

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

March 2021 Management Reports

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M E M O R A N D U M

TO: John Burns, Chief Executive Officer
FROM: Lanelle Comstock, Chief Administrative Officer
DATE: March 9, 2021
SUBJECT: Administrative Services Management Report

Upcoming Scheduled Meetings and Events:

- March Regular Commission Meeting: Tuesday, March 16, 3:00 pm
- April Regular Commission Meeting: Tuesday, April 20, 3:00 pm

Charleston Marina Intern:

The Port of Coos Bay has partnered with Southwestern Oregon Workforce Investment Board (SOWIB) and South Coast Business Employment Corporation's (SCBEC) "Recruit HIPPO" (Helping Individuals Pursue Professional Opportunities) program to provide an internship opportunity for a local high school student to train with the Maintenance Staff in the Charleston Marina Complex. The intern has been shadowing staff for at least 40 hours throughout the Winter term and is not only receiving school credit from the work-based learning, but also learning hands-on about the Port of Coos Bay and the Charleston Marina, while gaining soft skills experience of the workplace (interviewing, employer expectations, work ethics, workplace culture, etc.). The Port is delighted to be able to provide this opportunity to the future employees of our community.

New Commissioner Orientation:

As noted on the March Commission Meeting Agenda, we are very excited to welcome a new Commissioner to the Oregon International Port of Coos Bay Board of Commissioners. Admin Staff is currently working on providing a "New Commissioner Orientation" which will include:

- Meetings with Staff to discuss topics such as:
 - The Port of Coos Bay in general (including a Port tour)
 - The Port's Mission, Vision, and Strategic Goals
 - Current projects
 - The Port's Financial Management (financial statements, budget and budget process)
 - Roles of board members, staff, and committees
 - Non-Disclosure and Confidentiality
- Special Districts Association of Oregon's "Special District Board Member Handbook" and trainings such as:
 - Government Ethics
 - Public Meetings Law
 - SDAO Board Training
 - Successful Governance for Local Officials

- And binders of information which include but is not limited to:
 - Oregon Revised Statutes 777 regarding Port's Generally, and ORS 777.915-777.990 regarding Oregon International Port of Coos Bay Specifically
 - General Port information (organizational chart, contact lists, etc.)
 - Oregon Government Ethics Law: A Guide for Public Officials
 - The Governor's Membership Handbook for Boards & Commissions
 - State of Oregon Attorney General's Public Records and Meetings Manual
 - Recent previous Port of Coos Bay Board of Commissioners Meeting Minutes
 - Charleston Advisory Committee information and previous meeting minutes
 - The Port of Coos Bay Policy Manual
 - The Port of Coos Bay Strategic Business Plan

Budget Planning:

We have begun the administrative budget planning process for the 2021/22 fiscal year budget, which includes drafting an Operating Plan. The administrative budget includes expenses for administrative staff personnel salaries and benefits, development and training of all staff, administrative office expenses, commercial insurance, IT supplies, software licenses and subscriptions, recruitment, and legal services.

The tentative 2021/22 Budget Planning Calendar is included within the Information Section of this packet as a general guideline of the budget process. Please be advised of the following public meetings regarding the Port's budget (exact dates to be determined):

- Beginning of May - Charleston Advisory Committee Meeting to discussed proposed projects and rates
- End of May - Budget Committee Meeting(s)
- June 15- Regularly Scheduled Port Commission Meeting and Budget Hearing

Statement of Economic Interest Reminder:

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

COVID-19 Office Operations:

Most office staff continue to work remotely while Coos County is in Extreme Risk. The Port/Rail and Marina offices remain closed to the public (customers continue to be serviced telephonically).



M E M O R A N D U M

TO: John Burns, Chief Executive Officer
FROM: Megan Richardson, Director of Finance
DATE: March 9, 2021
SUBJECT: Accounting & Finance Management Report

We hereby present January and January Year-to-Date (07 months) financial results for the Port.

Operating Revenue:

Total operating revenues were \$220K which was \$46K less than budget. All departments reported revenues that fell short of the budget this period except Administration. Port Operations revenue shortfall will continue for the fiscal year. At this time, Port Ops can expect a revenue shortfall of about \$45K in property agreements at year end. The projected CPIs for lease renewals were less than the 2% budgeted. About \$18K is from the agreements that were anticipated to begin this fiscal year and were postponed due to permitting issues. The remaining \$25K shortfall was received at the end of the prior fiscal year when an agreement was executed, which was not expected to be executed until this fiscal year. Charleston Ops shortfall this month is due to the reduced moorage and lower Ice Sales. The moorage reduction was anticipated as annual and semi-annual had been exceeding budget for the first five months of the fiscal year. The Ice Sales shortfall is exaggerated due to the allocation error for ice discussed last month. The allocation error overstates historically anticipated revenues for this month by close to \$22K. If we had applied last year's allocation, the shortfall would be closer to a \$2K shortfall compared to the \$24K shortfall reported this period. Railroad Ops fell short of this month's budget by \$10K. They moved 342 cars this month compared to the budgeted average of 417 car movements.

Operating Expense:

Operating expenses totaled \$329K, which was \$1,311 less than budget. All departments remained within budget this month except Rail Ops. Rail Ops overage is for repairs and maintenance and the annual inspection for the Hy-Rail vehicle. Charleston remains focused on completing dredging during this time and this will account for most of the underspending in repairs and maintenance. It is expected repairs and maintenance will show in future periods when maintenance staff has completed dredging and is able to return their focus to the Marina.

Operating Result:

The Port ended January with a \$120K deficit against a planned deficit of \$129K which was better than plan by \$9K. All departments performed better than plan except for Port Ops, Rail Ops, and Charleston Ops.

Other Income & Expense:

Total other revenues totaled \$44K, which is less than budget by \$772K. The property tax for year to date is on schedule, and the additional tax budgeted this period is for state and federal tax credits. The federal tax credit was received in December and the state tax credit is still anticipated. Other expenses totaled \$7,500 in January, which was \$75K less than plan. The underspending of other expenses is related to Debt Service and Capital Outlays. Capital Outlay is underspent due to the timing of capital projects.

Net Result & Year to Date:

January net result amounted to a loss of \$72K compared to a budgeted net gain of \$624K resulting in a \$696K negative variance. Year to date net result amounted to a gain of \$816K compared to a budgeted loss of \$97K resulting in a positive variance of \$913K. This variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

Other Comments:

The total cash balances in all bank accounts at February month end were \$4,631,015.53 which is a decrease of \$85K from January, with interest earnings of \$1,923.72. 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 remained at 0.75% pa.

Budget preparations are in full swing in the Finance Department. We are busy finetuning schedules and custom reports for management. As mentioned last month, the budget calendar is provided in this month's commission packet. It will also be distributed to the rest of the budget committee.

Financial Report - Actual vs. Budget - General Fund
For Period Ending Jan 2021



	Current Period				Same Month Last Year			Year to Date					Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD						
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff	
1	Operating Income																	
2	Administration	1,371	1,360	11	1%	1,376	(5)	(0%)	9,539	9,520	19	0%	9,535	5	0%	25,055	25,036	0%
3	External Affairs	0	33	(33)	(100%)	18	(18)	(100%)	115	233	(118)	(51%)	464	(349)	(75%)	282	400	(30%)
5	Port Operations	15,515	20,411	(4,895)	(24%)	63,524	(48,009)	(76%)	114,868	142,874	(28,006)	(20%)	440,145	(325,277)	(74%)	216,920	244,926	(11%)
6	Railroad Operations	62,969	73,555	(10,586)	(14%)	64,846	(1,877)	(3%)	478,515	494,727	(16,212)	(3%)	437,053	41,462	9%	864,198	880,410	(2%)
8	Charleston Operations																	
9	Building & Dock Leases	23,162	18,333	4,829	26%	17,025	6,137	36%	137,770	128,333	9,437	7%	112,614	25,156	22%	229,437	220,000	4%
11	Marina	76,125	81,078	(4,952)	(6%)	66,895	9,231	14%	608,294	563,801	44,493	8%	606,261	2,034	0%	1,072,153	1,027,660	4%
12	Shipyard	15,672	21,050	(5,378)	(26%)	18,068	(2,396)	(13%)	143,418	147,350	(3,932)	(3%)	139,803	3,615	3%	248,668	252,600	(2%)
13	RV Park	13,981	14,252	(271)	(2%)	13,711	270	2%	249,022	237,183	11,839	5%	228,408	20,614	9%	349,339	337,500	4%
14	Ice Plant	6,233	30,037	(23,804)	(79%)	0	6,233	-	22,719	150,183	(127,464)	(85%)	145,435	(122,717)	(84%)	172,901	300,365	(42%)
16	Travel Lift	2,930	5,000	(2,070)	(41%)	569	2,361	415%	22,603	35,000	(12,397)	(35%)	25,776	(3,173)	(12%)	47,603	60,000	(21%)
17	Other	1,835	542	1,294	239%	1,159	676	58%	10,116	3,792	6,325	167%	18,308	(8,192)	(45%)	12,825	6,500	97%
18	Total Charleston Operations	139,938	170,292	(30,353)	(18%)	117,427	22,512	19%	1,193,942	1,265,642	(71,699)	(6%)	1,276,604	(82,662)	(6%)	2,132,926	2,204,625	(3%)
19	Total Operating Income	219,793	265,650	(45,858)	(17%)	247,189	(27,397)	(11%)	1,796,980	1,912,995	(116,015)	(6%)	2,163,801	(366,821)	(17%)	3,239,381	3,355,397	(3%)
21	Operating Expenses																	
22	Administration	111,674	138,994	27,320	20%	105,948	(5,726)	(5%)	832,288	1,049,838	217,550	21%	1,414,756	582,468	41%	1,564,216	1,781,765	12%
23	External Affairs	19,151	22,384	3,233	14%	26,413	7,262	27%	145,118	161,853	16,734	10%	210,951	65,832	(31%)	262,203	278,938	(6%)
24	Port Development	16,557	26,058	9,501	36%	30,557	13,999	46%	127,958	195,275	67,317	34%	185,723	57,765	(31%)	271,118	338,434	(20%)
25	Port Operations	13,963	15,021	1,058	7%	14,592	629	4%	98,990	110,575	11,585	10%	145,823	46,834	(32%)	179,523	191,109	(6%)
26	Railroad Operations	23,284	13,481	(9,803)	(73%)	139,448	116,164	83%	88,681	94,369	5,688	6%	507,353	418,672	(83%)	156,087	161,775	(4%)
28	Charleston Operations	144,161	160,020	15,859	10%	160,572	16,411	10%	917,432	1,159,037	241,605	21%	1,209,939	292,507	(24%)	1,756,429	1,998,034	(12%)
29	Total Expenses	328,790	375,959	47,169	13%	477,529	148,739	31%	2,210,468	2,770,947	560,479	20%	3,674,546	1,464,077	40%	4,189,576	4,750,055	12%
31	Operating Results																	
32	Administration	(110,303)	(137,634)	27,331	(20%)	(104,572)	(5,731)	5%	(822,749)	(1,040,318)	217,569	(21%)	(1,405,222)	582,473	(41%)	(1,539,160)	(1,756,729)	(12%)
33	External Affairs	(19,151)	(22,351)	3,200	(14%)	(26,395)	7,244	(27%)	(145,003)	(161,620)	16,616	(10%)	(210,487)	65,483	(31%)	(261,922)	(278,538)	(6%)
34	Port Development	(16,557)	(26,058)	9,501	(36%)	(30,557)	13,999	(46%)	(127,958)	(195,275)	67,317	(34%)	(185,723)	57,765	(31%)	(271,118)	(338,434)	(20%)
35	Port Operations	1,552	5,390	(3,838)	(71%)	48,932	(47,380)	(97%)	15,878	32,298	(16,420)	(51%)	294,321	(278,443)	(95%)	37,397	53,817	(31%)
36	Railroad Operations	39,685	60,074	(20,389)	(34%)	(74,602)	114,287	(153%)	389,834	400,358	(10,524)	(3%)	(70,300)	460,134	(655%)	708,110	718,635	(1%)
38	Charleston Operations	(4,222)	10,271	(14,494)	(141%)	(43,145)	38,923	(90%)	276,510	106,604	169,906	159%	66,665	209,845	315%	376,497	206,591	82%
39	Totals Operating Results	(108,997)	(110,308)	1,311	(1%)	(230,339)	121,342	(53%)	(413,488)	(857,952)	444,464	(52%)	(1,510,745)	1,097,257	(73%)	(950,195)	(1,394,659)	(32%)
41	Tax Collected	34,575	805,541	(770,966)	(96%)	656,568	(621,993)	(95%)	2,088,953	2,512,022	(423,069)	(17%)	2,342,170	(253,218)	(11%)	2,218,536	2,641,605	(16%)
42	Financial Income	9,542	11,274	(1,732)	(15%)	11,488	(1,946)	(17%)	64,019	69,017	(4,998)	(7%)	91,586	(27,567)	(30%)	113,489	118,487	(4%)
43	Grant Income	0	0	0	-	0	0	-	48,783	5,400	43,383	803%	6,140	42,643	694%	75,783	32,400	134%
45	Other Income	0	0	0	-	1,251	(1,251)	(100%)	32,398	0	32,398	-	23,460	8,938	38%	878,973	846,575	4%
46	Total Other Income	44,117	816,815	(772,698)	(95%)	669,306	(625,189)	(93%)	2,234,153	2,586,439	(352,286)	(14%)	2,463,357	(229,204)	(9%)	3,286,781	3,639,067	(10%)
48	Financial Expenses & Taxes	1,571	2,383	812	(34%)	13,062	11,490	(88%)	59,381	34,183	(25,198)	74%	42,162	(17,219)	41%	75,798	50,600	(50%)
49	Debt Service	5,938	23,812	17,875	(75%)	5,913	(25)	0%	860,293	1,394,746	534,453	(38%)	804,079	(56,215)	7%	979,355	1,513,808	35%
50	Capital Outlays	0	56,667	56,667	(100%)	63,516	63,516	(100%)	84,908	396,667	311,758	(79%)	154,306	69,398	(45%)	368,242	680,000	46%
52	Total Other Expenses	7,509	82,862	75,353	(91%)	82,491	74,981	(91%)	1,004,583	1,825,596	821,013	(45%)	1,000,546	(4,036)	0%	1,423,395	2,244,408	(37%)
54	Net Result	(72,390)	623,645	(696,034)	112%	356,477	(428,866)	(120%)	816,082	(97,109)	913,191	940%	(47,934)	864,016	1803%	913,191	0	(397039538%)

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date						Year End			
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	371	360	11	3%	360	11	3%	2,529	2,520	9	0%	2,519	11	0%	4,983	4,974	0%
4245 CCURA	1,000	1,000	0	0%	1,000	0	0%	7,000	7,000	0	0%	7,000	0	0%	12,000	12,000	0%
4290 Other	0	0	0	-	16	(16)	-100%	10	0	10	-	16	(6)	-38%	8,072	8,062	0%
Total Operating Income	1,371	1,360	11	1%	1,376	(5)	0%	9,539	9,520	19	0%	9,535	5	0%	25,055	25,036	0%
Expenses																	
Personnel Services																	
5005 Salaries	49,641	51,437	1,797	3%	42,130	(7,511)	-18%	401,620	385,881	(15,739)	-4%	303,314	(98,306)	-32%	684,626	668,887	-2%
5010 Other compensation	0	1,678	1,678	100%	0	0	-	0	48,872	48,872	100%	0	0	-	5,594	54,466	90%
5015 Overtime	0	38	38	100%	0	0	-	0	282	282	100%	121	121	100%	207	489	58%
5050 Merit Pool	0	1,305	1,305	100%	0	0	-	0	9,788	9,788	100%	0	0	-	7,178	16,966	58%
Total Compensation	49,641	54,458	4,817	9%	42,130	(7,511)	-18%	401,620	444,823	43,203	10%	303,436	(98,185)	-32%	697,606	740,808	6%
5100 Federal Payroll taxes	3,678	3,755	77	2%	3,182	(496)	-16%	21,702	28,170	6,469	23%	18,226	(3,476)	-19%	42,362	48,830	13%
5105 State Payroll taxes	11	0	(11)	-	7	(3)	-40%	72	0	(72)	-	70	(3)	-4%	72	0	-
5110 Unemployment Insurance	1,346	698	(648)	-93%	1,082	(265)	-24%	3,615	5,238	1,623	31%	2,601	(1,015)	-39%	7,457	9,080	18%
5115 Workers compensation	104	111	7	6%	85	(19)	-23%	(47)	835	883	106%	594	641	108%	565	1,448	61%
Total Payroll Taxes	5,139	4,565	(574)	-13%	4,356	(783)	-18%	25,342	34,244	8,902	26%	21,490	(3,852)	-18%	50,456	59,358	15%
5200 Medical insurance	7,684	6,753	(931)	-14%	3,927	(3,757)	-96%	53,787	50,660	(3,127)	-6%	23,562	(30,225)	-128%	90,941	87,814	-4%
5205 Dental insurance	922	1,144	222	19%	668	(254)	-38%	6,200	8,580	2,380	28%	4,673	(1,527)	-33%	12,492	14,872	16%
5215 Term life insurance	94	85	(9)	-10%	303	210	69%	901	637	(264)	-41%	2,489	1,588	64%	1,368	1,104	-24%
5220 Long Term Disability insurance	292	304	12	4%	0	(292)	-	1,653	2,281	628	28%	0	(1,653)	-	3,325	3,953	16%
5225 PERS Employer Contributions	6,442	10,399	3,957	38%	8,043	1,601	20%	54,582	78,014	23,431	30%	57,431	2,848	5%	111,798	135,229	17%
5230 PERS Employee Contributions	2,025	3,167	1,142	36%	2,528	503	20%	17,155	23,757	6,602	28%	18,050	895	5%	34,579	41,181	16%
Total Insured Benefits	17,459	21,851	4,393	20%	15,468	(1,990)	-13%	134,278	163,928	29,650	18%	106,205	(28,073)	-26%	254,503	284,153	10%
Total Personnel Services	72,239	80,874	8,635	11%	61,954	(10,284)	-17%	561,240	642,995	81,755	13%	431,131	(130,109)	-30%	1,002,565	1,084,319	8%
Goods & Services																	
6005 Seminars & training	175	322	147	46%	735	560	76%	265	2,252	1,987	88%	2,951	2,686	91%	1,873	3,860	51%
6010 Educational reimbursement	0	0	0	-	0	0	-	0	0	0	-	6,582	6,582	100%	0	0	-
Total Staff Training	175	322	147	46%	735	560	76%	265	2,252	1,987	88%	9,533	9,268	97%	1,873	3,860	51%
6020 Travel - airfare	0	83	83	100%	0	0	-	0	583	583	100%	0	0	-	417	1,000	58%
6025 Travel - lodging & transportation	0	242	242	100%	0	0	-	0	1,692	1,692	100%	861	861	100%	1,208	2,900	58%
6030 Travel - Per Diem & mileage reimbursement	0	63	63	100%	0	0	-	0	438	438	100%	1,116	1,116	100%	313	750	58%
6035 Meals & Entertainment	0	233	233	100%	98	98	100%	93	1,633	1,540	94%	5,726	5,633	98%	1,260	2,800	55%
Total Travel & Entertainment	0	621	621	100%	98	98	100%	93	4,346	4,253	98%	7,703	7,610	99%	3,197	7,450	57%
6050 Office supplies	497	750	253	34%	714	216	30%	2,625	5,250	2,625	50%	5,420	2,795	52%	6,375	9,000	29%
6055 Kitchen supplies	108	355	246	69%	293	185	63%	1,097	2,483	1,386	56%	1,846	749	41%	2,870	4,256	33%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

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



Administration	Current Period				Same Month Last Year			Year to Date						Year End				
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021				
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff	
6060	IT supplies	65	667	602	90%	655	591	90%	24,344	4,667	(19,677)	-422%	4,382	(19,962)	-456%	27,677	8,000	-246%
6070	Postage & courier services	400	433	33	8%	431	31	7%	2,056	3,033	977	32%	2,492	435	17%	4,223	5,200	19%
6080	Office lease	7,927	8,092	164	2%	7,726	(201)	-3%	55,491	56,642	1,151	2%	54,085	(1,406)	-3%	95,949	97,100	1%
6085	Office equipment lease	0	178	178	100%	0	0	-	1,070	1,248	179	14%	1,007	(62)	-6%	1,961	2,140	8%
6087	Office equipment repairs & maintenance	150	375	225	60%	244	94	38%	1,091	2,625	1,534	58%	2,143	1,053	49%	2,966	4,500	34%
6090	IT SW subscriptions & licenses	10,848	11,018	170	2%	9,312	(1,537)	-17%	67,994	77,128	9,135	12%	68,010	16	0%	123,085	132,220	7%
6095	Commission expenses	0	208	208	100%	291	291	100%	0	1,458	1,458	100%	2,368	2,368	100%	1,042	2,500	58%
	Total Office Expense	20,915	22,076	1,161	5%	19,666	(1,249)	-6%	156,686	154,534	(2,152)	-1%	141,753	(14,933)	-11%	267,068	264,916	-1%
6100	Telephone - landline	490	450	(40)	-9%	408	(82)	-20%	2,889	3,150	261	8%	2,785	(104)	-4%	5,139	5,400	5%
6105	Telephone - mobile	501	780	279	36%	602	101	17%	3,048	5,460	2,412	44%	4,080	1,032	25%	6,948	9,360	26%
6110	Internet services	604	608	5	1%	654	50	8%	4,225	4,258	33	1%	4,275	50	1%	7,267	7,300	0%
6115	Cable TV	0	50	50	100%	50	50	100%	303	350	47	13%	349	46	13%	553	600	8%
6130	Electricity	456	625	169	27%	605	149	25%	3,417	4,375	958	22%	4,018	600	15%	6,542	7,500	13%
	Total Utilities	2,051	2,513	462	18%	2,319	268	12%	13,883	17,593	3,711	21%	15,507	1,624	10%	26,449	30,160	12%
6200	Temporary/Contract help	0	2,900	2,900	100%	0	0	-	24,726	20,300	(4,426)	-22%	0	(24,726)	-	39,226	34,800	-13%
6205	Janitorial services	484	485	2	0%	373	(111)	-30%	3,385	3,395	11	0%	3,274	(111)	-3%	5,810	5,820	0%
6215	Payroll services	1,067	867	(201)	-23%	1,036	(31)	-3%	4,462	6,067	1,605	26%	4,598	136	3%	8,795	10,400	15%
6245	Legal advertising	0	167	167	100%	0	0	-	0	1,167	1,167	100%	387	387	100%	833	2,000	58%
6250	Legal services	120	12,500	12,380	99%	5,508	5,388	98%	14,897	87,500	72,603	83%	739,219	724,322	98%	77,397	150,000	48%
6255	Auditing	12,650	4,583	(8,067)	-176%	11,325	(1,325)	-12%	37,300	32,083	(5,217)	-16%	44,900	7,600	17%	60,217	55,000	-9%
6260	Consulting services	0	83	83	100%	0	0	-	0	583	583	100%	275	275	100%	417	1,000	58%
6265	Recruiting services	0	208	208	100%	20	20	100%	0	1,458	1,458	100%	129	129	100%	1,042	2,500	58%
6290	Commercial insurance	1,855	1,733	(123)	-7%	1,755	(100)	-6%	12,069	12,128	59	0%	10,707	(1,362)	-13%	20,731	20,790	0%
	Total Professional Services	16,258	23,526	7,268	31%	20,095	3,837	19%	96,920	164,681	67,761	41%	803,566	706,646	88%	214,549	282,310	24%
6351	Awards & Recognitions	0	313	313	100%	55	55	100%	2,475	2,188	(288)	-13%	2,630	155	6%	4,038	3,750	-8%
	Total Marketing Expense	0	313	313	100%	55	55	100%	2,475	2,188	(288)	-13%	2,630	155	6%	4,038	3,750	-8%
6405	Safety/hazardous materials	0	0	0	-	0	0	-	504	0	(504)	-	0	(504)	-	504	0	-
6430	Equipment Rental	0	0	0	-	765	765	100%	0	0	0	-	2,211	2,211	100%	0	0	-
6450	Fuel - Gas	36	250	214	86%	109	73	67%	125	1,750	1,625	93%	497	372	75%	1,375	3,000	54%
	Total Operational Expense	36	250	214	86%	874	838	96%	629	1,750	1,121	64%	2,708	2,079	77%	1,879	3,000	37%
6500	Repairs & maintenance equipment	0	0	0	-	0	0	-	0	0	0	-	0	0	-	0	0	-
6505	Repairs & maintenance vehicles	0	42	42	100%	30	30	100%	0	292	292	100%	41	41	100%	208	500	58%
6510	Repairs & maintenance buildings	0	125	125	100%	120	120	100%	92	875	783	89%	179	87	49%	717	1,500	52%
	Total Repair and Maintenance	0	167	167	100%	152	152	100%	98	1,167	1,068	92%	224	126	56%	932	2,000	53%
6599	Budget Contingency	0	8,333	8,333	100%	0	0	-	0	58,333	58,333	100%	0	0	-	41,667	100,000	58%
	Total Goods & Services	39,435	58,120	18,685	32%	43,994	4,559	10%	271,049	406,843	135,795	33%	983,626	712,577	72%	561,651	697,446	19%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date						Year End			
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Total Expenses	111,674	138,994	27,320	20%	105,948	(5,726)	-5%	832,288	1,049,838	217,550	21%	1,414,756	582,468	41%	1,564,216	1,781,765	12%
Operating Results	(110,303)	(137,634)	27,331	-20%	(104,572)	(5,731)	5%	(822,749)	(1,040,318)	217,569	-21%	(1,405,222)	582,473	-41%	(1,539,160)	(1,756,729)	-12%
Other Income & Expenses																	
Other Income																	
4405 Property Taxes - Current Year	30,570	18,076	12,494	69%	18,831	11,739	62%	1,719,494	1,699,182	20,313	1%	1,660,738	58,756	4%	1,827,952	1,807,640	1%
4410 Property Taxes - Prior Years	3,977	3,500	477	14%	3,517	460	13%	52,221	28,875	23,346	81%	47,119	5,103	11%	73,346	50,000	47%
4505 Interest - Bank	2,168	3,900	(1,732)	-44%	4,114	(1,946)	-47%	12,402	17,400	(4,998)	-29%	39,969	(27,567)	-69%	25,002	30,000	-17%
4506 Interest - Southport Note	1,977	2,143	(166)	-8%	2,136	(159)	-7%	14,120	14,998	(878)	-6%	15,227	(1,107)	-7%	24,833	25,711	-3%
4515 Principal Repayment - Southport Note	5,397	5,231	166	3%	5,238	159	3%	37,497	36,619	878	2%	36,391	1,107	3%	63,654	62,776	1%
4695 Grants Received - Other	0	0	0	-	0	0	-	48,783	0	48,783	-	0	48,783	-	48,783	0	-
4815 Transfer - RF	0	0	0	-	0	0	-	0	0	0	-	0	0	-	201,575	201,575	0%
4905 Other	0	0	0	-	1	(1)	-100%	8	0	8	-	2	6	303%	8	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	22,349	0	22,349	-	0	22,349	-	22,349	0	-
Total Other Income	44,089	32,850	11,238	34%	33,837	10,252	30%	1,906,875	1,797,074	109,801	6%	1,799,445	107,430	6%	2,287,503	2,177,702	5%
Other Expenses																	
Taxes & Misc Expenses																	
6705 Grant expenses	0	0	0	-	0	0	-	35	0	(35)	-	0	(35)	-	35	0	-
6740 Merchant fees	1,471	1,500	29	2%	1,392	(79)	-6%	17,522	18,000	479	3%	16,443	(1,078)	-7%	29,522	30,000	2%
6745 Banking fees	100	50	(50)	-100%	0	(100)	-99950%	11	350	339	97%	12	1	7%	261	600	57%
6755 Insurance Claims	0	0	0	-	0	0	-	20,294	0	(20,294)	-	0	(20,294)	-	20,294	0	-
Total Taxes & Misc Expenses	1,571	1,550	(21)	-1%	1,392	(179)	-13%	37,862	18,350	(19,512)	-106%	16,455	(21,407)	-130%	50,112	30,600	-64%
Debt Services																	
7020 Principal repayment - Vehicles	821	4,382	3,561	81%	0	(821)	-	5,685	30,675	24,991	81%	786	(4,899)	-623%	27,595	52,586	48%
7025 Interest payment - Vehicles	156	503	347	69%	0	(156)	-	1,155	3,522	2,367	67%	191	(964)	-505%	3,671	6,038	39%
Total Debt Services	977	4,885	3,908	80%	0	(977)	-	6,839	34,197	27,358	80%	977	(5,862)	-600%	31,266	58,624	47%
Total Other Expenses	2,548	6,435	3,887	60%	1,392	(1,156)	-83%	44,701	52,547	7,846	15%	17,432	(27,269)	-156%	81,378	89,224	9%
Net Other Income	41,540	26,415	15,125	57%	32,444	9,096	28%	1,862,173	1,744,527	117,647	7%	1,782,013	80,161	4%	2,206,125	2,088,478	6%
Net Result	(68,763)	(111,219)	42,456	-38%	(72,128)	3,365	-5%	1,039,425	704,208	335,216	48%	376,791	662,634	176%	666,965	331,748	101%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

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



External Affairs	Current Period				Same Month Last Year			Year to Date						Year End				
	Jan 2021		\$ Diff	% Diff	Jan 2020		% Diff	Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021			
	Actual	Budget			Actual	\$ Diff		Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff	
Operating Income																		
4180 Merchandise	0	0	0	-	18	(18)	-100%	40	0	40	-	464	(424)	-91%	40	0	-	
4290 Other	0	33	(33)	-100%	0	0	-	75	233	(158)	-68%	0	75	-	242	400	-40%	
Total Operating Income	0	33	(33)	-100%	18	(18)	-100%	115	233	(118)	-51%	464	(349)	-75%	282	400	-30%	
Expenses																		
Personnel Services																		
5005 Salaries	6,641	6,639	(2)	0%	10,412	3,771	36%	47,414	49,804	2,390	5%	73,224	25,810	35%	83,940	86,330	3%	
5010 Other compensation	0	192	192	100%	0	0	-	0	1,437	1,437	100%	0	0	-	1,054	2,490	58%	
Total Compensation	6,641	6,830	190	3%	10,412	3,771	36%	47,414	51,240	3,826	7%	73,224	25,810	35%	84,994	88,820	4%	
5100 Federal Payroll taxes	504	523	18	4%	790	285	36%	3,602	3,920	318	8%	5,555	1,954	35%	6,477	6,795	5%	
5105 State Payroll taxes	1	0	(1)	-	3	1	52%	11	0	(11)	-	24	13	55%	11	0	-	
5110 Unemployment Insurance	185	84	(100)	-119%	268	84	31%	189	632	443	70%	868	680	78%	652	1,095	40%	
5115 Workers compensation	26	16	(11)	-67%	49	23	46%	184	118	(66)	-56%	341	158	46%	270	204	-32%	
Total Payroll Taxes	716	622	(94)	-15%	1,109	393	35%	3,984	4,669	685	15%	6,789	2,804	41%	7,409	8,094	8%	
5200 Medical insurance	1,133	995	(137)	-14%	1,453	320	22%	7,929	7,468	(461)	-6%	10,168	2,239	22%	13,406	12,945	-4%	
5205 Dental insurance	105	126	22	17%	154	50	32%	733	948	216	23%	1,081	348	32%	1,428	1,644	13%	
5215 Term life insurance	12	11	(1)	-9%	83	72	86%	123	81	(43)	-53%	511	388	76%	183	140	-30%	
5220 Long Term Disability insurance	41	38	(3)	-8%	0	(41)	-	249	287	38	13%	0	(249)	-	459	497	8%	
5225 PERS Employee Contributions	1,268	1,267	(0)	0%	1,988	720	36%	9,495	9,507	13	0%	14,470	4,976	34%	16,467	16,480	0%	
5230 PERS Employer Contributions	398	398	(0)	0%	625	226	36%	2,984	2,988	4	0%	4,548	1,564	34%	5,176	5,180	0%	
Total Insured Benefits	2,957	2,837	(120)	-4%	4,303	1,346	31%	21,512	21,280	(233)	-1%	30,778	9,266	30%	37,119	36,886	-1%	
Total Personnel Services	10,314	10,289	(24)	0%	15,824	5,510	35%	72,911	77,189	4,279	6%	110,791	37,880	34%	129,521	133,800	3%	
Goods & Services																		
6020 Travel - airfare	0	42	42	100%	0	0	-	0	292	292	100%	1,437	1,437	100%	208	500	58%	
6025 Travel - lodging & transportation	0	108	108	100%	0	0	-	0	758	758	100%	3,296	3,296	100%	542	1,300	58%	
6030 Travel - Per Diem & mileage reimbursement	0	65	65	100%	0	0	-	0	452	452	100%	1,728	1,728	100%	323	775	58%	
6035 Meals & Entertainment	0	75	75	100%	45	45	100%	0	525	525	100%	523	523	100%	375	900	58%	
Total Travel & Entertainment	0	290	290	100%	45	45	100%	0	2,027	2,027	100%	6,984	6,984	100%	1,448	3,475	58%	
6050 Office supplies	0	42	42	100%	0	0	-	13	292	279	96%	183	170	93%	221	500	56%	
6075 Memberships & dues	1,705	2,302	597	26%	3,024	1,319	44%	17,753	16,113	(1,640)	-10%	16,019	(1,735)	-11%	29,263	27,622	-6%	
Total Office Expense	1,705	2,344	639	27%	3,024	1,319	44%	17,766	16,405	(1,361)	-8%	16,201	(1,565)	-10%	29,484	28,122	-5%	
6270 Contracted Services	14	120	106	88%	16	2	13%	721	840	119	14%	32	(689)	-2152%	1,321	1,440	8%	
Total Professional Services	14	120	106	88%	16	2	13%	721	840	119	14%	32	(689)	-2152%	1,321	1,440	8%	

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: General Fund

Department: External Affairs

Location: All

Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date						Year End			
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6310 Marketing supplies	0	396	396	100%	1,119	1,119	100%	190	2,771	2,581	93%	4,446	4,256	96%	2,169	4,750	54%
6315 Advertising	480	1,858	1,378	74%	(34)	(514)	1502%	6,651	13,008	6,357	49%	9,725	3,074	32%	15,943	22,300	29%
6320 Cargo recruitment & development	0	0	0	-	0	0	-	0	0	0	-	2,661	2,661	100%	0	0	-
6340 Legislative support	6,639	6,700	62	1%	6,419	(220)	-3%	45,430	46,900	1,470	3%	46,353	923	2%	78,930	80,400	2%
6345 Community affairs	0	388	388	100%	0	0	-	1,450	2,713	1,263	47%	13,757	12,308	89%	3,387	4,650	27%
Total Marketing Expense	7,119	9,342	2,223	24%	7,504	386	5%	53,721	65,392	11,671	18%	76,943	23,222	30%	100,429	112,100	10%
Total Goods & Services	8,837	12,095	3,257	27%	10,589	1,752	17%	72,208	84,663	12,456	15%	100,160	27,952	28%	132,682	145,137	9%
Total Expenses	19,151	22,384	3,233	14%	26,413	7,262	27%	145,118	161,853	16,734	10%	210,951	65,832	31%	262,203	278,938	6%
Operating Results	(19,151)	(22,351)	3,200	-14%	(26,395)	7,244	-27%	(145,003)	(161,620)	16,616	-10%	(210,487)	65,483	-31%	(261,922)	(278,538)	-6%
Other Income & Expenses																	
Other Income																	
Net Result	(19,151)	(22,351)	3,200	-14%	(26,395)	7,244	-27%	(145,003)	(161,620)	16,616	-10%	(210,487)	65,483	-31%	(261,922)	(278,538)	-6%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: General Fund

Department: Port Development

Location: All

Budget: Adopted



Port Development	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021		\$ Diff	% Diff	Jan 2020		% Diff	Jul 2020 - Jan 2021		% Diff	Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021				
	Actual	Budget			Actual	\$ Diff		Actual	Budget		\$ Diff	Actual	Budget	\$ Diff	% Diff	Projected	Budget
Operating Income																	
Expenses																	
Personnel Services																	
5005 Salaries	10,676	17,052	6,376	37%	23,042	12,366	54%	83,584	127,924	44,340	35%	136,548	52,964	39%	177,403	221,743	20%
5010 Other compensation	0	489	489	100%	0	0	-	0	3,668	3,668	100%	0	0	-	2,690	6,358	58%
Total Compensation	10,676	17,541	6,865	39%	23,042	12,366	54%	83,584	131,592	48,008	36%	136,548	52,964	39%	180,094	228,101	21%
5100 Federal Payroll taxes	805	1,342	537	40%	1,753	948	54%	6,315	10,066	3,752	37%	10,431	4,116	39%	13,698	17,449	21%
5105 State Payroll taxes	3	0	(3)	-	5	3	51%	22	0	(22)	-	37	15	41%	22	0	-
5110 Unemployment Insurance	295	253	(42)	-17%	596	301	51%	725	1,894	1,169	62%	1,808	1,083	60%	2,114	3,284	36%
5115 Workers compensation	26	240	213	89%	41	15	37%	184	1,798	1,614	90%	290	106	37%	1,502	3,116	52%
Total Payroll Taxes	1,128	1,834	706	38%	2,395	1,267	53%	7,246	13,758	6,513	47%	12,566	5,320	42%	17,336	23,849	27%
5200 Medical insurance	1,837	1,614	(223)	-14%	1,531	(306)	-20%	12,857	12,110	(748)	-6%	7,653	(5,204)	-68%	21,739	20,991	-4%
5205 Dental insurance	150	241	91	38%	149	(0)	0%	1,047	1,806	760	42%	747	(299)	-40%	2,371	3,131	24%
5215 Term life insurance	23	32	9	28%	162	138	86%	282	243	(39)	-16%	761	479	63%	460	421	-9%
5220 Long Term Disability insurance	65	98	33	34%	0	(65)	-	470	737	267	36%	0	(470)	-	1,010	1,277	21%
5225 PERS Employee Contributions	2,038	3,255	1,217	37%	2,279	241	11%	16,965	24,421	7,456	31%	17,076	112	1%	34,875	42,331	18%
5230 PERS Employer Contributions	641	1,023	383	37%	716	76	11%	5,332	7,676	2,344	31%	5,367	35	1%	10,961	13,305	18%
Total Insured Benefits	4,753	6,264	1,511	24%	4,838	84	2%	36,952	46,992	10,039	21%	31,604	(5,348)	-17%	71,417	81,456	12%
Total Personnel Services	16,557	25,639	9,082	35%	30,275	13,717	45%	127,782	192,342	64,560	34%	180,718	52,936	29%	268,846	333,406	19%
Goods & Services																	
6020 Travel - airfare	0	0	0	-	0	0	-	0	0	0	-	60	60	100%	0	0	-
6025 Travel - lodging & transportation	0	38	38	100%	0	0	-	0	263	263	100%	1,526	1,526	100%	188	450	58%
6030 Travel - Per Diem & mileage reimbursement	0	84	84	100%	0	0	-	0	590	590	100%	2,139	2,139	100%	421	1,011	58%
6035 Meals & Entertainment	0	24	24	100%	0	0	-	0	170	170	100%	170	170	100%	122	292	58%
Total Travel & Entertainment	0	146	146	100%	0	0	-	0	1,023	1,023	100%	3,894	3,894	100%	730	1,753	58%
6075 Memberships & dues	0	0	0	-	75	75	100%	0	0	0	-	375	375	100%	0	0	-
Total Office Expense	0	0	0	-	75	75	100%	0	0	0	-	375	375	100%	0	0	-
6245 Legal advertising	0	167	167	100%	0	0	-	176	1,167	991	85%	0	(176)	-	1,010	2,000	50%
Total Professional Services	0	167	167	100%	0	0	-	176	1,167	991	85%	0	(176)	-	1,010	2,000	50%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: General Fund

Department: Port Development

Location: All

Budget: Adopted



Port Development	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021		\$ Diff	% Diff	Jan 2020		% Diff	Jul 2020 - Jan 2021		% Diff	Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021				
	Actual	Budget			Actual	\$ Diff		Actual	Budget		\$ Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6405 Safety/hazardous materials	0	0	0	-	0	0	-	0	0	0	-	175	175	100%	0	0	-
6415 Clothing	0	106	106	100%	155	155	100%	0	744	744	100%	155	155	100%	531	1,275	58%
6450 Fuel - Gas	0	0	0	-	52	52	100%	0	0	0	-	405	405	100%	0	0	-
Total Operational Expense	0	106	106	100%	207	207	100%	0	744	744	100%	735	735	100%	531	1,275	58%
Total Goods & Services	0	419	419	100%	282	282	100%	176	2,933	2,757	94%	5,005	4,829	96%	2,271	5,028	55%
Total Expenses	16,557	26,058	9,501	36%	30,557	13,999	46%	127,958	195,275	67,317	34%	185,723	57,765	31%	271,118	338,434	20%
Operating Results	(16,557)	(26,058)	9,501	-36%	(30,557)	13,999	-46%	(127,958)	(195,275)	67,317	-34%	(185,723)	57,765	-31%	(271,118)	(338,434)	-20%
Other Income & Expenses																	
Other Income																	
4605 Grants Received - ODOT Lottery	0	0	0	-	0	0	-	0	0	0	-	965	(965)	-100%	0	0	-
Total Other Income	0	0	0	-	0	0	-	0	0	0	-	965	(965)	-100%	0	0	-
Other Expenses																	
Taxes & Misc Expenses																	
6745 Banking fees	0	833	833	100%	0	0	-	2,510	5,833	3,323	57%	3,403	893	26%	6,677	10,000	33%
Total Taxes & Misc Expenses	0	833	833	100%	0	0	-	2,510	5,833	3,323	57%	3,403	893	26%	6,677	10,000	33%
Debt Services																	
7010 Interest payment	3,450	11,375	7,925	70%	5,913	2,462	42%	24,910	79,625	54,715	69%	35,247	10,337	29%	81,785	136,500	40%
Total Debt Services	3,450	11,375	7,925	70%	5,913	2,462	42%	24,910	79,625	54,715	69%	35,247	10,337	29%	81,785	136,500	40%
Total Other Expenses	3,450	12,208	8,758	72%	5,913	2,462	42%	27,420	85,458	58,038	68%	38,650	11,230	29%	88,462	146,500	40%
Net Other Income	(3,450)	(12,208)	8,758	-72%	(5,913)	2,462	-42%	(27,420)	(85,458)	58,038	-68%	(37,685)	10,265	-27%	(88,462)	(146,500)	-40%
Net Result	(20,008)	(38,266)	18,258	-48%	(36,469)	16,462	-45%	(155,379)	(280,733)	125,355	-45%	(223,408)	68,029	-30%	(359,579)	(484,934)	-26%

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Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	9,819	9,311	508	5%	9,246	574	6%	65,459	65,176	283	0%	64,834	626	1%	112,014	111,731	0%
4010 Property Agreements	5,696	11,100	(5,404)	-49%	5,658	38	1%	49,409	77,697	(28,288)	-36%	48,861	548	1%	104,907	133,195	-21%
4240 Project Management Fees	0	0	0	-	48,620	(48,620)	-100%	0	0	0	-	326,450	(326,450)	-100%	0	0	-
Total Operating Income	15,515	20,411	(4,895)	-24%	63,524	(48,009)	-76%	114,868	142,874	(28,006)	-20%	440,145	(325,277)	-74%	216,920	244,926	-11%
Expenses																	
Personnel Services																	
5005 Salaries	8,846	7,752	(1,094)	-14%	9,411	565	6%	60,823	58,153	(2,670)	-5%	90,098	29,275	32%	103,473	100,803	-3%
5010 Other compensation	0	224	224	100%	0	0	-	0	1,678	1,678	100%	0	0	-	1,230	2,908	58%
Total Compensation	8,846	7,975	(871)	-11%	9,411	565	6%	60,823	59,831	(993)	-2%	90,098	29,275	32%	104,704	103,711	-1%
5100 Federal Payroll taxes	677	610	(67)	-11%	720	43	6%	4,653	4,577	(76)	-2%	6,892	2,240	32%	8,010	7,934	-1%
5105 State Payroll taxes	1	0	(1)	-	1	(0)	-6%	10	0	(10)	-	21	11	53%	10	0	-
5110 Unemployment Insurance	248	84	(163)	-194%	245	(3)	-1%	248	632	384	61%	316	68	22%	711	1,095	35%
5115 Workers compensation	26	18	(8)	-43%	41	15	37%	184	138	(46)	-33%	290	106	37%	285	239	-19%
Total Payroll Taxes	952	713	(239)	-34%	1,007	55	5%	5,094	5,347	253	5%	7,519	2,425	32%	9,015	9,268	3%
5200 Medical insurance	0	0	0	-	0	0	-	0	0	0	-	3,927	3,927	100%	0	0	-
5205 Dental insurance	50	126	77	61%	5	(45)	-901%	294	948	654	69%	1,231	936	76%	990	1,644	40%
5215 Term life insurance	12	11	(1)	-9%	105	93	89%	130	81	(49)	-61%	733	603	82%	189	140	-35%
5220 Long Term Disability insurance	48	45	(4)	-8%	0	(48)	-	290	335	45	13%	0	(290)	-	536	581	8%
5225 PERS Employee Contributions	1,689	1,480	(209)	-14%	1,646	(42)	-3%	12,129	11,101	(1,027)	-9%	17,752	5,624	32%	20,270	19,243	-5%
5230 PERS Employer Contributions	531	465	(66)	-14%	517	(13)	-3%	3,812	3,489	(323)	-9%	5,580	1,768	32%	6,371	6,048	-5%
Total Insured Benefits	2,329	2,127	(203)	-10%	2,273	(56)	-2%	16,655	15,955	(701)	-4%	29,222	12,567	43%	28,357	27,656	-3%
Total Personnel Services	12,127	10,815	(1,313)	-12%	12,691	564	4%	82,573	81,132	(1,441)	-2%	126,840	44,267	35%	142,076	140,635	-1%
Goods & Services																	
6020 Travel - airfare	0	83	83	100%	0	0	-	0	583	583	100%	1,002	1,002	100%	417	1,000	58%
6025 Travel - lodging & transportation	0	292	292	100%	0	0	-	0	2,042	2,042	100%	4,179	4,179	100%	1,458	3,500	58%
6030 Travel - Per Diem & mileage reimbursement	0	42	42	100%	0	0	-	0	292	292	100%	2,468	2,468	100%	208	500	58%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	16	146	130	89%	263	247	94%	120	250	52%
Total Travel & Entertainment	0	438	438	100%	0	0	-	16	3,063	3,047	99%	7,913	7,897	100%	2,204	5,250	58%
6130 Electricity	150	142	(8)	-6%	143	(8)	-5%	931	992	61	6%	845	(86)	-10%	1,639	1,700	4%
6155 Environmental Remediation/Mitigation/Monitoring	169	208	39	19%	627	458	73%	243	1,458	1,216	83%	1,006	763	76%	1,284	2,500	49%
Total Utilities	319	350	31	9%	770	450	59%	1,173	2,450	1,277	52%	1,851	677	37%	2,923	4,200	30%

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Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6270 Contracted Services	0	167	167	100%	0	0	-	1,775	1,167	(608)	-52%	1,694	(81)	-5%	2,608	2,000	-30%
6290 Commercial insurance	901	848	(54)	-6%	798	(104)	-13%	5,686	5,935	248	4%	5,137	(550)	-11%	9,926	10,174	2%
Total Professional Services	901	1,015	113	11%	798	(104)	-13%	7,462	7,102	(360)	-5%	6,831	(630)	-9%	12,534	12,174	-3%
6400 Small equipment & tools	0	42	42	100%	0	0	-	0	292	292	100%	0	0	-	208	500	58%
6405 Safety/hazardous materials	615	633	18	3%	0	(615)	-	7,301	4,433	(2,868)	-65%	760	(6,542)	-861%	10,468	7,600	-38%
6410 Signage	0	83	83	100%	0	0	-	0	583	583	100%	0	0	-	417	1,000	58%
6415 Clothing	0	21	21	100%	0	0	-	0	146	146	100%	0	0	-	104	250	58%
6450 Fuel - Gas	0	0	0	-	0	0	-	0	0	0	-	88	88	100%	0	0	-
Total Operational Expense	615	779	164	21%	0	(615)	-	7,301	5,454	(1,847)	-34%	848	(6,453)	-761%	11,197	9,350	-20%
6510 Repairs & maintenance buildings	0	417	417	100%	0	0	-	0	2,917	2,917	100%	25	25	100%	2,083	5,000	58%
6515 Repairs & maintenance land improvements	0	708	708	100%	0	0	-	0	4,958	4,958	100%	0	0	-	3,542	8,500	58%
6520 Repairs & maintenance docks	0	208	208	100%	0	0	-	126	1,458	1,333	91%	48	(77)	-159%	1,167	2,500	53%
6575 Waterway Leases	0	208	208	100%	0	0	-	0	1,458	1,458	100%	1,135	1,135	100%	1,042	2,500	58%
6580 Permits	0	83	83	100%	333	333	100%	339	583	244	42%	333	(6)	-2%	756	1,000	24%
Total Repair and Maintenance	0	1,625	1,625	100%	333	333	100%	465	11,375	10,910	96%	1,541	1,076	70%	8,590	19,500	56%
Total Goods & Services	1,836	4,206	2,370	56%	1,900	65	3%	16,417	29,443	13,026	44%	18,984	2,567	14%	37,448	50,474	26%
Total Expenses	13,963	15,021	1,058	7%	14,592	629	4%	98,990	110,575	11,585	10%	145,823	46,834	32%	179,523	191,109	6%
Operating Results	1,552	5,390	(3,838)	-71%	48,932	(47,380)	-97%	15,878	32,298	(16,420)	-51%	294,321	(278,443)	-95%	37,397	53,817	-31%
4905 Other	0	0	0	-	1,250	(1,250)	-100%	0	0	0	-	2,000	(2,000)	-100%	0	0	-
Total Other Income	0	0	0	-	1,250	(1,250)	-100%	0	0	0	-	2,000	(2,000)	-100%	0	0	-
Taxes & Misc Expenses																	
Net Other Income	0	0	0	-	1,250	(1,250)	-100%	0	0	0	-	2,000	(2,000)	-100%	0	0	-
Net Result	1,552	5,390	(3,838)	-71%	50,182	(48,630)	-97%	15,878	32,298	(16,420)	-51%	296,321	(280,443)	-95%	37,397	53,817	-31%

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Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4005 Building & Dock Leases	23,162	18,333	4,829	26%	17,025	6,137	36%	137,770	128,333	9,437	7%	112,614	25,156	22%	229,437	220,000	4%
4100 Annual Moorage	22,787	22,550	236	1%	19,779	3,007	15%	240,497	167,675	72,822	43%	241,246	(749)	0%	477,832	405,010	18%
4105 Semi-Annual Moorage	4,575	4,153	422	10%	3,418	1,157	34%	42,044	37,635	4,409	12%	25,414	16,630	65%	65,009	60,600	7%
4110 Monthly Moorage	22,383	24,320	(1,937)	-8%	12,856	9,527	74%	118,698	154,276	(35,578)	-23%	116,502	2,196	2%	191,022	226,600	-16%
4115 Transient Moorage	5,875	9,396	(3,522)	-37%	11,894	(6,019)	-51%	59,251	59,607	(356)	-1%	75,448	(16,197)	-21%	87,194	87,550	0%
4118 Work Dock	0	5,417	(5,417)	-100%	3,086	(3,086)	-100%	22,035	37,917	(15,882)	-42%	33,406	(11,372)	-34%	49,118	65,000	-24%
4120 Metered Utilities	30	208	(178)	-86%	292	(262)	-90%	670	1,458	(788)	-54%	2,320	(1,650)	-71%	1,712	2,500	-32%
4125 Launch Ramp	3,160	3,083	77	2%	2,630	530	20%	23,394	21,583	1,810	8%	24,370	(976)	-4%	38,810	37,000	5%
4135 Storage Yard	3,084	3,333	(250)	-7%	3,707	(623)	-17%	19,847	23,333	(3,486)	-15%	22,986	(3,138)	-14%	36,514	40,000	-9%
4140 Storage Unit	14,907	14,750	157	1%	13,570	1,337	10%	102,613	103,250	(637)	-1%	101,055	1,558	2%	176,363	177,000	0%
4145 Long Term Boat Storage	8,877	7,500	1,377	18%	8,262	615	7%	64,931	52,500	12,431	24%	54,223	10,708	20%	102,431	90,000	14%
4150 Short Term Boat Storage	3,097	3,125	(28)	-1%	3,010	87	3%	30,537	21,875	8,662	40%	18,349	12,188	66%	46,162	37,500	23%
4155 Boat Wash	0	83	(83)	-100%	0	0	-	476	583	(107)	-18%	777	(301)	-39%	893	1,000	-11%
4165 Space Rents	12,289	12,461	(172)	-1%	12,154	135	1%	240,220	224,641	15,579	7%	219,115	21,105	10%	331,579	316,000	5%
4173 Laundry	196	333	(137)	-41%	179	17	9%	1,952	2,333	(381)	-16%	2,528	(576)	-23%	3,619	4,000	-10%
4175 Propane	1,425	833	592	71%	1,334	91	7%	4,492	5,833	(1,342)	-23%	6,134	(1,642)	-27%	8,658	10,000	-13%
4180 Merchandise	14	83	(69)	-83%	21	(7)	-33%	312	583	(271)	-47%	946	(634)	-67%	729	1,000	-27%
4185 Visitor Convention Bureau Fee	77	292	(215)	-74%	38	39	101%	2,748	2,042	706	35%	2,033	715	35%	4,206	3,500	20%
4190 Ice	6,233	30,037	(23,804)	-79%	0	6,233	-	22,719	150,183	(127,464)	-85%	145,435	(122,717)	-84%	172,901	300,365	-42%
4200 Boat Lifts	3,349	5,000	(1,651)	-33%	569	2,780	488%	23,440	35,000	(11,560)	-33%	25,229	(1,789)	-7%	48,440	60,000	-19%
4230 Environmental Fee	1,521	2,083	(562)	-27%	1,537	(16)	-1%	13,422	14,583	(1,162)	-8%	13,027	394	3%	23,838	25,000	-5%
4235 Customer Discounts	(20)	0	(20)	-	(16)	(5)	31%	(2,701)	0	(2,701)	-	(3,602)	900	-25%	(2,701)	0	-
4290 Other	2,920	4,167	(1,246)	-30%	2,081	840	40%	24,578	29,167	(4,589)	-16%	37,049	(12,472)	-34%	45,411	50,000	-9%
4295 Bad Debt Expense	0	(1,250)	1,250	-100%	0	0	-	0	(8,750)	8,750	-100%	0	0	-	(6,250)	(15,000)	-58%
Total Operating Income	139,938	170,292	(30,353)	-18%	117,427	22,512	19%	1,193,942	1,265,642	(71,699)	-6%	1,276,604	(82,662)	-6%	2,132,926	2,204,625	-3%
Expenses																	
Personnel Services																	
5005 Salaries	33,115	41,749	8,634	21%	37,889	4,774	13%	252,638	313,198	60,560	19%	387,764	135,126	35%	482,339	542,899	11%
5010 Other compensation	0	1,290	1,290	100%	0	0	-	2,000	9,675	7,675	79%	5,011	3,011	60%	9,096	16,771	46%
5015 Overtime	94	1,624	1,529	94%	509	415	81%	1,216	12,182	10,966	90%	9,728	8,512	87%	10,150	21,116	52%
Total Compensation	33,209	44,662	11,453	26%	38,398	5,189	14%	255,854	335,055	79,201	24%	402,504	146,649	36%	501,585	580,786	14%
5100 Federal Payroll taxes	2,448	3,417	968	28%	2,762	313	11%	18,879	25,632	6,753	26%	29,228	10,349	35%	37,677	44,430	15%
5105 State Payroll taxes	15	0	(15)	-	13	(1)	-10%	109	0	(109)	-	162	53	33%	109	0	-
5110 Unemployment Insurance	896	928	32	3%	939	42	5%	4,618	6,965	2,347	34%	7,536	2,918	39%	9,727	12,074	19%
5115 Workers compensation	2,047	1,631	(416)	-26%	2,039	(8)	0%	14,326	12,234	(2,093)	-17%	14,273	(54)	0%	23,299	21,206	-10%
Total Payroll Taxes	5,406	5,976	570	10%	5,752	347	6%	37,933	44,831	6,898	15%	51,199	13,266	26%	70,812	77,710	9%
5200 Medical insurance	13,990	13,409	(581)	-4%	16,019	2,029	13%	96,706	100,592	3,886	4%	114,210	17,503	15%	170,481	174,367	2%
5205 Dental insurance	1,206	1,550	344	22%	1,510	303	20%	8,597	11,631	3,034	26%	11,951	3,354	28%	17,128	20,162	15%
5215 Term life insurance	152	131	(21)	-16%	546	394	72%	1,363	986	(377)	-38%	4,283	2,920	68%	2,086	1,709	-22%
5220 Long Term Disability insurance	278	250	(28)	-11%	0	(278)	-	1,771	1,874	104	6%	0	(1,771)	-	3,145	3,249	3%

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Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
5225 PERS Employee Contributions	8,053	8,909	856	10%	8,507	454	5%	61,986	66,832	4,845	7%	79,245	17,259	22%	111,001	115,846	4%
5230 PERS Employer Contributions	2,322	2,602	281	11%	2,427	105	4%	17,625	19,523	1,898	10%	22,661	5,036	22%	31,943	33,841	6%
Total Insured Benefits	26,001	26,851	850	3%	29,008	3,007	10%	188,049	201,438	13,390	7%	232,350	44,302	19%	335,784	349,174	4%
Total Personnel Services	64,616	77,490	12,874	17%	73,158	8,542	12%	481,836	581,325	99,489	17%	686,053	204,217	30%	908,181	1,007,670	10%
Goods & Services																	
6020 Travel - airfare	0	42	42	100%	477	477	100%	0	292	292	100%	477	477	100%	208	500	58%
6025 Travel - lodging & transportation	584	167	(417)	-250%	0	(584)	-	584	1,167	583	50%	519	(65)	-13%	1,417	2,000	29%
6030 Travel - Per Diem & mileage reimbursement	251	42	(209)	-501%	0	(251)	-	251	292	41	14%	33	(217)	-651%	459	500	8%
6035 Meals & Entertainment	0	42	42	100%	0	0	-	0	292	292	100%	0	0	-	208	500	58%
Total Travel & Entertainment	834	292	(543)	-186%	477	(357)	-75%	834	2,042	1,208	59%	1,030	195	19%	2,292	3,500	35%
6050 Office supplies	0	0	0	-	0	0	-	150	0	(150)	-	0	(150)	-	150	0	-
6055 Kitchen supplies	94	208	115	55%	300	207	69%	787	1,458	671	46%	1,567	779	50%	1,829	2,500	27%
6070 Postage & courier services	63	83	21	25%	55	(8)	-14%	257	583	327	56%	452	195	43%	673	1,000	33%
Total Office Expense	157	292	135	46%	355	199	56%	1,194	2,042	847	41%	2,018	824	41%	2,653	3,500	24%
6100 Telephone - landline	182	243	61	25%	556	375	67%	1,293	1,698	404	24%	2,173	880	40%	2,506	2,910	14%
6105 Telephone - mobile	502	780	278	36%	107	(396)	-371%	3,457	5,460	2,003	37%	2,983	(474)	-16%	7,357	9,360	21%
6110 Internet services	1,247	1,250	3	0%	1,277	31	2%	8,911	8,750	(161)	-2%	9,110	199	2%	15,161	15,000	-1%
6115 Cable TV	880	680	(200)	-29%	647	(233)	-36%	6,472	4,757	(1,715)	-36%	4,197	(2,276)	-54%	9,870	8,155	-21%
6130 Electricity	24,297	20,833	(3,464)	-17%	21,146	(3,151)	-15%	119,364	145,833	26,470	18%	136,432	17,069	13%	223,530	250,000	11%
6131 Propane - Operations	92	125	33	26%	105	12	12%	530	875	345	39%	523	(7)	-1%	1,155	1,500	23%
6135 Water/Sewer	5,473	6,250	777	12%	5,543	69	1%	45,688	43,750	(1,938)	-4%	53,637	7,949	15%	76,938	75,000	-3%
6140 Garbage/Sanitation Collection	4,908	5,833	925	16%	5,127	219	4%	34,214	40,833	6,619	16%	40,895	6,681	16%	63,381	70,000	9%
6145 Hazardous material disposal	150	333	183	55%	150	0	0%	1,130	2,333	1,203	52%	3,274	2,144	65%	2,797	4,000	30%
6150 Derelict boat disposal	0	1,250	1,250	100%	0	0	-	15	8,750	8,735	100%	2,160	2,145	99%	6,265	15,000	58%
6155 Environmental Remediation/Mitigation/Monitoring	(5,625)	417	6,042	1450%	0	5,625	-	958	2,917	1,959	67%	1,587	629	40%	3,041	5,000	39%
Total Utilities	32,106	37,994	5,888	15%	34,658	2,552	7%	222,031	265,956	43,925	17%	256,969	34,939	14%	412,000	455,925	10%
6200 Temporary/Contract help	6,275	3,000	(3,275)	-109%	9,352	3,078	33%	28,618	21,000	(7,618)	-36%	52,449	23,831	45%	43,618	36,000	-21%
6205 Janitorial services	49	55	6	11%	56	7	13%	168	385	217	56%	405	237	58%	443	660	33%
6210 Vending machine services	0	125	125	100%	0	0	-	1,328	875	(453)	-52%	281	(1,047)	-372%	1,953	1,500	-30%
6245 Legal advertising	0	108	108	100%	193	193	100%	569	758	190	25%	892	323	36%	1,110	1,300	15%
6270 Contracted Services	4,244	542	(3,702)	-684%	0	(4,244)	-	5,475	3,792	(1,683)	-44%	3,274	(2,200)	-67%	8,183	6,500	-26%
6290 Commercial insurance	7,733	7,504	(229)	-3%	7,029	(704)	-10%	48,379	52,529	4,150	8%	47,525	(853)	-2%	85,899	90,049	5%
Total Professional Services	18,300	11,334	(6,966)	-61%	16,630	(1,670)	-10%	84,535	79,339	(5,197)	-7%	104,825	20,290	19%	141,206	136,009	-4%
6400 Small equipment & tools	42	500	458	92%	633	591	93%	1,209	3,500	2,291	65%	3,349	2,140	64%	3,709	6,000	38%
6405 Safety/hazardous materials	0	833	833	100%	0	0	-	11,051	5,833	(5,218)	-89%	4,019	(7,032)	-175%	15,218	10,000	-52%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

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					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6410 Signage	0	63	63	100%	0	0	-	0	438	438	100%	269	269	100%	313	750	58%
6415 Clothing	80	417	337	81%	517	437	85%	1,119	2,917	1,798	62%	1,607	488	30%	3,202	5,000	36%
6420 Janitorial supplies	1,394	1,042	(352)	-34%	1,045	(348)	-33%	6,112	7,292	1,180	16%	7,192	1,080	15%	11,320	12,500	9%
6425 Operational supplies	719	2,083	1,364	65%	226	(493)	-219%	2,938	14,583	11,645	80%	8,393	5,455	65%	13,355	25,000	47%
6430 Equipment Rental	0	333	333	100%	1,001	1,001	100%	0	2,333	2,333	100%	2,815	2,815	100%	1,667	4,000	58%
6450 Fuel - Gas	856	1,042	185	18%	1,437	581	40%	4,056	7,292	3,236	44%	4,299	244	6%	9,264	12,500	26%
6455 Fuel - Diesel	64	83	19	23%	0	(64)	-	193	583	390	67%	353	159	45%	610	1,000	39%
6481 Propane - Retail	737	542	(195)	-36%	1,183	447	38%	2,744	3,792	1,047	28%	3,588	843	24%	5,453	6,500	16%
6485 Retail items	0	15	15	100%	0	0	-	0	105	105	100%	0	0	-	75	180	58%
Total Operational Expense	3,892	6,953	3,061	44%	6,042	2,151	36%	29,422	48,668	19,245	40%	35,884	6,461	18%	64,185	83,430	23%
6500 Repairs & maintenance equipment	6,837	6,250	(587)	-9%	4,626	(2,211)	-48%	22,613	43,750	21,137	48%	39,216	16,603	42%	53,863	75,000	28%
6505 Repairs & maintenance vehicles	16,102	667	(15,435)	-2315%	834	(15,268)	-1831%	30,416	4,667	(25,749)	-552%	5,746	(24,670)	-429%	33,749	8,000	-322%
6510 Repairs & maintenance buildings	293	3,750	3,457	92%	22,793	22,500	99%	4,027	26,250	22,223	85%	50,875	46,847	92%	22,777	45,000	49%
6515 Repairs & maintenance land improvements	0	417	417	100%	0	0	-	0	2,917	2,917	100%	3,165	3,165	100%	2,083	5,000	58%
6520 Repairs & maintenance docks	5	4,167	4,162	100%	998	993	100%	2,269	29,167	26,897	92%	7,812	5,543	71%	23,103	50,000	54%
6540 Marina dredging	0	7,500	7,500	100%	0	0	-	29,260	52,500	23,240	44%	13,438	(15,823)	-118%	66,760	90,000	26%
6575 Waterway Leases	1,021	2,500	1,479	59%	0	(1,021)	-	3,734	17,500	13,766	79%	0	(3,734)	-	16,234	30,000	46%
6580 Permits	0	417	417	100%	0	0	-	5,261	2,917	(2,344)	-80%	2,909	(2,352)	-81%	7,344	5,000	-47%
Total Repair and Maintenance	24,257	25,667	1,410	5%	29,251	4,994	17%	97,580	179,667	82,087	46%	123,160	25,581	21%	225,913	308,000	27%
Total Goods & Services	79,545	82,530	2,985	4%	87,414	7,869	9%	435,596	577,712	142,116	25%	523,886	88,290	17%	848,248	990,364	14%
Total Expenses	144,161	160,020	15,859	10%	160,572	16,411	10%	917,432	1,159,037	241,605	21%	1,209,939	292,507	24%	1,756,429	1,998,034	12%
Operating Results	(4,222)	10,271	(14,494)	-141%	(43,145)	38,923	-90%	276,510	106,604	169,906	159%	66,665	209,845	315%	376,497	206,591	82%
Other Income & Expenses																	
Other Income																	
4450 Lodging Tax	28	0	28	-	20	8	42%	137	0	137	-	114	23	20%	137	0	-
4650 Grants Received - MAP	0	0	0	-	0	0	-	0	5,400	(5,400)	-100%	5,175	(5,175)	-100%	0	5,400	-100%
4695 Grants Received - Other	0	0	0	-	0	0	-	0	0	0	-	0	0	-	27,000	27,000	0%
4900 Other Income	0	0	0	-	0	0	-	0	0	0	-	300	(300)	-100%	0	0	-
4905 Other	0	0	0	-	0	0	-	45	0	45	-	2,551	(2,506)	-98%	45	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	8,668	0	8,668	-	25,000	(16,332)	-65%	8,668	0	-
Total Other Income	28	0	28	-	20	8	42%	8,850	5,400	3,450	64%	33,140	(24,290)	-73%	35,850	32,400	11%
Other Expenses																	
Taxes & Misc Expenses																	
6720 Property Tax - Sublet Facilities	0	0	0	-	-	-	-	9,841	10,000	159	2%	9,427	(415)	-4%	9,841	10,000.00	2%
6755 Insurance Claims	0	0	0	-	9,355	9,355	100%	9,168	0	(9,168)	-	10,555	1,387	13%	9,168	0	-
Total Taxes & Misc Expenses	-	-	-	-	9,355	9,355	100%	19,009	10,000.00	(9,009)	-90%	19,981	972	5%	19,009	10,000.00	-90%
Debt Services																	
7005 Principal repayment	0	0	0	-	0	0	-	87,170	340,588	253,418	74%	56,581	(30,589)	-54%	87,170	340,588	74%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

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					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD			Jul 2020 - Jun 2021		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
7010 Interest payment	0	0	0	-	0	0	-	86,190	242,860	156,670	65%	65,152	(21,038)	-32%	86,190	242,860	65%
7020 Principal repayment	435	2,205	1,770	80%	0	(435)	-	3,038	15,432	12,394	80%	431	(2,607)	-605%	14,060	26,454	47%
7025 Interest payment	16	52	35	69%	0	(16)	-	121	362	241	67%	20	(100)	-497%	379	620	39%
8010 CIP Buildings	0	5,417	5,417	100%	0	0	-	0	37,917	37,917	100%	168	168	100%	27,083	65,000	58%
8011 CIP Docks	0	0	0	-	0	0	-	0	0	0	-	14,352	14,352	100%	0	0	-
8020 CIP Machinery & Equipment	0	2,250	2,250	100%	0	0	-	14,860	15,750	890	6%	0	(14,860)	-	26,110	27,000	3%
Total Debt Services	451	9,923	9,472	95%	0	(451)	-	191,378	652,908	461,530	71%	136,703	(54,675)	-40%	240,992	702,522	66%
Total Other Expenses	451	9,923	9,472	95%	9,355	8,904	95%	210,387	662,908	452,521	68%	156,684	(53,703)	-34%	260,001	712,522	64%
Net Other Income	(423)	(9,923)	9,500	-96%	(9,335)	8,912	-95%	(201,537)	(657,508)	455,971	-69%	(123,544)	(77,993)	63%	(224,151)	(680,122)	-67%
Net Result	(4,645)	349	(4,994)	-1433%	(52,480)	47,835	-91%	74,973	(550,904)	625,877	-114%	(56,879)	131,852	-232%	152,346	(473,531)	-132%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

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



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021		\$ Diff	% Diff	Jan 2020		Jul 2020 - Jan 2021		Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021						
	Actual	Budget			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	75,000	(75,000)	-100%	0	0	-	0	75,000	-100%
4290 Other	0	0	0	-	0	0	-	5,739	250,000	(244,261)	-98%	(22,482)	28,221	-126%	5,739	250,000	-98%
Total Operating Income	0	0	0	-	0	0	-	5,739	325,000	(319,261)	-98%	(22,482)	28,221	-126%	5,739	325,000	-98%
Expenses																	
Personnel Services																	
5005 Salaries	9,366	0	(9,366)	-	12,713	3,347	26%	51,878	41,615	(10,263)	-25%	21,871	(30,007)	-137%	51,878	41,615	-25%
5010 Other compensation	0	0	0	-	0	0	-	(9)	0	9	-	0	9	-	(9)	0	-
5015 Overtime	319	0	(319)	-	4,044	3,725	92%	1,519	0	(1,519)	-	4,524	3,005	66%	1,519	0	-
Total Compensation	9,685	0	(9,685)	-	16,756	7,072	42%	53,388	41,615	(11,773)	-28%	26,395	(26,992)	-102%	53,388	41,615	-28%
5100 Federal Payroll taxes	702	0	(702)	-	1,239	536	43%	3,909	3,184	(725)	-23%	2,006	(1,903)	-95%	3,909	3,184	-23%
5105 State Payroll taxes	3	0	(3)	-	7	3	49%	22	0	(22)	-	11	(11)	-98%	22	0	-
5110 Unemployment Insurance	257	0	(257)	-	421	164	39%	819	1,082	263	24%	438	(380)	-87%	819	1,082	24%
5115 Workers compensation	0	0	0	-	0	0	-	0	1,565	1,565	100%	0	0	-	0	1,565	100%
Total Payroll Taxes	963	0	(963)	-	1,666	703	42%	4,749	5,831	1,082	19%	2,455	(2,294)	-93%	4,749	5,831	19%
5200 Medical insurance	0	0	0	-	0	0	-	0	17,435	17,435	100%	0	0	-	0	17,435	100%
5205 Dental insurance	0	0	0	-	0	0	-	0	2,378	2,378	100%	0	0	-	0	2,378	100%
5215 Term life insurance	0	0	0	-	0	0	-	0	150	150	100%	0	0	-	0	150	100%
5220 Long Term Disability insurance	0	0	0	-	0	0	-	0	225	225	100%	0	0	-	0	225	100%
5225 PERS Employee Contributions	2,140	0	(2,140)	-	3,439	1,300	38%	12,108	8,338	(3,770)	-45%	5,615	(6,493)	-116%	12,108	8,338	-45%
5230 PERS Employer Contributions	581	0	(581)	-	1,005	424	42%	3,382	2,779	(603)	-22%	1,586	(1,796)	-113%	3,382	2,779	-22%
Total Insured Benefits	2,721	0	(2,721)	-	4,445	1,724	39%	15,490	31,305	15,815	51%	7,201	(8,289)	-115%	15,490	31,305	51%
Total Personnel Services	13,368	0	(13,368)	-	22,867	9,499	42%	73,627	78,751	5,124	7%	36,051	(37,575)	-104%	73,627	78,751	7%
Goods & Services																	
6005 Seminars & training	0	417	417	100%	0	0	-	0	2,919	2,919	100%	0	0	-	2,081	5,000	58%
Total Staff Training	0	417	417	100%	0	0	-	0	2,919	2,919	100%	0	0	-	2,081	5,000	58%
6030 Travel - Per Diem & mileage reimbursement	0	0	0	-	2,534	2,534	100%	0	2,000	2,000	100%	3,264	3,264	100%	0	2,000	100%
Total Travel & Entertainment	0	0	0	-	2,534	2,534	100%	0	2,000	2,000	100%	3,264	3,264	100%	0	2,000	100%
6050 Office supplies	0	42	42	100%	0	0	-	0	294	294	100%	0	0	-	206	500	59%
6070 Postage & courier services	0	0	0	-	0	0	-	19	0	(19)	-	0	(19)	-	19	0	-
Total Office Expense	0	42	42	100%	0	0	-	19	294	275	94%	0	(19)	-	225	500	55%
6105 Telephone - mobile	53	0	(53)	-	94	42	44%	422	0	(422)	-	533	111	21%	422	0	-
6155 Environmental Remediation/Mitigation/Monitoring	0	0	0	-	0	0	-	380	0	(380)	-	0	(380)	-	380	0	-
Total Utilities	53	0	(53)	-	94	42	44%	802	0	(802)	-	533	(269)	-51%	802	0	-

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6250 Legal services	0	2,083	2,083	100%	522	522	100%	0	14,581	14,581	100%	2,803	2,803	100%	10,419	25,000	58%
6255 Auditing	0	0	0	-	0	0	-	0	10,000	10,000	100%	0	0	-	0	10,000	100%
6290 Commercial insurance	4,477	4,533	56	1%	4,540	63	1%	31,720	31,731	11	0%	30,233	(1,487)	-5%	54,389	54,400	0%
Total Professional Services	4,477	6,616	2,139	32%	5,062	585	12%	31,720	56,312	24,592	44%	33,036	1,317	4%	64,808	89,400	28%
6400 Small equipment & tools	0	0	0	-	260	260	100%	0	0	0	-	2,099	2,099	100%	0	0	-
6405 Safety/hazardous materials	0	0	0	-	0	0	-	0	0	0	-	245	245	100%	0	0	-
6420 Janitorial supplies	0	0	0	-	0	0	-	0	0	0	-	45	45	100%	0	0	-
6425 Operational supplies	11,624	0	(11,624)	-	1,658	(9,967)	-601%	20,041	50,000	29,959	60%	2,301	(17,739)	-771%	20,041	50,000	60%
6430 Equipment Rental	0	0	0	-	5,066	5,066	100%	5,104	4,221	(883)	-21%	31,108	26,004	84%	5,104	4,221	-21%
6450 Fuel - Gas	0	0	0	-	140	140	100%	1,142	6,750	5,608	83%	185	(956)	-517%	1,142	6,750	83%
6455 Fuel - Diesel	0	0	0	-	477	477	100%	1,184	8,250	7,066	86%	723	(460)	-64%	1,184	8,250	86%
Total Operational Expense	11,624	0	(11,624)	-	7,601	(4,023)	-53%	27,470	69,221	41,751	60%	36,707	9,238	25%	27,470	69,221	60%
6500 Repairs & maintenance equipment	739	5,417	4,678	86%	405	(334)	-82%	16,646	37,919	21,273	56%	34,784	18,139	52%	43,727	65,000	33%
6505 Repairs & maintenance vehicles	590	1,250	660	53%	132	(458)	-348%	6,798	8,750	1,952	22%	452	(6,347)	-1405%	13,048	15,000	13%
6540 Marina dredging	0	0	0	-	0	0	-	8,600	0	(8,600)	-	0	(8,600)	-	8,600	0	-
Total Repair and Maintenance	1,329	6,667	5,338	80%	536	(792)	-148%	32,044	46,669	14,625	31%	35,236	3,192	9%	65,375	80,000	18%
Total Goods & Services	17,483	13,742	(3,741)	-27%	15,828	(1,655)	-10%	92,054	177,415	85,361	48%	108,776	16,722	15%	160,760	246,121	35%
Total Expenses	30,851	13,742	(17,109)	-125%	38,695	7,844	20%	165,681	256,166	90,485	35%	144,827	(20,853)	-14%	234,387	324,872	28%
Operating Results	(30,851)	(13,742)	(17,109)	125%	(38,695)	7,844	-20%	(159,942)	68,834	(228,776)	-332%	(167,310)	7,368	-4%	(228,648)	128	-178731%
Other Income & Expenses																	
Other Income																	
4805 Transfer - GF	0	0	0	-	0	0	-	0	0	0	-	22,482	(22,482)	-100%	0	0	-
4915 Insurance Reimbursement	0	0	0	-	586	(586)	-100%	0	0	0	-	586	(586)	-100%	0	0	-
Total Other Income	0	0	0	-	586	(586)	-100%	0	0	0	-	23,068	(23,068)	-100%	0	0	-
6755 Insurance Claims	0	0	0	-	836	836	100%	0	0	0	-	836	836	100%	0	0	-
Total Taxes & Misc Expenses	0	0	0	-	836	836	100%	0	0	0	-	836	836	100%	0	0	-
Total Other Expenses	0	0	0	-	836	836	100%	0	0	0	-	836	836	100%	0	0	-
Net Other Income	0	0	0	-	(250)	250	-100%	0	0	0	-	22,232	(22,232)	-100%	0	0	-
Net Result	(30,851)	(13,742)	(17,109)	125%	(38,945)	8,094	-21%	(159,942)	68,834	(228,776)	-332%	(145,077)	(14,865)	10%	(228,648)	128	-178731%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

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			
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Operating Income																	
4010 Property Agreements	23,326	17,844	5,483	31%	16,295	7,031	43%	148,673	147,938	735	0%	135,101	13,571	10%	248,835	248,100	0%
4235 Customer Discounts	0	0	0	-	0	0	-	(3,950)	0	(3,950)	-	0	(3,950)	-	(3,950)	0	-
4260 Rail Operations Revenue	17,722	24,631	(6,910)	-28%	22,499	(4,778)	-21%	151,324	152,694	(1,370)	-1%	139,476	11,847	8%	277,405	278,775	0%
4265 Rail Surcharges	21,921	30,747	(8,826)	-29%	26,051	(4,130)	-16%	182,469	191,762	(9,293)	-5%	162,475	19,994	12%	340,242	349,535	-3%
4290 Other	0	333	(333)	-100%	0	0	-	0	2,333	(2,333)	-100%	0	0	-	1,667	4,000	-58%
Total Operating Income	62,969	73,555	(10,586)	-14%	64,846	(1,877)	-3%	478,515	494,727	(16,212)	-3%	437,053	41,462	9%	864,198	880,410	-2%
Expenses																	
Personnel Services																	
5005 Salaries	0	0	0	-	7,354	7,354	100%	0	0	0	-	53,034	53,034	100%	0	0	-
Total Compensation	0	0	0	-	7,354	7,354	100%	0	0	0	-	53,034	53,034	100%	0	0	-
5100 Federal Payroll taxes	0	0	0	-	534	534	100%	0	0	0	-	3,867	3,867	100%	0	0	-
5105 State Payroll taxes	0	0	0	-	1	1	100%	0	0	0	-	12	12	100%	0	0	-
5110 Unemployment Insurance	0	0	0	-	182	182	100%	0	0	0	-	182	182	100%	0	0	-
5115 Workers compensation	0	0	0	-	321	321	100%	0	0	0	-	2,247	2,247	100%	0	0	-
Total Payroll Taxes	0	0	0	-	1,038	1,038	100%	0	0	0	-	6,307	6,307	100%	0	0	-
5200 Medical insurance	0	0	0	-	1,454	1,454	100%	0	0	0	-	10,179	10,179	100%	0	0	-
5205 Dental insurance	0	0	0	-	154	154	100%	0	0	0	-	1,081	1,081	100%	0	0	-
5215 Term life insurance	0	0	0	-	58	58	100%	0	0	0	-	403	403	100%	0	0	-
5225 PERS Employee Contributions	0	0	0	-	1,404	1,404	100%	0	0	0	-	10,521	10,521	100%	0	0	-
5230 PERS Employer Contributions	0	0	0	-	441	441	100%	0	0	0	-	3,307	3,307	100%	0	0	-
Total Insured Benefits	0	0	0	-	3,511	3,511	100%	0	0	0	-	25,490	25,490	100%	0	0	-
Total Personnel Services	0	0	0	-	11,903	11,903	100%	0	0	0	-	84,831	84,831	100%	0	0	-
Goods & Services																	
6020 Travel - airfare	0	0	0	-	0	0	-	0	0	0	-	830	830	100%	0	0	-
6025 Travel - lodging & transportation	0	0	0	-	0	0	-	0	0	0	-	651	651	100%	0	0	-
6030 Travel - Per Diem & mileage reimbursement	0	42	42	100%	0	0	-	0	292	292	100%	1,300	1,300	100%	208	500	58%
6035 Meals & Entertainment	0	42	42	100%	0	0	-	40	292	252	86%	95	55	58%	248	500	50%
Total Travel & Entertainment	0	83	83	100%	0	0	-	40	583	543	93%	2,876	2,836	99%	457	1,000	54%
6060 IT supplies	0	0	0	-	0	0	-	40	0	(40)	-	0	(40)	-	40	0	-
Total Office Expense	0	0	0	-	0	0	-	40	0	(40)	-	0	(40)	-	40	0	-
6105 Telephone - mobile	0	60	60	100%	0	0	-	0	420	420	100%	0	0	-	300	720	58%
6145 Hazardous material disposal	0	0	0	-	0	0	-	0	0	0	-	4,313	4,313	100%	0	0	-
Total Utilities	0	60	60	100%	0	0	-	0	420	420	100%	4,313	4,313	100%	300	720	58%
6230 Rail operations service fee	0	542	542	100%	0	0	-	0	3,792	3,792	100%	0	0	-	2,708	6,500	58%
6260 Consulting services	0	4,583	4,583	100%	41,676	41,676	100%	35,773	32,083	(3,690)	-12%	42,441	6,668	16%	58,690	55,000	-7%
6270 Contracted Services	0	0	0	-	0	0	-	18	0	(18)	-	17	(0)	-1%	18	0	-
6290 Commercial insurance	3,042	3,365	323	10%	3,107	65	2%	20,196	23,555	3,359	14%	13,775	(6,421)	-47%	37,021	40,380	8%

Financial Report - Actual vs. Budget
For Period Ending Jan 2021

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			
	Jan 2021				Jan 2020			Jul 2020 - Jan 2021				Prior FYTD vs Current FYTD		Jul 2020 - Jun 2021			
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Total Professional Services	3,042	8,490	5,448	64%	44,783	41,741	93%	55,987	59,430	3,443	6%	56,234	247	0%	98,437	101,880	3%
6400 Small equipment & tools	0	0	0	-	0	0	-	0	0	0	-	5,083	5,083	100%	0	0	-
6410 Signage	0	667	667	100%	0	0	-	0	4,667	4,667	100%	0	0	-	3,333	8,000	58%
6415 Clothing	0	15	15	100%	0	0	-	0	102	102	100%	0	0	-	73	175	58%
6450 Fuel - Gas	0	0	0	-	0	0	-	0	0	0	-	60	60	100%	0	0	-
Total Operational Expense	0	681	681	100%	0	0	-	0	4,769	4,769	100%	5,143	5,143	100%	3,406	8,175	58%
6500 Repairs & maintenance equipment	0	0	0	-	0	0	-	0	0	0	-	456	456	100%	0	0	-
6505 Repairs & maintenance vehicles	20,242	0	(20,242)	-	385	(19,857)	-5158%	20,963	0	(20,963)	-	733	(20,231)	-2762%	20,963	0	-
6510 Repairs & maintenance buildings	0	0	0	-	82,377	82,377	100%	11,651	0	(11,651)	-	227,388	215,737	95%	11,651	0	-
6515 Repairs & maintenance land improvements	0	4,167	4,167	100%	0	0	-	0	29,167	29,167	100%	117,577	117,577	100%	20,833	50,000	58%
6530 Repairs & maintenance Locos	0	0	0	-	0	0	-	0	0	0	-	7,801	7,801	100%	0	0	-
Total Repair and Maintenance	20,242	4,167	(16,075)	-386%	82,762	62,520	76%	32,614	29,167	(3,447)	-12%	353,955	321,341	91%	53,447	50,000	-7%
Total Goods & Services	23,284	13,481	(9,803)	-73%	127,545	104,261	82%	88,681	94,369	5,688	6%	422,521	333,840	79%	156,087	161,775	4%
Total Expenses	23,284	13,481	(9,803)	-73%	139,448	116,164	83%	88,681	94,369	5,688	6%	507,353	418,672	83%	156,087	161,775	4%
Operating Results	39,685	60,074	(20,389)	-34%	(74,602)	114,287	-153%	389,834	400,358	(10,524)	-3%	(70,300)	460,134	-655%	708,110	718,635	-1%
Other Income & Expenses																	
Other Income																	
4480 Tax Credits	0	783,965	(783,965)	-100%	634,200	(634,200)	-100%	317,100	783,965	(466,865)	-60%	634,200	(317,100)	-50%	317,100	783,965	-60%
4815 Transfer - RF	0	0	0	-	0	0	-	0	0	0	-	0	0	-	645,000	645,000	0%
4905 Other	0	0	0	-	0	0	-	0	0	0	-	5,000	(5,000)	-100%	0	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	1,328	0	1,328	-	(11,393)	12,721	-112%	1,328	0	-
Total Other Income	0	783,965	(783,965)	-100%	634,200	(634,200)	-100%	318,428	783,965	(465,537)	-59%	627,807	(309,379)	-49%	963,428	1,428,965	-33%
Other Expenses																	
6755 Insurance Claims	0	0	0	-	2,314	2,314	100%	0	0	0	-	2,322	2,322	100%	0	0	-
Total Taxes & Misc Expenses	0	0	0	-	2,314	2,314	100%	0	0	0	-	2,322	2,322	100%	0	0	-
Debt Services																	
7005 Principal repayment	0	0	0	-	0	0	-	354,756	338,068	(16,688)	-5%	338,068	(16,689)	-5%	354,756	338,068	-5%
7010 Interest payment	0	0	0	-	0	0	-	289,855	306,543	16,688	5%	306,543	16,689	5%	289,855	306,543	5%
7020 Principal repayment - Vehicles	1,043	5,245	4,202	80%	0	(1,043)	-	7,295	36,715	29,420	80%	1,039	(6,256)	-602%	33,520	62,940	47%
7025 Interest payment - Vehicles	16	51	35	69%	0	(16)	-	119	356	238	67%	20	(99)	-497%	373	611	39%
8013 CIP Construction Bridges	0	18,750	18,750	100%	58,078	58,078	100%	0	131,250	131,250	100%	129,849	129,849	100%	93,750	225,000	58%
8015 CIP Land Improvements	0	30,250	30,250	100%	0	0	-	0	211,750	211,750	100%	0	0	-	151,250	363,000	58%
8020 CIP Machinery & Equipment	0	0	0	-	5,438	5,438	100%	45,048	0	(45,048)	-	9,938	(35,110)	-353%	45,048	0	-
8025 CIP Mobile Equipment	0	0	0	-	0	0	-	25,000	0	(25,000)	-	0	(25,000)	-	25,000	0	-
Total Debt Services	1,059	54,296	53,237	98%	63,516	62,457	98%	722,074	1,024,682	302,609	30%	785,457	63,384	8%	993,553	1,296,162	23%
Total Other Expenses	1,059	54,296	53,237	98%	65,830	64,771	98%	722,074	1,024,682	302,609	30%	787,780	65,706	8%	993,553	1,296,162	23%
Net Other Income	(1,059)	729,669	(730,728)	-100%	568,370	(569,429)	-100%	(403,646)	(240,717)	(162,929)	68%	(159,973)	(243,673)	152%	(30,126)	132,803	-123%
Net Result	38,626	789,743	(751,117)	-95%	493,767	(455,141)	-92%	(13,812)	159,641	(173,453)	-109%	(230,273)	216,461	-94%	677,985	851,438	-20%

2021/22 Port Budget Planning Calendar

Budget Planning	
February 16	Appoint Budget Officer Megan Richardson
February 22	Operating Plan Prep Instructions & Budget Calendar Distributed to Department Heads
March 8	Operating Plans Due from Department Heads, Work Papers Distributed to Begin Budget Plan
March 8 -19	Department Meetings
March 22	Budget Plans Due from Department Heads
March 23 - 26	Draft Budget
March 29 - April 16	Review Draft Budget & Edit
April 12 - 16	Draft Budget Message
April 19 – 23	Review final draft of Proposed Budget
April 30	Complete Proposed Budget
Charleston Advisory Committee Meetings	
TBD – May 3	Proposed Rates Draft
Budget Committee Meetings	
TBD (week of May 10)	Post Notice of Budget Committee Meeting on Port website (posted at least 10 days prior)
TBD (week of May 10)	Provide Proposed Budget to Budget Committee (2 weeks prior to Budget Committee Meeting)
TBD (week of May 24)	1 st Budget Committee Meeting
TBD (week of May 24)	Publish Notice (if needed) (at least 5 days prior)
TBD (week of June 1)	2 nd Budget Committee Meeting (if needed)
Budget Hearing	
June 7	Publish LB-1 Notice of Hearing & Budget Summary (published at least 5 days prior)
June 15	Port Commission / Budget Hearing
June TBD (Tentative 1wk following commission mtg)	Port Commission Budget Approval (if needed)
Post Adoption	
June 30	Submit to BOLI WH-119 Public Improvement Cost Analysis Summary
July 5	Submit LB-50 to Tax Assessor by July 15
September 20	Submit complete budget document to County Clerk by September 30

2021/22 CBRL Budget Planning Calendar

Budget Planning	
TBD	Appoint Budget Officer Megan Richardson
February 22	Operating Plan Prep Instructions & Budget Calendar Distributed to Department Head
March 8	Operating Plan Due, Work Papers Distributed to Begin Budget Plan
March 8 -19	Department Meetings
March 22	Budget Plans Due
March 23 - 26	Finance Builds Draft Budget
March 29 - April 16	Review Draft Budget & Edit
April 19 - 23	Review Final Draft of Proposed Budget
April 19 - 23	Create and Finalize Budget Message
April 30	Complete Proposed Budget
Budget Committee Meetings	
TBD (week of May 10)	Post Notice of Budget Committee Meeting on Port website (posted at least 10 days prior)
TBD (week of May 10)	Provide Proposed Budget to Budget Committee (2 weeks prior to Budget Committee Meeting)
TBD (week of May 24)	1 st Budget Committee Meeting
TBD (week of May 24)	Publish Notice / Legal Ad (if needed) (published at least 5 days prior)
TBD (week of June 1)	2 nd Budget Committee Meeting (if needed)
Budget Hearing	
June TBD	Publish LB-1 Notice of Hearing & Budget Summary (published at least 5 days prior)
June TBD	CBRL Board of Directors Meeting / Budget Hearing
June TBD (Tentative 1wk following Board mtg)	CBRL Board of Directors Budget Approval (if needed)
Post Adoption	
September 21	Submit complete budget document to County Clerk by September 30



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Margaret Barber, Director of External Affairs

DATE: March 9, 2021

SUBJECT: Commercial/External Affairs/Marketing Management Report

Commercial:

Port staff are working with the Rail and Maritime Operations departments on approximately 15 commercial leads. These leads represent a variety of commodities for both import and export markets. Staff are currently working closely with various representatives from the Union Pacific Railroad to generate rates to assist leads in identifying total project costs to bring logistics operations through the Port of Coos Bay.

EA/BD staff are currently working to develop a comprehensive marketing plan for the Port of Coos Bay, a value proposition for both maritime and freight rail commerce, and a comprehensive ground lease rate analysis.

Monthly commercial coordination meetings continue to take place, ensuring operational collaboration in developing proposed business interests evaluating the benefits of the Port.

Staff completed and submitted the Foreign-Trade Zone annual report for FTZ No. 132.

Port Property:

Building 19 and the offices adjacent to the Post Office are the only vacant facilities in the Charleston Marina Complex currently. The Charleston Fishing Families are interested in leasing Building 19 and have received draft lease documents for review. They are currently planning to take occupancy of Building 19 beginning March 15, 2021.

Monthly Commercial lease revenue for the month of January 2021 was up approximately 17% year over year from January 2020. This is largely due to additional properties being leased in the Marina Complex and standard CPI annual increases.

L&S Seafood and Oregon's Local Seafood are now fully operational at the Charleston Marina. These two businesses are new tenants specializing in seafood processing over the last 12-month period.

Staff worked with one inquiry this month interested in leasing Port owned property at the Marina complex. Staff will continue to market the vacant offices adjacent to the Post Office in Charleston.

Marketing, Media, and Outreach:

The Port was featured in the following media outlet:

The World: [Pandemic is Increasing Intersection Project Costs, Developer Tells City](#)

The Port's Facebook page gained 5 followers over the last month. The top post of the month was:

“The Coos Bay Rail Line provides a vital link to domestic and international markets for shippers moving goods in and out of Oregon's south coast, and connection to our international seaport within the Coos Bay Harbor. To boot, its strikingly beautiful! Photo credit: Brandon Collura, Charleston Marina Harbormaster.” The Post had a total reach of 5,514 people and received 323 reactions, comments and shares.

The Charleston Marina's Facebook page added 8 followers. The top post of the month was:

“Looking for a fishing experience at an authentic working waterfront with a small town feel? Experience world class fishing in Charleston. The Charleston marina has a 6-lane public boat launch for recreational boaters. No boat? No problem! There are a host of charter businesses that can help you create your own deep sea ocean fishing adventure!” The Post reached a total of 810 people and received 34 reactions, comments and shares.

The Port's LinkedIn profile had 38 unique visitors, ten new followers, and 3,300 post impressions.

Staff participated in the Chamber Transportation Committee meeting virtually this past month, providing an update on Port activities and projects. Staff also participated in a Global Trade training meeting hosted by Business Oregon, as well as a training on off-shore wind hosted by Business Oregon and BOEM. Staff participated in the monthly information sharing meeting hosted by MARAD, as well as a coordination meeting with local seafood processors aimed to identify industry needs and potential areas of collaboration.

Legislative/Advocacy Work:

The 2021 Legislative Session began on January 19, 2021. The Port's primary goal in this session is to ensure that the next allocation of Lottery Bond funding is included in the final approved budget. This allocation was approved by statute in 2007, and the Port is seeking its second allocation of \$15 million to support final engineering and design work.

This session will operate much differently than previously scheduled sessions in that members of the legislature, lobby, and public are still following guidelines for COVID-19 precautions. The Capital is closed to the public and the lobby, meaning that all communications must take place by video, telephone or email, and comment and testimony at committee hearings will either be done through written comment or video conferencing.

To date, 2,408 pieces of legislation have dropped in total. Hot topics this session include social and racial equity, prevailing wage, environmental justice, homelessness, PERS, and a host of other issues.

The most recent economic and revenue forecasts for the State of Oregon were released in late February. The projections came as a surprise to most and indicated that the State's revenues are

higher than previously estimated. Although there are approximately 160,000 Oregonians that have lost their employment, overall income in Oregon has increased. It is assumed that this is due to increases in Federal aid as unemployment benefits are taxable and increased levels of investment and business income. As a result, the predicted recession is anticipated to last between six and nine months shorter than originally estimated.

Staff participated in a coordination meeting between the Business Oregon and Federal Relations, also including representatives from the Port of Portland's federal government relations. Staff attended OPPA legislative committee meetings, and PNWA.

Staff worked with the Department of State Lands, South Slough Sanctuary, and Oregon State Legislature to build alignment around SB 126, which will serve to expand the boundaries of the South Slough Sanctuary if successful this session. Markee and Associates and OPPA continue to work with the Port of Coos Bay and the Port of Tillamook to move HB 2781 forward, which would serve to remove uncollectable property taxes on the Citrus Dock and a property in Tillamook.

M E M O R A N D U M

TO: John Burns, Chief Executive Officer

FROM: Mike Dunning, Director of Maritime Operations and Asset Management

DATE: March 9, 2021

SUBJECT: Port Operations/Asset Management Report

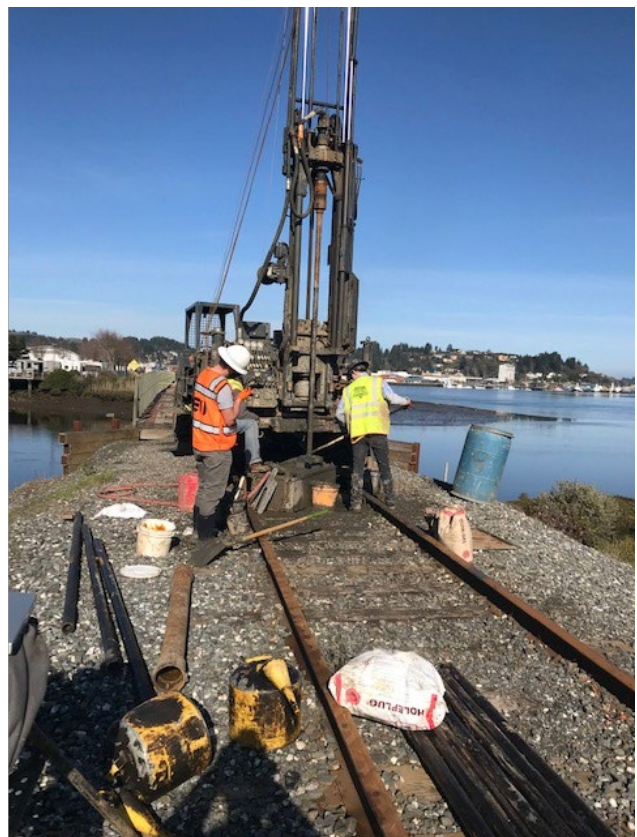
Channel Modification Project:

The PDT continues to review and address comments on the Letter of Authorization (LOA) and the Risk Management Plan (RMP). As discussed previously, the RMP is the last big piece needed to close out the remaining 204/408 Report comments.

Rail Bridge Rehabilitation Project:

Work continues on engineering and design, permitting, and ROW acquisition. Staff is working with Engineers to finalize E&D for each phase of the project.

Coal Bank Slough Bridge: 30% design, including stormwater bioswale, are complete and the USACE permit application is being drafted for submission. The permit will be submitted to meet regulatory requirements for filling steel piling with concrete (Section 404 permit). The application will also be used for Section 401 (Clean Water Act) certification. Section 401 is administered by the state of Oregon for the federal government. In early March, geotechnical work was conducted at Coal Bank Slough. Two borings were drilled to determine soil characterization at the site, (pictured at right). This characterization is important and advises proper piling design and loads.



Vaughn Viaduct: The draft Invitation to Bid (ITB) package has been developed and final plans and specs will be added once they are completed by the engineers. Staff expects the land partition applications will be sent to Lane County sometime in middle to end of March. We received the USACE permit for this project in February. This was the last permit needed to proceed with construction.

Wildcat Creek Bridges: This will be the last phase of this project. Minimal E&D has been completed for this phase because the primary focus for now is the other three phases. Once E&D is completed for the other phases, work will begin to complete final design and scope.

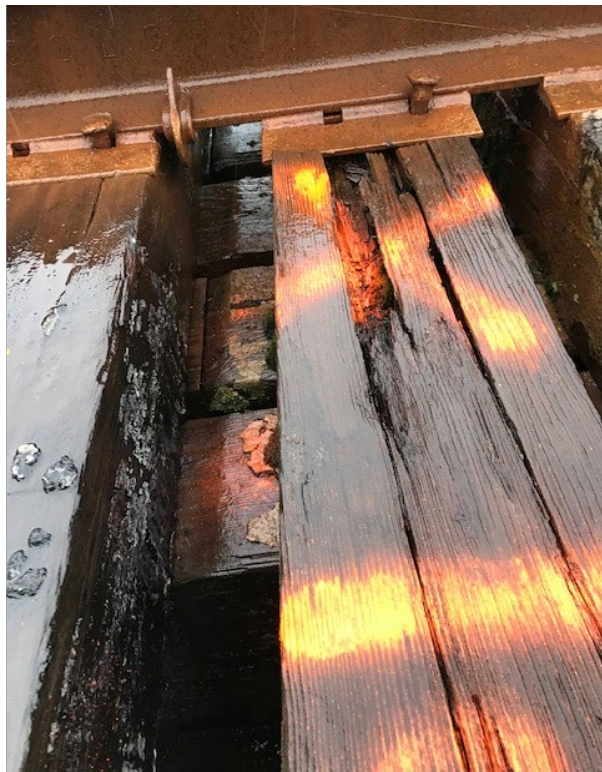
Steel Bridges: Engineers continue to fine tune the final scope of work for this phase. As mentioned in previous reports, there are some scope changes for this phase following the engineer's inspection in November of 2020.

Coos Bay Swing Bridge Post Repairs:

This project is in the bid phase and all bids are due no later than March 31, 2021. A pre bid walk through of the site was conducted on February 24, 2021. A total of five contractors were on site for the site visit. The Invitation to Bid (ITB) requires all contractors to attend this site visit to be considered eligible to compete for the project.

On Call Bridge Repair (MP 731.6):

Approximately \$75,000 worth of work was completed by the Ports On-Call Bridge Repair contractor in early March. This work included pile cap repairs, stringers and ties, at three locations along the bridge.



Photos: Old pile cap (left). Stringer and Ties (right).

PIDP Grant:

Staff is developing a more detailed and defined scope of work for MARAD's review. This detailed scope better defines exact locations by Mile Post (MP) of ties replacement and resurfacing for the project. On March 5, the Port received a Categorical Exclusion (CAT EX) from MARAD for NEPA work. This project qualified for a CAT EX because the work is considered routine maintenance of existing infrastructure and all work is being conducted within the existing Right of Way (ROW). This will accelerate the development and execution of the Grant Agreement with MARAD.



MEMORANDUM

TO: John Burns, Chief Executive Officer

FROM: Brandon Collura, Harbormaster

DATE: March 17, 2021

SUBJECT: Charleston Operations Management Report

The Marina finished the month of February at 57% capacity, up 1% from January. Of the 443 moorage slips, there were 165 annuals, 33 semi-annuals, 47 monthlies and 162 transients. Annuals increased slightly while semi-annuals stayed the same. Monthlies decreased slightly while transients greatly increased.

The RV Park had 30% capacity in February, up 3% from January. Out of 104 RV Park spaces, we had 32 new check-ins for total sales of \$14,894.

Dredge Project:

Dredge operations ended on Friday, February 12. The project focused primarily around the Point Adams area in the Charleston Marina Complex. Demobilization took place the last few weeks of February and into early March.

Annual maintenance work will begin immediately to ensure preparedness for future projects.

General Maintenance Projects:

Numerous repairs have been made to electrical components on E dock in the outer basin. Light fixtures are also being repaired along all docks throughout the marina complex.

Projects repairing and replacing angle brackets and planks continue throughout the outer and inner basins as well.

Gravel work has taken place within the shipyard recently. Holes have been filled and general surface grading has been completed.

RV Park:

Preparations are under way in the RV Park to prepare the space for the upcoming summer season. Electrical pedestals are being checked and all appliances in common areas are being inspected.



MEMORANDUM

TO: John Burns, Chief Executive Officer
FROM: Rich Lopez, General Manager
DATE: March 9, 2021
SUBJECT: Railroad Department Management Report

Operations:

CBRL Carloads:

February = 382 Prior Month = 346 Prior Year February = 465
2020/21 Forecasted Monthly Average 417 missed by 35 car loads.

February saw an increase in car loads with the operating at full capacity. The winter storm that hit the PNW, Midwest and Southern States did hinder receiving cars from the Union Pacific. This created low car availability and some missed switches. The return of logs to Ocean Terminal helped with the carload count and brought log cars back across the Coos River.

Mechanical (Car and Locomotive):

The Mechanical department continued to work on car repairs and locomotive maintenance. The Car Department did have a reduced inventory of cars to look at because of the weather caused reduction. They looked at every car that comes online that has not been placed to spot. Locomotive mechanic completed two 92-day inspections on the locomotives and continues to make repairs on smaller items and enroute failures.

Maintenance of Way (MOW):

The MOW team worked on main line inspections and maintenance in the month of February. The month also brought a small slide at MP 709.4 and multiple locations where trees had fallen. They began the process of identifying tie and surfacing location for the PIDP grant project starting later this year.

ODOT/FRA:

CBRL had one on site visit from the FRA or ODOT for the month of February, Mr. Brian Alger FRA Signal Inspector. No violations were reported.

Coos Bay Rail Line:

As of March 1, 2021, the CBRL is 529 days' injury free. The CBRL had 0 incidents in February. Currently, CBRL has 18 employees and 6 locomotives on property.

Rail Projects:

Rail and Port staff prepare for both Bridge and Track Infrastructure Projects with meetings and on-site visits for planning.



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 / 2017 - 2021

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

	2017		2018		2019		2020		2021	
	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads
Jan	528	1,742.4	580	1,914.0	611	2,016.3	409	1,349.7	346	1,141.8
Feb	520	1,716.0	618	2,039.4	465	1,534.5	400	1,320.0	382	1,260.6
Mar	535	1,765.5	627	2,069.1	547	1,805.1	432	1,425.6		0.0
Apr	582	1,920.6	574	1,894.2	521	1,719.3	350	1,155.0		0.0
May	727	2,399.1	623	2,055.9	438	1,445.4	394	1,300.2		0.0
Jun	721	2,379.3	594	1,960.2	318	1,049.4	534	1,762.2		0.0
Jul	593	1,956.9	602	1,986.6	346	1,141.8	485	1,600.5		0.0
Aug	601	1,983.3	602	1,986.6	329	1,085.7	467	1,541.1		0.0
Sep	615	2,029.5	472	1,557.6	299	986.7	378	1,247.4		0.0
Oct	616	2,032.8	469	1,547.7	425	1,402.5	431	1,422.3		0.0
Nov	565	1,864.5	268	884.4	348	1,148.4	349	1,151.7		0.0
Dec	569	1,877.7	399	1,316.7	303	999.9	499	1,646.7		0.0
Total	7,172	23,667.6	6,428	21,212.4	4,950	16,335.0	5,128	16,922.4	728	2,402.4

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 2021 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:	728	rail carloads =	72,800	short tons =	2,402.4	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.

Coos Bay Rail Line, Inc. (CBRL) is 529 days' injury free as of March 1, 2021!