

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

**July 2024 Management Reports**

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M E M O R A N D U M

TO: Port of Coos Bay Board of Commissioners  
FROM: Lanelle Comstock, Interim Chief Executive Officer / Chief Administrative Officer  
DATE: July 15, 2024  
SUBJECT: Administrative Services Management Report

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**Upcoming Scheduled Meetings and Events:**

- Charleston Advisory Committee Meeting: Wednesday, July 17, noon
- August Regular Commission Meeting: Tuesday, August 20, 11:00 am

**ADMINISTRATION**

**Merkley Staff Tour:** At the end of June, Port Staff met with Senator Merkley’s Staff and provided a tour of Port Properties that highlighted the site of the proposed container terminal on the North Spit, the Charleston Marina and Shipyard, and the North Jetty project. Merkley’s staff were elated to see and learn more about the different hot topic projects.

**PCIP Project:**

- The Pacific Coast Intermodal Port (PCIP) project continues to progress. State, Federal, and Regulatory Agency Representatives meet multiple times each month with Port and North Point representatives in various workstream meetings for a status update of the project. The workstream meetings focus on permitting, finance/funding, and community engagement. The support and guidance received from State, Federal, and Regulatory Agency Representatives has been extremely instrumental in progressing the project forward.
- Multiple meetings with Business Oregon have commenced in regard to state funding of the project and how the funds can be used toward the project based on the language within the funding agreement.
- Community Engagement is an extremely important process of the PCIP project. Staff is diligently working with State and Federal Representatives regarding a Community Engagement Plan. This is such a significant process that a consultant may be contracted to assist in creating a plan that ensures transparency, inclusivity, collaboration, cultural sensitivity, trust building, stewardship, and economic revitalization. Port Staff is also scheduled to attend a training on the “Fundamentals of Public Participation”.

**FEMA Public Assistance Program:** Port and Rail Staff have been meeting with FEMA on a weekly basis. FEMA is providing federal financial assistance at a cost-sharing basis for the emergency work and the repair/replacement of rail infrastructure damaged by the severe winter storms, straight line winds, landslides and mudslides that occurred along the rail line in Lane County. The rail line incurred over \$134,500 worth of damage during this storm that is subject to reimbursement by FEMA.

## HUMAN RESOURCES

### Recruitment:

- **Chief Executive Officer** - Although still in the process of being revised, the [Chief Executive Officer](#) job announcement is posted on the Port's website, Indeed, and on multiple maritime/port related websites. The HR Generalist has been receiving resumes and speaking to qualified applicants.
- **Security Officer** - The Port of Coos Bay is again recruiting for a [Security Officer](#) position in the Charleston Marina. This position actively patrols Port properties in Charleston to detect, deter and report criminal activity, assist customers, protect Port and personal assets, and serve as a frontline customer service representative during and after normal working hours.

## LEASE MANAGEMENT

**Building Leases:** Port Staff has been showing building and offices to parties interested in leasing the spaces, as well as renewing existing leases. The August Commission Meeting will bring multiple lease approval action items. Below is a listing of leasable Port property and the status of each space. The leases highlighted in green are either new leases or in the process of renewal.

| Property Address               | Sq. Ft. | Tenant Name                             | Lease End Date         |
|--------------------------------|---------|---|------------------------|
| <b>HUB:</b>                    |         |   |                        |
| 101 Central Ave                | 1,822   | H&R Block, Wombly Tax Svc.              | 4/30/2026              |
| 125 Central Ave. Ste. 250      | 650     | Info4HR, Mike & Deborah Will            | Monthly                |
| 125 Central Ave. Ste. 350      | 340     | Michelle Caspary, CPA                   | 07/01/25               |
| 125 Central Ave. Ste. 380      | 1,140   | T-Mobile                                | 07/19/24               |
| 125 Central Ave. Ste. 400      | 3,122   | Waste Connections of Oregon, Inc.       | 8/31/2024              |
| 145 Central Ave. (A)           | 193     | Shoji Planning / Crystal Shoji          | Renewal in negotiation |
| 145 Central Ave. (D)           | 764     | Bay Area Chamber of Commerce            | Renewal in negotiation |
| 145 S. Broadway                | 1,421   | Wild Coast Running Company              | 10/31/2024             |
| 147 S. Broadway                | 2,366   | Vacant (Actively Marketed)              |                        |
| <b>Charleston:</b>             |         |   |                        |
| Bldg. # 6 & 7                  | 2095    | Monkey Business / Jon McUne             | 3/31/2025              |
| Bldg. # 8                      | 1995    | Coastal Canvas – in negotiation         | 07/31/2025             |
| 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    | Neptune's Vault                         | 06/01/2025             |
| Bldg. # 32 (Office Space)      | 320     | Vacant                                  |                        |
| Bldg. # 33                     | 646     | Charleston Post Office – in negotiation | 07/31/25               |
| Bldg. # 35                     | 939     | Betty Kay Fishing                       | Monthly                |
| Dock # 36                      | 4200    | Bandon Pacific                          | 11/30/2029             |
| Dock # 37                      | -       | Russel Marine                           | Renewal in negotiation |
| Bldg. # 38 (Point Adams)       | 10,000  | Vacant (Under Maintenance)              |                        |
| Bldg. # 41                     | 1,296   | Sharky's Charters                       | 3/8/2025               |
| <b>Terminal One:</b>           |         |   |                        |
| Office                         | 3,040   | Vacant                                  |                        |



M E M O R A N D U M

TO: Port of Coos Bay Board of Commissioners  
FROM: Megan Richardson, Director of Finance  
DATE: July 15, 2024  
SUBJECT: Accounting & Finance Management Report

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We hereby present May and May Year-to-Date (11 months) of financial results for the Port.

**Operating Revenue:**

Total operating revenues were \$358K, which was \$73K less than the budget. All departments, except Charleston Ops, reported revenues that fell short of budget. In the Admin department we have had vacant space in the Hub building for the last several months. Port Ops' revenue shortfall was due to a budgeting error. They had an annual lease that was incorrectly calculated as a monthly lease, which overstated the budgeted revenue for the year. Rail Ops fell short this month due to lower rail car movements which affects the surcharges received and the management fee billed to CBRL. Rail had 548 total car movements for May compared to a budget projection of 1,400 cars. Charleston's gain was due mostly to higher than projected ice sales for the period. The revenue shortfall for Charleston leases, RV Park, and travel lift is offset by the increase in ice sales this period.

**Operating Expense:**

Operating expenses totaled \$403K, which was \$131K less than the budget. All departments underspent their budgets this month.

**Operating Result:**

The Port ended May with a net loss of \$45K against a planned net loss of \$99K, which is better than planned by \$53K. All departments performed better than planned except for Rail Ops. The unfavorable operating result is due to lower than projected revenues.

**Other Income & Expense:**

Other revenues totaled \$22K, which is less than the budget by \$1,788. Other Expenses are overspent by \$176K. This overspending is due to the timing of debt service payments for the Hub building. The principal and interest payments are budgeted in June.

**Net Result & Year to Date:**

May had a net loss of \$261K compared to a budgeted net loss of \$136K resulting in a \$125K negative variance. This greater loss, combined with the year-to-date losses, put the Port a net loss of \$2.04 million for the fiscal year. This variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

**Other Comments:**

| June Total Cash Balance | Unrestricted OIPCB Funds | Total Restricted | Restricted Detail |                    |                 |
|-------------------------|--------------------------|------------------|-------------------|--------------------|-----------------|
|                         |                          |                  | Project Crafty    | State Dredge Funds | IFA Channel Mod |
| 6,205,159.34            | 1,926,890.71             | 4,278,268.63     | 947.94            | 377,898.48         | 3,899,422.21    |

The total cash balances in all bank accounts for the June month end were \$6,205,159.34 which is an increase from May of \$1.02 million. Restricted funds are detailed in the table above. Total interest earnings totaled \$10,939.04 with \$0 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 remained at 5.20% pa. This is an increase in the pool interest rate of 1.09% since the beginning of the fiscal year.

Financial Report - Actual vs. Budget - General Fund  
For Period Ending May 2024



|                                    | Current Period   |                  |                  |              | Same Month Last Year |                |              | Year to Date        |                    |                    |               | Year End                              |                    |               |                    |                  |                        |
|------------------------------------|------------------|------------------|------------------|--------------|----------------------|----------------|--------------|---------------------|--------------------|--------------------|---------------|---------------------------------------|--------------------|---------------|--------------------|------------------|------------------------|
|                                    | May 2024         |                  |                  |              | May 2023             |                |              | Jul 2023 - May 2024 |                    |                    |               | Jul 2023 - Jun 2024                   |                    |               |                    |                  |                        |
|                                    | Actual           | Budget           | \$ Diff          | % Diff       | Actual               | \$ Diff        | % Diff       | Actual              | Budget             | \$ Diff            | % Diff        | Prior FYTD vs Current FYTD<br>Last FY | \$ Diff            | % Diff        | Projected          | Budget           | % Diff                 |
| <b>Operating Income</b>            |                  |                  |                  |              |                      |                |              |                     |                    |                    |               |                                       |                    |               |                    |                  |                        |
| Administration                     | 11,678           | 17,524           | (5,845)          | (33%)        | 11,207               | 471            | 4%           | 123,108             | 192,761            | (69,653)           | (36%)         | 140,509                               | (17,401)           | (12%)         | 140,632            | 210,284          | (33%)                  |
| External Affairs                   | 2                | 10,029           | (10,027)         | (100%)       | 15,000               | (14,998)       | (100%)       | 100,141             | 110,321            | (10,180)           | (9%)          | 165,149                               | (65,008)           | (39%)         | 110,170            | 120,350          | (8%)                   |
| Port Operations                    | 20,153           | 37,884           | (17,731)         | (47%)        | 18,409               | 1,744          | 9%           | 276,476             | 438,870            | (162,394)          | (37%)         | 245,551                               | 30,924             | 13%           | 319,214            | 481,609          | (34%)                  |
| Railroad Operations                | 91,623           | 150,170          | (58,547)         | (39%)        | 79,652               | 11,972         | 15%          | 872,589             | 1,669,605          | (797,016)          | (48%)         | 953,379                               | (80,791)           | (8%)          | 2,045,525          | 2,842,542        | (28%)                  |
| <b>Charleston Operations</b>       |                  |                  |                  |              |                      |                |              |                     |                    |                    |               |                                       |                    |               |                    |                  |                        |
| Building & Dock Leases             | 17,238           | 27,201           | (9,963)          | (37%)        | 25,933               | (8,695)        | (34%)        | 241,131             | 299,215            | (58,084)           | (19%)         | 285,890                               | (44,759)           | (16%)         | 268,332            | 326,416          | (18%)                  |
| Marina                             | 116,534          | 101,612          | 14,922           | 15%          | 132,399              | (15,866)       | (12%)        | 1,010,336           | 962,093            | 48,242             | 5%            | 981,828                               | 28,508             | 3%            | 1,196,118          | 1,147,875        | 4%                     |
| Shipyards                          | 26,478           | 20,506           | 5,972            | 29%          | 24,417               | 2,061          | 8%           | 287,434             | 225,568            | 61,866             | 27%           | 252,741                               | 34,693             | 14%           | 307,940            | 246,074          | 25%                    |
| RV Park                            | 22,368           | 29,389           | (7,021)          | (24%)        | 25,004               | (2,637)        | (11%)        | 338,537             | 434,175            | (95,638)           | (22%)         | 370,622                               | (32,086)           | (9%)          | 391,062            | 486,700          | (20%)                  |
| Ice Plant                          | 45,414           | 5,400            | 40,014           | 741%         | 3,657                | 41,758         | 1142%        | 185,651             | 251,100            | (65,449)           | (26%)         | 191,029                               | (5,378)            | (3%)          | 204,551            | 270,000          | (24%)                  |
| Travel Lift                        | 4,725            | 7,275            | (2,550)          | (35%)        | 9,688                | (4,963)        | (51%)        | 37,700              | 43,165             | (5,465)            | (13%)         | 50,216                                | (12,516)           | (25%)         | 43,035             | 48,500           | (11%)                  |
| Other                              | 1,553            | 28,667           | (27,114)         | (95%)        | 2,412                | (859)          | (36%)        | (81,130)            | 73,083             | (154,214)          | (211%)        | 48,699                                | (129,830)          | (267%)        | (133,214)          | 21,000           | (734%)                 |
| <b>Total Charleston Operations</b> | 234,310          | 220,050          | 14,260           | 6%           | 223,510              | 10,800         | 5%           | 2,019,658           | 2,288,400          | (268,741)          | (12%)         | 2,181,025                             | (161,367)          | (7%)          | 2,277,824          | 2,546,565        | (11%)                  |
| <b>Total Operating Income</b>      | <b>357,766</b>   | <b>435,657</b>   | <b>(77,891)</b>  | <b>(18%)</b> | <b>347,778</b>       | <b>9,989</b>   | <b>3%</b>    | <b>3,391,972</b>    | <b>4,699,956</b>   | <b>(1,307,984)</b> | <b>(28%)</b>  | <b>3,685,614</b>                      | <b>(293,643)</b>   | <b>(8%)</b>   | <b>4,893,366</b>   | <b>6,201,350</b> | <b>(21%)</b>           |
| <b>Operating Expenses</b>          |                  |                  |                  |              |                      |                |              |                     |                    |                    |               |                                       |                    |               |                    |                  |                        |
| Administration                     | 139,406          | 161,474          | 22,068           | 14%          | 145,659              | 6,253          | 4%           | 1,702,509           | 1,876,470          | 173,961            | 9%            | 1,532,716                             | (169,793)          | (11%)         | 2,043,399          | 2,217,360        | 8%                     |
| External Affairs                   | 35,547           | 46,919           | 11,373           | 24%          | 36,731               | 1,184          | 3%           | 393,810             | 533,924            | 140,114            | 26%           | 400,065                               | 6,254              | (2%)          | 440,730            | 580,843          | (24%)                  |
| Port Operations                    | 53,257           | 88,400           | 35,143           | 40%          | 71,717               | 18,460         | 26%          | 835,901             | 1,042,024          | 206,123            | 20%           | 800,500                               | (35,400)           | 4%            | 924,301            | 1,130,424        | (18%)                  |
| Railroad Operations                | 3,103            | 36,600           | 33,497           | 92%          | 200,923              | 197,820        | 98%          | 1,001,429           | 402,600            | (598,829)          | (149%)        | 1,452,686                             | 451,257            | (31%)         | 1,038,029          | 439,200          | 136%                   |
| Charleston Operations              | 171,940          | 200,773          | 28,833           | 14%          | 134,683              | (37,258)       | (28%)        | 1,843,055           | 2,249,031          | 405,976            | 18%           | 1,774,520                             | (68,535)           | 4%            | 2,039,113          | 2,445,089        | (17%)                  |
| <b>Total Expenses</b>              | <b>403,253</b>   | <b>534,167</b>   | <b>130,913</b>   | <b>25%</b>   | <b>589,712</b>       | <b>186,459</b> | <b>32%</b>   | <b>5,776,703</b>    | <b>6,104,048</b>   | <b>327,345</b>     | <b>5%</b>     | <b>5,960,487</b>                      | <b>183,784</b>     | <b>3%</b>     | <b>6,485,571</b>   | <b>6,812,917</b> | <b>5%</b>              |
| <b>Operating Results</b>           |                  |                  |                  |              |                      |                |              |                     |                    |                    |               |                                       |                    |               |                    |                  |                        |
| Administration                     | (127,727)        | (143,950)        | 16,223           | (11%)        | (134,452)            | 6,725          | (5%)         | (1,579,401)         | (1,683,709)        | 104,309            | (6%)          | (1,392,207)                           | (187,194)          | 13%           | (1,902,767)        | (2,007,076)      | (5%)                   |
| External Affairs                   | (35,545)         | (36,890)         | 1,345            | (4%)         | (21,731)             | (13,814)       | 64%          | (293,669)           | (423,603)          | 129,934            | (31%)         | (234,916)                             | (58,754)           | 25%           | (330,560)          | (460,493)        | (28%)                  |
| Port Operations                    | (33,104)         | (50,516)         | 17,412           | (34%)        | (53,308)             | 20,204         | (38%)        | (559,425)           | (603,154)          | 43,729             | (7%)          | (554,949)                             | (4,476)            | 1%            | (605,086)          | (648,815)        | (7%)                   |
| Railroad Operations                | 88,520           | 113,570          | (25,050)         | (22%)        | (121,271)            | 209,791        | (173%)       | (128,840)           | 1,267,005          | (1,395,845)        | (110%)        | (499,307)                             | 370,467            | (74%)         | 1,007,497          | 2,403,342        | (58%)                  |
| Charleston Operations              | 62,369           | 19,277           | 43,093           | 224%         | 88,827               | (26,458)       | (30%)        | 176,604             | 39,369             | 137,235            | 349%          | 406,505                               | (229,902)          | (57%)         | 238,711            | 101,476          | 135%                   |
| <b>Totals Operating Results</b>    | <b>(45,487)</b>  | <b>(98,510)</b>  | <b>53,023</b>    | <b>(54%)</b> | <b>(241,935)</b>     | <b>196,448</b> | <b>(81%)</b> | <b>(2,384,732)</b>  | <b>(1,404,092)</b> | <b>(980,639)</b>   | <b>70%</b>    | <b>(2,274,873)</b>                    | <b>(109,859)</b>   | <b>5%</b>     | <b>(1,592,206)</b> | <b>(611,567)</b> | <b>160%</b>            |
| Tax Collected                      | 14,260           | 10,215           | 4,045            | 40%          | 11,776               | 2,485          | 21%          | 2,340,807           | 2,813,140          | (472,333)          | (17%)         | 2,662,505                             | (321,698)          | (12%)         | 2,377,582          | 2,849,915        | (17%)                  |
| Financial Income                   | 7,374            | 13,207           | (5,833)          | (44%)        | 12,668               | (5,294)        | (42%)        | 118,036             | 145,280            | (27,244)           | (19%)         | 154,711                               | (36,675)           | (24%)         | 131,243            | 158,487          | (17%)                  |
| Grant Income                       | 0                | 0                | 0                | -            | 5,000                | (5,000)        | (100%)       | 10,300              | 25,000             | (14,700)           | (59%)         | 74,282                                | (63,982)           | (86%)         | 10,300             | 25,000           | (59%)                  |
| Loan Receipts                      | -                | 0                | 0                | -            | 0                    | 0              | -            | 0                   | 80,000             | (80,000)           | (100%)        | 0                                     | 0                  | -             | 0                  | 80,000           | (100%)                 |
| Other Income                       | 0                | 0                | 0                | -            | 300                  | (300)          | (100%)       | 488,874             | 0                  | 488,874            | -             | 235,607                               | 253,267            | 107%          | 488,874            | 0                | -                      |
| <b>Total Other Income</b>          | <b>21,634</b>    | <b>23,423</b>    | <b>(1,788)</b>   | <b>(8%)</b>  | <b>29,744</b>        | <b>(8,110)</b> | <b>(27%)</b> | <b>2,958,016</b>    | <b>3,063,420</b>   | <b>(105,404)</b>   | <b>(3%)</b>   | <b>3,127,104</b>                      | <b>(169,088)</b>   | <b>(5%)</b>   | <b>3,007,998</b>   | <b>3,113,402</b> | <b>(3%)</b>            |
| Financial Expenses & Taxes         | 2,342            | 3,147            | 805              | (26%)        | 3,492                | 1,150          | (33%)        | 150,576             | 76,675             | (73,901)           | 96%           | 197,235                               | 46,659             | (24%)         | 157,051            | 83,150           | (89%)                  |
| Debt Service                       | 234,681          | 3,517            | (231,164)        | 6573%        | 236,958              | 2,277          | (1%)         | 1,443,080           | 1,016,442          | (426,638)          | 42%           | 1,195,162                             | (247,918)          | 21%           | 1,698,324          | 1,271,686        | (34%)                  |
| Capital Outlays                    | 0                | 53,917           | 53,917           | (100%)       | 20,764               | 20,764         | (100%)       | 700,657             | 1,093,083          | 392,427            | (36%)         | 111,145                               | (589,512)          | 530%          | 754,573            | 1,147,000        | 34%                    |
| Interfund Transfers                | 0                | 0                | 0                | -            | 0                    | 0              | -            | 322,740             | 0                  | (322,740)          | -             | 0                                     | (322,740)          | -             | 322,740            | 0                | -                      |
| <b>Total Other Expenses</b>        | <b>237,023</b>   | <b>60,580</b>    | <b>(176,443)</b> | <b>291%</b>  | <b>261,214</b>       | <b>24,192</b>  | <b>(9%)</b>  | <b>2,617,053</b>    | <b>2,186,201</b>   | <b>(430,852)</b>   | <b>20%</b>    | <b>1,503,542</b>                      | <b>(1,113,511)</b> | <b>74%</b>    | <b>2,932,688</b>   | <b>2,501,836</b> | <b>17%</b>             |
| <b>Net Result</b>                  | <b>(260,876)</b> | <b>(135,668)</b> | <b>(125,208)</b> | <b>(92%)</b> | <b>(473,406)</b>     | <b>212,530</b> | <b>(45%)</b> | <b>(2,043,769)</b>  | <b>(526,873)</b>   | <b>(1,516,895)</b> | <b>(288%)</b> | <b>(651,310)</b>                      | <b>(1,392,458)</b> | <b>(214%)</b> | <b>(1,516,895)</b> | <b>0</b>         | <b>(151689533000%)</b> |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                  |             |                  |                  |             |
|--|----------------|----------------|----------------|-------------|----------------------|--------------|-------------|---------------------|------------------|-----------------|-------------|----------------------------|------------------|-------------|------------------|------------------|-------------|
|  | May 2024       |                |                |             | May 2023             |              |             | Jul 2023 - May 2024 |                  |                 |             | Prior FYTD vs Current FYTD |                  |             |                  |                  |             |
|  | Actual         | Budget         | \$ Diff        | % Diff      | Actual               | \$ Diff      | % Diff      | Actual              | Budget           | \$ Diff         | % Diff      | Last FY                    | \$ Diff          | % Diff      | Projected        | Budget           | % Diff      |
| <b>Operating Income</b>                        |                |                |                |             |                      |              |             |                     |                  |                 |             |                            |                  |             |                  |                  |             |
| 4005 Building & Dock Leases                    | 10,428         | 16,274         | (5,845)        | -36%        | 10,207               | 221          | 2%          | 109,333             | 179,011          | (69,678)        | -39%        | 128,789                    | (19,456)         | -15%        | 125,607          | 195,284          | -36%        |
| 4245 CCURA                                     | 1,250          | 1,250          | 0              | 0%          | 1,000                | 250          | 25%         | 13,750              | 13,750           | 0               | 0%          | 11,000                     | 2,750            | 25%         | 15,000           | 15,000           | 0%          |
| 4290 Other                                     | 0              | 0              | 0              | -           | 0                    | 0            | -           | 25                  | 0                | 25              | -           | 720                        | (695)            | -97%        | 25               | 0                | -           |
| <b>Total Operating Income</b>                  | <b>11,678</b>  | <b>17,524</b>  | <b>(5,845)</b> | <b>-33%</b> | <b>11,207</b>        | <b>471</b>   | <b>4%</b>   | <b>123,108</b>      | <b>192,761</b>   | <b>(69,653)</b> | <b>-36%</b> | <b>140,509</b>             | <b>(17,401)</b>  | <b>-12%</b> | <b>140,632</b>   | <b>210,284</b>   | <b>-33%</b> |
| <b>Expenses</b>                                |                |                |                |             |                      |              |             |                     |                  |                 |             |                            |                  |             |                  |                  |             |
| <b>Personnel Services</b>                      |                |                |                |             |                      |              |             |                     |                  |                 |             |                            |                  |             |                  |                  |             |
| 5005 Salaries                                  | 65,704         | 71,814         | 6,110          | 9%          | 66,145               | 441          | 1%          | 795,095             | 862,051          | 66,957          | 8%          | 703,632                    | (91,463)         | -13%        | 866,909          | 933,866          | 7%          |
| 5010 Other compensation                        | 0              | 663            | 663            | 100%        | 0                    | 0            | -           | 0                   | 7,957            | 7,957           | 100%        | 0                          | 0                | -           | 663              | 8,619            | 92%         |
| 5015 Overtime                                  | 0              | 0              | 0              | -           | 0                    | 0            | -           | 47                  | 0                | (47)            | -           | 13                         | (35)             | -271%       | 47               | 0                | -           |
| 5050 Merit Pool                                | 0              | 0              | 0              | -           | 0                    | 0            | -           | 0                   | 0                | 0               | -           | 0                          | 0                | -           | 20,000           | 20,000           | 0%          |
| <b>Total Compensation</b>                      | <b>65,704</b>  | <b>72,477</b>  | <b>6,773</b>   | <b>9%</b>   | <b>66,145</b>        | <b>441</b>   | <b>1%</b>   | <b>795,142</b>      | <b>870,008</b>   | <b>74,866</b>   | <b>9%</b>   | <b>703,645</b>             | <b>(91,497)</b>  | <b>-13%</b> | <b>887,619</b>   | <b>962,485</b>   | <b>8%</b>   |
| 5100 Federal Payroll taxes                     | 4,868          | 5,178          | 311            | 6%          | 4,924                | 56           | 1%          | 53,648              | 62,159           | 8,511           | 14%         | 46,732                     | (6,916)          | -15%        | 58,826           | 67,337           | 13%         |
| 5105 State Payroll taxes                       | 255            | 0              | (255)          | -           | 257                  | 3            | 1%          | 2,623               | 0                | (2,623)         | -           | 1,404                      | (1,219)          | -87%        | 2,623            | 0                | -           |
| 5110 Unemployment Insurance                    | 1,107          | 1,354          | 247            | 18%         | 1,118                | 11           | 1%          | 12,685              | 16,250           | 3,566           | 22%         | 10,825                     | (1,859)          | -17%        | 14,038           | 17,604           | 20%         |
| 5115 Workers compensation                      | 231            | 283            | 52             | 18%         | 236                  | 5            | 2%          | 1,978               | 3,397            | 1,419           | 42%         | 1,980                      | 1                | 0%          | 2,261            | 3,680            | 39%         |
| <b>Total Payroll Taxes</b>                     | <b>6,460</b>   | <b>6,815</b>   | <b>355</b>     | <b>5%</b>   | <b>6,535</b>         | <b>75</b>    | <b>1%</b>   | <b>70,934</b>       | <b>81,806</b>    | <b>10,872</b>   | <b>13%</b>  | <b>60,941</b>              | <b>(9,993)</b>   | <b>-16%</b> | <b>77,749</b>    | <b>88,621</b>    | <b>12%</b>  |
| 5200 Medical insurance                         | 11,367         | 14,789         | 3,422          | 23%         | 11,793               | 426          | 4%          | 130,544             | 162,677          | 32,133          | 20%         | 96,899                     | (33,645)         | -35%        | 145,333          | 177,466          | 18%         |
| 5205 Dental insurance                          | 998            | 1,341          | 343            | 26%         | 1,241                | 243          | 20%         | 11,054              | 14,750           | 3,696           | 25%         | 11,835                     | 781              | 7%          | 12,395           | 16,091           | 23%         |
| 5215 Term life insurance                       | 108            | 138            | 29             | 21%         | 121                  | 13           | 10%         | 1,271               | 1,513            | 241             | 16%         | 1,190                      | (81)             | -7%         | 1,409            | 1,650            | 15%         |
| 5220 Long Term Disability insurance            | 385            | 438            | 53             | 12%         | 397                  | 12           | 3%          | 4,369               | 5,259            | 890             | 17%         | 3,918                      | (451)            | -12%        | 4,807            | 5,697            | 16%         |
| 5225 PERS Employer Contributions               | 14,824         | 15,907         | 1,083          | 7%          | 14,287               | (537)        | -4%         | 166,336             | 190,941          | 24,605          | 13%         | 138,797                    | (27,539)         | -20%        | 182,243          | 206,847          | 12%         |
| 5230 PERS Employee Contributions               | 3,942          | 4,246          | 303            | 7%          | 3,839                | (103)        | -3%         | 43,919              | 50,966           | 7,047           | 14%         | 38,560                     | (5,359)          | -14%        | 48,165           | 55,212           | 13%         |
| 5295 Allocations                               | 0              | (165)          | (165)          | 100%        | 0                    | 0            | -           | 0                   | (1,978)          | (1,978)         | 100%        | 0                          | 0                | -           | (165)            | (2,143)          | 92%         |
| <b>Total Insured Benefits</b>                  | <b>31,624</b>  | <b>36,693</b>  | <b>5,069</b>   | <b>14%</b>  | <b>31,678</b>        | <b>54</b>    | <b>0%</b>   | <b>357,493</b>      | <b>424,126</b>   | <b>66,634</b>   | <b>16%</b>  | <b>291,199</b>             | <b>(66,294)</b>  | <b>-23%</b> | <b>394,186</b>   | <b>460,819</b>   | <b>14%</b>  |
| <b>Total Personnel Services</b>                | <b>103,788</b> | <b>115,985</b> | <b>12,197</b>  | <b>11%</b>  | <b>104,358</b>       | <b>570</b>   | <b>1%</b>   | <b>1,223,569</b>    | <b>1,375,941</b> | <b>152,372</b>  | <b>11%</b>  | <b>1,055,785</b>           | <b>(167,784)</b> | <b>-16%</b> | <b>1,359,554</b> | <b>1,511,926</b> | <b>10%</b>  |
| <b>Goods &amp; Services</b>                    |                |                |                |             |                      |              |             |                     |                  |                 |             |                            |                  |             |                  |                  |             |
| 6005 Seminars & training                       | 0              | 1,340          | 1,340          | 100%        | 0                    | 0            | -           | 13,932              | 14,735           | 803             | 5%          | 9,550                      | (4,382)          | -46%        | 15,272           | 16,075           | 5%          |
| 6010 Educational reimbursement                 | 0              | 83             | 83             | 100%        | 0                    | 0            | -           | 1,104               | 917              | (187)           | -20%        | 1,187                      | 83               | 7%          | 1,187            | 1,000            | -19%        |
| <b>Total Staff Training</b>                    | <b>0</b>       | <b>1,423</b>   | <b>1,423</b>   | <b>100%</b> | <b>0</b>             | <b>0</b>     | <b>-</b>    | <b>15,036</b>       | <b>15,652</b>    | <b>616</b>      | <b>4%</b>   | <b>10,737</b>              | <b>(4,299)</b>   | <b>-40%</b> | <b>16,459</b>    | <b>17,075</b>    | <b>4%</b>   |
| 6020 Travel - airfare                          | 0              | 83             | 83             | 100%        | 0                    | 0            | -           | 0                   | 917              | 917             | 100%        | 3,964                      | 3,964            | 100%        | 83               | 1,000            | 92%         |
| 6025 Travel - lodging & transportation         | 0              | 167            | 167            | 100%        | 0                    | 0            | -           | 1,644               | 1,833            | 190             | 10%         | 1,374                      | (270)            | -20%        | 1,810            | 2,000            | 9%          |
| 6030 Travel - Per Diem & mileage reimbursement | 191            | 250            | 59             | 24%         | 0                    | (191)        | -           | 1,386               | 2,750            | 1,364           | 50%         | 1,428                      | 42               | 3%          | 1,636            | 3,000            | 45%         |
| 6035 Meals & Entertainment                     | 65             | 146            | 81             | 55%         | 142                  | 77           | 54%         | 1,487               | 1,604            | 117             | 7%          | 1,919                      | 432              | 23%         | 1,633            | 1,750            | 7%          |
| <b>Total Travel &amp; Entertainment</b>        | <b>256</b>     | <b>646</b>     | <b>390</b>     | <b>60%</b>  | <b>142</b>           | <b>(114)</b> | <b>-81%</b> | <b>4,516</b>        | <b>7,104</b>     | <b>2,588</b>    | <b>36%</b>  | <b>8,685</b>               | <b>4,169</b>     | <b>48%</b>  | <b>5,162</b>     | <b>7,750</b>     | <b>33%</b>  |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                 |             |                |                |             |
|---|----------------|---------------|--------------|-------------|----------------------|----------------|-------------|---------------------|----------------|-----------------|--------------|----------------------------|-----------------|-------------|----------------|----------------|-------------|
|   | May 2024       |               |              |             | May 2023             |                |             | Jul 2023 - May 2024 |                |                 |              | Prior FYTD vs Current FYTD |                 |             |                |                |             |
|   | Actual         | Budget        | \$ Diff      | % Diff      | Actual               | \$ Diff        | % Diff      | Actual              | Budget         | \$ Diff         | % Diff       | Last FY                    | \$ Diff         | % Diff      | Projected      | Budget         | % Diff      |
| 6050 Office supplies                        | 73             | 779           | 706          | 91%         | 733                  | 660            | 90%         | 6,495               | 8,571          | 2,076           | 24%          | 8,840                      | 2,345           | 27%         | 7,274          | 9,350          | 22%         |
| 6055 Kitchen supplies                       | 274            | 279           | 5            | 2%          | 155                  | (119)          | -77%        | 1,777               | 3,069          | 1,292           | 42%          | 1,678                      | (99)            | -6%         | 2,056          | 3,348          | 39%         |
| 6060 IT supplies                            | 0              | 1,000         | 1,000        | 100%        | 190                  | 190            | 100%        | 3,109               | 11,000         | 7,891           | 72%          | 12,142                     | 9,033           | 74%         | 4,109          | 12,000         | 66%         |
| 6070 Postage & courier services             | 400            | 333           | (67)         | -20%        | 800                  | 400            | 50%         | 2,802               | 3,667          | 865             | 24%          | 4,060                      | 1,258           | 31%         | 3,135          | 4,000          | 22%         |
| 6085 Office equipment lease                 | 0              | 154           | 154          | 100%        | 0                    | 0              | -           | 1,385               | 1,693          | 308             | 18%          | 1,531                      | 146             | 10%         | 1,539          | 1,847          | 17%         |
| 6087 Office equipment repairs & maintenance | 257            | 375           | 118          | 31%         | 277                  | 19             | 7%          | 2,431               | 4,125          | 1,694           | 41%          | 2,689                      | 257             | 10%         | 2,806          | 4,500          | 38%         |
| 6090 IT SW subscriptions & licenses         | 16,830         | 13,764        | (3,066)      | -22%        | 12,295               | (4,535)        | -37%        | 187,529             | 151,403        | (36,126)        | -24%         | 141,678                    | (45,852)        | -32%        | 201,293        | 165,167        | -22%        |
| 6095 Commission expenses                    | 0              | 640           | 640          | 100%        | 0                    | 0              | -           | 378                 | 7,040          | 6,662           | 95%          | 3,004                      | 2,626           | 87%         | 1,018          | 7,680          | 87%         |
| <b>Total Office Expense</b>                 | <b>17,835</b>  | <b>17,324</b> | <b>(510)</b> | <b>-3%</b>  | <b>14,450</b>        | <b>(3,385)</b> | <b>-23%</b> | <b>205,907</b>      | <b>190,567</b> | <b>(15,339)</b> | <b>-8%</b>   | <b>175,622</b>             | <b>(30,285)</b> | <b>-17%</b> | <b>223,231</b> | <b>207,892</b> | <b>-7%</b>  |
| 6100 Telephone - landline                   | 458            | 460           | 2            | 0%          | 433                  | (26)           | -6%         | 4,953               | 5,060          | 107             | 2%           | 5,387                      | 433             | 8%          | 5,413          | 5,520          | 2%          |
| 6105 Telephone - mobile                     | 741            | 625           | (116)        | -19%        | 814                  | 73             | 9%          | 8,774               | 6,875          | (1,899)         | -28%         | 6,506                      | (2,268)         | -35%        | 9,399          | 7,500          | -25%        |
| 6110 Internet services                      | 633            | 637           | 4            | 1%          | 619                  | (14)           | -2%         | 6,916               | 7,003          | 87              | 1%           | 6,776                      | (140)           | -2%         | 7,553          | 7,640          | 1%          |
| 6130 Electricity                            | 1,108          | 1,230         | 122          | 10%         | 1,336                | 228            | 17%         | 12,624              | 13,479         | 855             | 6%           | 13,178                     | 554             | 4%          | 13,545         | 14,400         | 6%          |
| 6135 Water/Sewer                            | 243            | 250           | 7            | 3%          | 196                  | (47)           | -24%        | 2,465               | 2,750          | 285             | 10%          | 2,226                      | (239)           | -11%        | 2,715          | 3,000          | 10%         |
| 6140 Garbage/Sanitation Collection          | 311            | 300           | (11)         | -4%         | 287                  | (24)           | -9%         | 3,089               | 3,300          | 211             | 6%           | 3,118                      | 29              | 1%          | 3,389          | 3,600          | 6%          |
| <b>Total Utilities</b>                      | <b>3,494</b>   | <b>3,502</b>  | <b>8</b>     | <b>0%</b>   | <b>3,684</b>         | <b>190</b>     | <b>5%</b>   | <b>38,822</b>       | <b>38,467</b>  | <b>(354)</b>    | <b>-1%</b>   | <b>37,191</b>              | <b>(1,631)</b>  | <b>-4%</b>  | <b>42,014</b>  | <b>41,660</b>  | <b>-1%</b>  |
| 6205 Janitorial services                    | 882            | 857           | (25)         | -3%         | 1,324                | 442            | 33%         | 9,450               | 9,423          | (27)            | 0%           | 15,229                     | 5,779           | 38%         | 10,307         | 10,280         | 0%          |
| 6215 Payroll services                       | 615            | 703           | 88           | 12%         | 720                  | 106            | 15%         | 7,371               | 7,728          | 356             | 5%           | 8,175                      | 803             | 10%         | 8,074          | 8,430          | 4%          |
| 6245 Legal advertising                      | 94             | 167           | 73           | 44%         | 188                  | 94             | 50%         | 108                 | 1,833          | 1,726           | 94%          | 358                        | 250             | 70%         | 274            | 2,000          | 86%         |
| 6250 Legal services                         | 5,940          | 8,333         | 2,393        | 29%         | 7,173                | 1,233          | 17%         | 65,467              | 91,667         | 26,200          | 29%          | 38,003                     | (27,464)        | -72%        | 73,800         | 100,000        | 26%         |
| 6255 Auditing                               | 0              | 6,250         | 6,250        | 100%        | 0                    | 0              | -           | 66,600              | 68,750         | 2,150           | 3%           | 66,950                     | 350             | 1%          | 72,850         | 75,000         | 3%          |
| 6260 Consulting services                    | 0              | 67            | 67           | 100%        | 0                    | 0              | -           | 146                 | 733            | 588             | 80%          | 10,770                     | 10,624          | 99%         | 212            | 800            | 73%         |
| 6265 Recruiting services                    | 0              | 0             | 0            | -           | 0                    | 0              | -           | 0                   | 0              | 0               | -            | 2,151                      | 2,151           | 100%        | 0              | 0              | -           |
| 6290 Commercial insurance                   | 6,114          | 3,129         | (2,985)      | -95%        | 2,484                | (3,630)        | -146%       | 46,453              | 34,414         | (12,039)        | -35%         | 27,816                     | (18,637)        | -67%        | 49,582         | 37,543         | -32%        |
| <b>Total Professional Services</b>          | <b>13,644</b>  | <b>19,504</b> | <b>5,860</b> | <b>30%</b>  | <b>11,888</b>        | <b>(1,756)</b> | <b>-15%</b> | <b>195,595</b>      | <b>214,549</b> | <b>18,954</b>   | <b>9%</b>    | <b>169,451</b>             | <b>(26,144)</b> | <b>-15%</b> | <b>215,099</b> | <b>234,053</b> | <b>8%</b>   |
| 6351 Awards & Recognitions                  | 0              | 446           | 446          | 100%        | 0                    | 0              | -           | 3,975               | 4,904          | 929             | 19%          | 3,985                      | 9               | 0%          | 4,421          | 5,350          | 17%         |
| <b>Total Marketing Expense</b>              | <b>0</b>       | <b>446</b>    | <b>446</b>   | <b>100%</b> | <b>0</b>             | <b>0</b>       | <b>-</b>    | <b>3,975</b>        | <b>4,904</b>   | <b>929</b>      | <b>19%</b>   | <b>3,985</b>               | <b>9</b>        | <b>0%</b>   | <b>4,421</b>   | <b>5,350</b>   | <b>17%</b>  |
| 6400 Small equipment & tools                | 0              | 63            | 63           | 100%        | 3,700                | 3,700          | 100%        | 1,481               | 688            | (794)           | -115%        | 4,526                      | 3,045           | 67%         | 1,544          | 750            | -106%       |
| 6405 Safety/hazardous materials             | 0              | 0             | 0            | -           | 0                    | 0              | -           | 676                 | 0              | (676)           | -            | 0                          | (676)           | -           | 676            | 0              | -           |
| 6420 Janitorial supplies                    | 143            | 125           | (18)         | -15%        | 284                  | 141            | 50%         | 1,792               | 1,375          | (417)           | -30%         | 1,276                      | (516)           | -40%        | 1,917          | 1,500          | -28%        |
| 6425 Operational supplies                   | 0              | 0             | 0            | -           | 0                    | 0              | -           | 312                 | 0              | (312)           | -            | 33                         | (279)           | -851%       | 312            | 0              | -           |
| 6430 Equipment Rental                       | 0              | 0             | 0            | -           | 0                    | 0              | -           | 0                   | 0              | 0               | -            | 94                         | 94              | 100%        | 0              | 0              | -           |
| 6450 Fuel - Gas                             | 0              | 0             | 0            | -           | 230                  | 230            | 100%        | 0                   | 0              | 0               | -            | 3,500                      | 3,500           | 100%        | 0              | 0              | -           |
| <b>Total Operational Expense</b>            | <b>143</b>     | <b>188</b>    | <b>44</b>    | <b>23%</b>  | <b>4,214</b>         | <b>4,071</b>   | <b>97%</b>  | <b>4,261</b>        | <b>2,063</b>   | <b>(2,199)</b>  | <b>-107%</b> | <b>9,429</b>               | <b>5,168</b>    | <b>55%</b>  | <b>4,449</b>   | <b>2,250</b>   | <b>-98%</b> |



Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                  |              |                    |                       |              |
|---|------------------|------------------|------------------|---------------|----------------------|----------------|-------------|---------------------|--------------------|------------------|--------------|----------------------------|------------------|--------------|--------------------|-----------------------|--------------|
|   | May 2024         |                  |                  |               | May 2023             |                |             | Jul 2023 - May 2024 |                    |                  |              | Prior FYTD vs Current FYTD |                  |              |                    |                       |              |
|   | Actual           | Budget           | \$ Diff          | % Diff        | Actual               | \$ Diff        | % Diff      | Actual              | Budget             | \$ Diff          | % Diff       | Last FY                    | \$ Diff          | % Diff       | Projected          | Budget                | % Diff       |
| 6500 Repairs & maintenance equipment      | 0                | 0                | 0                | -             | 0                    | 0              | -           | 48                  | 0                  | (48)             | -            | 0                          | (48)             | -            | 48                 | 0                     | -            |
| 6505 Repairs & maintenance vehicles       | 17               | 542              | 524              | 97%           | 17                   | 0              | 0%          | 35                  | 5,958              | 5,923            | 99%          | 586                        | 551              | 94%          | 577                | 6,500                 | 91%          |
| 6510 Repairs & maintenance buildings      | 28               | 1,907            | 1,879            | 99%           | 6,769                | 6,741          | 100%        | 10,269              | 20,973             | 10,704           | 51%          | 60,574                     | 50,305           | 83%          | 12,176             | 22,880                | 47%          |
| 6580 Permits                              | 0                | 0                | 0                | -             | 0                    | 0              | -           | 0                   | 200                | 200              | 100%         | 525                        | 525              | 100%         | 0                  | 200                   | 100%         |
| <b>Total Repair and Maintenance</b>       | <b>245</b>       | <b>2,457</b>     | <b>2,211</b>     | <b>90%</b>    | <b>6,923</b>         | <b>6,678</b>   | <b>96%</b>  | <b>10,827</b>       | <b>27,223</b>      | <b>16,396</b>    | <b>60%</b>   | <b>61,832</b>              | <b>51,005</b>    | <b>82%</b>   | <b>13,284</b>      | <b>29,680</b>         | <b>55%</b>   |
| 6599 Budget Contingency                   | 0                | 0                | 0                | -             | 0                    | 0              | -           | 0                   | 0                  | 0                | -            | 0                          | 0                | -            | 159,725            | 159,725               | 0%           |
| <b>Total Goods &amp; Services</b>         | <b>35,617</b>    | <b>45,489</b>    | <b>9,872</b>     | <b>22%</b>    | <b>41,301</b>        | <b>5,683</b>   | <b>14%</b>  | <b>478,940</b>      | <b>500,529</b>     | <b>21,589</b>    | <b>4%</b>    | <b>476,932</b>             | <b>(2,008)</b>   | <b>0%</b>    | <b>683,845</b>     | <b>705,435</b>        | <b>3%</b>    |
| <b>Total Expenses</b>                     | <b>139,406</b>   | <b>161,474</b>   | <b>22,068</b>    | <b>14%</b>    | <b>145,659</b>       | <b>6,253</b>   | <b>4%</b>   | <b>1,702,509</b>    | <b>1,876,470</b>   | <b>173,961</b>   | <b>9%</b>    | <b>1,532,716</b>           | <b>(169,793)</b> | <b>-11%</b>  | <b>2,043,399</b>   | <b>2,217,360</b>      | <b>8%</b>    |
| <b>Operating Results</b>                  | <b>(127,727)</b> | <b>(143,950)</b> | <b>16,223</b>    | <b>-11%</b>   | <b>(134,452)</b>     | <b>6,725</b>   | <b>-5%</b>  | <b>(1,579,401)</b>  | <b>(1,683,709)</b> | <b>104,309</b>   | <b>-6%</b>   | <b>(1,392,207)</b>         | <b>(187,194)</b> | <b>13%</b>   | <b>(1,902,767)</b> | <b>(2,007,075.93)</b> | <b>-5%</b>   |
| <b>Other Income &amp; Expenses</b>        |                  |                  |                  |               |                      |                |             |                     |                    |                  |              |                            |                  |              |                    |                       |              |
| <b>Other Income</b>                       |                  |                  |                  |               |                      |                |             |                     |                    |                  |              |                            |                  |              |                    |                       |              |
| 4405 Property Taxes - Current Year        | 11,542           | 9,965            | 1,577            | 16%           | 9,747                | 1,796          | 18%         | 1,959,574           | 1,957,175          | 2,399            | 0%           | 1,932,397                  | 27,177           | 1%           | 1,995,449          | 1,993,050             | 0%           |
| 4410 Property Taxes - Prior Years         | 2,718            | 250              | 2,468            | 987%          | 2,000                | 718            | 36%         | 48,395              | 49,100             | (705)            | -1%          | 48,706                     | (311)            | -1%          | 49,295             | 50,000                | -1%          |
| 4470 Property Taxes - Sublet Facilities   | 0                | 0                | 0                | -             | 0                    | 0              | -           | 0                   | 13,000             | (13,000)         | -100%        | 0                          | 0                | -            | 0                  | 13,000                | -100%        |
| 4505 Interest - Bank                      | 0                | 5,833            | (5,833)          | -100%         | 5,294                | (5,294)        | -100%       | 36,922              | 64,167             | (27,244)         | -42%         | 73,597                     | (36,675)         | -50%         | 42,756             | 70,000                | -39%         |
| 4506 Interest - Southport Note            | 1,410            | 1,410            | 0                | 0%            | 1,586                | (176)          | -11%        | 16,323              | 16,323             | 0                | 0%           | 18,235                     | (1,913)          | -10%         | 17,718             | 17,718                | 0%           |
| 4515 Principal Repayment - Southport Note | 5,964            | 5,964            | 0                | 0%            | 5,788                | 176            | 3%          | 64,790              | 64,790             | 0                | 0%           | 62,878                     | 1,913            | 3%           | 70,769             | 70,769                | 0%           |
| 4905 Other                                | 0                | 0                | 0                | -             | 25                   | (25)           | -100%       | 508                 | 0                  | 508              | -            | 48,491                     | (47,983)         | -99%         | 508                | 0                     | -            |
| 4915 Insurance Reimbursement              | 0                | 0                | 0                | -             | 0                    | 0              | -           | 8,537               | 0                  | 8,537            | -            | 1,250                      | 7,287            | 583%         | 8,537              | 0                     | -            |
| <b>Total Other Income</b>                 | <b>21,634</b>    | <b>23,423</b>    | <b>(1,788)</b>   | <b>-8%</b>    | <b>24,440</b>        | <b>(2,806)</b> | <b>-11%</b> | <b>2,135,050</b>    | <b>2,164,555</b>   | <b>(29,505)</b>  | <b>-1%</b>   | <b>2,185,556</b>           | <b>(50,505)</b>  | <b>-2%</b>   | <b>2,185,033</b>   | <b>2,214,537</b>      | <b>-1%</b>   |
| <b>Other Expenses</b>                     |                  |                  |                  |               |                      |                |             |                     |                    |                  |              |                            |                  |              |                    |                       |              |
| <b>Taxes &amp; Misc Expenses</b>          |                  |                  |                  |               |                      |                |             |                     |                    |                  |              |                            |                  |              |                    |                       |              |
| 6710 Reimbursable Expenses                | 0                | 0                | 0                | -             | 0                    | 0              | -           | 103,302             | 0                  | (103,302)        | -            | 0                          | (103,302)        | -            | 103,302            | 0                     | -            |
| 6720 Property Tax - Sublet Facilities     | 0                | 0                | 0                | -             | 0                    | 0              | -           | 43                  | 13,000             | 12,957           | 100%         | 2,856                      | 2,813            | 98%          | 43                 | 13,000                | 100%         |
| 6740 Merchant fees                        | 2,259            | 2,480            | 221              | 9%            | 2,073                | (186)          | -9%         | 30,408              | 36,692             | 6,284            | 17%          | 30,650                     | 242              | 1%           | 33,716             | 40,000                | 16%          |
| 6745 Banking fees                         | 118              | 667              | 549              | 82%           | 208                  | 90             | 43%         | 2,634               | 7,333              | 4,699            | 64%          | 1,640                      | (994)            | -61%         | 3,301              | 8,000                 | 59%          |
| 6755 Insurance Claims                     | 0                | 0                | 0                | -             | 0                    | 0              | -           | 2,002               | 0                  | (2,002)          | -            | 10,287                     | 8,285            | 81%          | 2,002              | 0                     | -            |
| <b>Total Taxes &amp; Misc Expenses</b>    | <b>2,377</b>     | <b>3,147</b>     | <b>770</b>       | <b>24%</b>    | <b>2,280</b>         | <b>(96)</b>    | <b>-4%</b>  | <b>138,389</b>      | <b>57,025</b>      | <b>(81,363)</b>  | <b>-143%</b> | <b>45,433</b>              | <b>(92,956)</b>  | <b>-205%</b> | <b>142,363</b>     | <b>61,000</b>         | <b>-133%</b> |
| <b>Debt Services</b>                      |                  |                  |                  |               |                      |                |             |                     |                    |                  |              |                            |                  |              |                    |                       |              |
| 7005 Principal repayment                  | 115,000          | 0                | (115,000)        | -             | 115,000              | 0              | 0%          | 115,000             | 0                  | (115,000)        | -            | 115,000                    | 0                | 0%           | 230,000            | 115,000               | -100%        |
| 7010 Interest payment                     | 34,590           | 0                | (34,590)         | -             | 35,897               | 1,307          | 4%          | 69,179              | 34,590             | (34,590)         | -100%        | 71,794                     | 2,615            | 4%           | 103,769            | 69,179                | -50%         |
| 7020 Principal repayment - Vehicles       | 0                | 0                | 0                | -             | 562                  | 562            | 100%        | 0                   | 0                  | 0                | -            | 6,066                      | 6,066            | 100%         | 0                  | 0                     | -            |
| 7025 Interest payment - Vehicles          | 0                | 0                | 0                | -             | 100                  | 100            | 100%        | 0                   | 0                  | 0                | -            | 1,217                      | 1,217            | 100%         | 0                  | 0                     | -            |
| 8010 CIP Buildings                        | 0                | 2,500            | 2,500            | 100%          | 6,000                | 6,000          | 100%        | 10,324              | 27,500             | 17,176           | 62%          | 21,994                     | 11,670           | 53%          | 12,824             | 30,000                | 57%          |
| 8020 CIP Machinery & Equipment            | 0                | 0                | 0                | -             | 14,764               | 14,764         | 100%        | 0                   | 0                  | 0                | -            | 24,989                     | 24,989           | 100%         | 0                  | 0                     | -            |
| 9025 Special Payments                     | 0                | 0                | 0                | -             | 0                    | 0              | -           | 0                   | 0                  | 0                | -            | (220,479)                  | (220,479)        | 100%         | 0                  | 0                     | -            |
| <b>Total Debt Services</b>                | <b>149,590</b>   | <b>2,500</b>     | <b>(147,090)</b> | <b>-5884%</b> | <b>172,323</b>       | <b>22,733</b>  | <b>13%</b>  | <b>194,503</b>      | <b>62,090</b>      | <b>(132,413)</b> | <b>-213%</b> | <b>20,581</b>              | <b>(173,922)</b> | <b>-845%</b> | <b>346,592</b>     | <b>214,179</b>        | <b>-62%</b>  |
| <b>Total Other Expenses</b>               | <b>151,966</b>   | <b>5,647</b>     | <b>(146,320)</b> | <b>-2591%</b> | <b>174,603</b>       | <b>22,637</b>  | <b>13%</b>  | <b>332,892</b>      | <b>119,115</b>     | <b>(213,777)</b> | <b>-179%</b> | <b>66,014</b>              | <b>(266,878)</b> | <b>-404%</b> | <b>488,956</b>     | <b>275,179</b>        | <b>-78%</b>  |
| <b>Net Other Income</b>                   | <b>(130,332)</b> | <b>17,776</b>    | <b>(148,108)</b> | <b>-833%</b>  | <b>(150,163)</b>     | <b>19,831</b>  | <b>-13%</b> | <b>1,802,159</b>    | <b>2,045,440</b>   | <b>(243,281)</b> | <b>-12%</b>  | <b>2,119,542</b>           | <b>(317,383)</b> | <b>-15%</b>  | <b>1,696,077</b>   | <b>1,939,358</b>      | <b>-13%</b>  |
| <b>Net Result</b>                         | <b>(258,060)</b> | <b>(126,175)</b> | <b>(131,885)</b> | <b>105%</b>   | <b>(284,615)</b>     | <b>26,556</b>  | <b>-9%</b>  | <b>222,758</b>      | <b>361,731</b>     | <b>(138,973)</b> | <b>-38%</b>  | <b>727,335</b>             | <b>(504,577)</b> | <b>-69%</b>  | <b>(206,690)</b>   | <b>(67,718)</b>       | <b>205%</b>  |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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         |                  |             |                  |                  |             |
|-------------------------------------|----------------|----------------|-----------------|-------------|----------------------|-----------------|---------------------|------------------|------------------|------------------|----------------------------|------------------|------------------|-------------|------------------|------------------|-------------|
|                                     | May 2024       |                | \$ Diff         | % Diff      | May 2023             |                 | Jul 2023 - May 2024 |                  |                  |                  | Prior FYTD vs Current FYTD |                  |                  |             |                  |                  |             |
|                                     | Actual         | Budget         |                 |             | Actual               | \$ Diff         | % Diff              | Actual           | Budget           | \$ Diff          | % Diff                     | Last FY          | \$ Diff          | % Diff      | Projected        | Budget           | % Diff      |
| <b>Operating Income</b>             |                |                |                 |             |                      |                 |                     |                  |                  |                  |                            |                  |                  |             |                  |                  |             |
| 4005 Building & Dock Leases         | 17,238         | 27,201         | (9,963)         | -37%        | 25,933               | (8,695)         | -34%                | 241,131          | 299,215          | (58,084)         | -19%                       | 285,890          | (44,759)         | -16%        | 268,332          | 326,416          | -18%        |
| 4100 Annual Moorage                 | 31,969         | 38,250         | (6,281)         | -16%        | 36,547               | (4,578)         | -13%                | 310,362          | 344,250          | (33,888)         | -10%                       | 331,091          | (20,729)         | -6%         | 391,112          | 425,000          | -8%         |
| 4105 Semi-Annual Moorage            | 20,144         | 10,350         | 9,794           | 95%         | 14,865               | 5,278           | 36%                 | 142,779          | 93,150           | 49,629           | 53%                        | 102,266          | 40,513           | 40%         | 164,629          | 115,000          | 43%         |
| 4110 Monthly Moorage                | 14,543         | 18,000         | (3,457)         | -19%        | 14,106               | 437             | 3%                  | 140,071          | 162,000          | (21,929)         | -14%                       | 162,551          | (22,479)         | -14%        | 178,071          | 200,000          | -11%        |
| 4115 Transient Moorage              | 24,617         | 9,927          | 14,690          | 148%        | 6,759                | 17,858          | 264%                | 141,122          | 89,343           | 51,779           | 58%                        | 89,587           | 51,535           | 58%         | 162,079          | 110,300          | 47%         |
| 4118 Work Dock                      | 2,143          | 3,500          | (1,357)         | -39%        | 3,438                | (1,295)         | -38%                | 58,233           | 38,500           | 19,733           | 51%                        | 33,136           | 25,098           | 76%         | 61,733           | 42,000           | 47%         |
| 4120 Metered Utilities              | 65             | 30             | 35              | 117%        | 30                   | 35              | 117%                | 65               | 330              | (265)            | -80%                       | 330              | (265)            | -80%        | 95               | 360              | -74%        |
| 4125 Launch Ramp                    | 2,924          | 3,870          | (946)           | -24%        | 3,673                | (749)           | -20%                | 41,132           | 39,990           | 1,142            | 3%                         | 38,610           | 2,522            | 7%          | 44,142           | 43,000           | 3%          |
| 4130 Public Buying Dock             | 0              | 17             | (17)            | -100%       | 0                    | 0               | -                   | 0                | 183              | (183)            | -100%                      | 0                | 0                | -           | 17               | 200              | -92%        |
| 4135 Storage Yard                   | 4,064          | 5,146          | (1,081)         | -21%        | 39,986               | (35,922)        | -90%                | 45,866           | 56,601           | (10,735)         | -19%                       | 73,729           | (27,863)         | -38%        | 51,012           | 61,747           | -17%        |
| 4140 Storage Unit                   | 18,101         | 17,000         | 1,101           | 6%          | 16,613               | 1,488           | 9%                  | 197,980          | 187,000          | 10,980           | 6%                         | 183,067          | 14,914           | 8%          | 214,980          | 204,000          | 5%          |
| 4145 Long Term Boat Storage         | 12,181         | 9,167          | 3,014           | 33%         | 9,099                | 3,082           | 34%                 | 119,556          | 100,833          | 18,723           | 19%                        | 104,365          | 15,191           | 15%         | 128,723          | 110,000          | 17%         |
| 4150 Short Term Boat Storage        | 5,346          | 3,412          | 1,934           | 57%         | 4,510                | 836             | 19%                 | 45,439           | 37,530           | 7,909            | 21%                        | 53,645           | (8,206)          | -15%        | 48,851           | 40,942           | 19%         |
| 4155 Boat Wash                      | 0              | 83             | (83)            | -100%       | 148                  | (148)           | -100%               | 245              | 917              | (672)            | -73%                       | 223              | 22               | 10%         | 328              | 1,000            | -67%        |
| 4165 Space Rents                    | 21,965         | 28,080         | (6,115)         | -22%        | 23,740               | (1,775)         | -7%                 | 325,981          | 416,520          | (90,539)         | -22%                       | 343,408          | (17,427)         | -5%         | 377,461          | 468,000          | -19%        |
| 4173 Laundry                        | 120            | 385            | (266)           | -69%        | 400                  | (281)           | -70%                | 2,691            | 5,115            | (2,424)          | -47%                       | 5,583            | (2,892)          | -52%        | 3,076            | 5,500            | -44%        |
| 4175 Propane                        | 283            | 924            | (641)           | -69%        | 1,000                | (716)           | -72%                | 8,419            | 12,540           | (4,121)          | -33%                       | 14,365           | (5,946)          | -41%        | 9,079            | 13,200           | -31%        |
| 4180 Merchandise                    | 0              | 0              | 0               | -           | 64                   | (64)            | -100%               | 503              | 0                | 503              | -                          | 436              | 66               | 15%         | 503              | 0                | -           |
| 4185 Visitor Convention Bureau Fee  | 0              | 0              | 0               | -           | 0                    | 0               | -                   | 0                | 0                | 0                | -                          | 2,157            | (2,157)          | -100%       | 0                | 0                | -           |
| 4190 Ice                            | 46,314         | 5,400          | 40,914          | 758%        | 3,657                | 42,658          | 1167%               | 188,001          | 251,100          | (63,099)         | -25%                       | 191,029          | (3,028)          | -2%         | 206,901          | 270,000          | -23%        |
| 4200 Boat Lifts                     | 4,725          | 7,275          | (2,550)         | -35%        | 9,688                | (4,963)         | -51%                | 38,027           | 43,165           | (5,138)          | -12%                       | 52,042           | (14,015)         | -27%        | 43,362           | 48,500           | -11%        |
| 4230 Environmental Fee              | 3,980          | 3,367          | 614             | 18%         | 4,254                | (274)           | -6%                 | 41,632           | 37,033           | 4,599            | 12%                        | 38,550           | 3,082            | 8%          | 44,999           | 40,400           | 11%         |
| 4235 Customer Discounts             | 0              | 0              | 0               | -           | 0                    | 0               | -                   | (1,482)          | 0                | (1,482)          | -                          | (2,976)          | 1,494            | -50%        | (1,482)          | 0                | -           |
| 4290 Other                          | 3,587          | 28,667         | (25,079)        | -87%        | 4,998                | (1,411)         | -28%                | 60,925           | 315,333          | (254,409)        | -81%                       | 104,763          | (43,839)         | -42%        | 89,591           | 344,000          | -74%        |
| 4295 Bad Debt Expense               | 0              | 0              | 0               | -           | 0                    | 0               | -                   | (129,020)        | (242,250)        | 113,230          | -47%                       | (26,821)         | (102,200)        | 381%        | (209,770)        | (323,000)        | -35%        |
| <b>Total Operating Income</b>       | <b>234,310</b> | <b>220,050</b> | <b>14,260</b>   | <b>6%</b>   | <b>223,510</b>       | <b>10,800</b>   | <b>5%</b>           | <b>2,019,658</b> | <b>2,288,400</b> | <b>(268,741)</b> | <b>-12%</b>                | <b>2,181,025</b> | <b>(161,367)</b> | <b>-7%</b>  | <b>2,277,824</b> | <b>2,546,565</b> | <b>-11%</b> |
| <b>Expenses</b>                     |                |                |                 |             |                      |                 |                     |                  |                  |                  |                            |                  |                  |             |                  |                  |             |
| <b>Personnel Services</b>           |                |                |                 |             |                      |                 |                     |                  |                  |                  |                            |                  |                  |             |                  |                  |             |
| 5005 Salaries                       | 36,226         | 35,279         | (947)           | -3%         | 24,456               | (11,771)        | -48%                | 426,413          | 423,489          | (2,924)          | -1%                        | 321,674          | (104,739)        | -33%        | 461,692          | 458,769          | -1%         |
| 5010 Other compensation             | 625            | 339            | (286)           | -84%        | 0                    | (625)           | -                   | 5,452            | 4,072            | (1,380)          | -34%                       | 8,846            | 3,395            | 38%         | 5,791            | 4,411            | -31%        |
| 5015 Overtime                       | 512            | 1,670          | 1,158           | 69%         | 2,074                | 1,562           | 75%                 | 8,551            | 20,043           | 11,493           | 57%                        | 13,933           | 5,383            | 39%         | 10,220           | 21,713           | 53%         |
| <b>Total Compensation</b>           | <b>37,363</b>  | <b>37,288</b>  | <b>(75)</b>     | <b>0%</b>   | <b>26,529</b>        | <b>(10,834)</b> | <b>-41%</b>         | <b>440,415</b>   | <b>447,605</b>   | <b>7,189</b>     | <b>2%</b>                  | <b>344,454</b>   | <b>(95,961)</b>  | <b>-28%</b> | <b>477,704</b>   | <b>484,893</b>   | <b>1%</b>   |
| 5100 Federal Payroll taxes          | 2,803          | 2,853          | 49              | 2%          | 2,017                | (786)           | -39%                | 33,209           | 34,242           | 1,033            | 3%                         | 26,097           | (7,112)          | -27%        | 36,061           | 37,094           | 3%          |
| 5105 State Payroll taxes            | 147            | 0              | (147)           | -           | 105                  | (41)            | -39%                | 1,736            | 0                | (1,736)          | -                          | 726              | (1,011)          | -139%       | 1,736            | 0                | -           |
| 5110 Unemployment Insurance         | 1,063          | 1,027          | (35)            | -3%         | 712                  | (351)           | -49%                | 11,226           | 12,332           | 1,106            | 9%                         | 9,301            | (1,925)          | -21%        | 12,253           | 13,360           | 8%          |
| 5115 Workers compensation           | 4,412          | 2,603          | (1,809)         | -69%        | 4,441                | 29              | 1%                  | 35,401           | 31,250           | (4,151)          | -13%                       | 42,365           | 6,964            | 16%         | 38,004           | 33,853           | -12%        |
| <b>Total Payroll Taxes</b>          | <b>8,425</b>   | <b>6,483</b>   | <b>(1,942)</b>  | <b>-30%</b> | <b>7,276</b>         | <b>(1,149)</b>  | <b>-16%</b>         | <b>81,572</b>    | <b>77,824</b>    | <b>(3,748)</b>   | <b>-5%</b>                 | <b>78,489</b>    | <b>(3,083)</b>   | <b>-4%</b>  | <b>88,055</b>    | <b>84,307</b>    | <b>-4%</b>  |
| 5200 Medical insurance              | 11,932         | 13,176         | 1,244           | 9%          | 7,082                | (4,850)         | -68%                | 132,752          | 144,936          | 12,184           | 8%                         | 94,764           | (37,988)         | -40%        | 145,928          | 158,112          | 8%          |
| 5205 Dental insurance               | 790            | 853            | 63              | 7%          | 423                  | (367)           | -87%                | 9,313            | 9,382            | 69               | 1%                         | 7,257            | (2,056)          | -28%        | 10,166           | 10,235           | 1%          |
| 5215 Term life insurance            | 199            | 113            | (87)            | -77%        | 50                   | (149)           | -299%               | 1,274            | 1,238            | (36)             | -3%                        | 1,070            | (204)            | -19%        | 1,386            | 1,350            | -3%         |
| 5220 Long Term Disability insurance | 535            | 244            | (291)           | -119%       | 120                  | (416)           | -347%               | 2,646            | 2,687            | 40               | 1%                         | 2,078            | (568)            | -27%        | 2,891            | 2,931            | 1%          |
| 5225 PERS Employer Contributions    | 18,466         | 8,169          | (10,296)        | -126%       | 4,657                | (13,809)        | -297%               | 77,290           | 98,065           | 20,775           | 21%                        | 54,846           | (22,444)         | -41%        | 85,459           | 106,235          | 20%         |
| 5230 PERS Employee Contributions    | 5,011          | 2,217          | (2,794)         | -126%       | 1,328                | (3,683)         | -277%               | 20,945           | 26,612           | 5,667            | 21%                        | 15,263           | (5,682)          | -37%        | 23,162           | 28,829           | 20%         |
| 5295 Allocations                    | 0              | (2,292)        | (2,292)         | 100%        | 0                    | 0               | -                   | 0                | (27,508)         | (27,508)         | 100%                       | 0                | 0                | -           | (2,292)          | (29,800)         | 92%         |
| <b>Total Insured Benefits</b>       | <b>36,933</b>  | <b>22,480</b>  | <b>(14,453)</b> | <b>-64%</b> | <b>13,659</b>        | <b>(23,274)</b> | <b>-170%</b>        | <b>244,220</b>   | <b>255,411</b>   | <b>11,192</b>    | <b>4%</b>                  | <b>175,277</b>   | <b>(68,942)</b>  | <b>-39%</b> | <b>266,700</b>   | <b>277,892</b>   | <b>4%</b>   |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                  |             |                |                |             |
|--|----------------|---------------|-----------------|-------------|----------------------|-----------------|-------------|---------------------|----------------|----------------|-------------|----------------------------|------------------|-------------|----------------|----------------|-------------|
|  | May 2024       |               |                 |             | May 2023             |                 |             | Jul 2023 - May 2024 |                |                |             | Prior FYTD vs Current FYTD |                  |             |                |                |             |
|  | Actual         | Budget        | \$ Diff         | % Diff      | Actual               | \$ Diff         | % Diff      | Actual              | Budget         | \$ Diff        | % Diff      | Last FY                    | \$ Diff          | % Diff      | Projected      | Budget         | % Diff      |
| <b>Total Personnel Services</b>                      | <b>82,721</b>  | <b>66,252</b> | <b>(16,469)</b> | <b>-25%</b> | <b>47,465</b>        | <b>(35,256)</b> | <b>-74%</b> | <b>766,207</b>      | <b>780,839</b> | <b>14,633</b>  | <b>2%</b>   | <b>598,220</b>             | <b>(167,987)</b> | <b>-28%</b> | <b>832,459</b> | <b>847,091</b> | <b>2%</b>   |
| <b>Goods &amp; Services</b>                          |                |               |                 |             |                      |                 |             |                     |                |                |             |                            |                  |             |                |                |             |
| 6020 Travel - airfare                                | 0              | 42            | 42              | 100%        | 0                    | 0               | -           | 0                   | 458            | 458            | 100%        | 0                          | 0                | -           | 42             | 500            | 92%         |
| 6025 Travel - lodging & transportation               | 0              | 83            | 83              | 100%        | 0                    | 0               | -           | 0                   | 917            | 917            | 100%        | 634                        | 634              | 100%        | 83             | 1,000          | 92%         |
| 6030 Travel - Per Diem & mileage reimbursement       | 0              | 167           | 167             | 100%        | 0                    | 0               | -           | 0                   | 1,833          | 1,833          | 100%        | 0                          | 0                | -           | 167            | 2,000          | 92%         |
| 6035 Meals & Entertainment                           | 0              | 25            | 25              | 100%        | 42                   | 42              | 100%        | 497                 | 275            | (222)          | -81%        | 213                        | (284)            | -134%       | 522            | 300            | -74%        |
| <b>Total Travel &amp; Entertainment</b>              | <b>0</b>       | <b>317</b>    | <b>317</b>      | <b>100%</b> | <b>42</b>            | <b>42</b>       | <b>100%</b> | <b>497</b>          | <b>3,483</b>   | <b>2,986</b>   | <b>86%</b>  | <b>846</b>                 | <b>349</b>       | <b>41%</b>  | <b>814</b>     | <b>3,800</b>   | <b>79%</b>  |
| 6050 Office supplies                                 | 46             | 0             | (46)            | -           | 0                    | (46)            | -           | 46                  | 0              | (46)           | -           | 0                          | (46)             | -           | 46             | 0              | -           |
| 6055 Kitchen supplies                                | 123            | 167           | 44              | 26%         | 289                  | 166             | 58%         | 1,873               | 1,833          | (40)           | -2%         | 2,047                      | 173              | 8%          | 2,040          | 2,000          | -2%         |
| 6060 IT supplies                                     | 8              | 0             | (8)             | -           | 0                    | (8)             | -           | 43                  | 0              | (43)           | -           | 0                          | (43)             | -           | 43             | 0              | -           |
| 6070 Postage & courier services                      | 0              | 13            | 13              | 100%        | 0                    | 0               | -           | 200                 | 138            | (63)           | -45%        | 123                        | (77)             | -63%        | 213            | 150            | -42%        |
| <b>Total Office Expense</b>                          | <b>177</b>     | <b>179</b>    | <b>2</b>        | <b>1%</b>   | <b>289</b>           | <b>112</b>      | <b>39%</b>  | <b>2,163</b>        | <b>1,971</b>   | <b>(192)</b>   | <b>-10%</b> | <b>2,170</b>               | <b>7</b>         | <b>0%</b>   | <b>2,342</b>   | <b>2,150</b>   | <b>-9%</b>  |
| 6100 Telephone - landline                            | 262            | 208           | (54)            | -26%        | 340                  | 78              | 23%         | 2,845               | 2,292          | (553)          | -24%        | 2,423                      | (422)            | -17%        | 3,053          | 2,500          | -22%        |
| 6105 Telephone - mobile                              | 452            | 600           | 148             | 25%         | 504                  | 52              | 10%         | 5,593               | 6,600          | 1,007          | 15%         | 5,732                      | 139              | 2%          | 6,193          | 7,200          | 14%         |
| 6110 Internet services                               | 1,949          | 2,000         | 51              | 3%          | 1,922                | (27)            | -1%         | 21,359              | 22,000         | 641            | 3%          | 21,178                     | (181)            | -1%         | 23,359         | 24,000         | 3%          |
| 6115 Cable TV  | 935            | 1,072         | 137             | 13%         | 925                  | (10)            | -1%         | 10,225              | 11,792         | 1,567          | 13%         | 10,146                     | (80)             | -1%         | 11,297         | 12,864         | 12%         |
| 6130 Electricity                                     | 24,557         | 22,776        | (1,780)         | -8%         | 22,277               | (2,280)         | -10%        | 235,973             | 236,998        | 1,025          | 0%          | 227,199                    | (8,774)          | -4%         | 254,235        | 255,260        | 0%          |
| 6131 Propane - Operations                            | 0              | 167           | 167             | 100%        | 158                  | 158             | 100%        | 1,319               | 1,833          | 515            | 28%         | 1,906                      | 587              | 31%         | 1,485          | 2,000          | 26%         |
| 6135 Water/Sewer                                     | 5,874          | 7,367         | 1,493           | 20%         | 7,264                | 1,390           | 19%         | 104,079             | 82,833         | (21,245)       | -26%        | 95,492                     | (8,586)          | -9%         | 111,245        | 90,000         | -24%        |
| 6140 Garbage/Sanitation Collection                   | 7,426          | 9,167         | 1,740           | 19%         | 7,110                | (316)           | -4%         | 82,383              | 100,833        | 18,451         | 18%         | 72,877                     | (9,506)          | -13%        | 91,549         | 110,000        | 17%         |
| 6145 Hazardous material disposal                     | 2,524          | 0             | (2,524)         | -           | 0                    | (2,524)         | -           | 4,949               | 0              | (4,949)        | -           | 6,460                      | 1,511            | 23%         | 4,949          | 0              | -           |
| 6150 Derelict boat disposal                          | 5,394          | 4,167         | (1,227)         | -29%        | 0                    | (5,394)         | -           | 6,079               | 45,833         | 39,754         | 87%         | 114,693                    | 108,614          | 95%         | 10,246         | 50,000         | 80%         |
| 6155 Environmental Remediation/Mitigation/Monitoring | 691            | 292           | (400)           | -137%       | 747                  | 56              | 7%          | 1,968               | 3,208          | 1,240          | 39%         | 2,544                      | 576              | 23%         | 2,260          | 3,500          | 35%         |
| <b>Total Utilities</b>                               | <b>50,064</b>  | <b>47,815</b> | <b>(2,249)</b>  | <b>-5%</b>  | <b>41,246</b>        | <b>(8,819)</b>  | <b>-21%</b> | <b>476,771</b>      | <b>514,223</b> | <b>37,453</b>  | <b>7%</b>   | <b>560,649</b>             | <b>83,879</b>    | <b>15%</b>  | <b>519,871</b> | <b>557,324</b> | <b>7%</b>   |
| 6200 Temporary/Contract help                         | 0              | 1,300         | 1,300           | 100%        | 0                    | 0               | -           | 6,200               | 14,300         | 8,100          | 57%         | 0                          | (6,200)          | -           | 7,500          | 15,600         | 52%         |
| 6205 Janitorial services                             | 33             | 32            | (1)             | -4%         | 32                   | (2)             | -5%         | 482                 | 352            | (130)          | -37%        | 369                        | (113)            | -31%        | 514            | 384            | -34%        |
| 6210 Vending machine services                        | 125            | 258           | 133             | 52%         | 125                  | 0               | 0%          | 1,375               | 2,842          | 1,467          | 52%         | 2,837                      | 1,462            | 52%         | 1,633          | 3,100          | 47%         |
| 6245 Legal advertising                               | 0              | 250           | 250             | 100%        | 231                  | 231             | 100%        | 1,196               | 2,750          | 1,554          | 57%         | 815                        | (381)            | -47%        | 1,446          | 3,000          | 52%         |
| 6260 Consulting services                             | 293            | 4,088         | 3,795           | 93%         | 6,082                | 5,789           | 95%         | 8,514               | 44,963         | 36,449         | 81%         | 80,851                     | 72,338           | 89%         | 12,601         | 49,050         | 74%         |
| 6290 Commercial insurance                            | 10,113         | 9,992         | (121)           | -1%         | 9,132                | (982)           | -11%        | 105,355             | 109,908        | 4,553          | 4%          | 93,302                     | (12,053)         | -13%        | 115,347        | 119,900        | 4%          |
| <b>Total Professional Services</b>                   | <b>10,565</b>  | <b>15,920</b> | <b>5,355</b>    | <b>34%</b>  | <b>15,601</b>        | <b>5,037</b>    | <b>32%</b>  | <b>123,122</b>      | <b>175,115</b> | <b>51,993</b>  | <b>30%</b>  | <b>178,174</b>             | <b>55,053</b>    | <b>31%</b>  | <b>139,041</b> | <b>191,034</b> | <b>27%</b>  |
| 6305 Promotional items                               | 0              | 0             | 0               | -           | 0                    | 0               | -           | 120                 | 0              | (120)          | -           | 0                          | (120)            | -           | 120            | 0              | -           |
| <b>Total Marketing Expense</b>                       | <b>0</b>       | <b>0</b>      | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>        | <b>-</b>    | <b>120</b>          | <b>0</b>       | <b>(120)</b>   | <b>-</b>    | <b>0</b>                   | <b>(120)</b>     | <b>-</b>    | <b>120</b>     | <b>0</b>       | <b>-</b>    |
| 6400 Small equipment & tools                         | 2,889          | 1,017         | (1,873)         | -184%       | 3,147                | 258             | 8%          | 15,526              | 11,183         | (4,342)        | -39%        | 12,443                     | (3,082)          | -25%        | 16,542         | 12,200         | -36%        |
| 6405 Safety/hazardous materials                      | 0              | 0             | 0               | -           | 128                  | 128             | 100%        | 438                 | 0              | (438)          | -           | 128                        | (310)            | -243%       | 438            | 0              | -           |
| 6410 Signage   | 105            | 42            | (63)            | -152%       | 0                    | (105)           | -           | 337                 | 458            | 121            | 26%         | 0                          | (337)            | -           | 379            | 500            | 24%         |
| 6415 Clothing  | 0              | 283           | 283             | 100%        | 0                    | 0               | -           | 1,373               | 3,117          | 1,744          | 56%         | 1,733                      | 360              | 21%         | 1,656          | 3,400          | 51%         |
| 6420 Janitorial supplies                             | 664            | 1,167         | 503             | 43%         | 944                  | 281             | 30%         | 7,976               | 12,833         | 4,858          | 38%         | 9,964                      | 1,989            | 20%         | 9,142          | 14,000         | 35%         |
| 6425 Operational supplies                            | 5,270          | 1,500         | (3,770)         | -251%       | 995                  | (4,274)         | -429%       | 37,178              | 16,500         | (20,678)       | -125%       | 19,978                     | (17,201)         | -86%        | 38,678         | 18,000         | -115%       |
| 6430 Equipment Rental                                | 0              | 625           | 625             | 100%        | 0                    | 0               | -           | 2,302               | 6,875          | 4,573          | 67%         | 3,190                      | 888              | 28%         | 2,927          | 7,500          | 61%         |
| 6450 Fuel - Gas                                      | 0              | 1,000         | 1,000           | 100%        | 1,784                | 1,784           | 100%        | 8,639               | 11,000         | 2,361          | 21%         | 11,257                     | 2,618            | 23%         | 9,639          | 12,000         | 20%         |
| 6455 Fuel - Diesel                                   | 286            | 558           | 272             | 49%         | 825                  | 539             | 65%         | 5,511               | 6,142          | 630            | 10%         | 6,716                      | 1,205            | 18%         | 6,070          | 6,700          | 9%          |
| 6481 Propane - Retail                                | 128            | 767           | 638             | 83%         | 769                  | 640             | 83%         | 5,626               | 8,433          | 2,807          | 33%         | 11,517                     | 5,891            | 51%         | 6,393          | 9,200          | 31%         |
| 6485 Retail items                                    | 0              | 0             | 0               | -           | 0                    | 0               | -           | 62                  | 0              | (62)           | -           | 0                          | (62)             | -           | 62             | 0              | -           |
| <b>Total Operational Expense</b>                     | <b>9,342</b>   | <b>6,958</b>  | <b>(2,384)</b>  | <b>-34%</b> | <b>8,593</b>         | <b>(749)</b>    | <b>-9%</b>  | <b>84,967</b>       | <b>76,542</b>  | <b>(8,426)</b> | <b>-11%</b> | <b>76,926</b>              | <b>(8,042)</b>   | <b>-10%</b> | <b>91,926</b>  | <b>83,500</b>  | <b>-10%</b> |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

amounts in \$US dollars

Fund: General Fund

Department: Charleston Ops

Location: All

Budget: Adopted

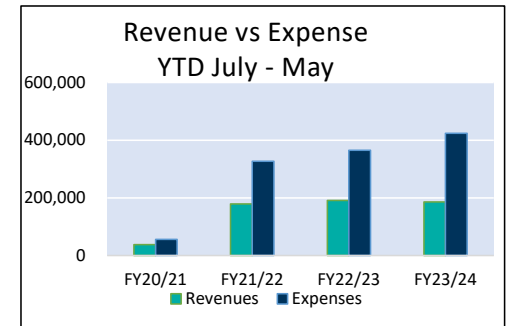
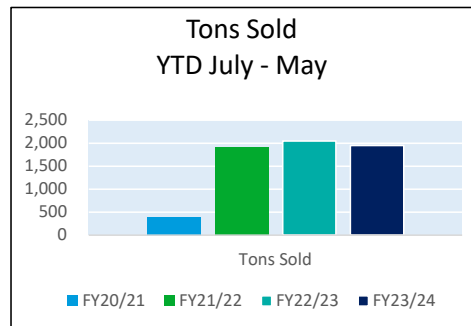
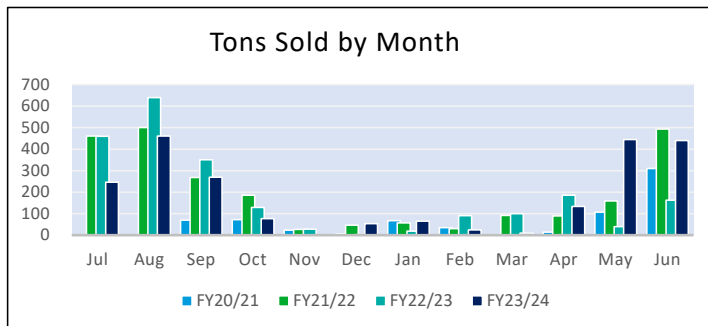
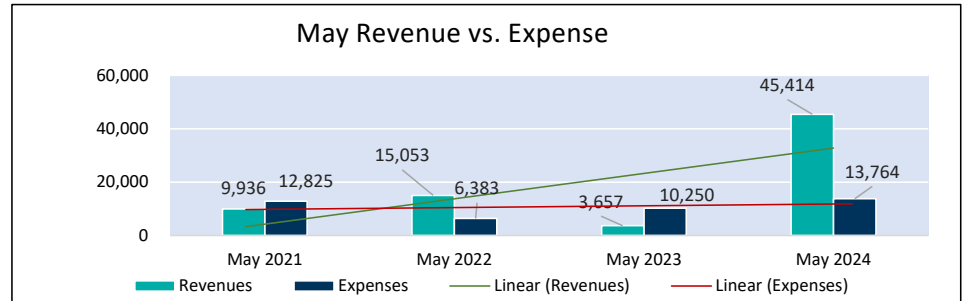
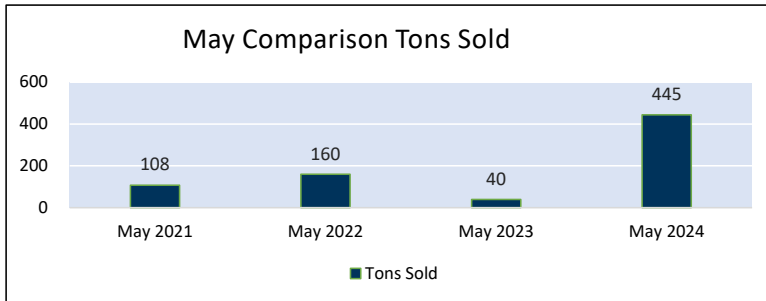


| Charleston Ops                               | Current Period  |                 |                |              | Same Month Last Year |                 |              |                  | Year to Date        |                 |             |                  | Year End            |              |                  |                  |             |
|--|-----------------|-----------------|----------------|--------------|----------------------|-----------------|--------------|------------------|---------------------|-----------------|-------------|------------------|---------------------|--------------|------------------|------------------|-------------|
|  | May 2024        |                 |                |              | May 2023             |                 |              |                  | Jul 2023 - May 2024 |                 |             |                  | Jul 2023 - Jun 2024 |              |                  |                  |             |
|  | Actual          | Budget          | \$ Diff        | % Diff       | Actual               | \$ Diff         | % Diff       | Actual           | Budget              | \$ Diff         | % Diff      | Last FY          | \$ Diff             | % Diff       | Projected        | Budget           | % Diff      |
| 6500 Repairs & maintenance equipment         | 3,330           | 6,053           | 2,724          | 45%          | 364                  | (2,965)         | -814%        | 107,403          | 66,587              | (40,816)        | -61%        | 80,328           | (27,075)            | -34%         | 113,456          | 72,640           | -56%        |
| 6505 Repairs & maintenance vehicles          | 484             | 1,917           | 1,432          | 75%          | 1,009                | 525             | 52%          | 6,910            | 21,083              | 14,173          | 67%         | 36,644           | 29,734              | 81%          | 8,827            | 23,000           | 62%         |
| 6510 Repairs & maintenance buildings         | 6,846           | 14,192          | 7,345          | 52%          | 17,629               | 10,782          | 61%          | 31,370           | 156,108             | 124,738         | 80%         | 46,480           | 15,110              | 33%          | 45,562           | 170,300          | 73%         |
| 6515 Repairs & maintenance land improvements | 0               | 417             | 417            | 100%         | 1,488                | 1,488           | 100%         | 7,342            | 4,583               | (2,759)         | -60%        | 3,631            | (3,712)             | -102%        | 7,759            | 5,000            | -55%        |
| 6520 Repairs & maintenance docks             | 7,421           | 24,492          | 17,071         | 70%          | 0                    | (7,421)         | -            | 51,495           | 269,408             | 217,913         | 81%         | 20,801           | (30,695)            | -148%        | 75,987           | 293,900          | 74%         |
| 6540 Marina dredging                         | 0               | 12,500          | 12,500         | 100%         | 0                    | 0               | -            | 150,000          | 137,500             | (12,500)        | -9%         | 124,730          | (25,270)            | -20%         | 162,500          | 150,000          | -8%         |
| 6575 Waterway Leases                         | 0               | 3,167           | 3,167          | 100%         | 0                    | 0               | -            | 29,359           | 34,833              | 5,474           | 16%         | 28,632           | (727)               | -3%          | 32,526           | 38,000           | 14%         |
| 6580 Permits                                 | 990             | 596             | (394)          | -66%         | 957                  | (33)            | -3%          | 5,329            | 6,754               | 1,425           | 21%         | 16,290           | 10,961              | 67%          | 5,925            | 7,350            | 19%         |
| <b>Total Repair and Maintenance</b>          | <b>19,071</b>   | <b>63,332</b>   | <b>44,261</b>  | <b>70%</b>   | <b>21,447</b>        | <b>2,375</b>    | <b>11%</b>   | <b>389,209</b>   | <b>696,857</b>      | <b>307,649</b>  | <b>44%</b>  | <b>357,534</b>   | <b>(31,674)</b>     | <b>-9%</b>   | <b>452,541</b>   | <b>760,190</b>   | <b>40%</b>  |
| <b>Total Goods &amp; Services</b>            | <b>89,219</b>   | <b>134,521</b>  | <b>45,302</b>  | <b>34%</b>   | <b>87,218</b>        | <b>(2,001)</b>  | <b>-2%</b>   | <b>1,076,848</b> | <b>1,468,191</b>    | <b>391,343</b>  | <b>27%</b>  | <b>1,176,300</b> | <b>99,452</b>       | <b>8%</b>    | <b>1,206,655</b> | <b>1,597,998</b> | <b>24%</b>  |
| <b>Total Expenses</b>                        | <b>171,940</b>  | <b>200,773</b>  | <b>28,833</b>  | <b>14%</b>   | <b>134,683</b>       | <b>(37,258)</b> | <b>-28%</b>  | <b>1,843,055</b> | <b>2,249,031</b>    | <b>405,976</b>  | <b>18%</b>  | <b>1,774,520</b> | <b>(68,535)</b>     | <b>-4%</b>   | <b>2,039,113</b> | <b>2,445,089</b> | <b>17%</b>  |
| <b>Operating Results</b>                     | <b>62,369</b>   | <b>19,277</b>   | <b>43,093</b>  | <b>224%</b>  | <b>88,827</b>        | <b>(26,458)</b> | <b>-30%</b>  | <b>176,604</b>   | <b>39,369</b>       | <b>137,235</b>  | <b>349%</b> | <b>406,505</b>   | <b>(229,902)</b>    | <b>-57%</b>  | <b>238,711</b>   | <b>101,476</b>   | <b>135%</b> |
| <b>Other Income &amp; Expenses</b>           |                 |                 |                |              |                      |                 |              |                  |                     |                 |             |                  |                     |              |                  |                  |             |
| <b>Other Income</b>                          |                 |                 |                |              |                      |                 |              |                  |                     |                 |             |                  |                     |              |                  |                  |             |
| 4450 Lodging Tax                             | 0               | 0               | 0              | -            | 29                   | (29)            | -100%        | 638              | 0                   | 638             | -           | 146              | 491                 | 336%         | 638              | 0                | -           |
| 4470 Property Taxes - Sublet Facilities      | 0               | 0               | 0              | -            | 0                    | 0               | -            | 0                | 12,000              | (12,000)        | -100%       | 0                | 0                   | -            | 0                | 12,000           | -100%       |
| 4650 Grants Received - MAP                   | 0               | 0               | 0              | -            | 0                    | 0               | -            | 10,300           | 5,000               | 5,300           | 106%        | 0                | 10,300              | -            | 10,300           | 5,000            | 106%        |
| 4695 Grants Received - Other                 | 0               | 0               | 0              | -            | 5,000                | (5,000)         | -100%        | 0                | 15,000              | (15,000)        | -100%       | 74,282           | (74,282)            | -100%        | 0                | 15,000           | -100%       |
| 4905 Other                                   | 0               | 0               | 0              | -            | 275                  | (275)           | -100%        | 10,788           | 0                   | 10,788          | -           | 12,962           | (2,174)             | -17%         | 10,788           | 0                | -           |
| 4915 Insurance Reimbursement                 | 0               | 0               | 0              | -            | 0                    | 0               | -            | 0                | 0                   | 0               | -           | 60,020           | (60,020)            | -100%        | 0                | 0                | -           |
| <b>Total Other Income</b>                    | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>     | <b>5,304</b>         | <b>(5,304)</b>  | <b>-100%</b> | <b>21,726</b>    | <b>32,000</b>       | <b>(10,274)</b> | <b>-32%</b> | <b>147,409</b>   | <b>(125,684)</b>    | <b>-85%</b>  | <b>21,726</b>    | <b>32,000</b>    | <b>-32%</b> |
| <b>Other Expenses</b>                        |                 |                 |                |              |                      |                 |              |                  |                     |                 |             |                  |                     |              |                  |                  |             |
| <b>Taxes &amp; Misc Expenses</b>             |                 |                 |                |              |                      |                 |              |                  |                     |                 |             |                  |                     |              |                  |                  |             |
| 6720 Property Tax - Sublet Facilities        | -               | -               | -              | -            | -                    | -               | -            | 10,900.39        | 12,000.00           | 1,099.61        | 9%          | 10,754           | (147)               | -1%          | 10,900.39        | 12,000.00        | 9%          |
| 6745 Banking fees                            | (35.00)         | -               | 35.00          | -            | -                    | 35.00           | -            | -                | -                   | -               | -           | 5                | 5                   | 100%         | -                | -                | -           |
| 6750 Fines & Penalties                       | -               | -               | -              | -            | -                    | -               | -            | 136.10           | -                   | (136.10)        | -           | 0                | (136)               | -            | 136.10           | -                | -           |
| 6755 Insurance Claims                        | -               | -               | -              | -            | 1,211.92             | 1,211.92        | 100%         | 168.00           | -                   | (168.00)        | -           | 30,236           | 30,068              | 99%          | 168.00           | -                | -           |
| <b>Total Taxes &amp; Misc Expenses</b>       | <b>(35.00)</b>  | <b>-</b>        | <b>35.00</b>   | <b>-</b>     | <b>1,212</b>         | <b>1,247</b>    | <b>103%</b>  | <b>11,204</b>    | <b>12,000.00</b>    | <b>796</b>      | <b>7%</b>   | <b>40,995</b>    | <b>29,790</b>       | <b>73%</b>   | <b>11,204</b>    | <b>12,000.00</b> | <b>7%</b>   |
| <b>Debt Services</b>                         |                 |                 |                |              |                      |                 |              |                  |                     |                 |             |                  |                     |              |                  |                  |             |
| 7005 Principal repayment                     | 0               | 0               | 0              | -            | 0                    | 0               | -            | 247,675          | 247,675             | 0               | 0%          | 223,162          | (24,513)            | -11%         | 247,675          | 247,675          | 0%          |
| 7010 Interest payment                        | 17,379          | 0               | (17,379)       | -            | 18,252               | 873             | 5%           | 145,433          | 127,617             | (17,816)        | -14%        | 149,490          | 4,057               | 3%           | 163,249          | 145,433          | -12%        |
| 7020 Vehicle Principal repayment             | 793             | 1,369           | 576            | 42%          | 777                  | (16)            | -2%          | 12,463           | 19,927              | 7,464           | 37%         | 12,049           | (414)               | -3%          | 13,836           | 21,299           | 35%         |
| 7025 Vehicle Interest payment                | 11              | 121             | 111            | 91%          | 27                   | 16              | 61%          | 824              | 2,397               | 1,572           | 66%         | 1,238            | 414                 | 33%          | 942              | 2,514            | 63%         |
| 8010 CIP Buildings                           | 0               | 2,500           | 2,500          | 100%         | 0                    | 0               | -            | 33,493           | 27,500              | (5,993)         | -22%        | 0                | (33,493)            | -            | 35,993           | 30,000           | -20%        |
| 8011 CIP Docks                               | 0               | 12,083          | 12,083         | 100%         | 0                    | 0               | -            | 162,633          | 132,917             | (29,716)        | -22%        | 50,000           | (112,633)           | -225%        | 174,716          | 145,000          | -20%        |
| 8015 CIP Land Improvements                   | 0               | 0               | 0              | -            | 0                    | 0               | -            | 16,425           | 0                   | (16,425)        | -           | 0                | (16,425)            | -            | 16,425           | 0                | -           |
| 8020 CIP Machinery & Equipment               | 0               | 0               | 0              | -            | 0                    | 0               | -            | 48,363           | 150,000             | 101,637         | 68%         | 9,100            | (39,263)            | -431%        | 48,363           | 150,000          | 68%         |
| 8025 CIP Mobile Equipment                    | 0               | 0               | 0              | -            | 0                    | 0               | -            | 0                | 20,000              | 20,000          | 100%        | 0                | 0                   | -            | 0                | 20,000           | 100%        |
| <b>Total Debt Services</b>                   | <b>18,183</b>   | <b>16,074</b>   | <b>(2,109)</b> | <b>-13%</b>  | <b>19,056</b>        | <b>873</b>      | <b>5%</b>    | <b>667,310</b>   | <b>728,033</b>      | <b>60,723</b>   | <b>8%</b>   | <b>445,039</b>   | <b>(222,271)</b>    | <b>-50%</b>  | <b>701,199</b>   | <b>761,922</b>   | <b>8%</b>   |
| <b>Total Other Expenses</b>                  | <b>18,148</b>   | <b>16,074</b>   | <b>(2,074)</b> | <b>-13%</b>  | <b>20,268</b>        | <b>2,120</b>    | <b>10%</b>   | <b>678,514</b>   | <b>740,033</b>      | <b>61,518</b>   | <b>8%</b>   | <b>486,034</b>   | <b>(192,480)</b>    | <b>-40%</b>  | <b>712,404</b>   | <b>773,922</b>   | <b>8%</b>   |
| <b>Net Other Income</b>                      | <b>(18,148)</b> | <b>(16,074)</b> | <b>(2,074)</b> | <b>13%</b>   | <b>(14,964)</b>      | <b>(3,184)</b>  | <b>21%</b>   | <b>(656,789)</b> | <b>(708,033)</b>    | <b>51,244</b>   | <b>-7%</b>  | <b>(338,625)</b> | <b>(318,164)</b>    | <b>94%</b>   | <b>(690,678)</b> | <b>(741,922)</b> | <b>-7%</b>  |
| <b>Net Result</b>                            | <b>44,221</b>   | <b>3,202</b>    | <b>41,018</b>  | <b>1281%</b> | <b>73,863</b>        | <b>(29,642)</b> | <b>-40%</b>  | <b>(480,185)</b> | <b>(668,664)</b>    | <b>188,479</b>  | <b>-28%</b> | <b>67,881</b>    | <b>(548,066)</b>    | <b>-807%</b> | <b>(451,967)</b> | <b>(640,446)</b> | <b>-29%</b> |

| Ice Plant                      | Current Period |                | Same Month Prior Years |               |               | Year to Date        |                  |                            |                 |                | Year End            |                  |                |
|--------------------------------|----------------|----------------|------------------------|---------------|---------------|---------------------|------------------|----------------------------|-----------------|----------------|---------------------|------------------|----------------|
|                                | May 2024       |                | May 2023               | May 2022      | May 2021      | Jul 2023 - May 2024 |                  | 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                      | 445            | 54             | 40                     | 160           | 108           | 1,785               | 2,759            | 2,044                      | (259)           | -12.67%        | 2,322               | 3,296            | -29.56%        |
| <b>Revenues</b>                |                |                |                        |               |               |                     |                  |                            |                 |                |                     |                  |                |
| Ice Sales                      | 45,414         | 5,400          | 3,657                  | 15,053        | 9,936         | 185,651             | 251,100          | 191,029                    | (5,378)         | -2.82%         | 204,551             | 270,000          | -24.24%        |
| Insurance Reimbursement        | 0              | 0              | 0                      | 0             | 46,473        | 0                   | 0                | 18,500                     | (18,500)        | -100.00%       | 0                   | 0                | -              |
| <b>Total Revenues</b>          | <b>45,414</b>  | <b>5,400</b>   | <b>3,657</b>           | <b>15,053</b> | <b>56,409</b> | <b>185,651</b>      | <b>251,100</b>   | <b>209,529</b>             | <b>(23,878)</b> | <b>-11.40%</b> | <b>204,551</b>      | <b>270,000</b>   | <b>-24.24%</b> |
| <b>Expenses</b>                |                |                |                        |               |               |                     |                  |                            |                 |                |                     |                  |                |
| Personnel Services             | 3,209          | 0              | 1,785                  | 472           | 39            | 22,382              | 0                | 15,966                     | 6,416           | 40.19%         | 22,382              | 0                | -              |
| Utilities                      | 7,409          | 7,060          | 5,305                  | 3,914         | 2,287         | 61,237              | 75,260           | 59,184                     | 2,054           | 3.47%          | 66,697              | 80,720           | -17.37%        |
| Repairs & Maintenance          | 0              | 2,292          | 780                    | 0             | 720           | 21,345              | 25,208           | 41,963                     | (20,618)        | -49.13%        | 23,636              | 27,500           | -14.05%        |
| Operational Supplies & Service | 3,146          | 160            | 2,380                  | 1,997         | 9,779         | 30,474              | 1,960            | 27,560                     | 2,914           | 10.57%         | 30,634              | 2,120            | 1345.01%       |
| Debt Services                  | 0              | 0              | 0                      | 0             | 0             | 240,000             | 240,000          | 220,000                    | 20,000          | 9.09%          | 240,000             | 240,000          | 0.00%          |
| Capital Outlay                 | 0              | 0              | 0                      | 0             | 0             | 48,363              | 50,000           | 0                          | 48,363          | -              | 48,363              | 50,000           | -3.27%         |
| <b>Total Expenses</b>          | <b>13,764</b>  | <b>9,512</b>   | <b>10,250</b>          | <b>6,383</b>  | <b>12,825</b> | <b>423,970</b>      | <b>392,428</b>   | <b>364,672</b>             | <b>59,297</b>   | <b>16.26%</b>  | <b>431,882</b>      | <b>400,340</b>   | <b>7.88%</b>   |
| <b>Net Result</b>              | <b>31,650</b>  | <b>(4,112)</b> | <b>(6,593)</b>         | <b>8,670</b>  | <b>43,584</b> | <b>(238,319)</b>    | <b>(141,328)</b> | <b>(155,143)</b>           | <b>(83,176)</b> | <b>53.61%</b>  | <b>(227,331)</b>    | <b>(130,340)</b> | <b>74.41%</b>  |
| <b>Gain (loss) Per Ton</b>     | <b>71.20</b>   | <b>(76.14)</b> | <b>(166.92)</b>        | <b>54.36</b>  | <b>405.43</b> | <b>(133.51)</b>     | <b>(51.22)</b>   | <b>(75.90)</b>             | <b>(57.61)</b>  | <b>76%</b>     | <b>(97.93)</b>      | <b>(39.54)</b>   |                |

| Fisheries                    | Current Period |         | Same Month Prior Years |          |          | Year to Date |         |         | Prior FYTD vs Current FYTD |          |        |
|------------------------------|----------------|---------|------------------------|----------|----------|--------------|---------|---------|----------------------------|----------|--------|
|                              | May 2024       |         | May 2023               | May 2022 | May 2021 | FY23/24      |         |         | Last FY                    | Ton Diff | % Diff |
|                              | Actual         | Budget  | Actual                 | Actual   | Actual   | Actual       | Budget  | % Diff  | Actual                     | Budget   | % Diff |
| Albacore Tuna (Oregon) MT    | 0.0            | 0.0     | 0.0                    | 0.0      | 0.0      | 1,091.0      | 2,840.6 | (1,750) | -61.59%                    |          |        |
| Pink Shrimp (Oregon) MT      | 3,153.4        | 2,816.7 | 1,783.8                | 1,543.1  | 15,454.8 | 16,314.6     | (860)   | -5.27%  |                            |          |        |
| Dungeness Crab (Coos Bay) MT | 15.9           | 157.2   | 10.1                   | 14.8     | 1,999.9  | 3,543.8      | (1,544) | -43.57% |                            |          |        |



Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                 |             |                |                |            |
|--|----------------|---------------|-----------------|--------------|----------------------|-----------------|--------------|---------------------|----------------|-----------------|------------|----------------------------|-----------------|-------------|----------------|----------------|------------|
|  | May 2024       |               |                 |              | May 2023             |                 |              | Jul 2023 - May 2024 |                |                 |            | Prior FYTD vs Current FYTD |                 |             |                |                |            |
|  | Actual         | Budget        | \$ Diff         | % Diff       | Actual               | \$ Diff         | % Diff       | Actual              | Budget         | \$ Diff         | % Diff     | Last FY                    | \$ Diff         | % Diff      | Projected      | Budget         | % Diff     |
| <b>Operating Income</b>                        |                |               |                 |              |                      |                 |              |                     |                |                 |            |                            |                 |             |                |                |            |
| 4180 Merchandise                               | 2              | 0             | 2               | -            | 0                    | 2               | -            | 16                  | 0              | 16              | -          | 4                          | 12              | 300%        | 16             | 0              | -          |
| 4290 Other                                     | 0              | 10,029        | (10,029)        | -100%        | 15,000               | (15,000)        | -100%        | 100,125             | 110,321        | (10,196)        | -9%        | 165,145                    | (65,020)        | -39%        | 110,154        | 120,350        | -8%        |
| <b>Total Operating Income</b>                  | <b>2</b>       | <b>10,029</b> | <b>(10,027)</b> | <b>-100%</b> | <b>15,000</b>        | <b>(14,998)</b> | <b>-100%</b> | <b>100,141</b>      | <b>110,321</b> | <b>(10,180)</b> | <b>-9%</b> | <b>165,149</b>             | <b>(65,008)</b> | <b>-39%</b> | <b>110,170</b> | <b>120,350</b> | <b>-8%</b> |
| <b>Expenses</b>                                |                |               |                 |              |                      |                 |              |                     |                |                 |            |                            |                 |             |                |                |            |
| <b>Personnel Services</b>                      |                |               |                 |              |                      |                 |              |                     |                |                 |            |                            |                 |             |                |                |            |
| 5005 Salaries                                  | 7,538          | 12,729        | 5,191           | 41%          | 7,658                | 120             | 2%           | 84,353              | 152,801        | 68,448          | 45%        | 88,629                     | 4,277           | 5%          | 97,082         | 165,530        | 41%        |
| 5010 Other compensation                        | 0              | 122           | 122             | 100%         | 0                    | 0               | -            | 0                   | 1,469          | 1,469           | 100%       | 0                          | 0               | -           | 122            | 1,592          | 92%        |
| <b>Total Compensation</b>                      | <b>7,538</b>   | <b>12,852</b> | <b>5,313</b>    | <b>41%</b>   | <b>7,658</b>         | <b>120</b>      | <b>2%</b>    | <b>84,353</b>       | <b>154,270</b> | <b>69,917</b>   | <b>45%</b> | <b>88,629</b>              | <b>4,277</b>    | <b>5%</b>   | <b>97,204</b>  | <b>167,121</b> | <b>42%</b> |
| 5100 Federal Payroll taxes                     | 565            | 983           | 418             | 43%          | 582                  | 17              | 3%           | 6,374               | 11,802         | 5,428           | 46%        | 6,740                      | 366             | 5%          | 7,357          | 12,785         | 42%        |
| 5105 State Payroll taxes                       | 30             | 0             | (30)            | -            | 30                   | 1               | 3%           | 333                 | 0              | (333)           | -          | 178                        | (155)           | -87%        | 333            | 0              | -          |
| 5110 Unemployment Insurance                    | 214            | 263           | 49              | 18%          | 205                  | (9)             | -4%          | 1,688               | 3,154          | 1,466           | 46%        | 1,139                      | (549)           | -48%        | 1,951          | 3,417          | 43%        |
| 5115 Workers compensation                      | 79             | 65            | (14)            | -22%         | 80                   | 0               | 1%           | 582                 | 781            | 199             | 25%        | 797                        | 215             | 27%         | 647            | 846            | 23%        |
| <b>Total Payroll Taxes</b>                     | <b>888</b>     | <b>1,311</b>  | <b>423</b>      | <b>32%</b>   | <b>898</b>           | <b>9</b>        | <b>1%</b>    | <b>8,977</b>        | <b>15,737</b>  | <b>6,759</b>    | <b>43%</b> | <b>8,853</b>               | <b>(124)</b>    | <b>-1%</b>  | <b>10,288</b>  | <b>17,048</b>  | <b>40%</b> |
| 5200 Medical insurance                         | 694            | 3,467         | 2,773           | 80%          | 1,163                | 469             | 40%          | 7,411               | 38,141         | 30,730          | 81%        | 12,792                     | 5,381           | 42%         | 10,879         | 41,609         | 74%        |
| 5205 Dental insurance                          | 45             | 253           | 208             | 82%          | 108                  | 63              | 59%          | 514                 | 2,779          | 2,265           | 82%        | 1,184                      | 670             | 57%         | 767            | 3,032          | 75%        |
| 5215 Term life insurance                       | 13             | 25            | 13              | 50%          | 13                   | 0               | 0%           | 113                 | 275            | 163             | 59%        | 138                        | 25              | 18%         | 138            | 300            | 54%        |
| 5220 Long Term Disability insurance            | 50             | 84            | 34              | 41%          | 51                   | 1               | 2%           | 460                 | 926            | 466             | 50%        | 557                        | 97              | 17%         | 544            | 1,010          | 46%        |
| 5225 PERS Employer Contributions               | 1,667          | 2,814         | 1,148           | 41%          | 1,611                | (55)            | -3%          | 18,368              | 33,784         | 15,416          | 46%        | 18,648                     | 279             | 1%          | 21,183         | 36,599         | 42%        |
| 5230 PERS Employee Contributions               | 452            | 764           | 311             | 41%          | 459                  | 7               | 2%           | 4,974               | 9,168          | 4,194           | 46%        | 5,318                      | 344             | 6%          | 5,738          | 9,932          | 42%        |
| <b>Total Insured Benefits</b>                  | <b>2,920</b>   | <b>7,407</b>  | <b>4,488</b>    | <b>61%</b>   | <b>3,404</b>         | <b>485</b>      | <b>14%</b>   | <b>31,840</b>       | <b>85,073</b>  | <b>53,233</b>   | <b>63%</b> | <b>38,636</b>              | <b>6,796</b>    | <b>18%</b>  | <b>39,248</b>  | <b>92,480</b>  | <b>58%</b> |
| <b>Total Personnel Services</b>                | <b>11,347</b>  | <b>21,570</b> | <b>10,223</b>   | <b>47%</b>   | <b>11,960</b>        | <b>614</b>      | <b>5%</b>    | <b>125,170</b>      | <b>255,079</b> | <b>129,909</b>  | <b>51%</b> | <b>136,119</b>             | <b>10,948</b>   | <b>8%</b>   | <b>146,740</b> | <b>276,649</b> | <b>47%</b> |
| <b>Goods &amp; Services</b>                    |                |               |                 |              |                      |                 |              |                     |                |                 |            |                            |                 |             |                |                |            |
| 6025 Travel - lodging & transportation         | 0              | 75            | 75              | 100%         | 0                    | 0               | -            | 289                 | 825            | 536             | 65%        | 630                        | 341             | 54%         | 364            | 900            | 60%        |
| 6030 Travel - Per Diem & mileage reimbursement | 0              | 25            | 25              | 100%         | 0                    | 0               | -            | 0                   | 275            | 275             | 100%       | 0                          | 0               | -           | 25             | 300            | 92%        |
| 6035 Meals & Entertainment                     | 0              | 104           | 104             | 100%         | 0                    | 0               | -            | 90                  | 1,146          | 1,056           | 92%        | 4,101                      | 4,012           | 98%         | 194            | 1,250          | 84%        |
| <b>Total Travel &amp; Entertainment</b>        | <b>0</b>       | <b>204</b>    | <b>204</b>      | <b>100%</b>  | <b>0</b>             | <b>0</b>        | <b>-</b>     | <b>378</b>          | <b>2,246</b>   | <b>1,868</b>    | <b>83%</b> | <b>4,731</b>               | <b>4,353</b>    | <b>92%</b>  | <b>582</b>     | <b>2,450</b>   | <b>76%</b> |
| 6075 Memberships & dues                        | 3,097          | 3,410         | 312             | 9%           | 3,253                | 156             | 5%           | 33,983              | 37,508         | 3,525           | 9%         | 35,961                     | 1,977           | 5%          | 37,393         | 40,918         | 9%         |
| <b>Total Office Expense</b>                    | <b>3,097</b>   | <b>3,410</b>  | <b>312</b>      | <b>9%</b>    | <b>3,253</b>         | <b>156</b>      | <b>5%</b>    | <b>33,983</b>       | <b>37,508</b>  | <b>3,525</b>    | <b>9%</b>  | <b>35,961</b>              | <b>1,977</b>    | <b>5%</b>   | <b>37,393</b>  | <b>40,918</b>  | <b>9%</b>  |
| 6260 Consulting services                       | 0              | 852           | 852             | 100%         | 0                    | 0               | -            | 106                 | 9,374          | 9,268           | 99%        | 4,871                      | 4,766           | 98%         | 958            | 10,226         | 91%        |
| <b>Total Professional Services</b>             | <b>0</b>       | <b>852</b>    | <b>852</b>      | <b>100%</b>  | <b>0</b>             | <b>0</b>        | <b>-</b>     | <b>106</b>          | <b>9,374</b>   | <b>9,268</b>    | <b>99%</b> | <b>4,871</b>               | <b>4,766</b>    | <b>98%</b>  | <b>958</b>     | <b>10,226</b>  | <b>91%</b> |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                 |            |                  |                  |             |
|-----------------------------------|-----------------|-----------------|---------------|------------|----------------------|-----------------|------------|---------------------|------------------|----------------|-------------|----------------------------|-----------------|------------|------------------|------------------|-------------|
|                                   | May 2024        |                 |               |            | May 2023             |                 |            | Jul 2023 - May 2024 |                  |                |             | Prior FYTD vs Current FYTD |                 |            |                  |                  |             |
|                                   | Actual          | Budget          | \$ Diff       | % Diff     | Actual               | \$ Diff         | % Diff     | Actual              | Budget           | \$ Diff        | % Diff      | Last FY                    | \$ Diff         | % Diff     | Projected        | Budget           | % Diff      |
| 6310 Marketing supplies           | 0               | 17              | 17            | 100%       | 0                    | 0               | -          | 0                   | 183              | 183            | 100%        | 20                         | 20              | 100%       | 17               | 200              | 92%         |
| 6315 Advertising                  | 5               | 92              | 87            | 95%        | 0                    | (5)             | -          | 515                 | 1,008            | 493            | 49%         | 1,361                      | 846             | 62%        | 607              | 1,100            | 45%         |
| 6340 Legislative support          | 21,098          | 20,775          | (323)         | -2%        | 21,017               | (80)            | 0%         | 233,158             | 228,525          | (4,633)        | -2%         | 214,643                    | (18,515)        | -9%        | 253,933          | 249,300          | -2%         |
| 6345 Community affairs            | 0               | 0               | 0             | -          | 500                  | 500             | 100%       | 500                 | 0                | (500)          | -           | 2,358                      | 1,858           | 79%        | 500              | 0                | -           |
| <b>Total Marketing Expense</b>    | <b>21,103</b>   | <b>20,883</b>   | <b>(219)</b>  | <b>-1%</b> | <b>21,517</b>        | <b>415</b>      | <b>2%</b>  | <b>234,173</b>      | <b>229,717</b>   | <b>(4,456)</b> | <b>-2%</b>  | <b>218,383</b>             | <b>(15,790)</b> | <b>-7%</b> | <b>255,056</b>   | <b>250,600</b>   | <b>-2%</b>  |
| <b>Total Goods &amp; Services</b> | <b>24,200</b>   | <b>25,350</b>   | <b>1,149</b>  | <b>5%</b>  | <b>24,771</b>        | <b>570</b>      | <b>2%</b>  | <b>268,640</b>      | <b>278,845</b>   | <b>10,204</b>  | <b>4%</b>   | <b>263,946</b>             | <b>(4,694)</b>  | <b>-2%</b> | <b>293,990</b>   | <b>304,194</b>   | <b>3%</b>   |
| <b>Total Expenses</b>             | <b>35,547</b>   | <b>46,919</b>   | <b>11,373</b> | <b>24%</b> | <b>36,731</b>        | <b>1,184</b>    | <b>3%</b>  | <b>393,810</b>      | <b>533,924</b>   | <b>140,114</b> | <b>26%</b>  | <b>400,065</b>             | <b>6,254</b>    | <b>2%</b>  | <b>440,730</b>   | <b>580,843</b>   | <b>24%</b>  |
| <b>Operating Results</b>          | <b>(35,545)</b> | <b>(36,890)</b> | <b>1,345</b>  | <b>-4%</b> | <b>(21,731)</b>      | <b>(13,814)</b> | <b>64%</b> | <b>(293,669)</b>    | <b>(423,603)</b> | <b>129,934</b> | <b>-31%</b> | <b>(234,916)</b>           | <b>(58,754)</b> | <b>25%</b> | <b>(330,560)</b> | <b>(460,493)</b> | <b>-28%</b> |
| <b>Net Result</b>                 | <b>(35,545)</b> | <b>(36,890)</b> | <b>1,345</b>  | <b>-4%</b> | <b>(21,731)</b>      | <b>(13,814)</b> | <b>64%</b> | <b>(293,669)</b>    | <b>(423,603)</b> | <b>129,934</b> | <b>-31%</b> | <b>(234,916)</b>           | <b>(58,754)</b> | <b>25%</b> | <b>(330,560)</b> | <b>(460,493)</b> | <b>-28%</b> |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

amounts in \$US dollars

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



| Port Ops   | Current Period |               |                 |             | Same Month Last Year |               |             | Year to Date        |                |                  |             | Year End                   |                 |              |                |                |             |
|--|----------------|---------------|-----------------|-------------|----------------------|---------------|-------------|---------------------|----------------|------------------|-------------|----------------------------|-----------------|--------------|----------------|----------------|-------------|
|  | May 2024       |               |                 |             | May 2023             |               |             | Jul 2023 - May 2024 |                |                  |             | Prior FYTD vs Current FYTD |                 |              |                |                |             |
|  | Actual         | Budget        | \$ Diff         | % Diff      | Actual               | \$ Diff       | % Diff      | Actual              | Budget         | \$ Diff          | % Diff      | Last FY                    | \$ Diff         | % Diff       | Projected      | Budget         | % Diff      |
| <b>Operating Income</b>                              |                |               |                 |             |                      |               |             |                     |                |                  |             |                            |                 |              |                |                |             |
| 4005 Building & Dock Leases                          | 10,882         | 12,776        | (1,894)         | -15%        | 10,579               | 303           | 3%          | 135,032             | 140,533        | (5,501)          | -4%         | 144,806                    | (9,774)         | -7%          | 147,808        | 153,309        | -4%         |
| 4010 Property Agreements                             | 7,296          | 25,108        | (17,812)        | -71%        | 7,830                | (534)         | -7%         | 98,418              | 291,767        | (193,349)        | -66%        | 100,745                    | (2,327)         | -2%          | 128,381        | 321,730        | -60%        |
| 4135 Storage Yard                                    | 1,975          | 0             | 1,975           | -           | 0                    | 1,975         | -           | 21,726              | 0              | 21,726           | -           | 0                          | 21,726          | -            | 21,726         | 0              | -           |
| 4290 Other   | 0              | 0             | 0               | -           | 0                    | 0             | -           | 21,300              | 6,570          | 14,730           | 224%        | 0                          | 21,300          | -            | 21,300         | 6,570          | 224%        |
| <b>Total Operating Income</b>                        | <b>20,153</b>  | <b>37,884</b> | <b>(17,731)</b> | <b>-47%</b> | <b>18,409</b>        | <b>1,744</b>  | <b>9%</b>   | <b>276,476</b>      | <b>438,870</b> | <b>(162,394)</b> | <b>-37%</b> | <b>245,551</b>             | <b>30,924</b>   | <b>13%</b>   | <b>319,214</b> | <b>481,609</b> | <b>-34%</b> |
| <b>Expenses</b>                                      |                |               |                 |             |                      |               |             |                     |                |                  |             |                            |                 |              |                |                |             |
| <b>Personnel Services</b>                            |                |               |                 |             |                      |               |             |                     |                |                  |             |                            |                 |              |                |                |             |
| 5005 Salaries  | 37,068         | 43,337        | 6,269           | 14%         | 40,632               | 3,564         | 9%          | 477,002             | 520,216        | 43,214           | 8%          | 439,060                    | (37,942)        | -9%          | 520,339        | 563,553        | 8%          |
| 5010 Other compensation                              | 0              | 664           | 664             | 100%        | 0                    | 0             | -           | 0                   | 7,967          | 7,967            | 100%        | 0                          | 0               | -            | 664            | 8,630          | 92%         |
| 5015 Overtime  | 0              | 223           | 223             | 100%        | 25                   | 25            | 100%        | 541                 | 2,673          | 2,132            | 80%         | 148                        | (393)           | -266%        | 763            | 2,896          | 74%         |
| <b>Total Compensation</b>                            | <b>37,068</b>  | <b>44,224</b> | <b>7,156</b>    | <b>16%</b>  | <b>40,657</b>        | <b>3,589</b>  | <b>9%</b>   | <b>477,543</b>      | <b>530,856</b> | <b>53,313</b>    | <b>10%</b>  | <b>439,208</b>             | <b>(38,335)</b> | <b>-9%</b>   | <b>521,767</b> | <b>575,079</b> | <b>9%</b>   |
| 5100 Federal Payroll taxes                           | 2,792          | 3,383         | 591             | 17%         | 3,050                | 258           | 8%          | 36,080              | 40,611         | 4,531            | 11%         | 32,722                     | (3,358)         | -10%         | 39,463         | 43,994         | 10%         |
| 5105 State Payroll taxes                             | 146            | 0             | (146)           | -           | 159                  | 13            | 8%          | 1,873               | 0              | (1,873)          | -           | 937                        | (935)           | -100%        | 1,873          | 0              | -           |
| 5110 Unemployment Insurance                          | 865            | 1,031         | 166             | 16%         | 936                  | 71            | 8%          | 9,639               | 12,381         | 2,742            | 22%         | 8,469                      | (1,170)         | -14%         | 10,670         | 13,413         | 20%         |
| 5115 Workers compensation                            | 166            | 2,243         | 2,078           | 93%         | 170                  | 5             | 3%          | 1,422               | 26,929         | 25,507           | 95%         | 1,712                      | 290             | 17%          | 3,665          | 29,173         | 87%         |
| <b>Total Payroll Taxes</b>                           | <b>3,969</b>   | <b>6,658</b>  | <b>2,689</b>    | <b>40%</b>  | <b>4,316</b>         | <b>347</b>    | <b>8%</b>   | <b>49,013</b>       | <b>79,921</b>  | <b>30,908</b>    | <b>39%</b>  | <b>43,840</b>              | <b>(5,173)</b>  | <b>-12%</b>  | <b>55,671</b>  | <b>86,579</b>  | <b>36%</b>  |
| 5200 Medical insurance                               | 6,148          | 11,629        | 5,481           | 47%         | 5,716                | (432)         | -8%         | 86,340              | 127,919        | 41,579           | 33%         | 77,872                     | (8,468)         | -11%         | 97,969         | 139,548        | 30%         |
| 5205 Dental insurance                                | 521            | 807           | 286             | 35%         | 482                  | (40)          | -8%         | 5,995               | 8,876          | 2,882            | 32%         | 6,576                      | 581             | 9%           | 6,801          | 9,683          | 30%         |
| 5215 Term life insurance                             | 0              | 113           | 113             | 100%        | 88                   | 88            | 100%        | 1,150               | 1,238          | 88               | 7%          | 1,050                      | (100)           | -10%         | 1,263          | 1,350          | 6%          |
| 5220 Long Term Disability insurance                  | (66)           | 288           | 354             | 123%        | 240                  | 307           | 128%        | 2,927               | 3,167          | 241              | 8%          | 2,661                      | (266)           | -10%         | 3,215          | 3,455          | 7%          |
| 5225 PERS Employer Contributions                     | (2,713)        | 9,631         | 12,344          | 128%        | 7,292                | 10,005        | 137%        | 95,265              | 115,611        | 20,346           | 18%         | 76,057                     | (19,207)        | -25%         | 104,896        | 125,242        | 16%         |
| 5230 PERS Employee Contributions                     | (736)          | 2,614         | 3,350           | 128%        | 2,055                | 2,791         | 136%        | 25,673              | 31,373         | 5,700            | 18%         | 21,664                     | (4,009)         | -19%         | 28,287         | 33,987         | 17%         |
| <b>Total Insured Benefits</b>                        | <b>3,154</b>   | <b>25,081</b> | <b>21,927</b>   | <b>87%</b>  | <b>15,872</b>        | <b>12,718</b> | <b>80%</b>  | <b>217,349</b>      | <b>288,184</b> | <b>70,835</b>    | <b>25%</b>  | <b>185,880</b>             | <b>(31,469)</b> | <b>-17%</b>  | <b>242,430</b> | <b>313,266</b> | <b>23%</b>  |
| <b>Total Personnel Services</b>                      | <b>44,191</b>  | <b>75,963</b> | <b>31,771</b>   | <b>42%</b>  | <b>60,844</b>        | <b>16,653</b> | <b>27%</b>  | <b>743,905</b>      | <b>898,961</b> | <b>155,056</b>   | <b>17%</b>  | <b>668,928</b>             | <b>(74,977)</b> | <b>-11%</b>  | <b>819,868</b> | <b>974,924</b> | <b>16%</b>  |
| <b>Goods &amp; Services</b>                          |                |               |                 |             |                      |               |             |                     |                |                  |             |                            |                 |              |                |                |             |
| 6005 Seminars & training                             | 0              | 0             | 0               | -           | 0                    | 0             | -           | 13                  | 0              | (13)             | -           | 0                          | (13)            | -            | 13             | 0              | -           |
| <b>Total Staff Training</b>                          | <b>0</b>       | <b>0</b>      | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>13</b>           | <b>0</b>       | <b>(13)</b>      | <b>-</b>    | <b>0</b>                   | <b>(13)</b>     | <b>-</b>     | <b>13</b>      | <b>0</b>       | <b>-</b>    |
| 6020 Travel - airfare                                | 0              | 42            | 42              | 100%        | 0                    | 0             | -           | 0                   | 458            | 458              | 100%        | 0                          | 0               | -            | 42             | 500            | 92%         |
| 6025 Travel - lodging & transportation               | 0              | 0             | 0               | -           | 0                    | 0             | -           | 6                   | 0              | (6)              | -           | 0                          | (6)             | -            | 6              | 0              | -           |
| 6030 Travel - Per Diem & mileage reimbursement       | 0              | 583           | 583             | 100%        | 261                  | 261           | 100%        | 1,199               | 6,417          | 5,218            | 81%         | 475                        | (724)           | -153%        | 1,782          | 7,000          | 75%         |
| 6035 Meals & Entertainment                           | 0              | 21            | 21              | 100%        | 0                    | 0             | -           | 0                   | 229            | 229              | 100%        | 0                          | 0               | -            | 21             | 250            | 92%         |
| <b>Total Travel &amp; Entertainment</b>              | <b>0</b>       | <b>646</b>    | <b>646</b>      | <b>100%</b> | <b>261</b>           | <b>261</b>    | <b>100%</b> | <b>1,205</b>        | <b>7,104</b>   | <b>5,900</b>     | <b>83%</b>  | <b>475</b>                 | <b>(730)</b>    | <b>-154%</b> | <b>1,850</b>   | <b>7,750</b>   | <b>76%</b>  |
| 6105 Telephone - mobile                              | 0              | 0             | 0               | -           | 0                    | 0             | -           | 0                   | 0              | 0                | -           | 30                         | 30              | 100%         | 0              | 0              | -           |
| 6130 Electricity                                     | 1,118          | 1,000         | (118)           | -12%        | 965                  | (153)         | -16%        | 11,006              | 11,000         | (6)              | 0%          | 11,051                     | 44              | 0%           | 12,006         | 12,000         | 0%          |
| 6131 Propane - Operations                            | 0              | 0             | 0               | -           | 0                    | 0             | -           | 0                   | 0              | 0                | -           | 162                        | 162             | 100%         | 0              | 0              | -           |
| 6135 Water/Sewer                                     | 436            | 458           | 22              | 5%          | 412                  | (24)          | -6%         | 6,599               | 5,042          | (1,558)          | -31%        | 6,609                      | 10              | 0%           | 7,058          | 5,500          | -28%        |
| 6140 Garbage/Sanitation Collection                   | 0              | 292           | 292             | 100%        | 0                    | 0             | -           | 0                   | 3,208          | 3,208            | 100%        | 665                        | 665             | 100%         | 292            | 3,500          | 92%         |
| 6155 Environmental Remediation/Mitigation/Monitoring | 345            | 708           | 363             | 51%         | 1,380                | 1,035         | 75%         | 3,938               | 7,792          | 3,853            | 49%         | 3,484                      | (455)           | -13%         | 4,647          | 8,500          | 45%         |
| <b>Total Utilities</b>                               | <b>1,898</b>   | <b>2,458</b>  | <b>560</b>      | <b>23%</b>  | <b>2,757</b>         | <b>859</b>    | <b>31%</b>  | <b>21,544</b>       | <b>27,042</b>  | <b>5,498</b>     | <b>20%</b>  | <b>22,001</b>              | <b>457</b>      | <b>2%</b>    | <b>24,002</b>  | <b>29,500</b>  | <b>19%</b>  |



Financial Report - Actual vs. Budget  
For Period Ending May 2024  
amounts in \$US dollars



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

| Port Ops                                     | Current Period  |                 |                |             | Same Month Last Year |               |             | Year to Date        |                  |                  |              | Year End                   |                  |              |                  |                  |              |
|--|-----------------|-----------------|----------------|-------------|----------------------|---------------|-------------|---------------------|------------------|------------------|--------------|----------------------------|------------------|--------------|------------------|------------------|--------------|
|  | May 2024        |                 |                |             | May 2023             |               |             | Jul 2023 - May 2024 |                  |                  |              | Prior FYTD vs Current FYTD |                  |              |                  |                  |              |
|  | Actual          | Budget          | \$ Diff        | % Diff      | Actual               | \$ Diff       | % Diff      | Actual              | Budget           | \$ Diff          | % Diff       | Last FY                    | \$ Diff          | % Diff       | Projected        | Budget           | % Diff       |
| 6200 Temporary/Contract help                 | 0               | 0               | 0              | -           | 0                    | 0             | -           | 0                   | 0                | 0                | -            | 9,372                      | 9,372            | 100%         | 0                | 0                | -            |
| 6245 Legal advertising                       | 0               | 83              | 83             | 100%        | 0                    | 0             | -           | 0                   | 917              | 917              | 100%         | 468                        | 468              | 100%         | 83               | 1,000            | 92%          |
| 6260 Consulting services                     | 0               | 1,025           | 1,025          | 100%        | 116                  | 116           | 100%        | 2,938               | 11,275           | 8,337            | 74%          | 34,443                     | 31,505           | 91%          | 3,963            | 12,300           | 68%          |
| 6290 Commercial insurance                    | 4,768           | 4,883           | 115            | 2%          | 4,266                | (502)         | -12%        | 49,439              | 53,717           | 4,278            | 8%           | 34,768                     | (14,671)         | -42%         | 54,322           | 58,600           | 7%           |
| <b>Total Professional Services</b>           | <b>4,768</b>    | <b>5,992</b>    | <b>1,223</b>   | <b>20%</b>  | <b>4,382</b>         | <b>(386)</b>  | <b>-9%</b>  | <b>52,378</b>       | <b>65,908</b>    | <b>13,531</b>    | <b>21%</b>   | <b>79,052</b>              | <b>26,674</b>    | <b>34%</b>   | <b>58,369</b>    | <b>71,900</b>    | <b>19%</b>   |
| 6400 Small equipment & tools                 | 0               | 333             | 333            | 100%        | 0                    | 0             | -           | 529                 | 4,417            | 3,888            | 88%          | 593                        | 64               | 11%          | 862              | 4,750            | 82%          |
| 6405 Safety/hazardous materials              | 0               | 1,217           | 1,217          | 100%        | 100                  | 100           | 100%        | 3,035               | 13,383           | 10,348           | 77%          | 10,099                     | 7,063            | 70%          | 4,252            | 14,600           | 71%          |
| 6410 Signage                                 | 0               | 42              | 42             | 100%        | 0                    | 0             | -           | 0                   | 458              | 458              | 100%         | 95                         | 95               | 100%         | 42               | 500              | 92%          |
| 6415 Clothing                                | 0               | 354             | 354            | 100%        | 40                   | 40            | 100%        | 2,524               | 3,896            | 1,372            | 35%          | 1,160                      | (1,364)          | -118%        | 2,878            | 4,250            | 32%          |
| 6425 Operational supplies                    | 0               | 0               | 0              | -           | 0                    | 0             | -           | 0                   | 0                | 0                | -            | 158                        | 158              | 100%         | 0                | 0                | -            |
| 6450 Fuel - Gas                              | 0               | 42              | 42             | 100%        | 0                    | 0             | -           | 185                 | 458              | 274              | 60%          | 129                        | (55)             | -43%         | 226              | 500              | 55%          |
| 6455 Fuel - Diesel                           | 0               | 0               | 0              | -           | 0                    | 0             | -           | 165                 | 0                | (165)            | -            | 0                          | (165)            | -            | 165              | 0                | -            |
| <b>Total Operational Expense</b>             | <b>0</b>        | <b>1,988</b>    | <b>1,988</b>   | <b>100%</b> | <b>140</b>           | <b>140</b>    | <b>100%</b> | <b>6,437</b>        | <b>22,613</b>    | <b>16,175</b>    | <b>72%</b>   | <b>12,234</b>              | <b>5,797</b>     | <b>47%</b>   | <b>8,425</b>     | <b>24,600</b>    | <b>66%</b>   |
| 6500 Repairs & maintenance equipment         | 0               | 188             | 188            | 100%        | 0                    | 0             | -           | 4,435               | 2,063            | (2,373)          | -115%        | 8                          | (4,427)          | -53464%      | 4,623            | 2,250            | -105%        |
| 6505 Repairs & maintenance vehicles          | 0               | 0               | 0              | -           | 0                    | 0             | -           | 330                 | 0                | (330)            | -            | 0                          | (330)            | -            | 330              | 0                | -            |
| 6510 Repairs & maintenance buildings         | 0               | 625             | 625            | 100%        | 2,632                | 2,632         | 100%        | 202                 | 6,875            | 6,673            | 97%          | 11,819                     | 11,617           | 98%          | 827              | 7,500            | 89%          |
| 6515 Repairs & maintenance land improvements | 0               | 83              | 83             | 100%        | 701                  | 701           | 100%        | 462                 | 917              | 454              | 50%          | 201                        | (262)            | -130%        | 546              | 1,000            | 45%          |
| 6520 Repairs & maintenance docks             | 0               | 208             | 208            | 100%        | 0                    | 0             | -           | 0                   | 2,292            | 2,292            | 100%         | 51                         | 51               | 100%         | 208              | 2,500            | 92%          |
| 6575 Waterway Leases                         | 2,399           | 0               | (2,399)        | -           | 0                    | (2,399)       | -           | 3,107               | 3,000            | (107)            | -4%          | 2,256                      | (851)            | -38%         | 3,107            | 3,000            | -4%          |
| 6580 Permits                                 | 0               | 250             | 250            | 100%        | 0                    | 0             | -           | 1,883               | 5,250            | 3,367            | 64%          | 3,475                      | 1,592            | 46%          | 2,133            | 5,500            | 61%          |
| <b>Total Repair and Maintenance</b>          | <b>2,399</b>    | <b>1,354</b>    | <b>(1,045)</b> | <b>-77%</b> | <b>3,332</b>         | <b>934</b>    | <b>28%</b>  | <b>10,419</b>       | <b>20,396</b>    | <b>9,976</b>     | <b>49%</b>   | <b>17,811</b>              | <b>7,391</b>     | <b>41%</b>   | <b>11,774</b>    | <b>21,750</b>    | <b>46%</b>   |
| <b>Total Goods &amp; Services</b>            | <b>9,066</b>    | <b>12,438</b>   | <b>3,372</b>   | <b>27%</b>  | <b>10,873</b>        | <b>1,807</b>  | <b>17%</b>  | <b>91,995</b>       | <b>143,063</b>   | <b>51,067</b>    | <b>36%</b>   | <b>131,572</b>             | <b>39,577</b>    | <b>30%</b>   | <b>104,433</b>   | <b>155,500</b>   | <b>33%</b>   |
| <b>Total Expenses</b>                        | <b>53,257</b>   | <b>88,400</b>   | <b>35,143</b>  | <b>40%</b>  | <b>71,717</b>        | <b>18,460</b> | <b>26%</b>  | <b>835,901</b>      | <b>1,042,024</b> | <b>206,123</b>   | <b>20%</b>   | <b>800,500</b>             | <b>(35,400)</b>  | <b>-4%</b>   | <b>924,301</b>   | <b>1,130,424</b> | <b>18%</b>   |
| <b>Operating Results</b>                     | <b>(33,104)</b> | <b>(50,516)</b> | <b>17,412</b>  | <b>-34%</b> | <b>(53,308)</b>      | <b>20,204</b> | <b>-38%</b> | <b>(559,425)</b>    | <b>(603,154)</b> | <b>43,729</b>    | <b>-7%</b>   | <b>(554,949)</b>           | <b>(4,476)</b>   | <b>1%</b>    | <b>(605,086)</b> | <b>(648,815)</b> | <b>-7%</b>   |
| 4695 Grants Received - Other                 | 0               | 0               | 0              | -           | 0                    | 0             | -           | 0                   | 5,000            | (5,000)          | -100%        | 0                          | 0                | -            | 0                | 5,000            | -100%        |
| 4905 Other                                   | 0               | 0               | 0              | -           | 0                    | 0             | -           | 0                   | 0                | 0                | -            | 15,000                     | (15,000)         | -100%        | 0                | 0                | -            |
| <b>Total Other Income</b>                    | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>0</b>            | <b>5,000</b>     | <b>(5,000)</b>   | <b>-100%</b> | <b>15,000</b>              | <b>(15,000)</b>  | <b>-100%</b> | <b>0</b>         | <b>5,000</b>     | <b>-100%</b> |
| <b>Taxes &amp; Misc Expenses</b>             |                 |                 |                |             |                      |               |             |                     |                  |                  |              |                            |                  |              |                  |                  |              |
| 6720 Property Tax - Sublet Facilities        | 0               | 0               | 0              | -           | 0                    | 0             | -           | 0                   | 150              | 150              | 100%         | 73                         | 73               | 100%         | 0                | 150              | 100%         |
| 6745 Banking fees                            | 0               | 0               | 0              | -           | 0                    | 0             | -           | 920                 | 7,500            | 6,580            | 88%          | 5,894                      | 4,974            | 84%          | 3,420            | 10,000           | 66%          |
| 6750 Fines & Penalties                       | 0               | 0               | 0              | -           | 0                    | 0             | -           | 63                  | 0                | (63)             | -            | 0                          | (63)             | -            | 63               | 0                | -            |
| <b>Total Taxes &amp; Misc Expenses</b>       | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>983</b>          | <b>7,650</b>     | <b>6,667</b>     | <b>87%</b>   | <b>5,967</b>               | <b>4,983</b>     | <b>84%</b>   | <b>3,483</b>     | <b>10,150</b>    | <b>66%</b>   |
| 7010 Interest payment                        | 0               | 0               | 0              | -           | 0                    | 0             | -           | 264,894             | 60,000           | (204,894)        | -341%        | 45,531                     | (219,364)        | -482%        | 284,894          | 80,000           | -256%        |
| <b>Total Debt Services</b>                   | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>264,894</b>      | <b>60,000</b>    | <b>(204,894)</b> | <b>-341%</b> | <b>45,531</b>              | <b>(219,364)</b> | <b>-482%</b> | <b>284,894</b>   | <b>80,000</b>    | <b>-256%</b> |
| <b>Total Other Expenses</b>                  | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>265,878</b>      | <b>67,650</b>    | <b>(198,228)</b> | <b>-293%</b> | <b>51,497</b>              | <b>(214,380)</b> | <b>-416%</b> | <b>288,378</b>   | <b>90,150</b>    | <b>-220%</b> |
| <b>Net Other Income</b>                      | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>    | <b>(265,878)</b>    | <b>(62,650)</b>  | <b>(203,228)</b> | <b>324%</b>  | <b>(36,497)</b>            | <b>(229,380)</b> | <b>628%</b>  | <b>(288,378)</b> | <b>(85,150)</b>  | <b>239%</b>  |
| <b>Net Result</b>                            | <b>(33,104)</b> | <b>(50,516)</b> | <b>17,412</b>  | <b>-34%</b> | <b>(53,308)</b>      | <b>20,204</b> | <b>-38%</b> | <b>(825,303)</b>    | <b>(665,804)</b> | <b>(159,499)</b> | <b>24%</b>   | <b>(591,446)</b>           | <b>(233,856)</b> | <b>40%</b>   | <b>(893,464)</b> | <b>(733,965)</b> | <b>22%</b>   |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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         |                     |             |                  |                  |              |
|---|-----------------|-----------------|-----------------|-------------|----------------------|----------------|--------------|---------------------|------------------|--------------------|----------------------------|------------------|---------------------|-------------|------------------|------------------|--------------|
|   | May 2024        |                 | \$ Diff         | % Diff      | May 2023             |                | % Diff       | Jul 2023 - May 2024 |                  | % Diff             | Prior FYTD vs Current FYTD |                  | Jul 2023 - Jun 2024 |             |                  |                  |              |
|   | Actual          | Budget          |                 |             | Actual               | \$ Diff        |              | Actual              | Budget           |                    | \$ Diff                    | Last FY          | \$ Diff             | Projected   | Budget           | % Diff           |              |
| <b>Operating Income</b>                 |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| 4010 Property Agreements                | 23,358          | 26,465          | (3,107)         | -12%        | 22,972               | 386            | 2%           | 271,559             | 308,848          | (37,289)           | -12%                       | 283,775          | (12,216)            | -4%         | 291,223          | 328,512          | -11%         |
| 4260 Rail Operations Revenue            | 32,684          | 63,132          | (30,449)        | -48%        | 26,870               | 5,814          | 22%          | 284,212             | 694,455          | (410,242)          | -59%                       | 322,926          | (38,714)            | -12%        | 347,345          | 757,587          | -54%         |
| 4265 Rail Surcharges                    | 35,581          | 60,573          | (24,992)        | -41%        | 29,810               | 5,772          | 19%          | 316,818             | 666,302          | (349,485)          | -52%                       | 346,679          | (29,861)            | -9%         | 377,390          | 726,875          | -48%         |
| 4290 Other                              | 0               | 0               | 0               | -           | 0                    | 0              | -            | 0                   | 0                | 0                  | -                          | 0                | 0                   | -           | 1,029,567        | 1,029,567        | 0%           |
| <b>Total Operating Income</b>           | <b>91,623</b>   | <b>150,170</b>  | <b>(58,547)</b> | <b>-39%</b> | <b>79,652</b>        | <b>11,972</b>  | <b>15%</b>   | <b>872,589</b>      | <b>1,669,605</b> | <b>(797,016)</b>   | <b>-48%</b>                | <b>953,379</b>   | <b>(80,791)</b>     | <b>-8%</b>  | <b>2,045,525</b> | <b>2,842,542</b> | <b>-28%</b>  |
| <b>Expenses</b>                         |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| <b>Goods &amp; Services</b>             |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| 6070 Postage & courier services         | 0               | 0               | 0               | -           | 0                    | 0              | -            | 51,380              | 0                | (51,380)           | -                          | 0                | (51,380)            | -           | 51,380           | 0                | -            |
| <b>Total Office Expense</b>             | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>       | <b>-</b>     | <b>51,380</b>       | <b>0</b>         | <b>(51,380)</b>    | <b>-</b>                   | <b>0</b>         | <b>(51,380)</b>     | <b>-</b>    | <b>51,380</b>    | <b>0</b>         | <b>-</b>     |
| 6260 Consulting services                | 0               | 18,000          | 18,000          | 100%        | 0                    | 0              | -            | 119,883             | 198,000          | 78,117             | 39%                        | 154,215          | 34,332              | 22%         | 137,883          | 216,000          | 36%          |
| 6290 Commercial insurance               | 3,067           | 6,100           | 3,033           | 50%         | 4,834                | 1,767          | 37%          | 46,172              | 67,100           | 20,928             | 31%                        | 34,727           | (11,446)            | -33%        | 52,272           | 73,200           | 29%          |
| <b>Total Professional Services</b>      | <b>3,067</b>    | <b>24,100</b>   | <b>21,033</b>   | <b>87%</b>  | <b>4,834</b>         | <b>1,767</b>   | <b>37%</b>   | <b>166,055</b>      | <b>265,100</b>   | <b>99,045</b>      | <b>37%</b>                 | <b>188,941</b>   | <b>22,886</b>       | <b>12%</b>  | <b>190,155</b>   | <b>289,200</b>   | <b>34%</b>   |
| 6430 Equipment Rental                   | 0               | 0               | 0               | -           | 0                    | 0              | -            | 47                  | 0                | (47)               | -                          | 0                | (47)                | -           | 47               | 0                | -            |
| <b>Total Operational Expense</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>       | <b>-</b>     | <b>47</b>           | <b>0</b>         | <b>(47)</b>        | <b>-</b>                   | <b>0</b>         | <b>(47)</b>         | <b>-</b>    | <b>47</b>        | <b>0</b>         | <b>-</b>     |
| 6505 Repairs & maintenance vehicles     | 36              | 0               | (36)            | -           | 0                    | (36)           | -            | 1,030               | 0                | (1,030)            | -                          | 0                | (1,030)             | -           | 1,030            | 0                | -            |
| 6510 Repairs & maintenance buildings    | 0               | 12,500          | 12,500          | 100%        | 196,018              | 196,018        | 100%         | 632,318             | 137,500          | (494,818)          | -360%                      | 1,186,834        | 554,516             | 47%         | 644,818          | 150,000          | -330%        |
| 6515 Repairs & maintenance land improve | 0               | 0               | 0               | -           | 71                   | 71             | 100%         | 150,599             | 0                | (150,599)          | -                          | 76,911           | (73,688)            | -96%        | 150,599          | 0                | -            |
| <b>Total Repair and Maintenance</b>     | <b>36</b>       | <b>12,500</b>   | <b>12,464</b>   | <b>100%</b> | <b>196,089</b>       | <b>196,053</b> | <b>100%</b>  | <b>783,947</b>      | <b>137,500</b>   | <b>(646,447)</b>   | <b>-470%</b>               | <b>1,263,745</b> | <b>479,798</b>      | <b>38%</b>  | <b>796,447</b>   | <b>150,000</b>   | <b>-431%</b> |
| <b>Total Goods &amp; Services</b>       | <b>3,103</b>    | <b>36,600</b>   | <b>33,497</b>   | <b>92%</b>  | <b>200,923</b>       | <b>197,820</b> | <b>98%</b>   | <b>1,001,429</b>    | <b>402,600</b>   | <b>(598,829)</b>   | <b>-149%</b>               | <b>1,452,686</b> | <b>451,257</b>      | <b>31%</b>  | <b>1,038,029</b> | <b>439,200</b>   | <b>-136%</b> |
| <b>Total Expenses</b>                   | <b>3,103</b>    | <b>36,600</b>   | <b>33,497</b>   | <b>92%</b>  | <b>200,923</b>       | <b>197,820</b> | <b>98%</b>   | <b>1,001,429</b>    | <b>402,600</b>   | <b>(598,829)</b>   | <b>-149%</b>               | <b>1,452,686</b> | <b>451,257</b>      | <b>31%</b>  | <b>1,038,029</b> | <b>439,200</b>   | <b>-136%</b> |
| <b>Operating Results</b>                | <b>88,520</b>   | <b>113,570</b>  | <b>(25,050)</b> | <b>-22%</b> | <b>(121,271)</b>     | <b>209,791</b> | <b>-173%</b> | <b>(128,840)</b>    | <b>1,267,005</b> | <b>(1,395,845)</b> | <b>-110%</b>               | <b>(499,307)</b> | <b>370,467</b>      | <b>-74%</b> | <b>1,007,497</b> | <b>2,403,342</b> | <b>-58%</b>  |
| <b>Other Income &amp; Expenses</b>      |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| <b>Other Income</b>                     |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| 4480 Tax Credits                        | 0               | 0               | 0               | -           | 0                    | 0              | -            | 332,200             | 781,865          | (449,665)          | -58%                       | 681,255          | (349,055)           | -51%        | 332,200          | 781,865          | -58%         |
| 4705 Loans Received                     | 0               | 0               | 0               | -           | 0                    | 0              | -            | 0                   | 80,000           | (80,000)           | -100%                      | 0                | 0                   | -           | 0                | 80,000           | -100%        |
| 4905 Other                              | 0               | 0               | 0               | -           | 0                    | 0              | -            | 403,000             | 0                | 403,000            | -                          | 21,826           | 381,174             | 1746%       | 403,000          | 0                | -            |
| 4915 Insurance Reimbursement            | 0               | 0               | 0               | -           | 0                    | 0              | -            | 0                   | 0                | 0                  | -                          | 76,058           | (76,058)            | -100%       | 0                | 0                | -            |
| 4918 Special Payments Received          | 0               | 0               | 0               | -           | 0                    | 0              | -            | 66,040              | 0                | 66,040             | -                          | 0                | 66,040              | -           | 66,040           | 0                | -            |
| <b>Total Other Income</b>               | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>       | <b>-</b>     | <b>801,240</b>      | <b>861,865</b>   | <b>(60,625)</b>    | <b>-7%</b>                 | <b>779,139</b>   | <b>22,101</b>       | <b>3%</b>   | <b>801,240</b>   | <b>861,865</b>   | <b>-7%</b>   |
| <b>Other Expenses</b>                   |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| 6755 Insurance Claims                   | 0               | 0               | 0               | -           | 0                    | 0              | -            | 0                   | 0                | 0                  | -                          | 104,841          | 104,841             | 100%        | 0                | 0                | -            |
| <b>Total Taxes &amp; Misc Expenses</b>  | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>       | <b>-</b>     | <b>0</b>            | <b>0</b>         | <b>0</b>           | <b>-</b>                   | <b>104,841</b>   | <b>104,841</b>      | <b>100%</b> | <b>0</b>         | <b>0</b>         | <b>-</b>     |
| <b>Debt Services</b>                    |                 |                 |                 |             |                      |                |              |                     |                  |                    |                            |                  |                     |             |                  |                  |              |
| 7005 Principal repayment                | 0               | 0               | 0               | -           | 0                    | 0              | -            | 433,532             | 433,532          | 0                  | 0%                         | 421,916          | (11,616)            | -3%         | 433,532          | 433,532          | 0%           |
| 7010 Interest payment                   | 62,746          | 0               | (62,746)        | -           | 65,898               | 3,152          | 5%           | 132,743             | 68,420           | (64,322)           | -94%                       | 142,812          | 10,069              | 7%          | 197,065          | 132,743          | -48%         |
| 7020 Principal repayment - Vehicles     | 3,463           | 1,708           | (1,755)         | -103%       | 438                  | (3,025)        | -691%        | 19,050              | 18,771           | (278)              | -1%                        | 4,796            | (14,253)            | -297%       | 20,758           | 20,480           | -1%          |
| 7025 Interest payment - Vehicles        | 699             | 318             | (381)           | -120%       | 7                    | (692)          | -10311%      | 2,287               | 3,513            | 1,226              | 35%                        | 92               | (2,195)             | -2381%      | 2,604            | 3,831            | 32%          |
| 8013 CIP Construction Bridges           | 0               | 28,667          | 28,667          | 100%        | 0                    | 0              | -            | 184,152             | 315,333          | 131,181            | 42%                        | 5,062            | (179,091)           | -3538%      | 212,819          | 344,000          | 38%          |
| 8016 CIP Construction Track             | 0               | 8,167           | 8,167           | 100%        | 0                    | 0              | -            | 0                   | 89,833           | 89,833             | 100%                       | 0                | 0                   | -           | 8,167            | 98,000           | 92%          |
| 8020 CIP Machinery & Equipment          | 0               | 0               | 0               | -           | 0                    | 0              | -            | 25,583              | 330,000          | 304,417            | 92%                        | 0                | (25,583)            | -           | 25,583           | 330,000          | 92%          |
| 8025 CIP Mobile Equipment               | 0               | 0               | 0               | -           | 0                    | 0              | -            | 219,684             | 0                | (219,684)          | -                          | 0                | (219,684)           | -           | 219,684          | 0                | -            |
| 9025 Special Payments                   | 0               | 0               | 0               | -           | 0                    | 0              | -            | 322,740             | 0                | (322,740)          | -                          | 220,479          | (102,261)           | -46%        | 322,740          | 0                | -            |
| <b>Total Debt Services</b>              | <b>66,908</b>   | <b>38,859</b>   | <b>(28,049)</b> | <b>-72%</b> | <b>66,343</b>        | <b>(565)</b>   | <b>-1%</b>   | <b>1,339,770</b>    | <b>1,259,404</b> | <b>(80,366)</b>    | <b>-6%</b>                 | <b>795,156</b>   | <b>(544,614)</b>    | <b>-68%</b> | <b>1,442,951</b> | <b>1,362,585</b> | <b>-6%</b>   |
| <b>Total Other Expenses</b>             | <b>66,908</b>   | <b>38,859</b>   | <b>(28,049)</b> | <b>-72%</b> | <b>66,343</b>        | <b>(565)</b>   | <b>-1%</b>   | <b>1,339,770</b>    | <b>1,259,404</b> | <b>(80,366)</b>    | <b>-6%</b>                 | <b>899,997</b>   | <b>(439,773)</b>    | <b>-49%</b> | <b>1,442,951</b> | <b>1,362,585</b> | <b>-6%</b>   |
| <b>Net Other Income</b>                 | <b>(66,908)</b> | <b>(38,859)</b> | <b>(28,049)</b> | <b>72%</b>  | <b>(66,343)</b>      | <b>(565)</b>   | <b>1%</b>    | <b>(538,530)</b>    | <b>(397,539)</b> | <b>(140,991)</b>   | <b>35%</b>                 | <b>(120,858)</b> | <b>(417,672)</b>    | <b>346%</b> | <b>(641,711)</b> | <b>(500,720)</b> | <b>28%</b>   |
| <b>Net Result</b>                       | <b>21,612</b>   | <b>74,711</b>   | <b>(53,099)</b> | <b>-71%</b> | <b>(187,614)</b>     | <b>209,226</b> | <b>-112%</b> | <b>(667,370)</b>    | <b>869,466</b>   | <b>(1,536,836)</b> | <b>-177%</b>               | <b>(620,164)</b> | <b>(47,206)</b>     | <b>8%</b>   | <b>365,786</b>   | <b>1,902,622</b> | <b>-81%</b>  |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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       |             |                     |                |             |
|-------------------------------------|----------------|---------------|-----------------|-------------|----------------------|---------------|--------------|---------------------|----------------|-----------------|-------------|----------------------------|----------------|-------------|---------------------|----------------|-------------|
|                                     | May 2024       |               |                 |             | May 2023             |               |              | Jul 2023 - May 2024 |                |                 |             | 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      |
| <b>Operating Income</b>             |                |               |                 |             |                      |               |              |                     |                |                 |             |                            |                |             |                     |                |             |
| 4287 Dredging Services              | 0              | 0             | 0               | -           | 0                    | 0             | -            | 0                   | 0              | 0               | -           | 190,194                    | (190,194)      | -100%       | 0                   | 0              | -           |
| 4290 Other                          | 2,805          | 36,667        | (33,862)        | -92%        | 0                    | 2,805         | -            | 307,176             | 403,333        | (96,157)        | -24%        | 76,073                     | 231,103        | 304%        | 343,843             | 440,000        | -22%        |
| <b>Total Operating Income</b>       | <b>2,805</b>   | <b>36,667</b> | <b>(33,862)</b> | <b>-92%</b> | <b>0</b>             | <b>2,805</b>  | <b>-</b>     | <b>307,176</b>      | <b>403,333</b> | <b>(96,157)</b> | <b>-24%</b> | <b>266,268</b>             | <b>40,908</b>  | <b>15%</b>  | <b>343,843</b>      | <b>440,000</b> | <b>-22%</b> |
| <b>Expenses</b>                     |                |               |                 |             |                      |               |              |                     |                |                 |             |                            |                |             |                     |                |             |
| <b>Personnel Services</b>           |                |               |                 |             |                      |               |              |                     |                |                 |             |                            |                |             |                     |                |             |
| 5005 Salaries                       | 225            | 1,298         | 1,073           | 83%         | 0                    | (225)         | -            | 5,688               | 15,580         | 9,892           | 63%         | 60,875                     | 55,187         | 91%         | 6,986               | 16,878         | 59%         |
| 5015 Overtime                       | 68             | 0             | (68)            | -           | 35                   | (33)          | -93%         | 119                 | 0              | (119)           | -           | 10,142                     | 10,023         | 99%         | 119                 | 0              | -           |
| <b>Total Compensation</b>           | <b>292</b>     | <b>1,298</b>  | <b>1,006</b>    | <b>77%</b>  | <b>35</b>            | <b>(257)</b>  | <b>-734%</b> | <b>5,806</b>        | <b>15,580</b>  | <b>9,774</b>    | <b>63%</b>  | <b>71,017</b>              | <b>65,210</b>  | <b>92%</b>  | <b>7,104</b>        | <b>16,878</b>  | <b>58%</b>  |
| 5100 Federal Payroll taxes          | 22             | 99            | 77              | 77%         | 3                    | (20)          | -744%        | 443                 | 1,192          | 749             | 63%         | 5,345                      | 4,902          | 92%         | 542                 | 1,291          | 58%         |
| 5105 State Payroll taxes            | 1              | 0             | (1)             | -           | 0                    | (1)           | -736%        | 23                  | 0              | (23)            | -           | 69                         | 46             | 66%         | 23                  | 0              | -           |
| 5110 Unemployment Insurance         | 8              | 40            | 32              | 79%         | 1                    | (8)           | -801%        | 166                 | 483            | 317             | 66%         | 1,858                      | 1,691          | 91%         | 207                 | 523            | 61%         |
| 5115 Workers compensation           | 0              | 99            | 99              | 100%        | 0                    | (0)           | -400%        | 2                   | 1,192          | 1,190           | 100%        | 3                          | 1              | 25%         | 101                 | 1,291          | 92%         |
| <b>Total Payroll Taxes</b>          | <b>32</b>      | <b>239</b>    | <b>207</b>      | <b>87%</b>  | <b>4</b>             | <b>(28)</b>   | <b>-756%</b> | <b>634</b>          | <b>2,866</b>   | <b>2,232</b>    | <b>78%</b>  | <b>7,274</b>               | <b>6,640</b>   | <b>91%</b>  | <b>873</b>          | <b>3,105</b>   | <b>72%</b>  |
| 5200 Medical insurance              | 32             | 548           | 516             | 94%         | 11                   | (21)          | -200%        | 1,623               | 6,025          | 4,401           | 73%         | 5,558                      | 3,934          | 71%         | 2,171               | 6,572          | 67%         |
| 5205 Dental insurance               | 4              | 41            | 37              | 90%         | 0                    | (4)           | -            | 103                 | 448            | 344             | 77%         | 380                        | 277            | 73%         | 144                 | 488            | 71%         |
| 5215 Term life insurance            | 1              | 4             | 4               | 83%         | 0                    | (1)           | -640%        | 14                  | 47             | 33              | 71%         | 68                         | 54             | 80%         | 18                  | 52             | 65%         |
| 5220 Long Term Disability insurance | 1              | 9             | 7               | 84%         | 0                    | (1)           | -590%        | 23                  | 94             | 71              | 76%         | 119                        | 96             | 81%         | 32                  | 103            | 69%         |
| 5225 PERS Employer Contributions    | 65             | 287           | 222             | 77%         | 0                    | (65)          | -            | 1,211               | 3,445          | 2,234           | 65%         | 9,821                      | 8,610          | 88%         | 1,498               | 3,732          | 60%         |
| 5230 PERS Employee Contributions    | 18             | 78            | 60              | 77%         | 0                    | (18)          | -            | 329                 | 935            | 606             | 65%         | 2,791                      | 2,462          | 88%         | 407                 | 1,013          | 60%         |
| <b>Total Insured Benefits</b>       | <b>120</b>     | <b>966</b>    | <b>846</b>      | <b>88%</b>  | <b>11</b>            | <b>(109)</b>  | <b>-998%</b> | <b>3,303</b>        | <b>10,993</b>  | <b>7,690</b>    | <b>70%</b>  | <b>18,737</b>              | <b>15,434</b>  | <b>82%</b>  | <b>4,269</b>        | <b>11,959</b>  | <b>64%</b>  |
| <b>Total Personnel Services</b>     | <b>445</b>     | <b>2,503</b>  | <b>2,058</b>    | <b>82%</b>  | <b>50</b>            | <b>(395)</b>  | <b>-794%</b> | <b>9,744</b>        | <b>29,440</b>  | <b>19,696</b>   | <b>67%</b>  | <b>97,028</b>              | <b>87,285</b>  | <b>90%</b>  | <b>12,247</b>       | <b>31,943</b>  | <b>62%</b>  |
| <b>Goods &amp; Services</b>         |                |               |                 |             |                      |               |              |                     |                |                 |             |                            |                |             |                     |                |             |
| 6005 Seminars & training            | 0              | 42            | 42              | 100%        | 4,000                | 4,000         | 100%         | 0                   | 458            | 458             | 100%        | 4,000                      | 4,000          | 100%        | 42                  | 500            | 92%         |
| <b>Total Staff Training</b>         | <b>0</b>       | <b>42</b>     | <b>42</b>       | <b>100%</b> | <b>4,000</b>         | <b>4,000</b>  | <b>100%</b>  | <b>0</b>            | <b>458</b>     | <b>458</b>      | <b>100%</b> | <b>4,000</b>               | <b>4,000</b>   | <b>100%</b> | <b>42</b>           | <b>500</b>     | <b>92%</b>  |
| 6090 IT SW subscriptions & licenses | 0              | 0             | 0               | -           | 0                    | 0             | -            | 5,460               | 0              | (5,460)         | -           | 0                          | (5,460)        | -           | 5,460               | 0              | -           |
| <b>Total Office Expense</b>         | <b>0</b>       | <b>0</b>      | <b>0</b>        | <b>-</b>    | <b>0</b>             | <b>0</b>      | <b>-</b>     | <b>5,460</b>        | <b>0</b>       | <b>(5,460)</b>  | <b>-</b>    | <b>0</b>                   | <b>(5,460)</b> | <b>-</b>    | <b>5,460</b>        | <b>0</b>       | <b>-</b>    |
| 6105 Telephone - mobile             | 53             | 60            | 7               | 12%         | 53                   | (0)           | 0%           | 582                 | 660            | 78              | 12%         | 573                        | (9)            | -1%         | 642                 | 720            | 11%         |
| <b>Total Utilities</b>              | <b>53</b>      | <b>60</b>     | <b>7</b>        | <b>12%</b>  | <b>53</b>            | <b>(0)</b>    | <b>0%</b>    | <b>582</b>          | <b>660</b>     | <b>78</b>       | <b>12%</b>  | <b>573</b>                 | <b>(9)</b>     | <b>-1%</b>  | <b>642</b>          | <b>720</b>     | <b>11%</b>  |
| 6260 Consulting services            | 2,805          | 0             | (2,805)         | -           | 40,844               | 38,039        | 93%          | 34,224              | 0              | (34,224)        | -           | 41,644                     | 7,421          | 18%         | 34,224              | 0              | -           |
| 6290 Commercial insurance           | 5,950          | 5,793         | (157)           | -3%         | 3,774                | (2,176)       | -58%         | 61,551              | 63,718         | 2,167           | 3%          | 54,426                     | (7,125)        | -13%        | 67,343              | 69,510         | 3%          |
| <b>Total Professional Services</b>  | <b>8,755</b>   | <b>5,793</b>  | <b>(2,962)</b>  | <b>-51%</b> | <b>44,618</b>        | <b>35,864</b> | <b>80%</b>   | <b>95,775</b>       | <b>63,718</b>  | <b>(32,057)</b> | <b>-50%</b> | <b>96,070</b>              | <b>296</b>     | <b>0%</b>   | <b>101,567</b>      | <b>69,510</b>  | <b>-46%</b> |

Financial Report - Actual vs. Budget  
For Period Ending May 2024

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                   |                  |              |                |                |             |
|--------------------------------------|-----------------|---------------|-----------------|--------------|----------------------|-----------------|----------------|---------------------|----------------|-----------------|-------------|----------------------------|------------------|--------------|----------------|----------------|-------------|
|                                      | May 2024        |               |                 |              | May 2023             |                 |                | Jul 2023 - May 2024 |                |                 |             | Prior FYTD vs Current FYTD |                  |              |                |                |             |
|                                      | Actual          | Budget        | \$ Diff         | % Diff       | Actual               | \$ Diff         | % Diff         | Actual              | Budget         | \$ Diff         | % Diff      | Last FY                    | \$ Diff          | % Diff       | Projected      | Budget         | % Diff      |
| 6400 Small equipment & tools         | 0               | 83            | 83              | 100%         | 0                    | 0               | -              | 494                 | 917            | 422             | 46%         | 19,429                     | 18,935           | 97%          | 578            | 1,000          | 42%         |
| 6405 Safety/hazardous materials      | 0               | 17            | 17              | 100%         | 0                    | 0               | -              | 0                   | 183            | 183             | 100%        | 0                          | 0                | -            | 17             | 200            | 92%         |
| 6420 Janitorial supplies             | 0               | 17            | 17              | 100%         | 0                    | 0               | -              | 0                   | 183            | 183             | 100%        | 0                          | 0                | -            | 17             | 200            | 92%         |
| 6425 Operational supplies            | 0               | 17            | 17              | 100%         | 0                    | 0               | -              | 986                 | 183            | (803)           | -438%       | 103,420                    | 102,434          | 99%          | 1,003          | 200            | -401%       |
| 6430 Equipment Rental                | 0               | 0             | 0               | -            | 0                    | 0               | -              | 0                   | 0              | 0               | -           | 1,054                      | 1,054            | 100%         | 0              | 0              | -           |
| 6450 Fuel - Gas                      | 0               | 33            | 33              | 100%         | 0                    | 0               | -              | 160                 | 367            | 207             | 56%         | 2,065                      | 1,905            | 92%          | 193            | 400            | 52%         |
| 6455 Fuel - Diesel                   | 0               | 33            | 33              | 100%         | 0                    | 0               | -              | 0                   | 367            | 367             | 100%        | 7,405                      | 7,405            | 100%         | 33             | 400            | 92%         |
| <b>Total Operational Expense</b>     | <b>0</b>        | <b>200</b>    | <b>200</b>      | <b>100%</b>  | <b>0</b>             | <b>0</b>        | <b>-</b>       | <b>1,640</b>        | <b>2,200</b>   | <b>560</b>      | <b>25%</b>  | <b>133,373</b>             | <b>131,732</b>   | <b>99%</b>   | <b>1,840</b>   | <b>2,400</b>   | <b>23%</b>  |
| 6500 Repairs & maintenance equipment | 16,050          | 13,750        | (2,300)         | -17%         | 0                    | (16,050)        | -              | 111,032             | 151,250        | 40,218          | 27%         | 9,793                      | (101,239)        | -1034%       | 124,782        | 165,000        | 24%         |
| 6505 Repairs & maintenance vehicles  | 24,072          | 7,125         | (16,947)        | -238%        | 91                   | (23,981)        | -26396%        | 74,486              | 78,375         | 3,889           | 5%          | 19,348                     | (55,139)         | -285%        | 81,611         | 85,500         | 5%          |
| <b>Total Repair and Maintenance</b>  | <b>40,122</b>   | <b>20,875</b> | <b>(19,247)</b> | <b>-92%</b>  | <b>91</b>            | <b>(40,031)</b> | <b>-44063%</b> | <b>185,518</b>      | <b>229,625</b> | <b>44,107</b>   | <b>19%</b>  | <b>29,140</b>              | <b>(156,378)</b> | <b>-537%</b> | <b>206,393</b> | <b>250,500</b> | <b>18%</b>  |
| <b>Total Goods &amp; Services</b>    | <b>48,929</b>   | <b>26,969</b> | <b>(21,960)</b> | <b>-81%</b>  | <b>48,762</b>        | <b>(167)</b>    | <b>0%</b>      | <b>288,975</b>      | <b>296,661</b> | <b>7,686</b>    | <b>3%</b>   | <b>263,156</b>             | <b>(25,818)</b>  | <b>-10%</b>  | <b>315,944</b> | <b>323,630</b> | <b>2%</b>   |
| <b>Total Expenses</b>                | <b>49,374</b>   | <b>29,472</b> | <b>(19,902)</b> | <b>-68%</b>  | <b>48,812</b>        | <b>(562)</b>    | <b>-1%</b>     | <b>298,719</b>      | <b>326,101</b> | <b>27,382</b>   | <b>8%</b>   | <b>360,185</b>             | <b>61,466</b>    | <b>17%</b>   | <b>328,190</b> | <b>355,573</b> | <b>8%</b>   |
| <b>Operating Results</b>             | <b>(46,570)</b> | <b>7,195</b>  | <b>(53,764)</b> | <b>-747%</b> | <b>(48,812)</b>      | <b>2,242</b>    | <b>-5%</b>     | <b>8,457</b>        | <b>77,233</b>  | <b>(68,775)</b> | <b>-89%</b> | <b>(93,917)</b>            | <b>102,375</b>   | <b>-109%</b> | <b>15,652</b>  | <b>84,427</b>  | <b>-81%</b> |
| <b>Other Income &amp; Expenses</b>   |                 |               |                 |              |                      |                 |                |                     |                |                 |             |                            |                  |              |                |                |             |
| <b>Other Income</b>                  |                 |               |                 |              |                      |                 |                |                     |                |                 |             |                            |                  |              |                |                |             |
| 4505 Interest - Bank                 | 1,693           | 0             | 1,693           | -            | 2,147                | (454)           | -21%           | 20,108              | 0              | 20,108          | -           | 15,631                     | 4,477            | 29%          | 20,108         | 0              | -           |
| <b>Total Other Income</b>            | <b>1,693</b>    | <b>0</b>      | <b>1,693</b>    | <b>-</b>     | <b>2,147</b>         | <b>(454)</b>    | <b>-21%</b>    | <b>20,108</b>       | <b>0</b>       | <b>20,108</b>   | <b>-</b>    | <b>15,631</b>              | <b>4,477</b>     | <b>29%</b>   | <b>20,108</b>  | <b>0</b>       | <b>-</b>    |
| <b>Net Other Income</b>              | <b>1,693</b>    | <b>0</b>      | <b>1,693</b>    | <b>-</b>     | <b>2,147</b>         | <b>(454)</b>    | <b>-21%</b>    | <b>20,108</b>       | <b>0</b>       | <b>20,108</b>   | <b>-</b>    | <b>15,631</b>              | <b>4,477</b>     | <b>29%</b>   | <b>20,108</b>  | <b>0</b>       | <b>-</b>    |
| <b>Net Result</b>                    | <b>(44,877)</b> | <b>7,195</b>  | <b>(52,072)</b> | <b>-724%</b> | <b>(46,665)</b>      | <b>1,788</b>    | <b>-4%</b>     | <b>28,566</b>       | <b>77,233</b>  | <b>(48,667)</b> | <b>-63%</b> | <b>(78,286)</b>            | <b>106,852</b>   | <b>-136%</b> | <b>35,760</b>  | <b>84,427</b>  | <b>-58%</b> |



M E M O R A N D U M

TO: Port of Coos Bay Board of Commissioners  
FROM: Matt Friesen, Director of External Affairs  
DATE: July 15, 2024  
SUBJECT: External Affairs Management Report

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**Communications, Media, and Outreach:**

The Port distributed a press release announcing its recent applications for federal grant funding for the Pacific Coast Intermodal Port (PCIP). The release was distributed through the Port’s digital platforms and was picked up and shared by several industry publications as well as local governments.

The Port assisted Pacific Maritime Magazine with background for their upcoming article on West Coast Infrastructure projects that will include discussion of the PCIP.

Meetings and tours were held with Senator Merkley’s staff. Staff were visiting from both Senator Merkley’s Oregon and Washington DC offices. Tours were also given to the Pacific Northwest Waterways Association. Site visits included the Charleston Marina and Shipyard and CBRL and PCIP locations.

Staff is working with coastal and local legislators to keep them updated on the Connect Oregon Grant for the Charleston Shipyard and assisting them with opportunities where they might testify or advocate in support of the funding request.

Staff is continuing to proactively meet with community groups and local leaders to build inroads and find opportunities for collaboration. Staff attended the Coquille Tribes 35<sup>th</sup> Anniversary of Restoration and met one-on-one with staff from the Coquille Tribe. Staff attended meetings with the Downtown Association Revitalization Workgroup, the Charleston Advisory Committee, the Visitors Convention Bureau and the South Coast Workforce Housing Group.

Staff met with several key staff from ODOT State and Federal Affairs departments, Wild Rivers Foundation and the new Economic Development staff from the City of Coos Bay.

Staff participated in the SCDC’s annual board meeting to develop their strategic plan for the year and attended the Bay Area Chamber of Commerce Board meeting, Chambers Legislative Action Team meeting, Chamber After Hours event and neighboring new businesses ribbon cutting events.

Staff presented to the Lane, Coos, Curry and Douglas Oregon State Building Trades to update them on the PCIP and other ongoing activities at the Port. We also participated in the South Coast’s Economic Exchange and met with CCD regarding their Strategic Economic Plan (CEDS) development process.

As part of the Port's community giving program, the Port contributed to the Coos Art Museum's Maritime Exhibit and selected a piece of artwork for recognition.

Through an education program with the Association of General Contractors, the Port offered a group of local teachers participating in an externship with AGC an opportunity to learn more about career opportunities in railroading. The external affairs and CBRL staff presented to the group and answered questions from the teachers.

Congresswomen Hoyle publicly invited Secretary Buttigieg to the Port during the Secretaries testimony before the Transportation & Infrastructure Committee this month. Rep. Hoyle sits on the committee. She advocated strongly for additional federal funding for the Port along with the invitation.

Staff has worked diligently in recent months to re-establish its presence on Facebook and will now also expand to increase engagement and presence on LinkedIn and Instagram.

Staff continued to develop a Community Engagement Plan for broader PCIP outreach based on a shared decision-making model that will continue to be refined in coming weeks. Multiple meetings were held with federal and state partners on this effort.

Port staff continued conversations with Coos Bay city staff and Business Oregon to discuss the possibility of applying for a grant to reinforce the walking path on the dike that sits along the downtown waterfront.

### **Relevant Stories:**

- [North Bend boat ramp gets a makeover in time for salmon season](#)
- [Coquille Indian Tribe celebrates 35 years of restoration](#)
- [Englund Marine & Industrial Supply is celebrating 80 years](#)
- [Curry Commissioners Reiterate Opposition to Offshore Wind, Consider Legal Action As Well As Advisory Vote in November](#)
- [Port of Coos Bay Seeks Critical Grants to Advance Transformational Terminal](#)
- [Surviving the Bering Sea: The 7 'Deadliest Catch' Ships Still Going Strong](#)
- [Temporary Repair at Eastside Boat Ramp](#)
- [Governor Kotek is urged to embrace the "Oregon Way" in pursuit of offshore wind energy development](#)
- [Port of Coos Bay CEO Stepping Down](#)
- [Joy Rails Railbikes: Pedaling Along Unused Railroad Tracks in Coquille, Oregon](#)



M E M O R A N D U M

TO: Port of Coos Bay Board of Commissioners  
FROM: Mike Dunning, Chief Port Operations Officer  
DATE: July 15, 2024  
SUBJECT: Port Operations/Asset Management Report

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**Channel Modification Project/PCIP:**

The Port project team continues to work on permit applications for the PCIP project. Draft permits are expected to be submitted to the USACE Portland District in August. The team has also submitted applications for geotechnical work at the new terminal location. This work will be used to inform the design of the new terminal dock. The next USACE meetings will be held in Portland the week of August 12<sup>th</sup>.

**Rail Bridge Rehabilitation Project:**

Steel Swing Bridges: The contractor continues to work on the Coos Bay swing bridge. This work includes preparation for the installation of posts, stringers, and diagonals. The contractor is scheduled to complete all steel swing bridge work in December 2024.

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

All work for this project is substantially complete. The contractor is completing a punch list and removing all remaining spent ties for disposal. Staff expects to have this project closed out early Fall.

**Dredging:**

Staff received notice from the apparent awardee of the RM 12-15 dredging contract. Once the award has been contracted, the awardee will be mobilizing to Coos Bay to complete the contracted scope of work. It appears that the contractor may have some capacity to conduct maintenance dredging for private terminals in the bay.

The coastal clam shell contract is expected to be awarded in June 2024. This is the contract that will remove material at the northern entrance of the marina. The Charleston channel and Pt. Adams dredging is the number two priority for the contract. We fully expect to see the dredge in Charleston late Summer or early Fall.

MEMORANDUM

TO: Port of Coos Bay Board of Commissioners

FROM: Raymond Dwire, Charleston Marina Complex Manager

DATE: July 15, 2024

SUBJECT: Charleston Operations Management Report

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**Monthly Statistics:**

Of the 525 moorage slips, there were 125 annuals (23.81%), 68 semi-annuals (12.95%), 40 monthlies (7.62%), and 316 transient nights, for a total occupancy of 44.40% for the month.

The RV Park had an average capacity of 37.28% in June. Out of 104 RV Park spaces, we had 71 new check-ins with total sales of \$38,767.89. Occupancy in June 2023 was 41.09% with sales of \$38,421.72

There were 462 tons of ice sold in the month of June for a total of \$46,187.75. In comparison, June 2023, 169 tons of ice sold for a total of \$15,362.

**Charleston Marina Staff:**

- Marina's Maintenance Staff remains fully staffed with eight full-time employees.
- Port Security is once again down one staff member with our newest Security Professional leaving for a better career opportunity. We wish Max well on his future endeavors. HR has posted the position, and we will be conducting interviews soon.

**Charleston Marina RV Park:**

After much consideration, we are pleased to welcome Jennifer Anderson as our new volunteer Camp Host at the Charleston Marina RV Park. The Camp Host will assist guests after hours and on the weekends when the Marina and RV Park Office is Closed. Welcome aboard Jennifer.



**Charleston Marina Maintenance Department:**

Summer is upon us and the Charleston Marina Maintenance Department has been busy. From daily chores, fixing sprinkler heads, working on docks, working on more docks, to painting the exterior of building #30, our Maintenance Staff is busy getting it done. Shown below are a few photos of the transformation of Building #30. Some new sheathing, house wrap, siding, primer and paint. This building is starting to look good.





## State Dredge Headed to Garibaldi:



We have 45,000 cubic yards of sediment on the menu for the State Dredge at the Port of Garibaldi this Autumn. In mid-September, Charleston Marina Maintenance Staff will mobilize the State equipment associated with dredge operations at the Garibaldi Marina in Tillamook Bay. Dredge operations are expected to start on October 1, the first day of the in-water work window. We plan to have the project completed before Christmas.

## Department of State Lands, Abandoned and Derelict Vessel Program Announces Grant Funding Opportunity:

One of the important functions of the Department of State Lands' new Waterway Stewardship Program is to proactively seek out funding to address abandoned and derelict vessels throughout the state. The BoatUS Foundation recently announced a competitive grant opportunity for removal/disposal of vessels. The funding was provided to the BoatUS Foundation by the NOAA Marine Debris Program to distribute nationwide. A total of \$7.5 million is available.

Port Staff will be compiling the needed information and filing out the applications for assistance. Currently, there are 26 vessels vested to the Port of Coos Bay and another nine vessels are expected to join that list within the next few months totaling approximately \$200,000 in disposal expenses.

## Charleston Marina Security Department:

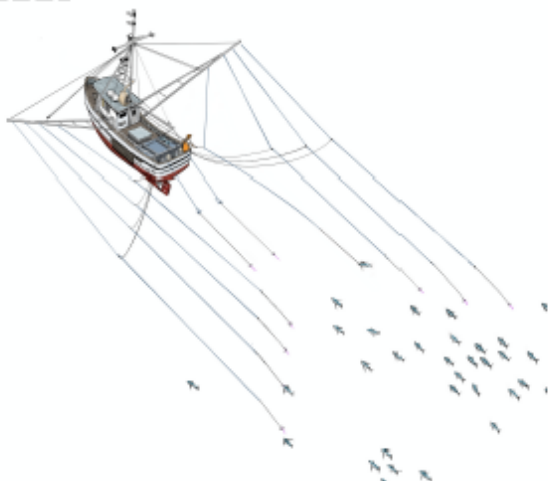
Things are pretty much status quo for the Charleston Security Department. Nightly, unwanted guests are asked to leave the Charleston Marina and Shipyard. No really big incidents, just the usual activities we unfortunately see night after night. The gates on Guano Rock Rd. and Albacore Ln. seem to assist keeping the number of trespassers that find their way on the Marina property down to a minimum. Thanks to the Security Staff for their continued efforts.

**Discover Oregon Seafood Tours Comes to Charleston Marina:**

Representatives from the Oregon Sea Grant approached Charleston Marina Staff back in January regarding our commercial fishing industry at the Charleston Marina. A “fisheries specific” education program was in the planning stages and Oregon Sea Grant was interested in bringing this program to Charleston Marina this year. The tours are free of charge and led by Oregon Sea Grant Staff.

# DISCOVER OREGON SEAFOOD TOURS

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## FREE TOURS

Tours at: 9:30, 10:30, 11:30 AM

Run: 60-90 minutes.

Led by: Oregon Sea Grant



reserve a free ticket

## DATES AND LOCATIONS

Ilwaco (WA): July 20th & September 28th

Garibaldi: August 2nd, September 13th

Newport Shop at the Dock: July 19th & 26th, August 2nd, 9th, & 16th

Charleston: July 27th, August 10th & 30th

Port Orford: July 20th & September 1st

Brookings: July 28th & August 31st



Contact [docktours@oregonstate.edu](mailto:docktours@oregonstate.edu)  
for any questions or accommodations!



## MEMORANDUM

TO: Port of Coos Bay Board of Commissioners

FROM: Brian Early, General Manager, CBRL

DATE: July 15, 2024

SUBJECT: Railroad Department Management Report

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### **Operations:**

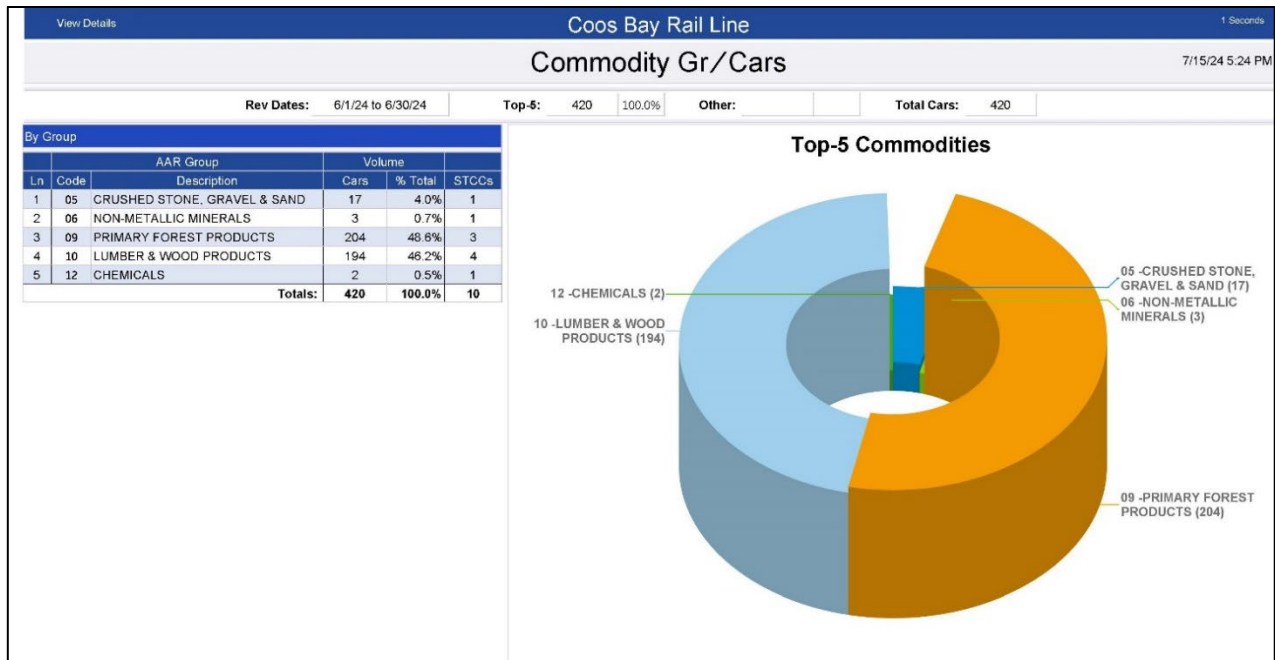
Building off the month of May's momentum, car loadings began the month strong in June due to the increased volume of export logs but fell off sharply early in the month due to continued volatility in the green lumber market and some unexpected information regarding the state of the North Bend Swing Span Bridge.

A climbing inspection of the North Bend Swing Span Bridge was completed in December and the final review of that inspection was completed by the Railroad Bridge Engineer (RBE), Stantec, in late May. Staff from Stantec were onsite at the end of May to perform a visual inspection of the identified areas of concern on the bridge, and at that time, CBRL was given permission to continue operations traversing the bridge under restricted conditions.

During the daily inspection of the bridge on June 3, it was discovered that a new crack had occurred in span 2, compromising the integrity of the bridge in spans 1 and 2, and the bridge was immediately taken out of service. After consulting with the RBE, an emergency was declared by the Port and a contractor was identified and hired to perform the emergency repairs necessary to place the bridge back in service. The bridge was placed back in service on June 12, again with restricted conditions, causing a 7-day loss of service to shippers south of the bridge resulting in an approximate loss in revenue of 125 carloads.

Management Staff began meeting virtually with FEMA in June regarding the damage to the CBRL during January's Ice Storm and are submitting several claims for reimbursement for the expenses incurred by the storm. Unfortunately, there is currently no mechanism to recover our lost income, but we can be reimbursed for our labor, machinery used, and any materials purchased to perform the required work to re-open the line.

Also in June, CBRL's General Manager participated in a meeting between all involved stakeholders prior to the annual UTV Takeover at Boxcar Hill campground. It was stressed that not only is it unsafe to be on the railroad right of way without permission, but it is also trespassing and would be dealt with accordingly. Especially emphasized was the amount of resources CBRL must expend every summer mitigating migrating sand caused in large part by UTV's trespassing on railroad property. Event organizers pledged their support to prevent unauthorized entry on the right of way, and for the most part, the sand problems experienced in the past do not seem to be nearly as bad this year and we look forward to further outreach with these groups.



**Mechanical (Locomotive):**

Columbia Rail was onsite the week of June 10, performing four periodic inspections and affecting other mechanical repairs on the balance of the fleet.

**Mechanical (Car):**

The car supply from Union Pacific was moderate for the month. As anticipated, the reduction in staff at the large Class 1 railroads has resulted in a significant uptick in the number of repairs required on the rail cars received at Interchange, and the billing produced by CBRL’s carmen reflected that increase, reaching numbers not seen in some time.

**Maintenance of Way (MOW):**

Our MOW team spent an inordinate amount of time dealing with unusual occurrences in June. Multiple crossing apparatus were struck by motor vehicles and several vehicles left the highways or streets and came to rest on the right of way, and multiple repairs had to be performed to the tracks and the crossing devices.



On a positive note, the bulk of the work associated with the PIDP project is complete and it has freed MOW and has given them more time to tend to their regular duties, as well as get started on some work that was delayed due to having to supervise that project.

**ODOT/FRA:**

CBRL had no visits from the regulatory agencies in June.

**Coos Bay Rail Line:**

As of June 30, 2024, CBRL has worked 186 days injury free.

Currently, CBRL has 23 employees and 10 locomotives on property.

