jackson Performance Fabrication, LLC, in Coos Bay. These docks are now key card access only. Marina Moorage customers on G&H Docks will be issued a card that will allow them access to the dock.



Insurance Compliance:

Port Staff is continuing to work with the last few vessels that have not complied with the Insurance Requirements that took effect July 2022.



MEMORANDUM

TO: John Burns, Chief Executive Officer

FROM: Brian Early, General Manager, CBRL

DATE: December 13, 2023

SUBJECT: Railroad Department Management Report

Operations:

CBRL experienced another emergency bridge repair in the last week of November. The trestle over Saunders Lake was found to have several serious defects by our new Bridge Inspector and had to be made safe.

Due to that bridge repair and the Thanksgiving Holiday, we moved very few cars the last week of the month, in fact, almost all the carloads generated for the month occurred the weeks leading up to the holiday.

The cold, rainy and windy weather has begun along the line, and we experienced several disruptions to Train Service due to flooding, mudslides, rock falls and downed trees.

The volume of Export Logs was much improved at the beginning of November but waned as the Thanksgiving holiday approached.

The extra chip cars assigned to CBRL for movement of wood chips from the Willamette Valley began to be rerouted to California, causing those numbers to slip back a bit and the volume of green lumber from Noti continued to be unstable.

On a more positive note, our smaller shipper in Noti and our finished lumber shipper on the North Spit remained steady and reliable.

Heading into December, staff have been told that the volume of export logs will continue to increase, but we anticipate the volume of chip cars will continue to slow down due to the long turnaround time for the cars coming out of California. For reference, it takes 7 to 10 days for a chip car to make the round trip to Eugene once CBRL hands it off. It can be as little as 2 days to make the round trip from Jordan Cove to Eugene and back.

Mechanical (Car and Locomotive):

Columbia Rail was onsite the week of the November 13, performing 92-day inspections on the HLCX 1081 and 3847, and an Annual Inspection on the CBRL 1909. Repairs to the Auxiliary Generator on

the HLCX 3854 were completed, and they took care of the normal wear items on the balance of the fleet.

CBRL's car repair team performed their usual Safety Inspections and repairs to the cars received from UP and continued to monitor the "captive" log and chip cars assigned to CBRL. The car supply from UP was light at the beginning of the month as we ramped back up from the Vaughn Viaduct replacement but came back to normal levels by the end of the month.

Maintenance of Way (MOW):

In addition to their regular duties of inspecting and maintaining the rail line for train traffic, our MOW crews addressed an ongoing drainage issue at Noti, rerouting and cleaning out existing ditches and installing two new culverts near the Swanson Brothers Mill. They were also able to perform repairs to the navigation lights on both the North Bend and Umpqua swing span bridges and repaired a couple of rough crossings.

In addition to his normal duties of testing and maintaining our crossing and signal systems, our Signalman also performed some bridge operation and maintenance and was instrumental in diagnosing the electrical issues on the Umpqua Bridge.

ODOT/FRA:

CBRL had one on-site visit from the FRA's new Mechanical Inspector for our area and no defects were recommended for violation.

Coos Bay Rail Line:

As of November 30, 2023, the CBRL has 3,111 days injury free. The CBRL had 0 incidents in November. Currently, CBRL has 21 employees and 12 locomotives on property.

Rail Projects:

- Legacy Construction is currently working on the North Bend bridge and preparing to begin work on the Umpqua Bridge. Scott Partney Construction performed the emergency repair to the trestle on Saunders Lake and is preparing materials to begin walkway repairs on the Umpqua Bridge.
- Final installation of the DTMF system for the Umpqua River Bridge in Reedsport is awaiting repairs to the SO cord, those repairs are scheduled for mid-December.
- Replacement of the Vaughn Viaduct is complete except for some final application of some coatings, and that will occur when the weather gets dryer and warmer.
- Railworks began the PIDP project October 30 and has replaced ties from North Bend to Canary. tamping, regulating, and the spreading of ballast rock has begun, and distribution of materials has been completed as far north as Swisshome.

Action Items

**OREGON INTERNATIONAL PORT OF COOS BAY
BOARD OF COMMISSIONERS
ACTION/DECISION REQUEST**

DATE: December 13, 2023

PROJECT TITLE: 2023Res14: Port of Coos Bay Rate Schedule

ACTION REQUESTED: Approve Resolution 2023Res14 Revising the Port of Coos Bay Rate Schedule

BACKGROUND:

As part of the annual budget process, the Charleston Marina Complex rates are reviewed each year and may be adjusted by the Consumer Price Index (CPI) and/or by market analysis. Each year staff surveys the rates and schedules of comparable facilities.

Charleston Marina RV Park rates are evaluated in December of each year to better serve our summer customers. This ensures that our long-term summer customers do not experience an unknown rate adjustment mid-season.

Port Staff compared similar RV Parks in the region and found the Port’s daily, weekly and monthly rates continue to be below the market average. Port Staff recommends a rate adjustment of 3.3% per category based on market analysis, capital improvement projects, and overall maintenance needs.

The proposed changes are set forth in the table below. The daily and weekly rates also incur a 1.5% Coos County Lodging Tax and 9.5% Charleston Area Lodging Tax, which are not included in these listed rates.

| Rate Type | 2023 Rates | Recommended for 2024 |
|---------------------------------------|-------------------|-----------------------------|
| Standard Hook Up - Daily | \$46.20 | \$47.72 |
| Standard Hook Up - Weekly | \$255.26 | \$263.68 |
| Standard Hook Up - Monthly | \$681.45 | \$703.94 |
| Deluxe Hook Up - Daily | \$48.51 | \$50.11 |
| Deluxe Hook Up - Weekly | \$271.43 | \$280.39 |
| Deluxe Hook Up - Monthly | \$720.72 | \$744.50 |
| Pull Through Hook Up - Daily | \$51.98 | \$53.70 |
| Pull Through Hook Up - Weekly | \$286.44 | \$295.89 |
| Pull Through Hook Up - Monthly | \$758.84 | \$783.88 |
| Pull Through Deluxe Hook Up - Daily | - | \$57.73 |
| Pull Through Deluxe Hook Up - Weekly | - | \$318.08 |
| Pull Through Deluxe Hook Up - Monthly | - | \$842.67 |
| Yurts - Daily | \$65.84 | \$68.02 |
| Yurts - Weekly | \$309.54 | \$319.75 |

The following are additional proposed changes:

- Going forward, due to a demand for larger RV spaces, two standards sites will be combined to create “Pull Through Deluxe” sites. The rates for these sites are listed in the table above.
- Currently, customers may store their RVs in the Park during the winter season, unplugged and unoccupied for \$95.00 per month. Going forward, due to customers needing their RV to be plugged in during winter storage to control dampness, RVs in storage may be connected to electrical hookups. The rate for RV Storage will increase to \$125.00 due to the increase in electrical costs.
- An RV sewage dump is available for use by the general public. This rate has not increased since 2016, when it increased \$0.25. To be comparable with other RV dumps, the rate is increasing from \$7.00 to \$15.00.

The proposed red lined 2023/24 Port of Coos Bay Rate Schedule is attached as Exhibit A to the following resolution.

Pursuant to Port Policy, the Rate Schedule must be modified by resolution of the Port Commission. Upon Commission approval of the resolution, the revised Port of Coos Bay 2023/24 Rate Schedule will be republished with an effective date of January 1, 2024.

RECOMMENDED MOTION:

Approve Resolution 2023Res14 revising the 2023/24 Port of Coos Bay Rate Schedule effective January 1, 2024.

RESOLUTION 2023Res14

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
OREGON INTERNATIONAL PORT OF COOS BAY**

**RESOLUTION AUTHORIZING CHARLESTON MARINA RV PARK RATE CHANGES
TO THE 2023/24 PORT OF COOS BAY RATE SCHEDULE**

WHEREAS, Charleston Marina RV Park rates are reviewed each year, and

WHEREAS, Charleston Marina RV Park rates may be adjusted by the Consumer Price Index and/or by market analysis, and

WHEREAS, Charleston Marina RV Park rates are listed on the published Port of Coos Bay Rate Schedule, and

WHEREAS, guests of the Charleston Marina RV Park, owners and/or operators of vessels using Port moorage facilities, owners of property contained within Port storage areas, and users of Port services, are responsible for the charges outlined in the Port of Coos Bay Rate Schedule, and

WHEREAS, the Charleston Marina RV Park rates are proposed to increase as follows, and

| Rate Type | 2023 Rates | Recommended for 2024 |
|---------------------------------------|-------------------|-----------------------------|
| Standard Hook Up - Daily | \$46.20 | \$47.72 |
| Standard Hook Up - Weekly | \$255.26 | \$263.68 |
| Standard Hook Up - Monthly | \$681.45 | \$703.94 |
| Deluxe Hook Up - Daily | \$48.51 | \$50.11 |
| Deluxe Hook Up - Weekly | \$271.43 | \$280.39 |
| Deluxe Hook Up - Monthly | \$720.72 | \$744.50 |
| Pull Through Hook Up - Daily | \$51.98 | \$53.70 |
| Pull Through Hook Up - Weekly | \$286.44 | \$295.89 |
| Pull Through Hook Up - Monthly | \$758.84 | \$783.88 |
| Pull Through Deluxe Hook Up - Daily | - | \$57.73 |
| Pull Through Deluxe Hook Up - Weekly | - | \$318.08 |
| Pull Through Deluxe Hook Up - Monthly | - | \$842.67 |
| Yurts - Daily | \$65.84 | \$68.02 |
| Yurts - Weekly | \$309.54 | \$319.75 |

WHEREAS, the Port of Coos Bay Rate Schedule may be modified by, and must be reviewed and approved by, the Port’s Budget Committee and Board of Commissioners.

THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Oregon International Port of Coos Bay that, as authorized by Ordinance No. 143, hereby adopts the Port of Coos Bay Rate Schedule effective January 1, 2024 identified as Exhibit A, attached hereto and incorporated herein by this reference.

APPROVED and ADOPTED by the Board of Commissioners of the Oregon International Port of Coos Bay this 19th day of December 2023.

Eric Farm, President

Brianna Hanson, Vice President



2023/24 Port of Coos Bay Rate Schedule

Effective ~~July 1, 2023~~ January 1, 2024

| | | |
|------------------------------------|---|----------------|
| Administration Office: | 125 Central Avenue, Suite 300, Coos Bay, Oregon 97420 | (541) 267-7678 |
| Charleston Marina Office: | 63534 Kingfisher Rd, Charleston, Oregon 97420 | (541) 888-2548 |
| Charleston Marina RV Park: | 63402 Kingfisher Rd, Charleston, Oregon 97420 | (541) 888-9512 |
| Charleston Marina Shipyard: | 63131 Troller Rd, Charleston, Oregon 97420 | (541) 888-3703 |

Charleston Marina Services

Moorage - Boats 15' and Under

| | |
|------------|----------|
| Day..... | \$8.86 |
| Week | \$47.62 |
| Month..... | \$136.07 |

Moorage - Vessels Greater Than 15'

Moorage Rates for vessels greater than 15 feet are charged by foot length on average. All rates include electric power and water.

| | |
|----------------------------|---------|
| Daily, Per Foot | \$0.680 |
| Monthly, Per Foot | \$0.348 |
| Semi-Annual, Per Foot..... | \$0.219 |
| Annual, Per Foot..... | \$0.207 |

Launch Ramp

| | |
|--------------------|---------|
| Daily Fee | \$5.00 |
| Annual Permit..... | \$74.00 |

Ice - Regular Business Hours

| | |
|--|----------|
| Per Ton | \$100.00 |
| Minimum Ice Order | \$67.00 |
| No Show Fee, Cancellation with less than six hours' notice | \$82.50 |

Ice - After Hours & Holidays

| | |
|--|----------|
| Per Ton | \$100.00 |
| Per Ton Surcharge | \$16.50 |
| Minimum Ice Order | \$67.00 |
| Minimum Surcharge..... | \$67.00 |
| No Show Fee, Cancellation with less than six hours' notice | \$82.50 |

Public Buying Dock Hoist

| | |
|----------------------------|----------|
| Per Hour | \$27.50 |
| Cable Non-Return Fee | \$500.00 |

Showers

| | |
|---------------------------|--------|
| 3 Minutes Per Token | \$1.00 |
|---------------------------|--------|

Charleston Marina Shipyard Services

Short Term Work Area – Utility Services

| | |
|--|---------|
| Minimum Per Month | \$64.02 |
| 1-30 Days, Per Foot, Per Day..... | \$0.19 |
| 31-90 Days, Per Foot, Per Day..... | \$0.32 |
| 91-180 Days, Per Foot, Per Day..... | \$0.47 |
| Over 180 Days, Per Foot, Per Day | \$0.63 |

Long Term Work Area – No Utility Services

| | |
|--|----------|
| Minimum Per Month | \$147.00 |
| 1-6 Months, Per Foot, Per Calendar Month (starting July 1, 2022) | \$4.90 |
| 7-12 Months, Per Foot, Per Calendar Month..... | \$6.13 |
| 13-18 Months, Per Foot, Per Calendar Month..... | \$7.66 |
| 19-24 Months, Per Foot, Per Calendar Month..... | \$9.57 |
| Over 24 Months, Per Foot, Per Calendar Month | \$11.96 |

Environmental Service Charge

| | |
|--|-----|
| Added to all Charleston Shipyard Invoices..... | 15% |
|--|-----|

Concrete Work Dock

| | |
|-------------------------------|--------|
| Per Foot, Up To 4 Hours | \$0.90 |
| Per Foot, Per Full Day | \$1.49 |

Floating Work Dock

| | |
|-------------------------------|--------|
| Per Foot, Up To 4 Hours | \$0.48 |
| Per Foot, Per Full Day | \$0.77 |

Boat Travel Lift - Includes 1 Hour Boat Wash

| | |
|--------------------------------------|----------|
| Two Moves | \$703.86 |
| Single Move..... | \$502.23 |
| After Hours Move Surcharge..... | \$326.57 |
| Boat Wash Each Additional Hour | \$81.64 |

Forklift Service

| | |
|----------------|----------|
| Per Hour | \$103.92 |
|----------------|----------|

Dustless Sanders

| | |
|---------------|---------|
| Per Day | \$15.61 |
| Per Week..... | \$75.45 |

Charleston Marina Dry Storage

Boat Trailers

| | |
|-----------------|---------|
| Per Month | \$29.69 |
|-----------------|---------|

Boat & Trailer

| | |
|--------------------------|---------|
| Per Foot, Per Month..... | \$2.88 |
| Minimum..... | \$86.40 |

Crab Pots & Fishing Gear

| | |
|---------------------------------------|---------|
| Per Item | \$17.31 |
| Per Square Foot Per Month..... | \$0.23 |
| Prepaid Deposit For Each ID Tag | \$6.80 |

Charleston Marina Storage Units

Storage Unit Rates

Dimensions: Door - 9'2" x 10' Inside - 10' x 11'/15'

| | |
|----------------------------|----------|
| 5' x 10', Per Month..... | \$70.51 |
| 10' x 15', Per Month | \$147.21 |
| 10' x 20', Per Month | \$171.95 |
| 10' x 25', Per Month | \$194.21 |
| 10' x 30', Per Month | \$214.01 |
| 10' x 35', Per Month | \$230.09 |

Charleston Marina RV Park

Additional Fees Added to RV Park Rates

| | |
|----------------------------------|---------|
| Charleston Area Lodging Tax..... | 9.5% |
| Oregon State Lodging Tax | 1.5% |
| Late Check Out | \$30.00 |

Standard Hook Up – Rows B & E, 30-34 feet long

| | |
|---|------------------------------|
| Daily..... | \$46.20 \$47.72 |
| Weekly | \$255.26 \$263.68 |
| Monthly (6 month stay limit within a 12 month period) | \$681.45 \$703.94 |

Deluxe Hook Up – Rows A & D, 40 feet long

| | |
|---|------------------------------|
| Daily..... | \$48.51 \$50.11 |
| Weekly | \$271.43 \$280.39 |
| Monthly (6 month stay limit within a 12 month period) | \$720.72 \$744.50 |

Pull-Through Hook Up – Row C, 55-60 feet long

| | |
|---|------------------------------|
| Daily..... | \$51.98 \$53.70 |
| Weekly | \$286.44 \$295.89 |
| Monthly (6 month stay limit within a 12 month period) | \$758.84 \$783.88 |

Pull-Through Deluxe Hook Up

| | |
|---|----------|
| Daily..... | \$57.73 |
| Weekly | \$318.08 |
| Monthly (6 month stay limit within a 12 month period) | \$842.67 |

Yurts

| | |
|----------------|------------------------------|
| Daily..... | \$65.84 \$68.02 |
| Weekly | \$309.54 \$319.75 |
| Lost Key | \$50.00 |

RV Storage

Electrical hookup only, winter season only, subject to availability.

| | |
|---------------|-----------------------------|
| Monthly | \$95.00 \$125.00 |
|---------------|-----------------------------|

RV Dump

| | |
|---------------|---------------------------|
| Per Use | \$7.00 \$15.00 |
|---------------|---------------------------|

Propane

| | |
|-----------------|---------------------------|
| Per Gallon..... | varies on delivered price |
|-----------------|---------------------------|

Recreational Room Reservations

| | |
|-----------------|---------|
| 5 Hour Use..... | \$50.00 |
|-----------------|---------|

Charleston Marina Administrative Services

Key Cards

| | |
|------------------------|---------|
| New Card | \$10.00 |
| Replacement Card | \$25.00 |

Animal Violations

| | |
|------------------------------------|---------|
| Per Ordinance 143, 11A.2.B.6 | \$25.00 |
|------------------------------------|---------|

Business Licenses

| | |
|--|----------|
| Charter Operations, Per Month | \$100.00 |
| General Services, Per Month..... | \$100.00 |
| Food Vendors, Self-Contained, Per Year | \$100.00 |
| Fuel Delivery, Per Year | \$100.00 |
| Fuel Delivery, Per Gallon..... | \$0.05 |

Impound Fee

| | |
|---------------------|----------|
| Storage Units | \$50.00 |
| Vessels..... | \$100.00 |

Ordinance Violation

| | |
|---|----------|
| Civil Penalty, Each Day, Not to Exceed..... | \$500.00 |
|---|----------|

General Administrative Services

Tenant / Lessee Credit Check

| | |
|--|---------|
| Individual, Per Report..... | \$25.00 |
| Business / Commercial, Per Report..... | \$50.00 |

Labor

| | |
|----------------------------------|-------------------------------------|
| Port Staff Labor, Per Hour | \$75.00 |
| Attorney / Legal Counsel..... | Current Hourly Rate Charged to Port |

Public Records

| | |
|---|---------|
| Black and White Copies, Per Page..... | \$0.25 |
| Color Copies, Per Page | \$0.75 |
| Fax, per page | \$1.00 |
| Scan to PDF, Per Page..... | \$0.25 |
| Digital Files Copied to Digital Media, per CD / Flash Drive | \$5.00 |
| Mailed copies, up to 2 pages (plus additional postage fee over 2 pages) | \$5.00 |
| Mailed Digital File Copied to Digital Media..... | \$10.00 |

Non-Commercial Firewood Gathering Permit

| | |
|---|--------|
| 30 day permit, Valid November Through April | \$5.00 |
|---|--------|

Insurance Requirements

A current Certificate of Insurance listing the Oregon International Port of Coos Bay as an additional insured and listing the following minimum limits, is required and must be provided by all agreement/license holders. The Oregon International Port of Coos Bay must receive notice of cancellation of any required insurance.

Moored Vessels

General Liability, Must Include Wreck Removal and Pollution Liability\$500,000

Charter/Guide Vessels

General Liability, Must Include Wreck Removal and Pollution Liability\$1,000,000

Travel Lift Services and Short Term Storage of Vessels (in Shipyard)

General Liability, Must Include Wreck Removal and Pollution Liability\$500,000

Long Term Storage of Vessels (in Shipyard)

General Liability, Must Include Pollution Liability.....\$250,000

Railroad Property Access and Occupancy

Fees for any other Railroad access or occupancy not specified below will be reviewed and rate quoted on an individual basis.

Administrative Fees

Application for New Agreement, Non-Refundable\$1,200.00

Application for Adoption/Assignment of Existing Agreement, Non-Refundable\$1,500.00

Expedited Processing\$1,000.00

Engineering Review Fee\$1,750.00

Access Fees

Allows limited access for 90 days with advanced notice to Railroad.

Right of Entry.....\$1,000.00

Right of Entry Extension, Per Additional 90 Days\$500.00

Temporary Grade Crossing, Not to Exceed One Year, Minimum \$500.00.....Negotiated

Temporary Track Lease\$25.00 per track foot, plus \$0.15 per sq. ft.

Grade Crossing Occupancy Fees

Per foot per year, due annually in advance. 3% CPI increase annually.

Recreational, Minimum 16 Feet.....\$45.00

Farm/Residential, Minimum 16 Feet\$58.00

Industrial/Commercial, Minimum 24 Feet.....\$65.00

Track Lease Occupancy Fees

Per track foot per year plus additional land rate, due annually in advance. 3% CPI increase annually.

Lessee Maintained Track, Minimum 100 Feet\$25.00

Railroad Maintained Track, Minimum 100 Feet\$30.00

Land for Leased Track Use, Lessee or Railroad Maintained, Per Square Foot.....\$0.30

Hazardous, Minimum 100 Feet\$60.00

Land for Leased Track Use, Hazardous, Per Square Foot.....\$0.45

Switch Maintenance Fee, Applies if Less Than Negotiated Carloads Annually.....\$2,500.00

Railroad Property Access and Occupancy, continued

Wireline Crossing Occupancy Fees

Per wire per year, due annually in advance. 3% CPI increase annually.

| | |
|--|------------|
| Power | \$750.00 |
| Communications | \$1,100.00 |
| Cable TV..... | \$1,800.00 |
| Fiber Optics | \$2,500.00 |
| Poles, Pole Attachments, Anchors, Guy Wires, Bridge Attachments..... | \$300.00 |

Pipeline Crossing Occupancy Fees

Base rate plus additional fee per inch of carrier pipe per year, due annually in advance. 3% CPI increase annually.

| | |
|---|------------|
| Sewer or Water | \$750.00 |
| Sewer or Water, Add Per Inch of Carrier Pipe..... | \$32.00 |
| Gas or Oil..... | \$1,000.00 |
| Gas or Oil, Add Per Inch of Carrier Pipe | \$35.00 |
| Open Culverts or Other Drainage..... | \$1,000.00 |
| Manholes, Hydrants | \$300.00 |

Wireline and Pipeline Longitudinal Crossing

Rate as specified above per wire or pipe, plus additional rate based on length of occupancy. 3% CPI increase annually.

| | |
|--------------------------------------|--------|
| Longitudinal Crossing, Per Foot..... | \$1.50 |
|--------------------------------------|--------|

Outdoor Advertising Occupancy Fees

Base rate per sign per year or percentage of revenue, whichever is greater. Base rate due annually in advance. 3% CPI increase annually. Right of Entry Agreement required for installation. Notice to Railroad required for all other access.

| | |
|--|------------|
| Signal Box, Per Face..... | \$450.00 |
| Signage, 4' x 8' or less | \$750.00 |
| Billboard, 10' x 40' or less | \$2,000.00 |
| Billboard, greater than 10' x 40'..... | \$4,000.00 |

Land Lease Occupancy Fees

Per square foot per year, due annually in advance. 3% CPI increase annually. Land to be used for cultivation or other purposes. No permanent structures or other installations allowed. Minimum \$500 per agreement.

| | |
|-----------------|--------|
| Land Lease..... | \$0.80 |
|-----------------|--------|

Miscellaneous

| | |
|--|----------|
| Unloading Platforms, Lessee Maintained | \$950.00 |
| Overhead Conveyor, Lessee Maintained | \$950.00 |
| Weight Scales, Lessee Maintained | \$950.00 |

Crossing Removal Fee

| | |
|--|----------|
| Removal and Disposal Fee, Due to Account Delinquency Status..... | \$500.00 |
| Additional Labor and Equipment, Per Hour | \$100.00 |

**OREGON INTERNATIONAL PORT OF COOS BAY
BOARD OF COMMISSIONERS
ACTION/DECISION REQUEST**

DATE: December 13, 2022

PROJECT TITLE: Assignment of Coos Bay Rail Line Track Miles for Tax Credit under Section 45G of the Internal Revenue Code

ACTION REQUESTED: Commission Approval of the Agreement to Assign Coos Bay Rail Line Track Miles for Purposes of the Tax Credit under Section 45G of the Internal Revenue Code

BACKGROUND:

Port staff has worked with Mickelson & Company in the past to arrange assignment of the Port's Section 45G tax credit on behalf of its 151-track miles of rail line to a third-party Class II railroad for allowable track mile maintenance tax credits.

The Short Line Railroad Rehabilitation and Investment Act, Section 45G of the Internal Revenue Code, creates an incentive for the private sector to invest in rail infrastructure by providing a tax credit of 50 cents for every dollar a railroad spends on track improvements. The credit is based on a track mile formula and is limited to \$3,500 per mile of rail line owned, leased or assigned to such a Class II or Class III railroad at the end of the railroad's taxable year.

Mickelson & Company is able to assign the Port's 151-track miles solely for the purpose of the Section 45G credit for \$2,200 per track mile or \$332,200. The fee for this Agreement of Assignment is \$20,838, which provides the Port with revenue of \$311,362. The funds will be deposited into the Port's General Fund and are used to offset overhead, and other expenses related to the Port's ownership of the rail line.

Mickelson & Company has worked with the Port since 2013 and has provided exemplary service in the marketing and assignment of the Port's 45G Tax Credit.

RECOMMENDED MOTION:

Approve agreement to assign track miles for purpose of receiving tax credit revenue under Section 45G of the Internal Revenue Code, including signature authority for the Port Chief Executive Officer to execute the document.

Other

Informational Items



Coos Bay Rail Line Serving Western Lane, Western Douglas and Coos Counties in Southwest Oregon

Owned by the Oregon International Port of Coos Bay

Operations by Coos Bay Rail Line, Inc. (CBRL) began on November 1, 2018.

Monthly Revenue Car Loads and Equivalent Highway Truck Loads / 2019 - 2023

One (1) revenue car load = 3.3 highway truck loads

| | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|--------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|
| | Railcar Loads | Truck Loads | Railcar Loads | Truck Loads | Railcar Loads | Truck Loads | Railcar Loads | Truck Loads | Railcar Loads | Truck Loads |
| Jan | 611 | 2,016.3 | 409 | 1,349.7 | 346 | 1,141.8 | 445 | 1,468.5 | 473 | 1,560.9 |
| Feb | 465 | 1,534.5 | 400 | 1,320.0 | 390 | 1,287.0 | 502 | 1,656.6 | 393 | 1,296.9 |
| Mar | 547 | 1,805.1 | 432 | 1,425.6 | 566 | 1,867.8 | 694 | 2,290.2 | 498 | 1,643.4 |
| Apr | 521 | 1,719.3 | 350 | 1,155.0 | 621 | 2,049.3 | 668 | 2,204.4 | 407 | 1,343.1 |
| May | 438 | 1,445.4 | 394 | 1,300.2 | 599 | 1,976.7 | 707 | 2,333.1 | 454 | 1,498.2 |
| Jun | 318 | 1,049.4 | 534 | 1,762.2 | 625 | 2,062.5 | 595 | 1,963.5 | 468 | 1,544.4 |
| Jul | 346 | 1,141.8 | 485 | 1,600.5 | 503 | 1,659.9 | 530 | 1,749.0 | 473 | 1,560.9 |
| Aug | 329 | 1,085.7 | 467 | 1,541.1 | 485 | 1,600.5 | 597 | 1,970.1 | 388 | 1,280.4 |
| Sep | 299 | 986.7 | 378 | 1,247.4 | 556 | 1,834.8 | 524 | 1,729.2 | 372 | 1,227.6 |
| Oct | 425 | 1,402.5 | 431 | 1,422.3 | 521 | 1,719.3 | 488 | 1,610.4 | 393 | 1,296.9 |
| Nov | 348 | 1,148.4 | 349 | 1,151.7 | 548 | 1,808.4 | 512 | 1,689.6 | 409 | 1,349.7 |
| Dec | 303 | 999.9 | 499 | 1,646.7 | 453 | 1,494.9 | 493 | 1,626.9 | | 0.0 |
| Total | 4,950 | 16,335.0 | 5,128 | 16,922.4 | 6,213 | 20,502.9 | 6,755 | 22,291.5 | 4,728 | 15,602.4 |

Coos Bay Rail Line-CBRL operates at the U.S. shortline railroad industry standard of 286,000 lbs/143 short tons (weight of car plus commodity weight) per loaded revenue car. The majority of cars currently moving on the rail line weigh 66,000 to 86,000 lbs/33 to 43 short tons, resulting in a carrying capacity of 200,000 to 220,000 lbs/100 to 110 short tons.

Using 200,000 lbs/100 short tons as an average weight of commodity per rail car, the tonnage figures for the years 2011 through year to date 2023 are as follows:

| | | | | | | |
|--------|-------|-----------------|---------|--------------|----------|---------------------|
| *2011: | 194 | rail carloads = | 19,400 | short tons = | 640.2 | highway truck loads |
| 2012: | 2,480 | rail carloads = | 248,000 | short tons = | 8,184.0 | highway truck loads |
| 2013: | 4,850 | rail carloads = | 485,000 | short tons = | 16,005.0 | highway truck loads |
| 2014: | 7,509 | rail carloads = | 750,900 | short tons = | 24,779.7 | highway truck loads |
| 2015: | 7,341 | rail carloads = | 734,100 | short tons = | 24,225.3 | highway truck loads |
| 2016: | 7,434 | rail carloads = | 743,400 | short tons = | 24,532.2 | highway truck loads |
| 2017: | 7,172 | rail carloads = | 717,200 | short tons = | 23,667.6 | highway truck loads |
| 2018: | 6,428 | rail carloads = | 642,800 | short tons = | 21,212.4 | highway truck loads |
| 2019: | 4,950 | rail carloads = | 495,000 | short tons = | 16,335.0 | highway truck loads |
| 2020: | 5,128 | rail carloads = | 512,800 | short tons = | 16,922.4 | highway truck loads |
| 2021: | 6,213 | rail carloads = | 621,300 | short tons = | 20,502.9 | highway truck loads |
| 2022: | 6,755 | rail carloads = | 675,500 | short tons = | 22,291.5 | highway truck loads |
| 2023: | 4,728 | rail carloads = | 472,800 | short tons = | 15,602.4 | highway truck loads |

*Start up in 2011, Data includes 4th Quarter / Oct - Dec.

The Coos Bay rail line was embargoed by the previous owner/operator in September 2007. The Port acquired the 111-miles of the line owned by RailAmerica, Inc. in spring 2009 through an order from the U.S. Surface Transportation Board at the completion of a Feeder Line Application process initiated in July 2008. The Port acquired the Union Pacific (UP) Railroad owned 23-mile section of the line through a negotiated agreement with UP in late December 2010.