



M E M O R A N D U M

TO: Interested Parties  
FROM: Eric Farm, President  
DATE: January 11, 2023  
SUBJECT: Port of Coos Bay Commission Meeting Notice

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The **Board of Commissioners** of the Oregon International Port of Coos Bay will hold its Regular Commission Meeting at **10:00 a.m., Tuesday, January 17, 2023.**

Members of the public are invited to view the meeting live on the Port's YouTube Channel at the following link: [www.youtube.com/portcoos](http://www.youtube.com/portcoos).

Members of the public may provide public comment in person, via Zoom, or in writing. If members of the public would like to provide public comment during the meeting via Zoom, please call the administrative office at 541-267-7678 by 8:30 a.m. on Tuesday, January 17, 2023. Written comment will be accepted until 8:30 a.m. on Tuesday, January 17, 2023, by sending an email to [portcoos@portofcoosbay.com](mailto:portcoos@portofcoosbay.com) with the subject line 'Public Comment'.

An **Executive Session** has also been scheduled on **Tuesday, January 17, 2023**, immediately after the Commission Meeting, as authorized under ORS 192.660(2), to:

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

EF/lf

**OREGON INTERNATIONAL PORT OF COOS BAY  
REGULAR COMMISSION MEETING  
10:00 a.m., Tuesday, January 17, 2023**  
Port Commission Chambers, 125 West Central Avenue, Suite 230, Coos Bay, Oregon 97420  
Watch Live on YouTube: [www.youtube.com/portcoos](http://www.youtube.com/portcoos)

**T E N T A T I V E   A G E N D A**

**1. CALL MEETING TO ORDER**

**2. INTRODUCTION OF GUESTS AND PORT STAFF**

- A. Presentation of 2021/22 Annual Financial Report.....Amanda McCleary-Moore, Moss Adams

**3. PUBLIC COMMENT**

**4. CONSENT ITEMS**

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**8. INFORMATION ITEMS**

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B. Tentative Budget Planning Calendar for FY 2023/24 – Port of Coos Bay ..... 47  
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**9. COMMISSION COMMENTS**

**10. NEXT MEETING DATE**

- A. Commission Workshop: Tuesday, February 7, 2023, 10:00 a.m.  
B. Regular Commission Meeting: Tuesday, February 21, 2023, 10:00 a.m.

**11. RECESS TO EXECUTIVE SESSION**

**12. ADJOURN**

# Consent Items

**DRAFT**  
**OREGON INTERNATIONAL PORT OF COOS BAY**  
**Coos Bay, Oregon**  
**REGULAR COMMISSION MEETING**  
**10:00 a.m., Tuesday, December 20, 2022**

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

**ATTENDANCE**

**Commission:**

Eric Farm, President; Brianna Hanson, Vice President; Kyle Stevens, Secretary; and Nick Edwards, Commissioner. Kyle ViksneHill, Treasurer was absent.

**Staff:**

John Burns, Chief Executive Officer; Lanelle Comstock, Chief Administrative Officer; Mike Dunning, Chief Port Operations Officer; Megan Richardson, Director of Finance and Accounting; Margaret Barber, Director of External Affairs and Business Development; Steve Bawn, Charleston Marina Manager; Ray Dwire, Security Lead; Rick Adamek, Director of Asset Management; Laura Fortin Administrative Assistant; and Mike Stebbins, Port Legal Counsel.

**Media & Guests:**

None Present

**1. CALL MEETING TO ORDER**

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

**2. INTRODUCTION OF GUESTS AND PORT STAFF**

**3. PUBLIC COMMENT**

**A. Kari Silva, F/V Jeanette Marrie, Inc.**

Ms. Silva, speaking on behalf of the Charleston Fishing Families, shared concerns for the unknown possible impacts to the marine life, ecosystem, and the future of the local fishing industry if proper testing and studies are not done before installing 200 floating wind turbines in the calling areas off the Oregon Coast. Ms. Silva asked the Port Commissioners to please sign the resolution presented by Yelena Nowak at the October 18, 2022, Regular Commission Meeting regarding the offshore wind energy development off the Oregon Coast.

**B. Rex Leach, F/V Texas Lady & Ms. Julie**

Mr. Leach commented on safety concerns regarding the Port Shipyard. He said the work dock area is unusable due to missing decking, structure, and ladders, and not safe to walk on. Mr. Leach added there is enough space to accommodate six to seven vessels, however, only three vessels are currently able to utilize the work docks at a time.

Mr. Leach stated the haul out system (marine ways) in the Port Shipyard is worn out and inadequate. In addition, he stated the vacuum system to pump out bilges needs to be addressed as there is no tie up dock for access and the holding tank is always full, so vessels are not able to use it. Mr. Leach provided photos to Mr. Burns.

Commissioner Edwards offered comment in support of Mr. Leach's claims, stating he had taken two of the Board Commissioners on a tour of the Shipyard to show current conditions. Commissioner Edwards also said 4 of 6 markers for guiding vessels in and out of the Shipyard and work docks are missing. Commissioner Edwards expressed safety concerns for both the docks and the Shipyard.

### **C. Ty Cutting, Commercial Fisherman**

Mr. Cutting shared his safety concerns regarding the docks and the Shipyard stating there is no safe way to get on and off the boats, and there is currently no space to get boats into the work docks. Mr. Cutting also expressed concerns for vessels trying to get ice from the Ice Plant during an outgoing tide. He asked that the Port look into adding another piling and six feet of dock to protect both the Ice Plant and customer vessels.

Commissioner Edwards commented he had spoken with some of the Ice Plant customers over the summer and the consensus was that they feel there is a need for another 20 feet of dock and two pilings, for the safety of both the plant and for the vessels. Commissioner Edwards then asked Mr. Dunning if there are any plans for this yet. Mr. Dunning responded he needed something in writing specifically stating what is wanted. Commissioner Edwards said he would get that to staff after the meeting.

Commissioner Stevens stated he had been on the Shipyard tour and asked if there was a project priority list. Mr. Burns replied that there is a list that was completed three years ago, and staff is currently in the process of redoing the list and will have it for the next strategic planning session.

President Farm stated his appreciation for all the input and information shared. He said staff and Commissioners are aware of the Ice Plant and Shipyard needs, and this input will be utilized in planning and prioritizing projects during this next budget planning season.

### **D. Christine Moffett, LWVCC**

Ms. Moffett shared with the Port Commissioners who the League of Women Voters of Coos County are and what they do for the local community. The LWVCC members have worked the past year to update their understanding of Port operations and projects. Ms. Moffett stated they are seeking to obtain documents to help with their study regarding the MEGA Grant for the Container Terminal, and the deepening and widening of the channel. In closing, Ms. Moffett invited one or two of the Port Commissioners to attend a Saturday meeting with the LWVCC to share and discuss positions regarding the Port projects.

### **E. Steve Miller, LWVCC Family Member**

Mr. Miller, also speaking on behalf of the LWVCC, said they wanted to follow up on questions submitted at the March 14, 2022 Regular Commission Meeting anticipating that a Railroad Engineering Assessment has been completed and that required guidance on operation of the rail line regarding upgrades needed to handle 1 million TEUs per year has been received from the Federal Railroad Administration. The LWVCC wishes to learn more about the specific upgrades and restrictions and

asked if copies of the FRA report and specific restrictions and regulations will be made available for review once completed. In closing Mr. Miller thanked the Port Commissioners for their continuing assistance in completion of the LWVCC's study.

#### **4. PORT PROJECT UPDATE**

##### **A. Charleston Marina Dredging Project Update**

Steve Bawn, Charleston Marina Manager, provided a PowerPoint Presentation showing photos of the dredging equipment and locations where the dredging was conducted this year. Staff utilized the State owned / Port managed dredge, The Laura and the Ms. Soco assist barge for dredging operations. New equipment used this year was the Ellicott Dredge Booster Pump, and a 24' Munson aluminum dual hulled skiff. The targeted material to be dredged was approximately 10,000 cubic yards around L&S Seafoods, Russell Marine Fuel, Oregon Institute of Marine Biology, the north side of B Dock, and the Eastern Prism by Point Adams. Mr. Bawn said he was not able to give the actual amount of material dredged at this time because the engineering survey had not yet been received.

Commissioner Stevens asked if there was dredging done under any actual docks and if there is a project priority list. Mr. Bawn explained they were unable to get under B dock this year and that a survey determined L&S, Russell Fuel, and the Eastern Prism were the most needed areas for dredging with a little needed at OIMB. Mr. Dunning confirmed there are project lists and surveys have been done to make determinations.

Mr. Burns explained in order for dredging to be done under individual docks it would require customer vessels to be moved and the docks broken down and moved out of the way.

President Farm asked if the annual permit is limited to 10,000 cubic yards. Mr. Dunning explained the Port has a 10-year permit awarded two years ago for 5,000 cubic yards every two years. This year the Port requested and was granted more.

##### **B. Audit Update**

Megan Richardson, Director of Finance & Accounting, provided the Port Commissioners a brief update on the 2021/22 Audit Report. Ms. Richardson stated that while normally the Moss Adams team would be in attendance, the Audit Report had not yet been issued and the Moss Adams team would give full report in the January Regular meeting. This year the audit took longer as increased testing was needed due to the increased Federal Awards spent, the Build Grant, and ARPA Funds. The Audit Report was expected to be issued December 20, 2022 and filing with both State and Federal agencies completed within the week, on time.

Commissioner Stevens asked Ms. Richardson if she had a sense that the audit would be clean. Ms. Richardson's positive response was yes, with the supplemental audit and the estimates covering all departments, it should be a good audit.

#### **5. CONSENT ITEMS**

- A. Approval of October 18, 2022 Regular Commission Meeting Minutes
- B. Approval of October & November Invoices
- C. Approval of October & November Contracts Awarded

#### D. Approval of Month-to-Month Lease Assignment

Upon a motion by Commissioner Edwards (second by Commissioner Hanson), the Board of Commissioners voted to approve the October 18, 2022 Regular Commission Meeting Minutes, October & November Invoices, October & November Contracts Awarded, and the Month-to-Month Lease Assignment. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

#### 6. MANAGEMENT REPORTS

All Management Reports were included within the Meeting Packet.

#### 7. ACTION ITEMS/REPORTS

##### A. **United States Government Lease Agreement (147 S. Broadway)**

Port staff were contacted by the United States Army Corp of Engineers regarding vacant space located at 147 S. Broadway, Coos Bay, in the Hub Building. The U.S. Army previously had a lease for a recruiting office housing multiple branches of armed services at a location in North Bend which they vacated. The United States Government began occupying 147 S. Broadway as of November 30, 2022. Payment will be made in arrears each month, similar to other agreements that the Port has for property leased by the United States Government. The length of the term of this lease agreement will be two years, terminating on October 31, 2024, with the option for renewal.

Upon a motion by Commissioner Hanson (second by Commissioner Edwards), the Board of Commissioners voted to approve the Oregon International Port of Coos Bay to execute a new two-year lease agreement with the United States Government. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

##### B. **Jane Stebbins Lease Agreement (145 W. Central)**

Port staff were contacted by Jane Stebbins regarding vacant office space located at 145 Central Avenue in Coos Bay in the Hub Building. Ms. Stebbins requested a six-month lease period for two of the vacant offices at 145 Central Avenue, while her new office space is being built out. Ms. Stebbins plans to begin occupying the space as of January 1, 2023.

Upon a motion by Commissioner Hanson (second by Commissioner Stevens), the Board of Commissioners voted to approve the Oregon International Port of Coos Bay to execute a new six-month lease agreement with Jane Stebbins. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

##### C. **2022Res15: Declaration of Emergency: Swingspan Bridge Repairs**

On October 18, 2022, Port staff was notified of a U4-L4 hanger of Span 11 that lost connection on the North Bend Swing Span bridge which effected the useability of the bridge.

Upon closer inspection by Port staff, Stantec, and Partney Construction, Span 11 U4-L4 hanger was found to be detached, and Span 6 U3-L4 and Span 2 U3-L4 were failing. Repairs needed to be made to the hangers to keep the bridge in operable condition.

Rail service is interrupted until permanent repairs are accomplished. Without timely repairs, CBRL customers will be without service for an excessive amount of time.

On October 18, 2022, Port staff determined it is in the public's best interest to sole source Scott Partney Construction to affect the repairs to the hangers, pursuant to ORS 279B.075, based on the following:

- a. Repairs needed to be expedited in an effort to mitigate the time-of-service interruption.
- b. Scott Partney Construction has extensive construction knowledge of the North Bend Swing Span and bridge repairs in general and has the ability and work force to repair the hangers in the timeframe necessary to limit the rail down time to CBRL customers.

Chief Executive Officer John Burns declared an emergency and authorized the Port to enter into a contract with Scott Partney Construction to affect the repairs to resolve this emergency condition.

Scott Partney Construction began repairs October 25, 2022 and opened the bridge to train traffic by November 30, 2022. The contracted price for repairs is \$651,447.00.

Commissioner Edwards asked how long these repairs would take. Mr. Burns responded that Partney Construction had approximately four more days of work to do on the swing span bridge. He also noted that the trains are still moving during the work being done, with inspections to the bridge required after each rail crossing. Mr. Burns added that Partney Construction still had some additional work to complete and then Legacy Contracting had about a million dollars' worth of work to be done simultaneously. Mr. Burns said the bridge is over 100 years old and there is a lot of work to be done.

Upon a motion by Commissioner Edwards (second by Commissioner Hanson), the Board of Commissioners voted to adopt Resolution 2022Res15 ratifying the Declaration of Emergency for emergency hanger repairs to the North Bend Swing Span Bridge. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

#### **D. Assignment of Track Miles for 45G Tax Credit**

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

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

Mickelson & Company is able to assign the Port's 151-track miles solely for the purpose of the Section 45G credit for \$2,100 per track mile or \$317,100. The fee for this Agreement of Assignment is not to exceed 6.5% or \$20,838, which provides the Port with revenue of \$291,732. The funds will be deposited into the Port's General Fund and are used to offset overhead, and other expenses related to the Port's ownership of the rail line.



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

Commissioner Stevens asked how long the period for this Tax Credit is. Mr. Burns replied the tax credit period is for one year, adding that the State of Oregon has a tax credit program as well.

Upon a motion by Commissioner Hanson (second by Commissioner Edwards), the Board of Commissioners voted to approve the agreement to assign track miles for purpose of receiving tax credit revenue under Section 45G of the Internal Revenue Code, including signature authority for the Port Chief Executive Officer to execute the document. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

**E. 2022Res16: Port of Coos Bay Rate Schedule**

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

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

Port Staff compared similar RV Parks in the region and found the Port’s daily, weekly and monthly rates continue to be below the market average. Port Staff recommends a rate adjustment of 10% per category based on market analysis, capital improvement projects, and overall maintenance needs.

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

Rate Type	2022 Rates	Recommended for 2023
Standard Hook Up - Daily	\$42.00	\$46.20
Standard Hook Up - Weekly	\$232.05	\$255.26
Standard Hook Up - Monthly	\$619.50	\$681.45
Deluxe Hook Up - Daily	\$44.10	\$48.51
Deluxe Hook Up - Weekly	\$246.75	\$271.43
Deluxe Hook Up - Monthly	\$655.20	\$720.72
Pull Through Hook Up - Daily	\$47.25	\$51.98
Pull Through Hook Up - Weekly	\$260.40	\$286.44
Pull Through Hook Up - Monthly	\$689.85	\$758.84
Yurts - Daily	\$59.85	\$65.84
Yurts - Weekly	\$281.40	\$309.54

The following are additional proposed changes:

- A \$50.00 “Lost Key” fee for yurts has been added to recoup the labor and supplies needed to rekey

the yurts when keys are lost or not returned upon check out.

- The Recreational Room at the RV Park will also incur a rental fee of \$50.00 to exclusively reserve the room for 5 hours and any portion thereof. This will cover the cost of staff time to clean and prepare the room, utilities, and amenities.
- Currently customers may store their RVs in the park during the winter season, plugged in and unoccupied. Going forward, an area will be reserved in the RV Park for winter RV storage, but the RV may not be plugged in and must remain unoccupied. Due to the fact that electricity will not be utilized, the rate will decrease from \$115.00 to \$95.00 per month. Daily storage will be discontinued.

The proposed red lined 2022/23 Port of Coos Bay Rate Schedule was attached as Exhibit A to the resolution within the meeting packet.

Pursuant to Port Policy, the Rate Schedule must be modified by resolution of the Port Commission. Upon Commission approval of the resolution, the revised Port of Coos Bay 2022/23 Rate Schedule will be republished with an effective date of January 1, 2023.

Commissioner Hanson asked how the occupancy rates are. Mr. Bawn responded the occupancy was 96-98% through the summer. He said during winter season occupancy goes down, however, looking back the past two years, occupancy rates have remained about the same.

Commissioner Stevens asked what the bottom-line dollar amount is in regard to the rate increases. Mr. Bawn replied, overall, the increased revenue will be approximately \$44,000 based on similar occupancy rates December 2021 thru November 30, 2022.

President Farm questioned Mr. Bawn's management report showing occupancy was down likely due to crabbing season. Mr. Bawn explained that in previous years customers start booking reservations in October and November to be here for crabbing season. However, with season delays the reservations begin to drop off.

Upon a motion by Commissioner Hanson (second by Commissioner Edwards), the Board of Commissioners voted to approve Resolution 2022Res16 revising the 2022/23 Port of Coos Bay Rate Schedule effective January 1, 2023. **Motion Passed Unanimously.** (Ayes: Farm, Hanson, Stevens, and Edwards. Nays: None. Absent: ViksneHill).

## 8. OTHER

Mr. John Burns noted a correction in the Rail Car information given in the Commission Packet. The number of cars for November was 512, not the 485 as printed. President Farm said it looked like the Port was on track for another historical good year.

## 9. COMMISSION COMMENTS

Commissioner Edwards made final comment on two key points, stating he hoped to see improvements made in the Shipyard by July and efforts made to protect the infrastructure of the Ice Plant.

10. NEXT MEETING DATE – Tuesday, January 17, 2023, 10:00 a.m.

11. ADJOURN

President Farm adjourned the meeting at 11:05 a.m. and entered into Executive Session to:

- (d) conduct deliberations with person designated by the governing body to carry on labor negotiations;
- (e) conduct deliberations with persons designated by the governing body to negotiate real property transactions;
- (g) consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations;
- (h) consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed;
- (j) carry on negotiations under ORS Chapter 293 with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments; and
- (n) discuss information about review or approval of programs relating to the security of a number of specified structures, activities and materials relevant to the operation of the state's infrastructure.



M E M O R A N D U M

**To:** John Burns, Chief Executive Officer  
**From:** Mary Green, Accounting Clerk  
**Date:** January 11, 2023  
**Subject:** Invoices Paid for Commission Approval through December 2022

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A/P checks issued per NetSuite financial system	1,018,094.29
Payroll disbursement per Umpqua Bank statement	147,985.82
Misc electronic disbursements per Umpqua Bank statement	173,004.51
<b>Total Disbursements</b>	<b><u>\$ 1,339,084.62</u></b>

# **Management Reports**



M E M O R A N D U M

TO: John Burns, Chief Executive Officer  
FROM: Lanelle Comstock, Chief Administrative Officer  
DATE: January 11, 2023  
SUBJECT: Administrative Services Management Report

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**Upcoming Scheduled Meetings and Events:**

- Martin Luther King Day (offices closed): Monday, January 16
- January Regular Commission Meeting: Tuesday, January 17, 10:00 am
- February Commission Workshop: Tuesday, February 7, 10:00 am
- SDAO Annual Conference: Thursday - Sunday, February 9-12
- Charleston Advisory Committee Meeting (tentative): Wednesday, February 15, noon
- President’s Day (offices closed): Monday, February 20
- February Regular Commission Meeting: Tuesday, February 21, 10:00 am

**ADMINISTRATION**

**SDAO 2023 Annual Conference:**

The Special Districts Association of Oregon’s 2023 Annual Conference will be held in person, February 9-12, 2023, at the Sunriver Resort. Limited access to the conference will be available virtually. The conference provides many educational sessions for Board Members and staff, opportunities to learn and discuss current legislative issues affecting other Ports, and great networking with other Oregon Port employees, Board Members, and vendors. Sessions that may be intriguing to Board members include:

- Board Management & Staff Training
- Public Meetings and Executive Sessions
- Relationship with General Counsel
- New Board Members: From Recruiting to Onboarding
- Making Your Voice Heard! Advocating for Your District at the Grassroots Level
- Understanding your Financial Reports – Internally & Externally
- Managing Relationships & Conflict with Fellow Board Members
- Port Caucus Meeting
- Legislative Summary

[The Conference Brochure and registration links can be found here.](#) Please let me know if you are interested in attending and/or need assistance with registering.

**Hub Building Vacancy:**

- **125 Central Avenue, Suite 400 (Penthouse Offices)** – Beginning February 1, 2023, the 4<sup>th</sup> floor of the Hub Building will be available for lease. The Penthouse, which is approximately 3,122 square feet, has seven office/conference room spaces, two private restrooms, a kitchenette, large reception area, a library closet, and outside decks with views of the bay. This space is visually stunning with gorgeous original wood paneling accents and art deco structure.

**RISK MANAGEMENT****Insurance Renewals:**

The Port and Rail have renewed the following insurance policies, effective January 1, 2023:

<b>Insurance Policy</b>	<b>Expiring Annual Premium</b>	<b>Renewal Annual Premium</b>
Dredge Operations - Errors & Omissions Liability, and Commercial Pollution Liability for dredge activities	\$16,394.37	\$13,661.94 <sup>(1)</sup>
Maritime Protection, Indemnity & Hull - Liability & Physical Damage for scheduled watercraft	\$38,106.00	\$41,370.00
Excess Maritime Protection, Indemnity & Hull - Excess Liability & Physical Damage for scheduled watercraft	\$12,750.00	\$15,265.00
Vessel Pollution - Pollution Liability Indemnity for scheduled watercraft	\$4,176.25	\$4,180.38
Railroad General Liability	\$184,154.32	\$194,888.43 <sup>(2)</sup>
Railroad Locomotives - Physical loss or damage to owned or leased locomotives	\$23,839.76	\$24,674.53
Railroad Public Officials Liability / Employment Practices Liability	\$19,311.96	\$25,590.12 <sup>(2)</sup>
Port Property (SDIS)	\$111,989.00	\$140,781.00 <sup>(3)</sup>
Port General Liability (SDIS)	\$39,707.00	\$56,510.00 <sup>(2)</sup>
Automobile (SDIS)	\$14,503.00	\$14,953.00
Insurance Premium Totals	\$464,931.66	\$531,874.40
Difference in Total Annual Premiums	\$66,942.74	

(1) Premium decreased due to dredge revenues reported.

(2) Premium increased due to increased exposures (expected revenues reported).

(3) Premium increased due to an increase in property values, a standard rate increase, and added insured equipment.

**SDIS Insurance Premium Discounts:**

The SDIS policies above do not reflect the SDIS Member Longevity Credit and Rate Lock Guarantee. The Port does not qualify for the 2023-2024 credit because the loss ratio was above 65% (169%) between 2018 and 2022, due to the Ice Plant Fire and other insurance claims. In the past this credit saved the Port up to \$8,062 a year. However, the premiums do reflect a 10% credit (**\$21,949**) received for completing the 2022 SDIS Best Practices Program. The 2022 Best Practices

Program was mostly reliant on the Port Commissioners completing SDIS trainings, so thank you, Commissioners, for completing your training and ultimately saving the Port a significant amount of money on the 2023 insurance premiums.

## **HUMAN RESOURCES**

### **Recruitment:**

CBRL is seeking to hire the following positions:

- A [General Manager](#) to oversee the day-to-day operations of Coos Bay Rail Line, Inc., and Port owned rail assets to ensure safe and on-time performance of trains. The General Manager serves as the primary Port contact with rail users, consultants, contractors, and other local, State, and Federal government agencies and stakeholders to coordinate rail related business and activities of the Port, including railroad and public safety, community relations, business development, and related matters. The General Manager also coordinates with the Port Asset Management department to plan, coordinate, and manage long term maintenance and capital construction needs for the Coos Bay rail line and other Port owned rail assets, and with Business Development staff and the Chief Executive Officer to develop new business and maintain current users of rail services.
- A [Track Laborer](#) to perform track maintenance and repairs to ensure safe and efficient movement of trains along the Rail Line. Essential job functions include observing the condition of tracks, track beds and track right-of-way for problems or defects, removing and replacing rails, rail anchors, spikes, ballast, ties and other track parts as needed, and operating heavy machinery and hand tools including chainsaws. Work locations include elevated heights such as bridges over waterways and in dark, close clearance spaces such as tunnels.
- A [Locomotive Electrician / Mechanic Apprentice](#) to work under the guidance of the Locomotive Electrician to learn to inspect, repair, service and maintain the engine, and electrical and mechanical components of railroad locomotives. Essential job functions include diagnosing, repairing, replacing, or rebuilding diesel engines, air brake systems, fuel systems, and other locomotive mechanical components, as well as efficiently operating equipment including measuring instruments, precision machines, hand tools, and material handling equipment, i.e., forklifts, cranes, and overhead hoists.





M E M O R A N D U M

TO: John Burns, Chief Executive Officer  
FROM: Megan Richardson, Director of Finance & Accounting  
DATE: January 11, 2023  
SUBJECT: Accounting & Finance Management Report

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We hereby present November and November Year-to-Date (5 months) of financial results for the Port.

**Operating Revenue:**

Total operating revenues were \$333K which was \$50K less than budget. All departments, with the exception of External Affairs, reported revenues that fell short of budget. Administration has budgeted for full tenancy, but they are currently down one lessee. External Affairs made the prior month's shortfall by billing for two months in November. Port Ops has decreased revenue due to the timing of budgeted CPI increases and the unknown timing of upcoming property agreements. Rail Ops fell short this month due to lower rail car movements. Charleston Ops decreased revenue because of a reduction of tenants, lower than projected ice sales, and reduction in long term moorage. However, Charleston exceeded projections for the Shipyard and RV Park revenue this month which offset the loss from other operations in Charleston.

**Operating Expense:**

Operating expenses totaled \$1.1 million, which was \$554K greater than budget. All departments, except for External Affairs and Rail Ops, underspent their budgets this month. External Affairs overage is due to the timing of prior months lobbying service invoices that were not received until November. Rail Ops overage is due to the repairs made to the North Bend Swing Span Bridge post repairs.

**Operating Result:**

The Port ended November with a net loss of \$772K against a planned deficit of \$167K, which is more than planned by \$605K. All departments, except for Rail Ops, performed better than planned this month. Rail Ops unfavorable operating results are a result of lower than projected revenues and large repair expenses.

**Other Income & Expense:**

Total other revenues totaled \$1.69 million, which is greater than budgeted by \$79K. This surplus is due to the timing of property tax receipts. Other expenses totaled \$905K this period, which was underspent by \$147K. This underspending is related to the timing of capital outlays and debt service payments.

**Net Result & Year to Date:**

November had a net gain of \$12K compared to a budgeted net gain of \$391K resulting in a \$379K negative variance. This variance underscores the importance of achieving a strong topline, in addition to managing operating expenses well.

**Other Comments:**

Total Cash	Restricted			
December Cash Balance	Total Restricted	Project Crafty	State Dredge Funds	IFA Channel Mod
11,545,616.40	5,833,606.29	33,315.38	760,950.29	5,039,340.62

The total cash balances in all bank accounts for December month end were \$11,545,616.40 which is an increase of \$654K from November. Restricted funds are detailed in the table above. Interest earnings on unrestricted funds for the period totaled \$8,672.80. No interest was earned in the money market account because the balance has been managed to meet the required minimum for banking fees and cashflow needs. The Local Government Investment Pool (LGIP) interest rate increased to 3.04% from 2.68% pa. This is an increase of the pool interest rate by 1.79% since the start of the fiscal year.

With the changes to the Rail department, and the reallocation of duties to keep operations working as efficiently as possible, the Finance department has taken over the billing for rail car repairs. A special kudos to Mary Green for taking on this challenge and finding ways to make the process more efficient and accurate.

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



		Current Period				Same Month Last Year			Year to Date				Year End					
		Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
		Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
1	<b>Operating Income</b>																	
2	Administration	14,775	17,712	(2,937)	(17%)	15,250	(475)	(3%)	65,069	88,558	(23,489)	(27%)	34,533	30,536	88%	189,050	212,539	(11%)
3	External Affairs	30,020	15,025	14,995	100%	0	30,020	-	75,124	75,125	(1)	(0%)	95	75,029	78978%	90,299	90,300	(0%)
5	Port Operations	22,392	27,290	(4,897)	(18%)	16,456	5,936	36%	114,192	136,448	(22,257)	(16%)	83,518	30,674	37%	305,219	327,475	(7%)
6	Railroad Operations	91,116	147,902	(56,786)	(38%)	81,863	9,254	11%	480,007	755,878	(275,871)	(36%)	437,290	42,716	10%	3,965,449	4,241,320	(7%)
8	<b>Charleston Operations</b>																	
9	Building & Dock Leases	26,056	28,502	(2,446)	(9%)	26,739	(683)	(3%)	133,074	142,509	(9,436)	(7%)	124,080	8,994	7%	332,587	342,023	(3%)
11	Marina	87,485	89,302	(1,817)	(2%)	78,706	8,779	11%	476,527	476,209	318	0%	492,075	(15,549)	(3%)	1,111,578	1,111,260	0%
12	Shipyards	28,536	26,431	2,106	8%	28,609	(73)	(0%)	114,051	132,154	(18,102)	(14%)	116,167	(2,115)	(2%)	299,067	317,170	(6%)
13	RV Park	24,308	18,589	5,719	31%	21,489	2,819	13%	258,058	225,180	32,878	15%	249,235	8,823	4%	475,578	442,700	7%
14	Ice Plant	2,565	3,296	(731)	(22%)	2,443	122	5%	150,895	181,326	(30,431)	(17%)	134,385	16,510	12%	269,569	300,000	(10%)
16	Travel Lift	5,155	4,909	247	5%	3,622	1,533	42%	22,432	34,726	(12,294)	(35%)	25,957	(3,525)	(14%)	47,706	60,000	(20%)
17	Other	385	4,167	(3,782)	(91%)	1,134	(749)	(66%)	1,266	13,333	(12,068)	(91%)	8,257	(6,992)	(85%)	7,932	20,000	(60%)
18	<b>Total Charleston Operations</b>	174,490	175,194	(705)	0%	162,742	11,748	7%	1,156,302	1,205,437	(49,135)	(4%)	1,150,156	6,145	1%	2,544,017	2,593,152	(2%)
19	<b>Total Operating Income</b>	<b>332,793</b>	<b>383,123</b>	<b>(50,330)</b>	<b>(13%)</b>	<b>276,311</b>	<b>56,482</b>	<b>20%</b>	<b>1,890,693</b>	<b>2,261,446</b>	<b>(370,752)</b>	<b>(16%)</b>	<b>1,705,592</b>	<b>185,101</b>	<b>11%</b>	<b>7,094,034</b>	<b>7,464,786</b>	<b>(5%)</b>
21	<b>Operating Expenses</b>																	
22	Administration	135,000	163,376	28,376	17%	158,357	23,357	15%	658,200	790,967	132,767	17%	588,235	(69,964)	(12%)	2,420,081	2,552,848	5%
23	External Affairs	50,441	42,975	(7,466)	(17%)	17,819	(32,623)	(183%)	169,734	226,672	56,938	25%	99,198	(70,536)	71%	486,456	543,394	(10%)
25	Port Operations	68,247	100,690	32,443	32%	54,275	(13,972)	(26%)	347,618	547,237	199,619	36%	277,460	(70,158)	25%	1,103,236	1,302,854	(15%)
26	Railroad Operations	737,428	53,872	(683,556)	(1269%)	42,510	(694,918)	(1635%)	800,040	269,360	(530,680)	(197%)	64,406	(735,634)	1142%	1,177,143	646,463	82%
28	Charleston Operations	113,680	189,695	76,015	40%	133,563	19,884	15%	816,086	1,013,670	197,584	19%	639,269	(176,816)	28%	2,044,293	2,241,877	(9%)
29	<b>Total Expenses</b>	<b>1,104,796</b>	<b>550,608</b>	<b>(554,188)</b>	<b>(101%)</b>	<b>406,523</b>	<b>(698,273)</b>	<b>(172%)</b>	<b>2,791,677</b>	<b>2,847,905</b>	<b>56,228</b>	<b>2%</b>	<b>1,668,568</b>	<b>(1,123,109)</b>	<b>(67%)</b>	<b>7,231,208</b>	<b>7,287,436</b>	<b>1%</b>
31	<b>Operating Results</b>																	
32	Administration	(120,225)	(145,664)	25,439	(17%)	(143,106)	22,881	(16%)	(593,130)	(702,409)	109,278	(16%)	(553,702)	(39,428)	7%	(2,231,031)	(2,340,309)	(5%)
33	External Affairs	(20,421)	(27,950)	7,529	(27%)	(17,819)	(2,603)	15%	(94,610)	(151,547)	56,937	(38%)	(99,103)	4,493	(5%)	(396,157)	(453,094)	(13%)
35	Port Operations	(45,855)	(73,401)	27,546	(38%)	(37,819)	(8,036)	21%	(233,427)	(410,789)	177,362	(43%)	(193,942)	(39,485)	20%	(798,017)	(975,379)	(18%)
36	Railroad Operations	(646,312)	94,030	(740,342)	(787%)	39,353	(685,665)	(1742%)	(320,033)	486,518	(806,551)	(166%)	372,884	(692,917)	(186%)	2,788,305	3,594,857	(22%)
38	Charleston Operations	60,810	(14,501)	75,311	(519%)	29,178	31,632	108%	340,216	191,767	148,449	77%	510,887	(170,671)	(33%)	499,725	351,275	42%
39	<b>Totals Operating Results</b>	<b>(772,003)</b>	<b>(167,485)</b>	<b>(604,518)</b>	<b>361%</b>	<b>(130,213)</b>	<b>(641,790)</b>	<b>493%</b>	<b>(900,984)</b>	<b>(586,460)</b>	<b>(314,524)</b>	<b>54%</b>	<b>37,024</b>	<b>(938,008)</b>	<b>(2534%)</b>	<b>(137,174)</b>	<b>177,350</b>	<b>(177%)</b>
41	Tax Collected	1,658,889	1,588,924	69,965	4%	1,576,938	81,952	5%	2,093,428	2,124,850	(31,422)	(1%)	1,814,280	279,148	15%	2,746,579	2,778,001	(1%)
42	Financial Income	14,740	8,374	6,366	76%	8,355	6,386	76%	55,509	41,870	13,639	33%	43,835	11,674	27%	114,126	100,487	14%
43	Grant Income	9,726	12,500	(2,774)	(22%)	0	9,726	-	9,726	55,000	(45,274)	(82%)	3,000	6,726	224%	39,726	85,000	(53%)
45	Other Income	5,041	0	5,041	-	330	4,710	1427%	82,110	0	82,110	-	216,496	(134,387)	(62%)	82,110	0	-
46	<b>Total Other Income</b>	<b>1,688,396</b>	<b>1,609,798</b>	<b>78,598</b>	<b>5%</b>	<b>1,585,623</b>	<b>102,773</b>	<b>6%</b>	<b>2,240,772</b>	<b>2,221,719</b>	<b>19,053</b>	<b>1%</b>	<b>2,077,611</b>	<b>163,161</b>	<b>8%</b>	<b>2,982,541</b>	<b>2,963,488</b>	<b>1%</b>
48	Financial Expenses & Taxes	4,741	2,542	(2,199)	87%	324	(4,417)	1363%	43,596	25,708	(17,888)	70%	88,955	45,359	(51%)	68,888	51,000	(35%)
49	Debt Service	891,036	951,125	60,089	(6%)	856,618	(34,418)	4%	914,910	1,006,103	91,193	(9%)	874,387	(40,523)	5%	1,197,916	1,289,108	7%
50	Capital Outlays	9,100	97,811	88,711	(91%)	2,519	(6,581)	261%	19,325	516,054	496,729	(96%)	872,434	853,109	(98%)	704,001	1,200,730	41%
51	Interfund Transfers	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,000,000	1,000,000	0%
52	<b>Total Other Expenses</b>	<b>904,876</b>	<b>1,051,477</b>	<b>146,601</b>	<b>(14%)</b>	<b>859,461</b>	<b>(45,416)</b>	<b>5%</b>	<b>977,832</b>	<b>1,547,865</b>	<b>570,034</b>	<b>(37%)</b>	<b>1,835,776</b>	<b>857,945</b>	<b>(47%)</b>	<b>2,970,805</b>	<b>3,540,838</b>	<b>(16%)</b>
54	<b>Net Result</b>	<b>11,516</b>	<b>390,836</b>	<b>(379,319)</b>	<b>97%</b>	<b>595,949</b>	<b>(584,433)</b>	<b>(98%)</b>	<b>361,956</b>	<b>87,394</b>	<b>274,562</b>	<b>(314%)</b>	<b>278,858</b>	<b>83,098</b>	<b>(30%)</b>	<b>(125,438)</b>	<b>(400,000)</b>	<b>69%</b>

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

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4005 Building & Dock Leases	13,765	16,712	(2,947)	-18%	14,245	(480)	-3%	60,059	83,558	(23,499)	-28%	29,528	30,531	103%	177,040	200,539	-12%
4245 CCURA	1,000	1,000	0	0%	1,000	0	0%	5,000	5,000	0	0%	5,000	0	0%	12,000	12,000	0%
4290 Other	10	0	10	-	5	5	100%	10	0	10	-	5	5	100%	10	0	-
<b>Total Operating Income</b>	<b>14,775</b>	<b>17,712</b>	<b>(2,937)</b>	<b>-17%</b>	<b>15,250</b>	<b>(475)</b>	<b>-3%</b>	<b>65,069</b>	<b>88,558</b>	<b>(23,489)</b>	<b>-27%</b>	<b>34,533</b>	<b>30,536</b>	<b>88%</b>	<b>189,050</b>	<b>212,539</b>	<b>-11%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	60,044	61,905	1,861	3%	51,939	(8,105)	-16%	307,116	340,596	33,481	10%	264,815	(42,301)	-16%	771,522	805,002	4%
5010 Other compensation	0	1,637	1,637	100%	0	0	-	0	9,008	9,008	100%	0	0	-	12,283	21,291	42%
5015 Overtime	13	0	(13)	-	0	(13)	-	13	0	(13)	-	0	(13)	-	13	0	-
5050 Merit Pool	0	1,769	1,769	100%	0	0	-	0	9,731	9,731	100%	0	0	-	13,269	23,000	42%
<b>Total Compensation</b>	<b>60,056</b>	<b>65,311</b>	<b>5,254</b>	<b>8%</b>	<b>51,939</b>	<b>(8,118)</b>	<b>-16%</b>	<b>307,128</b>	<b>359,336</b>	<b>52,207</b>	<b>15%</b>	<b>264,815</b>	<b>(42,314)</b>	<b>-16%</b>	<b>797,086</b>	<b>849,293</b>	<b>6%</b>
5100 Federal Payroll taxes	3,278	4,500	1,222	27%	2,744	(534)	-19%	18,288	24,758	6,470	26%	16,089	(2,200)	-14%	52,046	58,516	11%
5105 State Payroll taxes	13	0	(13)	-	12	(1)	-10%	71	0	(71)	-	62	(9)	-14%	71	0	-
5110 Unemployment Insurance	472	1,195	723	60%	331	(141)	-43%	3,131	6,574	3,443	52%	2,253	(877)	-39%	12,094	15,537	22%
5115 Workers compensation	(276)	257	533	207%	256	531	208%	601	1,414	813	58%	1,278	677	53%	2,528	3,341	24%
<b>Total Payroll Taxes</b>	<b>3,487</b>	<b>5,952</b>	<b>2,464</b>	<b>41%</b>	<b>3,342</b>	<b>(145)</b>	<b>-4%</b>	<b>22,091</b>	<b>32,745</b>	<b>10,655</b>	<b>33%</b>	<b>19,682</b>	<b>(2,409)</b>	<b>-12%</b>	<b>66,739</b>	<b>77,394</b>	<b>14%</b>
5200 Medical insurance	9,138	9,481	343	4%	6,834	(2,303)	-34%	42,000	52,164	10,164	19%	34,172	(7,828)	-23%	113,125	123,289	8%
5205 Dental insurance	1,086	1,084	(2)	0%	882	(203)	-23%	5,165	5,964	799	13%	4,411	(754)	-17%	13,297	14,096	6%
5215 Term life insurance	108	104	(4)	-4%	100	(8)	-8%	529	571	42	7%	482	(47)	-10%	1,308	1,350	3%
5220 Long Term Disability insurance	354	371	17	5%	310	(44)	-14%	1,752	2,041	289	14%	1,504	(248)	-16%	4,535	4,824	6%
5225 PERS Employer Contributions	10,932	12,830	1,898	15%	5,875	(5,056)	-86%	62,222	70,589	8,367	12%	44,811	(17,410)	-39%	158,471	166,838	5%
5230 PERS Employee Contributions	3,043	3,584	541	15%	1,676	(1,368)	-82%	17,367	19,721	2,354	12%	12,668	(4,700)	-37%	44,257	46,611	5%
5295 Allocations	0	(141)	(141)	100%	0	0	-	0	(776)	(776)	100%	0	0	-	(1,059)	(1,835)	42%
<b>Total Insured Benefits</b>	<b>24,660</b>	<b>27,313</b>	<b>2,653</b>	<b>10%</b>	<b>15,677</b>	<b>(8,983)</b>	<b>-57%</b>	<b>129,035</b>	<b>150,274</b>	<b>21,239</b>	<b>14%</b>	<b>98,048</b>	<b>(30,987)</b>	<b>-32%</b>	<b>333,934</b>	<b>355,173</b>	<b>6%</b>
<b>Total Personnel Services</b>	<b>88,204</b>	<b>98,575</b>	<b>10,371</b>	<b>11%</b>	<b>70,958</b>	<b>(17,246)</b>	<b>-24%</b>	<b>458,254</b>	<b>542,355</b>	<b>84,101</b>	<b>16%</b>	<b>382,544</b>	<b>(75,710)</b>	<b>-20%</b>	<b>1,197,759</b>	<b>1,281,860</b>	<b>7%</b>
<b>Goods &amp; Services</b>																	
6005 Seminars & training	0	196	196	100%	240	240	100%	229	979	750	77%	935	706	76%	1,600	2,350	32%
6010 Educational reimbursement	0	83	83	100%	0	0	-	0	417	417	100%	0	0	-	583	1,000	42%
<b>Total Staff Training</b>	<b>0</b>	<b>279</b>	<b>279</b>	<b>100%</b>	<b>240</b>	<b>240</b>	<b>100%</b>	<b>229</b>	<b>1,396</b>	<b>1,167</b>	<b>84%</b>	<b>935</b>	<b>706</b>	<b>76%</b>	<b>2,183</b>	<b>3,350</b>	<b>35%</b>
6020 Travel - airfare	0	167	167	100%	0	0	-	2,648	833	(1,814)	-218%	0	(2,648)	-	3,814	2,000	-91%
6025 Travel - lodging & transportation	0	333	333	100%	0	0	-	816	1,667	851	51%	0	(816)	-	3,149	4,000	21%
6030 Travel - Per Diem & mileage reimbursement	0	333	333	100%	0	0	-	586	1,667	1,080	65%	0	(586)	-	2,920	4,000	27%
6035 Meals & Entertainment	0	208	208	100%	626	626	100%	863	1,042	179	17%	897	34	4%	2,321	2,500	7%
<b>Total Travel &amp; Entertainment</b>	<b>0</b>	<b>1,042</b>	<b>1,042</b>	<b>100%</b>	<b>626</b>	<b>626</b>	<b>100%</b>	<b>4,913</b>	<b>5,208</b>	<b>296</b>	<b>6%</b>	<b>897</b>	<b>(4,016)</b>	<b>-448%</b>	<b>12,204</b>	<b>12,500</b>	<b>2%</b>
6050 Office supplies	783	779	(4)	-1%	769	(14)	-2%	4,212	3,896	(316)	-8%	2,355	(1,858)	-79%	9,666	9,350	-3%
6055 Kitchen supplies	47	284	237	84%	143	97	67%	641	1,420	779	55%	861	220	26%	2,629	3,408	23%

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

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6060 IT supplies	0	1,433	1,433	100%	1,866	1,866	100%	5,450	7,167	1,716	24%	1,866	(3,585)	-192%	15,484	17,200	10%
6070 Postage & courier services	400	333	(67)	-20%	800	400	50%	1,600	1,667	67	4%	1,600	0	0%	3,933	4,000	2%
6080 Office lease	0	0	0	-	0	0	-	0	0	0	-	24,139	24,139	100%	0	0	-
6085 Office equipment lease	0	189	189	100%	0	0	-	535	945	410	43%	535	0	0%	1,858	2,268	18%
6087 Office equipment repairs & maintenance	141	375	234	62%	168	27	16%	1,219	1,875	656	35%	961	(258)	-27%	3,844	4,500	15%
6090 IT SW subscriptions & licenses	12,523	12,235	(288)	-2%	10,139	(2,384)	-24%	62,649	61,175	(1,474)	-2%	48,212	(14,437)	-30%	148,295	146,821	-1%
6095 Commission expenses	26	292	266	91%	0	(26)	-	171	1,458	1,287	88%	38	(133)	-352%	2,213	3,500	37%
<b>Total Office Expense</b>	<b>13,920</b>	<b>15,921</b>	<b>2,001</b>	<b>13%</b>	<b>13,886</b>	<b>(34)</b>	<b>0%</b>	<b>76,478</b>	<b>79,603</b>	<b>3,125</b>	<b>4%</b>	<b>80,566</b>	<b>4,088</b>	<b>5%</b>	<b>187,922</b>	<b>191,047</b>	<b>2%</b>
6100 Telephone - landline	432	503	71	14%	522	90	17%	2,470	2,516	46	2%	2,264	(205)	-9%	5,992	6,038	1%
6105 Telephone - mobile	553	572	19	3%	423	(130)	-31%	2,236	2,858	622	22%	2,076	(160)	-8%	6,238	6,860	9%
6110 Internet services	619	625	6	1%	604	(15)	-3%	3,064	3,125	61	2%	3,018	(45)	-2%	7,439	7,500	1%
6130 Electricity	1,020	900	(120)	-13%	683	(337)	-49%	3,552	4,500	948	21%	2,408	(1,144)	-48%	9,852	10,800	9%
6135 Water/Sewer	206	250	44	18%	228	22	10%	1,018	1,250	232	19%	271	(748)	-276%	2,768	3,000	8%
6140 Garbage/Sanitation Collection	287	300	13	4%	272	(15)	-5%	1,374	1,500	126	8%	547	(827)	-151%	3,474	3,600	3%
6155 Environmental Remediation/Mitigation/Monitoring	0	0	0	-	5,400	5,400	100%	0	0	0	-	5,400	5,400	100%	0	0	-
<b>Total Utilities</b>	<b>3,116</b>	<b>3,150</b>	<b>34</b>	<b>1%</b>	<b>8,131</b>	<b>5,015</b>	<b>62%</b>	<b>13,714</b>	<b>15,749</b>	<b>2,035</b>	<b>13%</b>	<b>15,985</b>	<b>2,271</b>	<b>14%</b>	<b>35,763</b>	<b>37,798</b>	<b>5%</b>
6205 Janitorial services	1,284	1,417	133	9%	1,284	0	0%	6,418	7,083	666	9%	4,218	(2,200)	-52%	16,334	17,000	4%
6215 Payroll services	745	715	(29)	-4%	633	(112)	-18%	3,197	3,935	738	19%	2,835	(362)	-13%	8,562	9,300	8%
6245 Legal advertising	0	167	167	100%	0	0	-	0	833	833	100%	0	0	-	1,167	2,000	42%
6250 Legal services	12,352	12,500	148	1%	35,318	22,967	65%	24,558	62,500	37,942	61%	60,122	35,565	59%	112,058	150,000	25%
6255 Auditing	12,000	20,000	8,000	40%	20,000	8,000	40%	45,000	20,000	(25,000)	-125%	29,100	(15,900)	-55%	85,000	60,000	-42%
6260 Consulting services	0	1,258	1,258	100%	0	0	-	1,800	6,292	4,492	71%	2,250	450	20%	10,608	15,100	30%
6265 Recruiting services	58	625	567	91%	0	(58)	-	104	3,125	3,021	97%	0	(104)	-	4,479	7,500	40%
6290 Commercial insurance	2,770	2,537	(233)	-9%	3,283	513	16%	12,299	12,687	388	3%	1,912	(10,387)	-543%	30,061	30,449	1%
<b>Total Professional Services</b>	<b>29,208</b>	<b>39,219</b>	<b>10,011</b>	<b>26%</b>	<b>60,518</b>	<b>31,310</b>	<b>52%</b>	<b>93,375</b>	<b>116,455</b>	<b>23,081</b>	<b>20%</b>	<b>100,436</b>	<b>7,062</b>	<b>7%</b>	<b>268,268</b>	<b>291,349</b>	<b>8%</b>
6351 Awards & Recognitions	0	0	0	-	0	0	-	3,985	4,250	265	6%	2,179	(1,806)	-83%	4,085	4,350	6%
<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>3,985</b>	<b>4,250</b>	<b>265</b>	<b>6%</b>	<b>2,179</b>	<b>(1,806)</b>	<b>-83%</b>	<b>4,085</b>	<b>4,350</b>	<b>6%</b>
6400 Small equipment & tools	0	417	417	100%	0	0	-	0	2,083	2,083	100%	0	0	-	2,917	5,000	42%
6420 Janitorial supplies	0	208	208	100%	226	226	100%	351	1,042	690	66%	264	(88)	-33%	1,810	2,500	28%
6425 Operational supplies	0	0	0	-	0	0	-	9	0	(9)	-	0	(9)	-	9	0	-
6430 Equipment Rental	0	0	0	-	0	0	-	35	0	(35)	-	0	(35)	-	35	0	-
6450 Fuel - Gas	128	83	(44)	-53%	38	(90)	-237%	1,738	417	(1,321)	-317%	85	(1,653)	-1946%	2,321	1,000	-132%
<b>Total Operational Expense</b>	<b>128</b>	<b>708</b>	<b>581</b>	<b>82%</b>	<b>264</b>	<b>137</b>	<b>52%</b>	<b>2,133</b>	<b>3,542</b>	<b>1,409</b>	<b>40%</b>	<b>348</b>	<b>(1,785)</b>	<b>-512%</b>	<b>7,091</b>	<b>8,500</b>	<b>17%</b>
6505 Repairs & maintenance vehicles	206	33	(173)	-519%	17	(189)	-1081%	309	167	(143)	-86%	316	7	2%	543	400	-36%
6510 Repairs & maintenance buildings	218	4,407	4,189	95%	3,716	3,498	94%	4,809	22,033	17,224	78%	4,028	(781)	-19%	35,656	52,880	33%
<b>Total Repair and Maintenance</b>	<b>424</b>	<b>4,482</b>	<b>4,058</b>	<b>91%</b>	<b>3,734</b>	<b>3,310</b>	<b>89%</b>	<b>5,119</b>	<b>22,408</b>	<b>17,290</b>	<b>77%</b>	<b>4,344</b>	<b>(774)</b>	<b>-18%</b>	<b>36,490</b>	<b>53,780</b>	<b>32%</b>
6599 Budget Contingency	0	0	0	-	0	0	-	0	0	0	-	0	0	-	668,314	668,314	0%

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

amounts in \$US dollars

Fund: General Fund

Department: Administration

Location: All

Budget: Adopted



Administration	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Total Goods &amp; Services</b>	46,796	64,801	18,004	28%	87,399	40,602	46%	199,945	248,612	48,666	20%	205,691	5,746	3%	1,222,322	1,270,988	4%
<b>Total Expenses</b>	135,000	163,376	28,376	17%	158,357	23,357	15%	658,200	790,967	132,767	17%	588,235	(69,964)	-12%	2,420,081	2,552,848	5%
<b>Operating Results</b>	(120,225)	(145,664)	25,439	-17%	(143,106)	22,881	-16%	(593,130)	(702,409)	109,278	-16%	(553,702)	(39,428)	7%	(2,231,031)	(2,340,309.00)	-5%
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4405 Property Taxes - Current Year	1,652,075	1,581,093	70,983	4%	1,566,893	85,183	5%	1,697,139	1,645,179	51,960	3%	1,630,404	66,735	4%	1,968,096	1,916,136	3%
4410 Property Taxes - Prior Years	6,814	7,831	(1,018)	-13%	10,045	(3,231)	-32%	32,072	47,805	(15,733)	-33%	61,316	(29,243)	-48%	64,267	80,000	-20%
4505 Interest - Bank	7,366	1,000	6,366	637%	981	6,386	651%	16,154	5,000	11,154	223%	6,965	9,190	132%	23,154	12,000	93%
4506 Interest - Southport Note	1,672	1,672	0	0%	1,840	(168)	-9%	8,331	8,503	(172)	-2%	9,340	(1,009)	-11%	19,635	19,807	-1%
4515 Principal Repayment - Southport Note	5,702	5,702	0	0%	5,533	168	3%	28,539	28,367	172	1%	27,530	1,009	4%	68,852	68,680	0%
4905 Other	1	0	1	-	330	(329)	-100%	5,103	0	5,103	-	76,219	(71,116)	-93%	5,103	0	-
4915 Insurance Reimbursement	1,250	0	1,250	-	0	1,250	-	1,250	0	1,250	-	139,060	(137,810)	-99%	1,250	0	-
<b>Total Other Income</b>	<b>1,674,880</b>	<b>1,597,298</b>	<b>77,582</b>	<b>5%</b>	<b>1,585,623</b>	<b>89,258</b>	<b>6%</b>	<b>1,788,589</b>	<b>1,734,854</b>	<b>53,734</b>	<b>3%</b>	<b>1,950,833</b>	<b>(162,244)</b>	<b>-8%</b>	<b>2,150,357</b>	<b>2,096,623</b>	<b>3%</b>
<b>Other Expenses</b>																	
<b>Taxes &amp; Misc Expenses</b>																	
6720 Property Tax - Sublet Facilities	0	0	0	-	0	0	-	2,856	0	(2,856)	-	18,291	15,435	84%	2,856	0	-
6740 Merchant fees	3,396	2,500	(896)	-36%	2,356	(1,039)	-44%	17,546	12,500	(5,046)	-40%	16,593	(953)	-6%	35,046	30,000	-17%
6745 Banking fees	95	42	(53)	-128%	(3,500)	(3,595)	103%	440	208	(232)	-111%	931	491	53%	732	500	-46%
6755 Insurance Claims	1,250	0	(1,250)	-	0	(1,250)	-	1,250	0	(1,250)	-	0	(1,250)	-	1,250	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>4,741</b>	<b>2,542</b>	<b>(2,199)</b>	<b>-87%</b>	<b>(1,144)</b>	<b>(5,884)</b>	<b>515%</b>	<b>22,092</b>	<b>12,708</b>	<b>(9,384)</b>	<b>-74%</b>	<b>35,816</b>	<b>13,723</b>	<b>38%</b>	<b>39,884</b>	<b>30,500</b>	<b>-31%</b>
<b>Debt Services</b>																	
7005 Principal repayment	0	0	0	-	0	0	-	0	0	0	-	0	0	-	115,000	115,000	0%
7010 Interest payment	35,897	0	(35,897)	-	0	(35,897)	-	35,897	0	(35,897)	-	0	(35,897)	-	107,690	71,794	-50%
7020 Principal repayment - Vehicles	550	550	0	0%	536	(14)	-3%	2,728	2,749	21	1%	1,382	(1,346)	-97%	6,578	6,599	0%
7025 Interest payment - Vehicles	113	116	3	3%	88	(24)	-27%	582	579	(3)	-1%	219	(363)	-166%	1,393	1,390	0%
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	10,225	27,000	16,775	62%	0	(10,225)	-	10,225	27,000	62%
9005 Transfers out	0	0	0	-	0	0	-	0	0	0	-	0	0	-	1,000,000	1,000,000	0%
<b>Total Debt Services</b>	<b>36,559</b>	<b>666</b>	<b>(35,893)</b>	<b>-5392%</b>	<b>624</b>	<b>(35,935)</b>	<b>-5756%</b>	<b>49,432</b>	<b>30,329</b>	<b>(19,104)</b>	<b>-63%</b>	<b>1,601</b>	<b>(47,831)</b>	<b>-2987%</b>	<b>1,240,886</b>	<b>1,221,783</b>	<b>-2%</b>
<b>Total Other Expenses</b>	<b>41,299</b>	<b>3,207</b>	<b>(38,092)</b>	<b>-1188%</b>	<b>(519)</b>	<b>(41,819)</b>	<b>8055%</b>	<b>71,525</b>	<b>43,037</b>	<b>(28,488)</b>	<b>-66%</b>	<b>37,417</b>	<b>(34,107)</b>	<b>-91%</b>	<b>1,280,770</b>	<b>1,252,283</b>	<b>-2%</b>
<b>Net Other Income</b>	<b>1,633,581</b>	<b>1,594,091</b>	<b>39,490</b>	<b>2%</b>	<b>1,586,142</b>	<b>47,439</b>	<b>3%</b>	<b>1,717,064</b>	<b>1,691,817</b>	<b>25,247</b>	<b>1%</b>	<b>1,913,416</b>	<b>(196,352)</b>	<b>-10%</b>	<b>869,587</b>	<b>844,341</b>	<b>3%</b>
<b>Net Result</b>	<b>1,513,356</b>	<b>1,448,427</b>	<b>64,929</b>	<b>4%</b>	<b>1,443,035</b>	<b>70,321</b>	<b>5%</b>	<b>1,123,934</b>	<b>989,409</b>	<b>134,525</b>	<b>14%</b>	<b>1,359,713</b>	<b>(235,780)</b>	<b>-17%</b>	<b>(1,361,443)</b>	<b>(1,495,969)</b>	<b>-9%</b>

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

amounts in \$US dollars

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



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4005 Building & Dock Leases	26,056	28,502	(2,446)	-9%	26,739	(683)	-3%	133,074	142,509	(9,436)	-7%	124,080	8,994	7%	332,587	342,023	-3%
4100 Annual Moorage	37,427	36,841	586	2%	33,815	3,612	11%	187,135	196,360	(9,225)	-5%	180,231	6,904	4%	445,317	454,542	-2%
4105 Semi-Annual Moorage	8,776	8,750	26	0%	8,991	(215)	-2%	38,542	48,454	(9,912)	-20%	49,790	(11,247)	-23%	105,088	115,000	-9%
4110 Monthly Moorage	13,860	17,694	(3,834)	-22%	17,111	(3,251)	-19%	76,723	89,786	(13,062)	-15%	86,828	(10,105)	-12%	191,938	205,000	-6%
4115 Transient Moorage	5,241	8,127	(2,886)	-36%	(838)	6,079	-726%	50,327	40,633	9,694	24%	60,567	(10,240)	-17%	107,214	97,520	10%
4118 Work Dock	7,815	6,250	1,565	25%	8,682	(867)	-10%	12,563	31,250	(18,687)	-60%	25,032	(12,469)	-50%	56,313	75,000	-25%
4120 Metered Utilities	30	63	(33)	-52%	30	0	0%	150	313	(163)	-52%	150	0	0%	588	750	-22%
4125 Launch Ramp	1,574	1,707	(133)	-8%	1,645	(71)	-4%	20,112	20,060	52	0%	19,327	785	4%	45,052	45,000	0%
4130 Public Buying Dock	0	17	(17)	-100%	0	0	-	0	83	(83)	-100%	0	0	-	117	200	-42%
4135 Storage Yard	3,161	3,533	(373)	-11%	2,472	688	28%	15,375	17,667	(2,292)	-13%	14,294	1,082	8%	40,108	42,400	-5%
4140 Storage Unit	16,989	16,104	885	5%	15,490	1,498	10%	84,362	80,520	3,842	5%	77,663	6,698	9%	197,090	193,248	2%
4145 Long Term Boat Storage	10,050	10,236	(186)	-2%	8,950	1,100	12%	45,301	51,178	(5,878)	-11%	45,342	(41)	0%	116,950	122,828	-5%
4150 Short Term Boat Storage	3,482	3,412	70	2%	3,171	310	10%	28,748	17,059	11,689	69%	17,579	11,169	64%	52,631	40,942	29%
4155 Boat Wash	0	83	(83)	-100%	350	(350)	-100%	0	417	(417)	-100%	665	(665)	-100%	583	1,000	-42%
4165 Space Rents	21,511	17,845	3,665	21%	20,000	1,511	8%	246,680	216,177	30,504	14%	242,273	4,407	2%	455,504	425,000	7%
4173 Laundry	465	231	234	101%	276	189	69%	3,400	2,798	602	22%	3,026	374	12%	6,102	5,500	11%
4175 Propane	1,704	554	1,150	207%	1,225	480	39%	5,736	6,714	(978)	-15%	4,364	1,373	31%	12,222	13,200	-7%
4180 Merchandise	33	21	12	57%	56	(23)	-41%	304	254	50	20%	250	54	22%	550	500	10%
4185 Visitor Convention Bureau Fee	176	147	29	20%	131	45	34%	2,101	1,780	320	18%	2,466	(365)	-15%	3,820	3,500	9%
4190 Ice	2,565	3,296	(731)	-22%	2,443	122	5%	150,895	181,326	(30,431)	-17%	134,385	16,510	12%	269,569	300,000	-10%
4200 Boat Lifts	5,155	4,909	247	5%	4,053	1,103	27%	23,801	34,726	(10,925)	-31%	28,671	(4,869)	-17%	49,075	60,000	-18%
4230 Environmental Fee	4,222	2,917	1,305	45%	2,895	1,327	46%	17,267	14,583	2,683	18%	12,749	4,517	35%	37,683	35,000	8%
4235 Customer Discounts	(81)	(210)	129	-61%	(198)	117	-59%	(2,963)	(2,543)	(420)	17%	(4,142)	1,179	-28%	(5,420)	(5,000)	8%
4290 Other	4,281	4,167	114	3%	5,253	(972)	-19%	21,881	20,833	1,048	5%	23,749	(1,868)	-8%	51,048	50,000	2%
4295 Bad Debt Expense	0	0	0	-	0	0	-	(5,212)	(7,500)	2,288	-31%	820	(6,032)	-736%	(27,712)	(30,000)	-8%
<b>Total Operating Income</b>	<b>174,490</b>	<b>175,194</b>	<b>(705)</b>	<b>0%</b>	<b>162,742</b>	<b>11,748</b>	<b>7%</b>	<b>1,156,302</b>	<b>1,205,437</b>	<b>(49,135)</b>	<b>-4%</b>	<b>1,150,156</b>	<b>6,145</b>	<b>1%</b>	<b>2,544,017</b>	<b>2,593,152</b>	<b>-2%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	28,493	35,307	6,814	19%	32,551	4,057	12%	143,140	194,258	51,119	26%	167,665	24,525	15%	408,012	459,130	11%
5010 Other compensation	50	951	901	95%	350	300	86%	5,746	5,230	(516)	-10%	3,216	(2,531)	-79%	12,878	12,361	-4%
5015 Overtime	1,520	1,682	162	10%	621	(899)	-145%	8,585	9,253	668	7%	2,395	(6,189)	-258%	21,201	21,870	3%
<b>Total Compensation</b>	<b>30,063</b>	<b>37,940</b>	<b>7,876</b>	<b>21%</b>	<b>33,522</b>	<b>3,458</b>	<b>10%</b>	<b>157,471</b>	<b>208,741</b>	<b>51,271</b>	<b>25%</b>	<b>173,276</b>	<b>15,805</b>	<b>9%</b>	<b>442,091</b>	<b>493,361</b>	<b>10%</b>
5100 Federal Payroll taxes	2,276	2,902	626	22%	2,471	195	8%	11,891	15,969	4,078	26%	12,825	934	7%	33,664	37,742	11%
5105 State Payroll taxes	10	0	(10)	-	12	2	16%	57	0	(57)	-	63	6	9%	57	0	-
5110 Unemployment Insurance	684	1,032	348	34%	331	(352)	-106%	4,324	5,677	1,353	24%	2,805	(1,519)	-54%	12,064	13,417	10%
5115 Workers compensation	(2,002)	2,672	4,674	175%	3,323	5,325	160%	15,724	14,701	(1,023)	-7%	16,615	891	5%	35,770	34,747	-3%
<b>Total Payroll Taxes</b>	<b>968</b>	<b>6,606</b>	<b>5,638</b>	<b>85%</b>	<b>6,138</b>	<b>5,169</b>	<b>84%</b>	<b>31,996</b>	<b>36,347</b>	<b>4,350</b>	<b>12%</b>	<b>32,308</b>	<b>312</b>	<b>1%</b>	<b>81,556</b>	<b>85,906</b>	<b>5%</b>
5200 Medical insurance	7,567	11,306	3,739	33%	10,379	2,812	27%	44,078	62,207	18,129	29%	51,881	7,803	15%	128,897	147,026	12%
5205 Dental insurance	591	826	235	28%	814	223	27%	3,377	4,544	1,167	26%	4,069	692	17%	9,573	10,740	11%
5215 Term life insurance	88	104	16	16%	113	25	22%	501	571	70	12%	555	54	10%	1,280	1,350	5%
5220 Long Term Disability insurance	167	226	58	26%	229	62	27%	975	1,241	266	21%	1,127	152	14%	2,668	2,934	9%
5225 PERS Employer Contributions	2,996	8,303	5,307	64%	8,711	5,715	66%	22,303	45,682	23,379	51%	44,808	22,505	50%	84,591	107,971	22%
5230 PERS Employee Contributions	816	2,219	1,403	63%	2,273	1,457	64%	6,143	12,211	6,068	50%	11,653	5,510	47%	22,792	28,860	21%

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

amounts in \$US dollars

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



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
5295 Allocations	0	(3,160)	(3,160)	100%	0	0	-	0	(17,384)	(17,384)	100%	0	0	-	(23,703)	(41,086)	42%
<b>Total Insured Benefits</b>	<b>12,225</b>	<b>19,824</b>	<b>7,599</b>	<b>38%</b>	<b>22,518</b>	<b>10,293</b>	<b>46%</b>	<b>77,377</b>	<b>109,073</b>	<b>31,697</b>	<b>29%</b>	<b>114,094</b>	<b>36,718</b>	<b>32%</b>	<b>226,099</b>	<b>257,795</b>	<b>12%</b>
<b>Total Personnel Services</b>	<b>43,257</b>	<b>64,370</b>	<b>21,113</b>	<b>33%</b>	<b>62,178</b>	<b>18,920</b>	<b>30%</b>	<b>266,844</b>	<b>354,161</b>	<b>87,318</b>	<b>25%</b>	<b>319,678</b>	<b>52,835</b>	<b>17%</b>	<b>749,745</b>	<b>837,063</b>	<b>10%</b>
<b>Goods &amp; Services</b>																	
6005 Seminars & training	0	0	0	-	0	0	-	0	0	0	-	250	250	100%	0	0	-
<b>Total Staff Training</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
6025 Travel - lodging & transportation	0	42	42	100%	0	0	-	634	208	(425)	-204%	0	(634)	-	925	500	-85%
6030 Travel - Per Diem & mileage reimbursement	0	21	21	100%	0	0	-	0	104	104	100%	407	407	100%	146	250	42%
6035 Meals & Entertainment	0	25	25	100%	0	0	-	0	125	125	100%	0	0	-	175	300	42%
<b>Total Travel &amp; Entertainment</b>	<b>0</b>	<b>88</b>	<b>88</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>634</b>	<b>438</b>	<b>(196)</b>	<b>-45%</b>	<b>407</b>	<b>(227)</b>	<b>-56%</b>	<b>1,246</b>	<b>1,050</b>	<b>-19%</b>
6050 Office supplies	0	0	0	-	0	0	-	151	0	(151)	-	0	(151)	-	151	0	-
6055 Kitchen supplies	180	250	70	28%	151	(28)	-19%	868	1,250	382	31%	692	(176)	-25%	2,618	3,000	13%
6070 Postage & courier services	0	0	0	-	0	0	-	0	63	63	100%	66	66	100%	188	250	25%
<b>Total Office Expense</b>	<b>180</b>	<b>250</b>	<b>70</b>	<b>28%</b>	<b>151</b>	<b>(28)</b>	<b>-19%</b>	<b>1,019</b>	<b>1,313</b>	<b>294</b>	<b>22%</b>	<b>758</b>	<b>(261)</b>	<b>-34%</b>	<b>2,956</b>	<b>3,250</b>	<b>9%</b>
6100 Telephone - landline	187	208	21	10%	181	(7)	-4%	941	1,042	101	10%	906	(35)	-4%	2,399	2,500	4%
6105 Telephone - mobile	496	530	34	6%	404	(92)	-23%	2,691	2,650	(41)	-2%	2,167	(524)	-24%	6,401	6,360	-1%
6110 Internet services	1,922	1,850	(72)	-4%	1,241	(681)	-55%	9,645	9,250	(395)	-4%	6,207	(3,438)	-55%	22,595	22,200	-2%
6115 Cable TV	919	1,066	147	14%	892	(27)	-3%	4,608	5,330	723	14%	4,460	(148)	-3%	12,070	12,792	6%
6130 Electricity	17,523	22,022	4,498	20%	18,519	995	5%	85,668	115,390	29,722	26%	91,491	5,823	6%	225,538	255,260	12%
6131 Propane - Operations	180	167	(13)	-8%	102	(78)	-77%	999	833	(166)	-20%	699	(300)	-43%	2,166	2,000	-8%
6135 Water/Sewer	8,120	6,520	(1,600)	-25%	6,486	(1,634)	-25%	48,901	38,038	(10,863)	-29%	45,674	(3,227)	-7%	95,863	85,000	-13%
6140 Garbage/Sanitation Collection	7,710	8,333	624	7%	6,706	(1,004)	-15%	34,627	41,667	7,039	17%	34,163	(464)	-1%	92,961	100,000	7%
6145 Hazardous material disposal	0	583	583	100%	770	770	100%	4,840	2,917	(1,923)	-66%	3,295	(1,545)	-47%	8,923	7,000	-27%
6150 Derelict boat disposal	0	0	0	-	2,616	2,616	100%	114,693	90,000	(24,693)	-27%	2,616	(112,077)	-4284%	114,693	90,000	-27%
6155 Environmental Remediation/Mitigation/Monitoring	588	500	(88)	-18%	411	(178)	-43%	588	2,500	1,912	76%	798	209	26%	4,088	6,000	32%
<b>Total Utilities</b>	<b>37,645</b>	<b>41,779</b>	<b>4,133</b>	<b>10%</b>	<b>38,327</b>	<b>682</b>	<b>2%</b>	<b>308,202</b>	<b>309,616</b>	<b>1,414</b>	<b>0%</b>	<b>192,477</b>	<b>(115,725)</b>	<b>-60%</b>	<b>587,698</b>	<b>589,112</b>	<b>0%</b>
6200 Temporary/Contract help	0	4,133	4,133	100%	3,055	3,055	100%	0	20,667	20,667	100%	12,980	12,980	100%	28,933	49,600	42%
6205 Janitorial services	29	30	1	2%	26	(3)	-12%	146	150	4	2%	154	8	5%	356	360	1%
6210 Vending machine services	0	417	417	100%	0	0	-	250	2,083	1,833	88%	1,156	906	78%	3,167	5,000	37%
6245 Legal advertising	0	250	250	100%	0	0	-	584	1,250	666	53%	397	(188)	-47%	2,334	3,000	22%
6250 Legal services	0	0	0	-	0	0	-	0	0	0	-	713	713	100%	0	0	-
6260 Consulting services	6,765	6,667	(98)	-1%	625	(6,140)	-982%	29,594	33,333	3,739	11%	3,266	(26,328)	-806%	76,261	80,000	5%
6290 Commercial insurance	7,940	8,674	734	8%	7,711	(229)	-3%	39,702	43,372	3,670	8%	38,792	(909)	-2%	100,422	104,092	4%
<b>Total Professional Services</b>	<b>14,735</b>	<b>20,171</b>	<b>5,436</b>	<b>27%</b>	<b>11,418</b>	<b>(3,317)</b>	<b>-29%</b>	<b>70,277</b>	<b>100,855</b>	<b>30,578</b>	<b>30%</b>	<b>57,457</b>	<b>(12,819)</b>	<b>-22%</b>	<b>211,474</b>	<b>242,052</b>	<b>13%</b>
6350 Employee sponsorships	0	0	0	-	0	0	-	0	0	0	-	786	786	100%	0	0	-
<b>Total Marketing Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>786</b>	<b>786</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
6400 Small equipment & tools	157	500	343	69%	0	(157)	-	2,447	2,500	53	2%	2,085	(362)	-17%	5,947	6,000	1%
6410 Signage	0	63	63	100%	0	0	-	0	313	313	100%	132	132	100%	438	750	42%
6415 Clothing	0	283	283	100%	396	396	100%	871	1,417	545	39%	501	(370)	-74%	2,855	3,400	16%
6420 Janitorial supplies	698	1,417	719	51%	841	143	17%	5,023	7,083	2,060	29%	7,097	2,074	29%	14,940	17,000	12%
6425 Operational supplies	1,656	2,542	885	35%	220	(1,436)	-653%	7,654	12,708	5,054	40%	5,605	(2,049)	-37%	25,446	30,500	17%
6430 Equipment Rental	493	625	132	21%	0	(493)	-	2,755	3,125	370	12%	0	(2,755)	-	7,130	7,500	5%
6450 Fuel - Gas	669	833	164	20%	0	(669)	-	5,893	4,167	(1,727)	-41%	2,767	(3,127)	-113%	11,727	10,000	-17%



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

amounts in \$US dollars

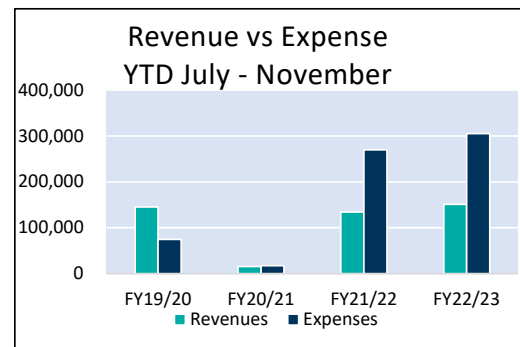
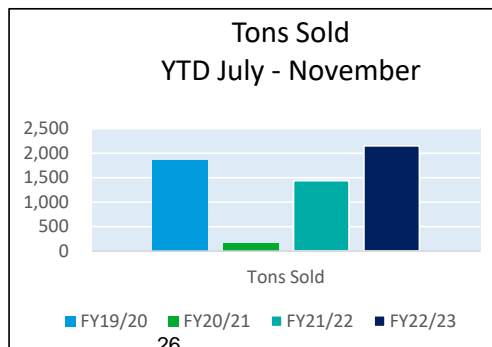
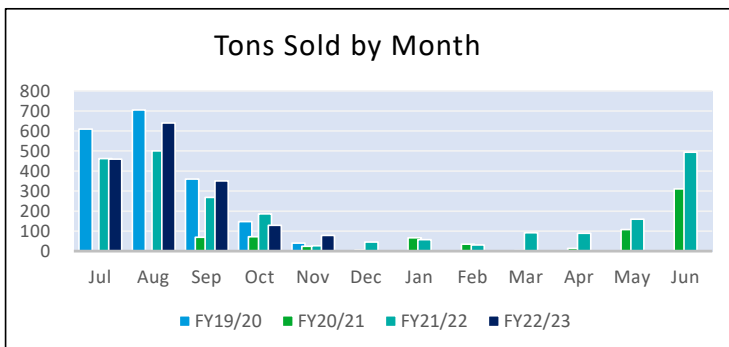
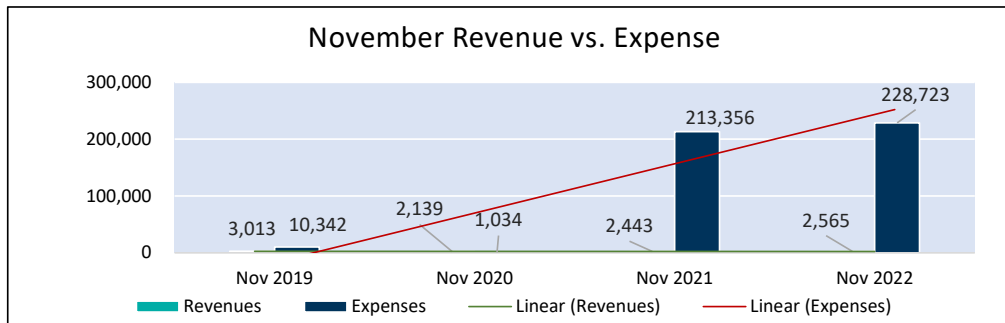
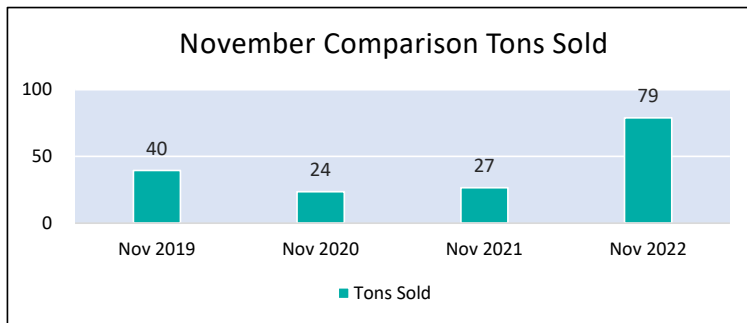
Fund: General Fund Department: Charleston Ops Location: All Budget: Adopted



Charleston Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6455 Fuel - Diesel	168	333	165	50%	1,269	1,101	87%	4,765	1,667	(3,099)	-186%	1,518	(3,247)	-214%	7,099	4,000	-77%
6481 Propane - Retail	1,575	625	(950)	-152%	1,095	(480)	-44%	4,444	3,125	(1,319)	-42%	3,755	(689)	-18%	8,819	7,500	-18%
<b>Total Operational Expense</b>	<b>5,416</b>	<b>7,221</b>	<b>1,804</b>	<b>25%</b>	<b>3,822</b>	<b>(1,595)</b>	<b>-42%</b>	<b>33,852</b>	<b>36,104</b>	<b>2,252</b>	<b>6%</b>	<b>23,461</b>	<b>(10,392)</b>	<b>-44%</b>	<b>84,398</b>	<b>86,650</b>	<b>3%</b>
6500 Repairs & maintenance equipment	2,182	5,000	2,818	56%	2,515	333	13%	32,596	25,000	(7,596)	-30%	16,251	(16,345)	-101%	67,596	60,000	-13%
6505 Repairs & maintenance vehicles	2,664	1,542	(1,122)	-73%	602	(2,061)	-342%	30,023	7,708	(22,315)	-289%	1,996	(28,027)	-1404%	40,815	18,500	-121%
6510 Repairs & maintenance buildings	3,753	3,125	(628)	-20%	6,423	2,671	42%	9,017	15,625	6,608	42%	12,712	3,695	29%	30,892	37,500	18%
6515 Repairs & maintenance land improvements	0	250	250	100%	0	0	-	0	1,250	1,250	100%	189	189	100%	1,750	3,000	42%
6520 Repairs & maintenance docks	93	5,000	4,907	98%	2,739	2,646	97%	8,059	25,000	16,941	68%	5,415	(2,645)	-49%	43,059	60,000	28%
6540 Marina dredging	469	37,000	36,531	99%	0	(469)	-	48,711	129,000	80,289	62%	0	(48,711)	-	179,711	260,000	31%
6575 Waterway Leases	2,868	2,700	(168)	-6%	2,785	(84)	-3%	4,108	4,000	(108)	-3%	3,988	(120)	-3%	38,108	38,000	0%
6580 Permits	417	1,200	783	65%	2,603	2,186	84%	2,743	3,600	857	24%	3,444	701	20%	4,843	5,700	15%
<b>Total Repair and Maintenance</b>	<b>12,446</b>	<b>55,817</b>	<b>43,370</b>	<b>78%</b>	<b>17,668</b>	<b>5,221</b>	<b>30%</b>	<b>135,259</b>	<b>211,183</b>	<b>75,925</b>	<b>36%</b>	<b>43,996</b>	<b>(91,263)</b>	<b>-207%</b>	<b>406,775</b>	<b>482,700</b>	<b>16%</b>
<b>Total Goods &amp; Services</b>	<b>70,423</b>	<b>125,325</b>	<b>54,902</b>	<b>44%</b>	<b>71,386</b>	<b>963</b>	<b>1%</b>	<b>549,242</b>	<b>659,509</b>	<b>110,267</b>	<b>17%</b>	<b>319,591</b>	<b>(229,651)</b>	<b>-72%</b>	<b>1,294,547</b>	<b>1,404,814</b>	<b>8%</b>
<b>Total Expenses</b>	<b>113,680</b>	<b>189,695</b>	<b>76,015</b>	<b>40%</b>	<b>133,563</b>	<b>19,884</b>	<b>15%</b>	<b>816,086</b>	<b>1,013,670</b>	<b>197,584</b>	<b>19%</b>	<b>639,269</b>	<b>(176,816)</b>	<b>-28%</b>	<b>2,044,293</b>	<b>2,241,877</b>	<b>9%</b>
<b>Operating Results</b>	<b>60,810</b>	<b>(14,501)</b>	<b>75,311</b>	<b>-519%</b>	<b>29,178</b>	<b>31,632</b>	<b>108%</b>	<b>340,216</b>	<b>191,767</b>	<b>148,449</b>	<b>77%</b>	<b>510,887</b>	<b>(170,671)</b>	<b>-33%</b>	<b>499,725</b>	<b>351,275</b>	<b>42%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4450 Lodging Tax	0	0	0	-	0	0	-	61	0	61	-	79	(17)	-22%	61	0	-
4650 Grants Received - MAP	0	0	0	-	0	0	-	0	5,000	(5,000)	-100%	0	0	-	0	5,000	-100%
4695 Grants Received - Other	9,726	12,500	(2,774)	-22%	0	9,726	-	9,726	50,000	(40,274)	-81%	0	9,726	-	34,726	75,000	-54%
4905 Other	0	0	0	-	0	0	-	12,237	0	12,237	-	450	11,787	2619%	12,237	0	-
4915 Insurance Reimbursement	3,790	0	3,790	-	0	3,790	-	41,694	0	41,694	-	0	41,694	-	41,694	0	-
<b>Total Other Income</b>	<b>13,515</b>	<b>12,500</b>	<b>1,015</b>	<b>8%</b>	<b>0</b>	<b>13,515</b>	<b>-</b>	<b>63,717</b>	<b>55,000</b>	<b>8,717</b>	<b>16%</b>	<b>529</b>	<b>63,189</b>	<b>11950%</b>	<b>88,717</b>	<b>80,000</b>	<b>11%</b>
<b>Other Expenses</b>																	
<b>Taxes &amp; Misc Expenses</b>																	
6720 Property Tax - Sublet Facilities	0	0	0	-	-	-	-	10,754	10,500	(254)	-2%	10,112	(642)	-6%	10,754	10,500.00	-2%
6745 Banking fees	-	-	-	-	0	0	-	5	-	(5)	-	0	(5)	-	5	-	-
6755 Insurance Claims	0	0	0	-	1,468	1,468	100%	8,912	0	(8,912)	-	5,625	(3,287)	-58%	8,912	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,468</b>	<b>1,468</b>	<b>100%</b>	<b>19,671</b>	<b>10,500.00</b>	<b>(9,171)</b>	<b>-87%</b>	<b>15,737</b>	<b>(3,933)</b>	<b>-25%</b>	<b>19,671</b>	<b>10,500.00</b>	<b>-87%</b>
<b>Debt Services</b>																	
7005 Principal repayment	223,162	223,162	0	0%	218,878	(4,283)	-2%	223,162	223,162	0	0%	218,878	(4,283)	-2%	223,162	223,162	0%
7010 Interest payment	131,238	149,490	18,252	12%	129,488	(1,749)	-1%	131,238	149,490	18,252	12%	129,488	(1,749)	-1%	131,238	149,490	12%
7020 Vehicle Principal repayment	769	1,305	536	41%	754	(15)	-2%	5,003	6,527	1,524	23%	5,032	28	1%	14,141	15,665	10%
7025 Vehicle Interest payment	35	164	129	79%	50	15	31%	498	821	323	39%	509	11	2%	1,647	1,971	16%
8010 CIP Buildings	0	2,500	2,500	100%	0	0	-	0	12,500	12,500	100%	0	0	-	17,500	30,000	42%
8011 CIP Docks	0	4,167	4,167	100%	0	0	-	0	20,833	20,833	100%	0	0	-	29,167	50,000	42%
8020 CIP Machinery & Equipment	9,100	0	(9,100)	-	0	(9,100)	-	9,100	0	(9,100)	-	0	(9,100)	-	9,100	0	-
<b>Total Debt Services</b>	<b>364,303</b>	<b>380,788</b>	<b>16,485</b>	<b>4%</b>	<b>349,171</b>	<b>(15,133)</b>	<b>-4%</b>	<b>369,001</b>	<b>413,334</b>	<b>44,333</b>	<b>11%</b>	<b>353,907</b>	<b>(15,094)</b>	<b>-4%</b>	<b>425,955</b>	<b>470,288</b>	<b>9%</b>
<b>Total Other Expenses</b>	<b>364,303</b>	<b>380,788</b>	<b>16,485</b>	<b>4%</b>	<b>350,638</b>	<b>(13,665)</b>	<b>-4%</b>	<b>388,671</b>	<b>423,834</b>	<b>35,162</b>	<b>8%</b>	<b>369,644</b>	<b>(19,027)</b>	<b>-5%</b>	<b>445,626</b>	<b>480,788</b>	<b>7%</b>
<b>Net Other Income</b>	<b>(350,788)</b>	<b>(368,288)</b>	<b>17,500</b>	<b>-5%</b>	<b>(350,638)</b>	<b>(150)</b>	<b>0%</b>	<b>(324,954)</b>	<b>(368,834)</b>	<b>43,880</b>	<b>-12%</b>	<b>(369,116)</b>	<b>44,161</b>	<b>-12%</b>	<b>(356,908)</b>	<b>(400,788)</b>	<b>-11%</b>
<b>Net Result</b>	<b>(289,978)</b>	<b>(382,789)</b>	<b>92,811</b>	<b>-24%</b>	<b>(321,460)</b>	<b>31,482</b>	<b>-10%</b>	<b>15,262</b>	<b>(177,067)</b>	<b>192,329</b>	<b>-109%</b>	<b>141,771</b>	<b>(126,509)</b>	<b>-89%</b>	<b>142,816</b>	<b>(49,513)</b>	<b>-388%</b>

Ice Plant	Current Period		Same Month Prior Years				Year to Date			Year End				
	Nov 2022		Nov 2021	Nov 2020	Nov 2019		Jul 2022 - Nov 2022		Prior FYTD vs Current FYTD			Jul 2022 - Jul 2021		
	Actual	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
Tons Sold	79	36	27	24	40	1,659	1,993	1,442	218	15.09%	2,962	3,296	-10.12%	
<b>Revenues</b>														
Ice Sales	2,565	3,296	2,443	2,139	3,013	150,895	181,326	134,385	16,510	12.29%	269,569	300,000	-10.14%	
Insurance Reimbursement	0	0	0	0	46,473	18,500	0	0	18,500	-	18,500	0	-	
<b>Total Revenues</b>	<b>2,565</b>	<b>3,296</b>	<b>2,443</b>	<b>2,139</b>	<b>49,486</b>	<b>169,395</b>	<b>181,326</b>	<b>134,385</b>	<b>35,010</b>	<b>26.05%</b>	<b>288,069</b>	<b>300,000</b>	<b>-3.98%</b>	
<b>Expenses</b>														
Personnel Services	481	2,620	4,180	644	3,231	11,400	14,414	18,045	(6,645)	-36.82%	31,053	34,068	-8.85%	
Utilities	5,003	7,270	5,388	48	4,348	31,489	47,069	33,347	(1,857)	-5.57%	69,420	85,000	-18.33%	
Repairs & Maintenance	452	1,667	1,208	0	2,357	28,537	8,333	5,574	22,963	411.99%	40,204	20,000	101.02%	
Operational Supplies & Service	2,787	1,301	1,892	342	407	13,738	6,506	12,213	1,525	12.49%	23,046	15,814	45.74%	
Debt Services	220,000	220,000	200,000	0	0	220,000	220,000	200,000	20,000	10.00%	220,000	220,000	0.00%	
<b>Total Expenses</b>	<b>228,723</b>	<b>232,857</b>	<b>213,356</b>	<b>1,034</b>	<b>10,342</b>	<b>305,165</b>	<b>296,323</b>	<b>269,866</b>	<b>35,300</b>	<b>13.08%</b>	<b>383,724</b>	<b>374,881</b>	<b>2.36%</b>	
<b>Net Result</b>	<b>(226,159)</b>	<b>(229,562)</b>	<b>(210,914)</b>	<b>1,104</b>	<b>(7,329)</b>	<b>(135,770)</b>	<b>(114,997)</b>	<b>(135,481)</b>	<b>(290)</b>	<b>0.21%</b>	<b>(95,654)</b>	<b>(74,881)</b>	<b>27.74%</b>	

Fisheries	Current Period		Same Month Prior Years			Year to Date		Prior FYTD vs Current FYTD			
	Nov 2022		Nov 2021	Nov 2020	Nov 2019	FY22/21		Last FY	Ton Diff	% Diff	
Albacore Tuna (Oregon) MT		0.0	0.0	0.0	0.0			2,821.5	1,460.5	1,361	93.19%
Pink Shrimp (Oregon) MT		0.0	0.0	89.2	0.0			12,977.3	14,433.1	(1,456)	-10.09%
Dungeness Crab (Coos Bay) MT		1.7	1.6	0.8	1.7			15.2	25.5	(10)	-40.39%



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

amounts in \$US dollars

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



External Affairs	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4180 Merchandise	0	0	0	-	0	0	-	4	0	4	-	70	(66)	-94%	4	0	-
4290 Other	30,020	15,025	14,995	100%	0	30,020	-	75,120	75,125	(5)	0%	25	75,095	300380%	90,295	90,300	0%
<b>Total Operating Income</b>	<b>30,020</b>	<b>15,025</b>	<b>14,995</b>	<b>100%</b>	<b>0</b>	<b>30,020</b>	<b>-</b>	<b>75,124</b>	<b>75,125</b>	<b>(1)</b>	<b>0%</b>	<b>95</b>	<b>75,029</b>	<b>78978%</b>	<b>90,299</b>	<b>90,300</b>	<b>0%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	7,658	12,501	4,842	39%	7,084	(574)	-8%	38,851	68,778	29,927	44%	36,169	(2,682)	-7%	132,630	162,556	18%
5010 Other compensation	0	337	337	100%	0	0	-	0	1,852	1,852	100%	0	0	-	2,525	4,377	42%
<b>Total Compensation</b>	<b>7,658</b>	<b>12,837</b>	<b>5,179</b>	<b>40%</b>	<b>7,084</b>	<b>(574)</b>	<b>-8%</b>	<b>38,851</b>	<b>70,629</b>	<b>31,778</b>	<b>45%</b>	<b>36,169</b>	<b>(2,682)</b>	<b>-7%</b>	<b>135,155</b>	<b>166,933</b>	<b>19%</b>
5100 Federal Payroll taxes	582	982	400	41%	538	(44)	-8%	2,955	5,403	2,449	45%	2,749	(205)	-7%	10,322	12,770	19%
5105 State Payroll taxes	2	0	(2)	-	2	0	9%	8	0	(8)	-	7	(0)	-3%	8	0	-
5110 Unemployment Insurance	0	264	264	100%	0	0	-	8	1,453	1,445	99%	0	(8)	-	1,989	3,434	42%
5115 Workers compensation	8	65	57	88%	37	29	79%	321	357	37	10%	183	(138)	-76%	808	845	4%
<b>Total Payroll Taxes</b>	<b>591</b>	<b>1,311</b>	<b>720</b>	<b>55%</b>	<b>576</b>	<b>(15)</b>	<b>-3%</b>	<b>3,291</b>	<b>7,214</b>	<b>3,923</b>	<b>54%</b>	<b>2,939</b>	<b>(352)</b>	<b>-12%</b>	<b>13,127</b>	<b>17,050</b>	<b>23%</b>
5200 Medical insurance	1,163	3,120	1,957	63%	1,090	(73)	-7%	5,815	17,168	11,353	66%	5,449	(366)	-7%	29,223	40,576	28%
5205 Dental insurance	108	263	155	59%	108	0	0%	538	1,446	908	63%	538	0	0%	2,509	3,417	27%
5215 Term life insurance	13	23	11	46%	13	0	0%	63	127	64	51%	62	(1)	-1%	236	300	21%
5220 Long Term Disability insurance	51	76	26	34%	47	(4)	-8%	253	420	166	40%	229	(24)	-11%	825	992	17%
5225 PERS Employer Contributions	1,611	2,630	1,019	39%	1,491	(121)	-8%	8,174	14,471	6,297	44%	7,663	(511)	-7%	27,905	34,202	18%
5230 PERS Employee Contributions	460	750	291	39%	425	(34)	-8%	2,331	4,127	1,796	44%	2,170	(161)	-7%	7,958	9,753	18%
<b>Total Insured Benefits</b>	<b>3,404</b>	<b>6,863</b>	<b>3,458</b>	<b>50%</b>	<b>3,172</b>	<b>(232)</b>	<b>-7%</b>	<b>17,174</b>	<b>37,757</b>	<b>20,584</b>	<b>55%</b>	<b>16,111</b>	<b>(1,063)</b>	<b>-7%</b>	<b>68,656</b>	<b>89,239</b>	<b>23%</b>
<b>Total Personnel Services</b>	<b>11,654</b>	<b>21,011</b>	<b>9,357</b>	<b>45%</b>	<b>10,833</b>	<b>(821)</b>	<b>-8%</b>	<b>59,316</b>	<b>115,600</b>	<b>56,284</b>	<b>49%</b>	<b>55,219</b>	<b>(4,097)</b>	<b>-7%</b>	<b>216,938</b>	<b>273,222</b>	<b>21%</b>
<b>Goods &amp; Services</b>																	
6020 Travel - airfare	0	83	83	100%	0	0	-	0	417	417	100%	0	0	-	583	1,000	42%
6025 Travel - lodging & transportation	0	83	83	100%	0	0	-	329	417	88	21%	0	(329)	-	912	1,000	9%
6030 Travel - Per Diem & mileage reimbursement	0	83	83	100%	0	0	-	0	417	417	100%	0	0	-	583	1,000	42%
6035 Meals & Entertainment	0	92	92	100%	0	0	-	4,029	458	(3,571)	-779%	103	(3,927)	-3828%	4,671	1,100	-325%
<b>Total Travel &amp; Entertainment</b>	<b>0</b>	<b>342</b>	<b>342</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>4,358</b>	<b>1,708</b>	<b>(2,650)</b>	<b>-155%</b>	<b>103</b>	<b>(4,255)</b>	<b>-4149%</b>	<b>6,750</b>	<b>4,100</b>	<b>-65%</b>
6050 Office supplies	0	0	0	-	0	0	-	0	0	0	-	67	67	100%	0	0	-
6075 Memberships & dues	3,213	3,194	(19)	-1%	2,397	(816)	-34%	16,058	15,972	(86)	-1%	12,005	(4,053)	-34%	38,418	38,332	0%
<b>Total Office Expense</b>	<b>3,213</b>	<b>3,194</b>	<b>(19)</b>	<b>-1%</b>	<b>2,397</b>	<b>(816)</b>	<b>-34%</b>	<b>16,058</b>	<b>15,972</b>	<b>(86)</b>	<b>-1%</b>	<b>12,071</b>	<b>(3,986)</b>	<b>-33%</b>	<b>38,418</b>	<b>38,332</b>	<b>0%</b>
6260 Consulting services	16	1,120	1,104	99%	0	(16)	-	97	5,600	5,503	98%	16	(81)	-506%	7,937	13,440	41%
<b>Total Professional Services</b>	<b>16</b>	<b>1,120</b>	<b>1,104</b>	<b>99%</b>	<b>0</b>	<b>(16)</b>	<b>-</b>	<b>97</b>	<b>5,600</b>	<b>5,503</b>	<b>98%</b>	<b>16</b>	<b>(81)</b>	<b>-506%</b>	<b>7,937</b>	<b>13,440</b>	<b>41%</b>
6310 Marketing supplies	0	425	425	100%	0	0	-	20	2,125	2,105	99%	30	10	33%	2,995	5,100	41%

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

amounts in \$US dollars

Fund: General Fund

Department: External Affairs

Location: All

Budget: Adopted



External Affairs	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD			Jul 2022 - Jun 2023		
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6315 Advertising	0	1,383	1,383	100%	0	0	-	219	6,917	6,698	97%	159	(60)	-38%	9,902	16,600	40%
6320 Cargo recruitment & development	0	0	0	-	0	0	-	0	0	0	-	185	185	100%	0	0	-
6340 Legislative support	35,500	15,500	(20,000)	-129%	3,589	(31,911)	-889%	88,108	77,500	(10,608)	-14%	30,415	(57,693)	-190%	196,608	186,000	-6%
6345 Community affairs	58	0	(58)	-	1,000	942	94%	1,558	1,250	(308)	-25%	1,000	(558)	-56%	6,908	6,600	-5%
<b>Total Marketing Expense</b>	<b>35,558</b>	<b>17,308</b>	<b>(18,250)</b>	<b>-105%</b>	<b>4,589</b>	<b>(30,970)</b>	<b>-675%</b>	<b>89,905</b>	<b>87,792</b>	<b>(2,113)</b>	<b>-2%</b>	<b>31,789</b>	<b>(58,116)</b>	<b>-183%</b>	<b>216,413</b>	<b>214,300</b>	<b>-1%</b>
<b>Total Goods &amp; Services</b>	<b>38,787</b>	<b>21,964</b>	<b>(16,823)</b>	<b>-77%</b>	<b>6,986</b>	<b>(31,802)</b>	<b>-455%</b>	<b>110,418</b>	<b>111,072</b>	<b>654</b>	<b>1%</b>	<b>43,979</b>	<b>(66,439)</b>	<b>-151%</b>	<b>269,518</b>	<b>270,172</b>	<b>0%</b>
<b>Total Expenses</b>	<b>50,441</b>	<b>42,975</b>	<b>(7,466)</b>	<b>-17%</b>	<b>17,819</b>	<b>(32,623)</b>	<b>-183%</b>	<b>169,734</b>	<b>226,672</b>	<b>56,938</b>	<b>25%</b>	<b>99,198</b>	<b>(70,536)</b>	<b>-71%</b>	<b>486,456</b>	<b>543,394</b>	<b>10%</b>
<b>Operating Results</b>	<b>(20,421)</b>	<b>(27,950)</b>	<b>7,529</b>	<b>-27%</b>	<b>(17,819)</b>	<b>(2,603)</b>	<b>15%</b>	<b>(94,610)</b>	<b>(151,547)</b>	<b>56,937</b>	<b>-38%</b>	<b>(99,103)</b>	<b>4,493</b>	<b>-5%</b>	<b>(396,157)</b>	<b>(453,094)</b>	<b>-13%</b>
<b>Net Result</b>	<b>(20,421)</b>	<b>(27,950)</b>	<b>7,529</b>	<b>-27%</b>	<b>(17,819)</b>	<b>(2,603)</b>	<b>15%</b>	<b>(94,610)</b>	<b>(151,547)</b>	<b>56,937</b>	<b>-38%</b>	<b>(99,103)</b>	<b>4,493</b>	<b>-5%</b>	<b>(396,157)</b>	<b>(453,094)</b>	<b>-13%</b>

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

amounts in \$US dollars

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



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4005 Building & Dock Leases	15,679	17,350	(1,671)	-10%	10,398	5,281	51%	78,782	86,751	(7,969)	-9%	51,780	27,002	52%	200,234	208,203	-4%
4010 Property Agreements	6,713	8,439	(1,726)	-20%	6,059	655	11%	35,409	42,197	(6,788)	-16%	31,738	3,672	12%	94,485	101,273	-7%
4290 Other	0	1,500	(1,500)	-100%	0	0	-	0	7,500	(7,500)	-100%	0	0	-	10,500	18,000	-42%
<b>Total Operating Income</b>	<b>22,392</b>	<b>27,290</b>	<b>(4,897)</b>	<b>-18%</b>	<b>16,456</b>	<b>5,936</b>	<b>36%</b>	<b>114,192</b>	<b>136,448</b>	<b>(22,257)</b>	<b>-16%</b>	<b>83,518</b>	<b>30,674</b>	<b>37%</b>	<b>305,219</b>	<b>327,475</b>	<b>-7%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	36,911	48,662	11,752	24%	33,087	(3,824)	-12%	180,351	267,736	87,386	33%	166,493	(13,858)	-8%	545,411	632,796	14%
5010 Other compensation	0	1,180	1,180	100%	0	0	-	0	6,492	6,492	100%	0	0	-	8,852	15,344	42%
5015 Overtime	0	169	169	100%	25	25	100%	0	930	930	100%	85	85	100%	1,268	2,198	42%
5050 Merit Pool	0	623	623	100%	0	0	-	0	3,427	3,427	100%	0	0	-	4,673	8,100	42%
<b>Total Compensation</b>	<b>36,911</b>	<b>50,634</b>	<b>13,723</b>	<b>27%</b>	<b>33,111</b>	<b>(3,799)</b>	<b>-11%</b>	<b>180,351</b>	<b>278,585</b>	<b>98,235</b>	<b>35%</b>	<b>166,577</b>	<b>(13,773)</b>	<b>-8%</b>	<b>560,203</b>	<b>658,438</b>	<b>15%</b>
5100 Federal Payroll taxes	2,738	3,873	1,135	29%	2,475	(263)	-11%	13,405	21,312	7,906	37%	12,472	(933)	-7%	42,464	50,371	16%
5105 State Payroll taxes	11	0	(11)	-	11	(0)	-3%	55	0	(55)	-	56	1	2%	55	0	-
5110 Unemployment Insurance	395	1,270	874	69%	362	(34)	-9%	2,358	6,986	4,629	66%	2,204	(154)	-7%	11,884	16,513	28%
5115 Workers compensation	86	2,211	2,125	96%	37	(49)	-135%	712	12,166	11,454	94%	183	(530)	-290%	17,301	28,755	40%
<b>Total Payroll Taxes</b>	<b>3,231</b>	<b>7,355</b>	<b>4,123</b>	<b>56%</b>	<b>2,884</b>	<b>(347)</b>	<b>-12%</b>	<b>16,531</b>	<b>40,464</b>	<b>23,934</b>	<b>59%</b>	<b>14,915</b>	<b>(1,616)</b>	<b>-11%</b>	<b>71,704</b>	<b>95,638</b>	<b>25%</b>
5200 Medical insurance	8,730	14,292	5,562	39%	6,103	(2,627)	-43%	34,348	78,634	44,286	56%	30,517	(3,831)	-13%	141,566	185,852	24%
5205 Dental insurance	745	1,150	405	35%	515	(230)	-45%	2,862	6,327	3,464	55%	2,573	(290)	-11%	11,489	14,953	23%
5215 Term life insurance	113	127	14	11%	100	(13)	-13%	463	698	236	34%	482	19	4%	1,414	1,650	14%
5220 Long Term Disability insurance	259	302	43	14%	219	(40)	-18%	1,179	1,660	481	29%	1,056	(123)	-12%	3,442	3,923	12%
5225 PERS Employer Contributions	6,661	10,405	3,744	36%	6,468	(193)	-3%	33,769	57,248	23,479	41%	33,241	(528)	-2%	111,828	135,307	17%
5230 PERS Employee Contributions	1,900	2,967	1,068	36%	1,844	(55)	-3%	9,630	16,326	6,696	41%	9,414	(216)	-2%	31,890	38,586	17%
<b>Total Insured Benefits</b>	<b>18,407</b>	<b>29,243</b>	<b>10,835</b>	<b>37%</b>	<b>15,249</b>	<b>(3,158)</b>	<b>-21%</b>	<b>82,251</b>	<b>160,892</b>	<b>78,641</b>	<b>49%</b>	<b>77,282</b>	<b>(4,969)</b>	<b>-6%</b>	<b>301,629</b>	<b>380,271</b>	<b>21%</b>
<b>Total Personnel Services</b>	<b>58,549</b>	<b>87,231</b>	<b>28,682</b>	<b>33%</b>	<b>51,245</b>	<b>(7,304)</b>	<b>-14%</b>	<b>279,133</b>	<b>479,942</b>	<b>200,809</b>	<b>42%</b>	<b>258,774</b>	<b>(20,359)</b>	<b>-8%</b>	<b>933,537</b>	<b>1,134,347</b>	<b>18%</b>
<b>Goods &amp; Services</b>																	
6020 Travel - airfare	0	83	83	100%	0	0	-	0	417	417	100%	0	0	-	583	1,000	42%
6025 Travel - lodging & transportation	0	125	125	100%	0	0	-	0	625	625	100%	0	0	-	875	1,500	42%
6030 Travel - Per Diem & mileage reimbursement	0	125	125	100%	0	0	-	0	625	625	100%	0	0	-	875	1,500	42%
6035 Meals & Entertainment	0	21	21	100%	0	0	-	0	104	104	100%	59	59	100%	146	250	42%
<b>Total Travel &amp; Entertainment</b>	<b>0</b>	<b>354</b>	<b>354</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>1,771</b>	<b>1,771</b>	<b>100%</b>	<b>59</b>	<b>59</b>	<b>100%</b>	<b>2,479</b>	<b>4,250</b>	<b>42%</b>
6105 Telephone - mobile	0	0	0	-	0	0	-	30	0	(30)	-	0	(30)	-	30	0	-
6130 Electricity	139	1,508	1,369	91%	123	(16)	-13%	4,027	7,542	3,515	47%	633	(3,394)	-536%	14,585	18,100	19%
6131 Propane - Operations	0	0	0	-	0	0	-	162	0	(162)	-	0	(162)	-	162	0	-
6135 Water/Sewer	412	350	(62)	-18%	0	(412)	-	2,253	1,750	(503)	-29%	0	(2,253)	-	4,703	4,200	-12%
6155 Environmental Remediation/Mitigation/Monitoring	360	708	348	49%	0	(360)	-	1,069	3,542	2,473	70%	0	(1,069)	-	6,027	8,500	29%

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

amounts in \$US dollars

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



Port Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Total Utilities</b>	912	2,567	1,655	64%	123	(788)	-638%	7,541	12,833	5,292	41%	633	(6,908)	-1092%	25,508	30,800	17%
6200 Temporary/Contract help	0	3,750	3,750	100%	0	0	-	9,372	18,750	9,378	50%	6,918	(2,454)	-35%	35,622	45,000	21%
6245 Legal advertising	0	125	125	100%	0	0	-	218	625	407	65%	102	(117)	-115%	1,093	1,500	27%
6260 Consulting services	5,366	1,025	(4,341)	-424%	1,883	(3,483)	-185%	27,153	5,125	(22,028)	-430%	1,883	(25,270)	-1342%	34,328	12,300	-179%
6290 Commercial insurance	2,240	2,477	237	10%	901	(1,338)	-148%	11,198	12,384	1,186	10%	4,507	(6,691)	-148%	28,536	29,723	4%
<b>Total Professional Services</b>	7,606	7,377	(229)	-3%	2,785	(4,821)	-173%	47,942	36,884	(11,057)	-30%	13,698	(34,244)	-250%	99,580	88,523	-12%
6400 Small equipment & tools	0	83	83	100%	0	0	-	275	417	142	34%	135	(140)	-104%	858	1,000	14%
6405 Safety/hazardous materials	324	1,417	1,092	77%	122	(203)	-167%	2,871	7,083	4,212	59%	4,036	1,165	29%	12,788	17,000	25%
6410 Signage	0	125	125	100%	0	0	-	95	625	530	85%	0	(95)	-	970	1,500	35%
6415 Clothing	0	411	411	100%	0	0	-	34	2,056	2,022	98%	0	(34)	-	2,913	4,935	41%
6420 Janitorial supplies	0	42	42	100%	0	0	-	0	208	208	100%	0	0	-	292	500	42%
6425 Operational supplies	0	42	42	100%	0	0	-	48	208	160	77%	0	(48)	-	340	500	32%
6450 Fuel - Gas	74	0	(74)	-	0	(74)	-	129	0	(129)	-	0	(129)	-	129	0	-
<b>Total Operational Expense</b>	398	2,120	1,721	81%	122	(277)	-227%	3,453	10,598	7,145	67%	4,171	718	17%	18,290	25,435	28%
6510 Repairs & maintenance buildings	782	417	(366)	-88%	0	(782)	-	7,535	2,083	(5,452)	-262%	0	(7,535)	-	10,452	5,000	-109%
6515 Repairs & maintenance land improvements	0	208	208	100%	0	0	-	(500)	1,042	1,542	148%	0	500	-	958	2,500	62%
6520 Repairs & maintenance docks	0	417	417	100%	0	0	-	0	2,083	2,083	100%	0	0	-	2,917	5,000	42%
6580 Permits	0	0	0	-	0	0	-	1,827	0	(1,827)	-	125	(1,702)	-1359%	8,827	7,000	-26%
<b>Total Repair and Maintenance</b>	782	1,042	259	25%	0	(782)	-	9,550	5,208	(4,342)	-83%	125	(9,425)	-7525%	23,842	19,500	-22%
<b>Total Goods &amp; Services</b>	9,698	13,459	3,761	28%	3,030	(6,668)	-220%	68,486	67,295	(1,191)	-2%	18,686	(49,800)	-267%	169,698	168,508	-1%
<b>Total Expenses</b>	68,247	100,690	32,443	32%	54,275	(13,972)	-26%	347,618	547,237	199,619	36%	277,460	(70,158)	-25%	1,103,236	1,302,854	15%
<b>Operating Results</b>	(45,855)	(73,401)	27,546	-38%	(37,819)	(8,036)	21%	(233,427)	(410,789)	177,362	-43%	(193,942)	(39,485)	20%	(798,017)	(975,379)	-18%
4695 Grants Received - Other	0	0	0	-	0	0	-	0	0	0	-	3,000	(3,000)	-100%	5,000	5,000	0%
<b>Total Other Income</b>	0	0	0	-	0	0	-	0	0	0	-	3,000	(3,000)	-100%	5,000	5,000	0%
<b>Taxes &amp; Misc Expenses</b>																	
6745 Banking fees	0	0	0	-	0	0	-	1,760	2,500	740	30%	20,728	18,968	92%	9,260	10,000	7%
<b>Total Taxes &amp; Misc Expenses</b>	0	0	0	-	0	0	-	1,833	2,500	667	27%	20,728	18,895	91%	9,333	10,000	7%
7010 Interest payment	0	9,583	9,583	100%	0	0	-	14,751	47,917	33,165	69%	7,820	(6,932)	-89%	81,835	115,000	29%
<b>Total Debt Services</b>	0	9,583	9,583	100%	0	0	-	14,751	47,917	33,165	69%	7,820	(6,932)	-89%	81,835	115,000	29%
<b>Total Other Expenses</b>	0	9,583	9,583	100%	0	0	-	16,585	50,417	33,832	67%	28,548	11,964	42%	91,168	125,000	27%
<b>Net Other Income</b>	0	(9,583)	9,583	-100%	0	0	-	(16,585)	(50,417)	33,832	-67%	(25,548)	8,964	-35%	(86,168)	(120,000)	-28%
<b>Net Result</b>	(45,855)	(82,984)	37,129	-45%	(37,819)	(8,036)	21%	(250,011)	(461,205)	211,194	-46%	(219,490)	(30,521)	14%	(884,185)	(1,095,379)	-19%

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

amounts in \$US dollars

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



Rail Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4010 Property Agreements	29,229	23,317	5,912	25%	15,189	14,040	92%	151,512	132,954	18,559	14%	124,325	27,188	22%	318,559	300,000	6%
4260 Rail Operations Revenue	30,863	75,309	(44,446)	-59%	30,560	303	1%	158,533	376,546	(218,013)	-58%	144,089	14,444	10%	685,697	903,710	-24%
4265 Rail Surcharges	31,024	49,276	(18,251)	-37%	36,114	(5,089)	-14%	169,961	246,378	(76,417)	-31%	168,877	1,085	1%	514,891	591,308	-13%
4290 Other	0	0	0	-	0	0	-	0	0	0	-	0	0	-	2,446,302	2,446,302	0%
<b>Total Operating Income</b>	<b>91,116</b>	<b>147,902</b>	<b>(56,786)</b>	<b>-38%</b>	<b>81,863</b>	<b>9,254</b>	<b>11%</b>	<b>480,007</b>	<b>755,878</b>	<b>(275,871)</b>	<b>-36%</b>	<b>437,290</b>	<b>42,716</b>	<b>10%</b>	<b>3,965,449</b>	<b>4,241,320</b>	<b>-7%</b>
<b>Expenses</b>																	
<b>Goods &amp; Services</b>																	
6260 Consulting services	23,144	11,250	(11,894)	-106%	35,442	12,299	35%	46,865	56,250	9,385	17%	43,608	(3,257)	-7%	125,615	135,000	7%
6290 Commercial insurance	1,749	4,114	2,365	57%	3,383	1,634	48%	14,081	20,568	6,488	32%	16,284	2,203	14%	42,876	49,363	13%
<b>Total Professional Services</b>	<b>24,892</b>	<b>15,364</b>	<b>(9,529)</b>	<b>-62%</b>	<b>38,826</b>	<b>13,933</b>	<b>36%</b>	<b>60,945</b>	<b>76,818</b>	<b>15,873</b>	<b>21%</b>	<b>59,892</b>	<b>(1,053)</b>	<b>-2%</b>	<b>168,490</b>	<b>184,363</b>	<b>9%</b>
6410 Signage	0	667	667	100%	0	0	-	0	3,333	3,333	100%	0	0	-	4,667	8,000	42%
<b>Total Operational Expense</b>	<b>0</b>	<b>667</b>	<b>667</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>3,333</b>	<b>3,333</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>4,667</b>	<b>8,000</b>	<b>42%</b>
6505 Repairs & maintenance vehicles	0	0	0	-	0	0	-	0	0	0	-	830	830	100%	0	0	-
6510 Repairs & maintenance buildings	712,536	37,500	(675,036)	-1800%	3,684	(708,851)	-19240%	739,025	187,500	(551,525)	-294%	3,684	(735,340)	-19959%	1,001,525	450,000	-123%
6515 Repairs & maintenance land improve	0	0	0	-	0	0	-	70	0	(70)	-	0	(70)	-	70	0	-
<b>Total Repair and Maintenance</b>	<b>712,536</b>	<b>37,842</b>	<b>(674,694)</b>	<b>-1783%</b>	<b>3,684</b>	<b>(708,851)</b>	<b>-19240%</b>	<b>739,095</b>	<b>189,208</b>	<b>(549,886)</b>	<b>-291%</b>	<b>4,514</b>	<b>(734,580)</b>	<b>-16273%</b>	<b>1,003,986</b>	<b>454,100</b>	<b>-121%</b>
<b>Total Goods &amp; Services</b>	<b>737,428</b>	<b>53,872</b>	<b>(683,556)</b>	<b>-1269%</b>	<b>42,510</b>	<b>(694,918)</b>	<b>-1635%</b>	<b>800,040</b>	<b>269,360</b>	<b>(530,680)</b>	<b>-197%</b>	<b>64,406</b>	<b>(735,634)</b>	<b>-1142%</b>	<b>1,177,143</b>	<b>646,463</b>	<b>-82%</b>
<b>Total Expenses</b>	<b>737,428</b>	<b>53,872</b>	<b>(683,556)</b>	<b>-1269%</b>	<b>42,510</b>	<b>(694,918)</b>	<b>-1635%</b>	<b>800,040</b>	<b>269,360</b>	<b>(530,680)</b>	<b>-197%</b>	<b>64,406</b>	<b>(735,634)</b>	<b>-1142%</b>	<b>1,177,143</b>	<b>646,463</b>	<b>-82%</b>
<b>Operating Results</b>	<b>(646,312)</b>	<b>94,030</b>	<b>(740,342)</b>	<b>-787%</b>	<b>39,353</b>	<b>(685,665)</b>	<b>-1742%</b>	<b>(320,033)</b>	<b>486,518</b>	<b>(806,551)</b>	<b>-166%</b>	<b>372,884</b>	<b>(692,917)</b>	<b>-186%</b>	<b>2,788,305</b>	<b>3,594,857</b>	<b>-22%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4480 Tax Credits	0	0	0	-	0	0	-	364,155	431,865	(67,710)	-16%	122,482	241,673	197%	714,155	781,865	-9%
4905 Other	0	0	0	-	0	0	-	21,826	0	21,826	-	0	21,826	-	21,826	0	-
4915 Insurance Reimbursement	0	0	0	-	0	0	-	0	0	0	-	767	(767)	-100%	0	0	-
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>385,981</b>	<b>431,865</b>	<b>(45,884)</b>	<b>-11%</b>	<b>123,249</b>	<b>262,732</b>	<b>213%</b>	<b>735,981</b>	<b>781,865</b>	<b>-6%</b>
<b>Other Expenses</b>																	
6755 Insurance Claims	0	0	0	-	0	0	-	0	0	0	-	16,674	16,674	100%	0	0	-
<b>Total Taxes &amp; Misc Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>16,674</b>	<b>16,674</b>	<b>100%</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Debt Services</b>																	
7005 Principal repayment	421,916	421,916	0	0%	479,402	57,486	12%	421,916	421,916	0	0%	479,402	57,486	12%	421,916	421,916	0%
7010 Interest payment	76,913	142,812	65,899	46%	26,362	(50,551)	-192%	76,913	142,812	65,899	46%	26,362	(50,551)	-192%	76,913	142,812	46%
7020 Principal repayment - Vehicles	436	1,699	1,263	74%	1,046	611	58%	2,175	8,493	6,318	74%	5,229	3,054	58%	14,066	20,384	31%
7025 Interest payment - Vehicles	9	327	318	97%	13	4	31%	47	1,636	1,589	97%	67	20	30%	2,337	3,926	40%
8013 CIP Construction Bridges	0	53,750	53,750	100%	0	0	-	0	268,750	268,750	100%	850,570	850,570	100%	376,250	645,000	42%
8016 CIP Construction Track	0	37,394	37,394	100%	0	0	-	0	186,971	186,971	100%	0	0	-	261,759	448,730	42%
8020 CIP Machinery & Equipment	0	0	0	-	2,519	2,519	100%	0	0	0	-	21,864	21,864	100%	0	0	-
<b>Total Debt Services</b>	<b>499,273</b>	<b>657,898</b>	<b>158,625</b>	<b>24%</b>	<b>509,342</b>	<b>10,068</b>	<b>2%</b>	<b>501,051</b>	<b>1,030,578</b>	<b>529,527</b>	<b>51%</b>	<b>1,383,493</b>	<b>882,442</b>	<b>64%</b>	<b>1,153,241</b>	<b>1,682,768</b>	<b>31%</b>
<b>Total Other Expenses</b>	<b>499,273</b>	<b>657,898</b>	<b>158,625</b>	<b>24%</b>	<b>509,342</b>	<b>10,068</b>	<b>2%</b>	<b>501,051</b>	<b>1,030,578</b>	<b>529,527</b>	<b>51%</b>	<b>1,400,167</b>	<b>899,116</b>	<b>64%</b>	<b>1,153,241</b>	<b>1,682,768</b>	<b>31%</b>
<b>Net Other Income</b>	<b>(499,273)</b>	<b>(657,898)</b>	<b>158,625</b>	<b>-24%</b>	<b>(509,342)</b>	<b>10,068</b>	<b>-2%</b>	<b>(115,070)</b>	<b>(598,713)</b>	<b>483,643</b>	<b>-81%</b>	<b>(1,276,917)</b>	<b>1,161,848</b>	<b>-91%</b>	<b>(417,260)</b>	<b>(900,903)</b>	<b>-54%</b>
<b>Net Result</b>	<b>(1,145,586)</b>	<b>(563,868)</b>	<b>(581,717)</b>	<b>103%</b>	<b>(469,989)</b>	<b>(675,597)</b>	<b>144%</b>	<b>(435,103)</b>	<b>(112,195)</b>	<b>(322,908)</b>	<b>288%</b>	<b>(904,033)</b>	<b>468,930</b>	<b>-52%</b>	<b>2,371,046</b>	<b>2,693,954</b>	<b>-12%</b>

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

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
<b>Operating Income</b>																	
4287 Dredging Services	0	0	0	-	0	0	-	74,082	0	74,082	-	0	74,082	-	74,082	0	-
4290 Other	0	22,759	(22,759)	-100%	0	0	-	52,965	113,793	(60,827)	-53%	82,015	(29,049)	-35%	212,275	273,102	-22%
<b>Total Operating Income</b>	<b>0</b>	<b>22,759</b>	<b>(22,759)</b>	<b>-100%</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>127,047</b>	<b>113,793</b>	<b>13,255</b>	<b>12%</b>	<b>82,015</b>	<b>45,033</b>	<b>55%</b>	<b>286,357</b>	<b>273,102</b>	<b>5%</b>
<b>Expenses</b>																	
<b>Personnel Services</b>																	
5005 Salaries	14,144	1,715	(12,429)	-725%	0	(14,144)	-	41,215	9,436	(31,778)	-337%	55	(41,160)	-75150%	54,081	22,303	-142%
5015 Overtime	1,156	0	(1,156)	-	0	(1,156)	-	9,540	0	(9,540)	-	0	(9,540)	-	9,540	0	-
<b>Total Compensation</b>	<b>15,300</b>	<b>1,715</b>	<b>(13,585)</b>	<b>-792%</b>	<b>0</b>	<b>(15,300)</b>	<b>-</b>	<b>50,755</b>	<b>9,436</b>	<b>(41,318)</b>	<b>-438%</b>	<b>55</b>	<b>(50,700)</b>	<b>-92568%</b>	<b>63,621</b>	<b>22,303</b>	<b>-185%</b>
5100 Federal Payroll taxes	1,154	229	(925)	-404%	0	(1,154)	-	3,818	1,259	(2,559)	-203%	4	(3,814)	-99058%	5,534	2,976	-86%
5105 State Payroll taxes	6	0	(6)	-	0	(6)	-	20	0	(20)	-	0	(20)	-101950%	20	0	-
5110 Unemployment Insurance	395	50	(345)	-694%	0	(395)	-	1,347	274	(1,073)	-392%	1	(1,345)	-95425%	1,720	647	-166%
5115 Workers compensation	0	133	133	100%	0	0	-	0	733	733	100%	0	0	-	999	1,732	42%
<b>Total Payroll Taxes</b>	<b>1,555</b>	<b>412</b>	<b>(1,143)</b>	<b>-278%</b>	<b>0</b>	<b>(1,555)</b>	<b>-</b>	<b>5,185</b>	<b>2,266</b>	<b>(2,919)</b>	<b>-129%</b>	<b>5</b>	<b>(5,180)</b>	<b>-98099%</b>	<b>8,274</b>	<b>5,355</b>	<b>-55%</b>
5200 Medical insurance	0	706	706	100%	0	0	-	1,188	3,882	2,694	69%	14	(1,174)	-8417%	6,482	9,176	29%
5205 Dental insurance	0	58	58	100%	0	0	-	81	319	238	75%	0	(81)	-	516	755	32%
5215 Term life insurance	0	4	4	100%	0	0	-	12	22	11	48%	0	(12)	-8257%	42	53	20%
5220 Long Term Disability insurance	0	10	10	100%	0	0	-	21	58	36	63%	0	(21)	-6556%	100	136	27%
5225 PERS Employer Contributions	1,945	390	(1,555)	-398%	0	(1,945)	-	7,228	2,147	(5,081)	-237%	12	(7,217)	-62592%	10,156	5,076	-100%
5230 PERS Employee Contributions	554	103	(452)	-439%	0	(554)	-	2,060	566	(1,494)	-264%	3	(2,057)	-62523%	2,832	1,338	-112%
<b>Total Insured Benefits</b>	<b>2,500</b>	<b>1,271</b>	<b>(1,228)</b>	<b>-97%</b>	<b>0</b>	<b>(2,500)</b>	<b>-</b>	<b>10,591</b>	<b>6,995</b>	<b>(3,596)</b>	<b>-51%</b>	<b>29</b>	<b>(10,562)</b>	<b>-36132%</b>	<b>20,129</b>	<b>16,533</b>	<b>-22%</b>
<b>Total Personnel Services</b>	<b>19,355</b>	<b>3,398</b>	<b>(15,956)</b>	<b>-470%</b>	<b>0</b>	<b>(19,355)</b>	<b>-</b>	<b>66,530</b>	<b>18,697</b>	<b>(47,833)</b>	<b>-256%</b>	<b>89</b>	<b>(66,441)</b>	<b>-74419%</b>	<b>92,024</b>	<b>44,191</b>	<b>-108%</b>
<b>Goods &amp; Services</b>																	
6105 Telephone - mobile	52	60	8	14%	169	117	69%	260	300	40	13%	169	(90)	-53%	680	720	6%
<b>Total Utilities</b>	<b>52</b>	<b>60</b>	<b>8</b>	<b>14%</b>	<b>169</b>	<b>117</b>	<b>69%</b>	<b>260</b>	<b>300</b>	<b>40</b>	<b>13%</b>	<b>169</b>	<b>(90)</b>	<b>-53%</b>	<b>680</b>	<b>720</b>	<b>6%</b>
6260 Consulting services	0	0	0	-	0	0	-	400	0	(400)	-	0	(400)	-	400	0	-
6290 Commercial insurance	4,787	5,266	479	9%	4,477	(310)	-7%	23,936	26,330	2,394	9%	22,386	(1,550)	-7%	60,798	63,191	4%
<b>Total Professional Services</b>	<b>4,787</b>	<b>5,266</b>	<b>479</b>	<b>9%</b>	<b>4,477</b>	<b>(310)</b>	<b>-7%</b>	<b>24,336</b>	<b>26,330</b>	<b>1,994</b>	<b>8%</b>	<b>22,386</b>	<b>(1,950)</b>	<b>-9%</b>	<b>61,198</b>	<b>63,191</b>	<b>3%</b>
6400 Small equipment & tools	566	0	(566)	-	0	(566)	-	18,941	0	(18,941)	-	214	(18,727)	-8763%	18,941	0	-
6425 Operational supplies	511	0	(511)	-	0	(511)	-	100,986	0	(100,986)	-	0	(100,986)	-	100,986	0	-
6430 Equipment Rental	0	0	0	-	0	0	-	1,054	0	(1,054)	-	0	(1,054)	-	1,054	0	-
6450 Fuel - Gas	687	0	(687)	-	0	(687)	-	2,636	0	(2,636)	-	0	(2,636)	-	2,636	0	-
6455 Fuel - Diesel	1,889	0	(1,889)	-	0	(1,889)	-	7,052	0	(7,052)	-	0	(7,052)	-	7,052	0	-
<b>Total Operational Expense</b>	<b>3,654</b>	<b>0</b>	<b>(3,654)</b>	<b>-</b>	<b>0</b>	<b>(3,654)</b>	<b>-</b>	<b>130,669</b>	<b>0</b>	<b>(130,669)</b>	<b>-</b>	<b>214</b>	<b>(130,455)</b>	<b>-61046%</b>	<b>130,669</b>	<b>0</b>	<b>-</b>



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

amounts in \$US dollars

Fund: Dredge Fund

Department: Dredge Ops

Location: All

Budget: Adopted



Dredge Ops	Current Period				Same Month Last Year			Year to Date				Year End					
	Nov 2022				Nov 2021			Jul 2022 - Nov 2022				Prior FYTD vs Current FYTD					
	Actual	Budget	\$ Diff	% Diff	Actual	\$ Diff	% Diff	Actual	Budget	\$ Diff	% Diff	Last FY	\$ Diff	% Diff	Projected	Budget	% Diff
6500 Repairs & maintenance equipment	2,554	1,250	(1,304)	-104%	0	(2,554)	-	9,723	6,250	(3,473)	-56%	0	(9,723)	-	18,473	15,000	-23%
6505 Repairs & maintenance vehicles	5,670	4,167	(1,504)	-36%	0	(5,670)	-	15,119	20,833	5,715	27%	81,681	66,562	81%	44,285	50,000	11%
<b>Total Repair and Maintenance</b>	<b>8,224</b>	<b>5,417</b>	<b>(2,807)</b>	<b>-52%</b>	<b>0</b>	<b>(8,224)</b>	<b>-</b>	<b>24,841</b>	<b>27,083</b>	<b>2,242</b>	<b>8%</b>	<b>81,681</b>	<b>56,840</b>	<b>70%</b>	<b>62,758</b>	<b>65,000</b>	<b>3%</b>
<b>Total Goods &amp; Services</b>	<b>16,717</b>	<b>10,743</b>	<b>(5,974)</b>	<b>-56%</b>	<b>4,647</b>	<b>(12,071)</b>	<b>-260%</b>	<b>180,105</b>	<b>53,713</b>	<b>(126,392)</b>	<b>-235%</b>	<b>104,450</b>	<b>(75,655)</b>	<b>-72%</b>	<b>255,304</b>	<b>128,911</b>	<b>-98%</b>
<b>Total Expenses</b>	<b>36,072</b>	<b>14,141</b>	<b>(21,931)</b>	<b>-155%</b>	<b>4,647</b>	<b>(31,425)</b>	<b>-676%</b>	<b>246,636</b>	<b>72,410</b>	<b>(174,226)</b>	<b>-241%</b>	<b>104,540</b>	<b>(142,096)</b>	<b>-136%</b>	<b>347,328</b>	<b>173,102</b>	<b>-101%</b>
<b>Operating Results</b>	<b>(36,072)</b>	<b>8,618</b>	<b>(44,689)</b>	<b>-519%</b>	<b>(4,647)</b>	<b>(31,425)</b>	<b>676%</b>	<b>(119,588)</b>	<b>41,382</b>	<b>(160,971)</b>	<b>-389%</b>	<b>(22,525)</b>	<b>(97,063)</b>	<b>431%</b>	<b>(60,971)</b>	<b>100,000</b>	<b>-161%</b>
<b>Other Income &amp; Expenses</b>																	
<b>Other Income</b>																	
4505 Interest - Bank	1,447	0	1,447	-	198	1,249	629%	3,976	0	3,976	-	1,257	2,719	216%	3,976	0	-
<b>Total Other Income</b>	<b>1,447</b>	<b>0</b>	<b>1,447</b>	<b>-</b>	<b>198</b>	<b>1,249</b>	<b>629%</b>	<b>3,976</b>	<b>0</b>	<b>3,976</b>	<b>-</b>	<b>1,257</b>	<b>2,719</b>	<b>216%</b>	<b>3,976</b>	<b>0</b>	<b>-</b>
8020 CIP Machinery & Equipment	0	0	0	-	0	0	-	0	0	0	-	0	0	-	100,000	100,000	0%
<b>Total Debt Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Net Other Income</b>	<b>1,447</b>	<b>0</b>	<b>1,447</b>	<b>-</b>	<b>198</b>	<b>1,249</b>	<b>629%</b>	<b>3,976</b>	<b>0</b>	<b>3,976</b>	<b>-</b>	<b>1,257</b>	<b>2,719</b>	<b>216%</b>	<b>(96,024)</b>	<b>(100,000)</b>	<b>-4%</b>
<b>Net Result</b>	<b>(34,624)</b>	<b>8,618</b>	<b>(43,242)</b>	<b>-502%</b>	<b>(4,448)</b>	<b>(30,176)</b>	<b>678%</b>	<b>(115,612)</b>	<b>41,382</b>	<b>(156,995)</b>	<b>-379%</b>	<b>(21,268)</b>	<b>(94,344)</b>	<b>444%</b>	<b>(156,995)</b>	<b>0</b>	<b>-</b>



M E M O R A N D U M

TO: John Burns, Chief Executive Officer

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

DATE: January 11, 2023

SUBJECT: Commercial/External Affairs/Marketing Management Report

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**Commercial:**

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

Staff held two meetings with industry contacts, including the Oregon District Export Counsel to gather information in an effort to generate additional leads.

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

**Port Property:**

Monthly Commercial lease revenue for the month of December 2022 was up 17.6% over December 2021. This increase is due in part to the new lease revenues being generated from leasing 147 S. Broadway and additional office space at 145 Central in the Hub building, CPIU increases over the previous year, as well as an increase in the properties rented in the Charleston Marina Complex over the last year.

Vacant Port owned properties include the Fishermen's Wharf, the two small office spaces adjacent to the Charleston Post Office, individual offices in the shared space of the Hub Building, as well as 125 Central Avenue Suite 290. The Power Squadron have vacated their space in Charleston on December 22, 2022. Crow Clay will be vacating their space at 125 Central Avenue Suite 400 as of January 31, 2023 which will result in a reduction in overall leased revenues until that space has been filled. Staff have received three inquiries for that space to date. Marketing materials have been produced and posted on social media. Staff also had showings for the office spaces adjacent to the Post Office and the Fishermen's Wharf this month.

Staff continue to work in partnership with the West Coast Seafood Processors Association to explore the potential of creating a multi-user wastewater treatment facility on Port owned property. Staff met with Coos County staff to discuss necessary permitting and other requirements.

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

Staff presented at the Oregon Engineers Association meeting this month regarding upcoming projects.

Staff have been working with members of the NorthPoint Development team to prepare communications materials and distribution strategies in anticipation of the grant announcement. Staff met with a representative from AMPM to discuss the potential to engage their services to develop an organization wide communications plan.

Staff provided a tour of the Port to a representative from the University of Oregon working on a port related project in partnership with Business Oregon. Staff also participated in a work group advising contractors working with Business Oregon on a project they are working on related to the Blue Economy.

The Port was featured in the following news outlets:

North Coast Citizen: [Merkley, Wyden secure funding for critical projects across Oregon](#)

MSN: [Economic Outlook Forum shows low unemployment, economy on the rise in Coos County](#)

KCBY: [Coos County Economic Outlook Forum shows positive trends](#)

KTVZ: [Merkley, Wyden list millions coming to Oregon, C.O. for dozens of projects from omnibus funding bill](#)

The Port's Instagram account followership gained 18 followers over the last month and reached 925 accounts. The top post from the month was: "The next round of King Tides will be taking place December 22nd through Christmas Eve. It's a great chance to appreciate the power of the ocean but remember to watch from a safe location and distance." This post received a total of 53 likes and reached 302 accounts.

The Port's LinkedIn page gained 14 new followers, received over 6,200 post impressions, appeared in 183 searches, and had 44 unique visitors. The top post of the past month was "Port CEO, John Burns, presented at this year's Economic Outlook Forum today hosted by the Bay Area Chamber of Commerce to provide an update on the Pacific Coast Intermodal Port project. It was a well-attended meeting with lots of great information about the exciting things happening on the South Coast!" This post received 41 reactions and 789 impressions.

## **Legislative/Advocacy Work:**

Staff participated in a meeting with fellow Ports and OPPA regarding Anti-Trust immunity legislation, as well as the OPPA business meeting. Staff are also working in tandem with Markee and Associates in preparation for a request for lottery bond funding to support the Channel Modification Project.

## **Industry Articles/Information Items:**

- OregonLive: [Oregon commercial crabbing delayed again to mid-January](#)

- OPB: [Lots of whales spotted around offshore wind farm zones along West Coast](#)
- Progressive Railroading: [Port of New Orleans to build \\$1.8B container facility](#)
- FreightWaves: [Plunge in US imports accelerates; volumes near pre-Covid levels](#)
- Hellenic Shipping News: [Maersk appoints new CEO to steer shipping firm through 'turbulence' to come](#)



M E M O R A N D U M

TO: John Burns, Chief Executive Officer  
FROM: Mike Dunning, Chief Port Operations Officer  
DATE: January 11, 2023  
SUBJECT: Port Operations/Asset Management Report

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**Channel Modification Project:**

The Port channel team continues to work on the new economics analysis and ship simulations. Phase I of the ship simulations is complete, and the final report is being reviewed by Port staff. Phase II simulations will begin in Coos Bay on January 12 and wrap up on January 15, 2023. This round of simulations will be piloted by the Coos Bay Pilots. Once Phase II is complete, the project team and local pilots will conduct full bridge simulations (Phase III) at a commercial simulation facility.

There will be a Project Development Team meeting held in Portland during the week of January 23, 2023. Agenda items include resistivity study, economics work, and ship simulations.

**Rail Bridge Rehabilitation Project:**

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

Vaughn Viaduct: The Port is waiting for MARAD's final approval for the proposed scope changes. This must be done formally within the Grant Agreement. Once approved, the Port intends to award the contract to the low bidder.

Wildcat Creek Bridges: Partney Construction has completed approximately 75% of the scheduled work for this project. There was a one-month delay towards completing this work, due to emergency work conducted on the North Bend swing bridge. The contract is still on schedule to complete the work by April 2023.

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

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

The Invitation to Bid is complete and ready for solicitation. Approval to solicit this ITB will be brought before the Board of Commissioners at the January 2023 meeting.

**Terminal One:**

We continue to see theft and vandalism at the Terminal. Staff recently found a 2" pressurized copper

water line cut and running water in early January. They also found more evidence of wire and metal theft.

**Dredging:**

Staff is developing the next Unified Dredging permit application, which expires in July of 2023. As done in the past, the Port will evaluate the costs of obtaining and maintain the permit and divide those costs among participating terminals.

The Corps received funding in this year's budget to complete maintenance dredging at river mile 12 to 15. This work is in the queue for solicitation and will seek to remove up to 1 million cubic yards of material.

**North Jetty:**

The contract for the North Jetty work has been awarded and the Notice to Proceed will be issued in the near future. Once the NTP is issued, we will receive a schedule from the Corps.



MEMORANDUM

TO: John Burns, Chief Executive Officer

FROM: Stephen Bawn, Charleston Marina Complex Manager

DATE: January 11, 2023

SUBJECT: Charleston Operations Management Report

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Of the 550 moorage slips, there were 152 annuals (27.6%), 36 semi-annuals (6.5%), 40 monthlies (7.2%) and 81 transient nights, for a total occupancy of 38% for the month. All categories are similar to previous months. Note: Bandon Marina will be shutting down for a complete overhaul this year, Charleston may see a few boats coming for periods of 6-12 months.

The RV Park had an average capacity of 26.1% in December. Out of 104 RV Park spaces, we had 3 new check-ins with total sales of \$14,516.55. The forthcoming crabbing season has been further delayed. The earliest anticipated opening is mid-January.

The Ice Plant had a volume of 2 tons of ice sold for total sales of \$183.00. There were only 3 sales for the month of December. Currently the facility is down, and we are looking at estimated repair costs of approximately \$15,000.00.

**Maintenance Projects:**

Marina Office: The awning for the front of the building has been ordered. A confirmed installation is still pending. Staff has also started work on completing the front office window installation. This is budgeted work for FY 22/23. FY 23/24 Phase II will be roof replacement, new gutters, and exterior paint.

Shipyard Cleanup: Billeter Marine has confirmed they are going to be contracting with private individuals for vessel destruction in January. Port Staff has also started the process to prepare for more abandoned vessels from those that are non-compliant with the Port's insurance requirements.

Dredging Operations: Staff has officially finished with the portion of the project that we are in charge of completing. The Port is contracting with Billeter Marine to do the final portion, the Shipyard Travel-Lift slip. This will be done with an extended reach excavator and dump truck. Dredge material will then be disposed of at the Port's Dredge Pit on Cape Arago Highway.

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

Marina Piling Project: Billeter Marine completed the Charleston Marina December Piling Project.

**Staffing:**

As of January 6, the two new Maintenance Apprentices have completed their first 90 days.

**Insurance Compliance:**

Port staff has begun the process of sending non-compliance notices. 72-hour notices have been delivered to four vessels in the Marina, and 21 vessels in the shipyard. Marina staff has already had to do an emergency haul-out on two of the non-compliant vessels as they were taking on water. These are now stored in the Shipyard and abandoned vessel notices have been sent. By December 9, 2022, the 21 vessels in the Shipyard had abandoned vessel notices sent if owners had not removed their boats, or if they had not presented proof of insurance.

Additionally, there are up to five vessels which the owners are in talks with private contractors to have destroyed or moved off of Port property.

**Miscellaneous:**

Again, through the month of December, the Marina Complex staff has continually dealt with vandalism and security issues. Staff is continuing to work on various ideas to address these issues in the RV Park, the Marina, and the other Charleston Complex area parking lots and restrooms.

The Port has received confirmation for a SDAO Matching Funds Grant. This has been earmarked for some additional security measures at the Charleston Marina Complex. The Port is awaiting input from Bandon Pacific Seafood on a partnership with the security fencing project.

**Insurance Update January:**

	Commercial	Recreational	Total
Has Insurance	88	145	233
No Insurance	15	14	29
Waiting on Survey	6	4	10
To Be Disposed	TBD	TBD	TBD
Pending Insurance	24	5	29

Out of the 29 vessels with no insurance, there are 23 currently in the Shipyard. Of those, 23 vessels in the Shipyard, 11 vessels are Commercial and 12 are Recreational.

Marina staff have been informed that at least two vessel owners are in process of removing non-insured vessels from the Shipyard.



# Action Items

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

**DATE:** January 11, 2023

**PROJECT TITLE:** Fiscal Year-End June 30, 2022 Financial Report

**ACTION REQUESTED:** Approval of the annual financial report for Fiscal Year 2021/2022

**BACKGROUND:**

Moss Adams has completed the annual financial report on behalf of the Oregon International Port of Coos Bay for fiscal year ending June 30, 2022.

The financial statements are presented in accordance with the financial reporting model in the Governmental Accounting Standard Board (GASB) Statement No. 34.

There were no adjustments that had a material effect on the Port's reporting process. There were also no material weaknesses or reportable conditions for internal control, or any instances of non-compliance to the general-purpose financial statements.

Ms. Amanda McCleary-Moore of Moss Adams will attend this Commission meeting to present the audit. A copy of the audit has been provided to Commissioners for review.

**RECOMMENDED MOTION:**

Approve the annual financial report for Fiscal Year 2021/2022.

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

**DATE:** January 11, 2023

**PROJECT TITLE:** Coos Bay Rail Line Tie Replacement and Surfacing Project Request to Solicit Invitation to Bid (ITB)

**ACTION REQUESTED:** Authorization for Port Staff to solicit Invitation to Bid for the Tie Replacement and Surfacing project as outlined in the PIDP Grant agreement.

**BACKGROUND:**

On May 18, 2020, the Port submitted an application to the US Department of Transportation for the Port Infrastructure Development Program (PIDP) grant program. In October of 2020, the Port was awarded a grant in the amount of \$9.88 million for the CBRL Phase II Tie and Surfacing Project. The final grant agreement was executed with the US Maritime Administration on October 17, 2022. The Port will provide a \$120,000.00 match from Port funds. The total project cost is \$10 million.

The Phase II Tie and Surfacing Project consists of replacing approximately 48,000 ties, surfacing of approximately 85 miles of track and placing approximately 48,000 tons of ballast.

Port procurement rule 2.8.1(E) requires the Port Commission, acting in its capacity as the Local Contract Review Board, authorize solicitations and awards of contracts in excess of \$150,000. Port staff intends to open the ITB period following the completion of bid documents and legal review. Upon closing the ITB period, Port staff will review the bids and make a recommendation for award to the Commission at the next regularly scheduled Board of Commissioners meeting.

**RECOMMENDED MOTION:**

Authorize Port Staff to solicit an Invitation to Bid for the CBRL Tie Replacement and Surfacing project.

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

**DATE:** January 11, 2023

**PROJECT TITLE:** Appointment of FY 2023/24 Budget Officer

**ACTION REQUESTED:** Approve the appointment of Megan Richardson, Director of Finance & Accounting, as the Budget Officer for the FY 2023/24 budget process

**BACKGROUND:**

Oregon Local Budget Law (ORS 294.305 through 294.565) governs the preparation of the Port's annual budget. Pursuant to ORS 294.331, the Port Commission is required to designate one person to serve as the Budget Officer, who shall prepare or be responsible for preparing the budget document under the direction of the Chief Executive Officer. The Budget Officer also presents a balanced budget to the budget committee, publishes all notices required by Local Budget Law, monitors budget expenditures during the budget year and notifies the governing body of the need to make any budget changes required after adoption.

Port staff recommends Megan Richardson, the Port's Director of Finance & Accounting, to be appointed as the Budget Officer for the fiscal year 2023/24 budget process.

**RECOMMENDED MOTION:**

Approve the appointment of Megan Richardson, Director of Finance & Accounting, as the Budget Officer for the FY 2023/24 budget process.

# **Informational Items**



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

Owned by the Oregon International Port of Coos Bay

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

**Monthly Revenue Car Loads and Equivalent Highway Truck Loads / 2018 - 2022**

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

	2018		2019		2020		2021		2022	
	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads	Railcar Loads	Truck Loads
Jan	580	1,914.0	611	2,016.3	409	1,349.7	346	1,141.8	445	1,468.5
Feb	618	2,039.4	465	1,534.5	400	1,320.0	390	1,287.0	502	1,656.6
Mar	627	2,069.1	547	1,805.1	432	1,425.6	566	1,867.8	694	2,290.2
Apr	574	1,894.2	521	1,719.3	350	1,155.0	621	2,049.3	668	2,204.4
May	623	2,055.9	438	1,445.4	394	1,300.2	599	1,976.7	707	2,333.1
Jun	594	1,960.2	318	1,049.4	534	1,762.2	625	2,062.5	595	1,963.5
Jul	602	1,986.6	346	1,141.8	485	1,600.5	503	1,659.9	530	1,749.0
Aug	602	1,986.6	329	1,085.7	467	1,541.1	485	1,600.5	597	1,970.1
Sep	472	1,557.6	299	986.7	378	1,247.4	556	1,834.8	524	1,729.2
Oct	469	1,547.7	425	1,402.5	431	1,422.3	521	1,719.3	488	1,610.4
Nov	268	884.4	348	1,148.4	349	1,151.7	548	1,808.4	512	1,689.6
Dec	399	1,316.7	303	999.9	499	1,646.7	453	1,494.9	493	1,626.9
<b>Total</b>	<b>6,428</b>	<b>21,212.4</b>	<b>4,950</b>	<b>16,335.0</b>	<b>5,128</b>	<b>16,922.4</b>	<b>6,213</b>	<b>20,502.9</b>	<b>6,755</b>	<b>22,291.5</b>

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

Using 200,000 lbs/100 short tons as an average weight of commodity per rail car, the tonnage figures for the years 2011 through year to date 2022 are as follows:

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

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

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

# 2023/24 Port Budget Planning Calendar

<b>Budget Planning</b>	
January 17	Appoint Budget Officer Megan Richardson
January 24	Operating Plan Prep Instructions & Budget Calendar Distributed to Department Heads
February 7	Commission Work Session
February 10	Operating Plans Due from Department Heads, Work Papers Distributed to Begin Budget Plan
February 21 - 28	Department Meetings (Individual Review)
March 1	Budget Plans Due from Department Heads
March 2 - 3	Draft Budget Document
March 6 - April 14	Review Draft Budget & Edit
April 10 - 14	Draft Budget Message
April 17 - 21	Review final draft of Proposed Budget
April 28	Complete Proposed Budget
<b>Charleston Advisory Committee Meetings</b>	
TBD (week of May 1)	Proposed Rates Draft
<b>Budget Committee Meetings</b>	
TBD (week of May 8)	Post Notice of Budget Committee Meeting on Port website (posted at least 10 days prior); Publish Notice (at least 5 days prior)
TBD (May 8-19)	Budget Committee Tour Facilities
TBD (week of May 8)	Provide Proposed Budget to Budget Committee (2 weeks prior to Budget Committee Meeting)
TBD (week of May 22)	1 <sup>st</sup> Budget Committee Meeting
TBD (week of May 22)	Publish Notice (if needed) (at least 5 days prior)
TBD (week of May 29)	2 <sup>nd</sup> Budget Committee Meeting (if needed)
<b>Budget Hearing</b>	
June 12	Publish LB-1 Notice of Hearing & Budget Summary (published at least 5 days prior)
June 20	Port Commission Meeting / Budget Hearing
June TBD (Tentative 1wk following commission mtg)	Port Commission Budget Approval (if needed)
<b>Post Adoption</b>	
June 30	Submit to BOLI WH-119 Public Improvement Cost Analysis Summary
July 5	Submit LB-50 to Tax Assessor by July 15
September 18	Submit complete budget document to County Clerk by September 30

# 2023/24 CBRL Budget Planning Calendar

<b>Budget Planning</b>	
January 17	Appoint Budget Officer Megan Richardson
January 24	Operating Plan Prep Instructions & Budget Calendar Distributed to Department Head
February 7	Commission Work Session
February 10	Operating Plan Due, Work Papers Distributed to Begin Budget Plan
February 21 - 28	Department Meetings
March 1	Budget Plans Due
March 1 - 3	Finance Builds Draft Budget
March 6 - April 14	Review Draft Budget & Edit
April 10 - 14	Review Final Draft of Proposed Budget
April 17 - 21	Create and Finalize Budget Message
April 28	Complete Proposed Budget
<b>Budget Committee Meetings</b>	
TBD (week of May 8)	Post Notice of Budget Committee Meeting on Port website (posted at least 10 days prior); Publish Notice (at least 5 days prior)
TBD (week of May 8)	Provide Proposed Budget to Budget Committee (2 weeks prior to Budget Committee Meeting)
TBD (week of May 22)	1 <sup>st</sup> Budget Committee Meeting
TBD (week of May 22)	Publish Notice (if needed) (published at least 5 days prior)
TBD (week of May 29)	2 <sup>nd</sup> Budget Committee Meeting (if needed)
<b>Budget Hearing</b>	
June 12	Publish LB-1 Notice of Hearing & Budget Summary (published at least 5 days prior)
June 20	CBRL Board of Directors Meeting / Budget Hearing
June TBD (Tentative 1wk following Committee mtg)	CBRL Board of Directors Budget Approval (if needed)
<b>Post Adoption</b>	
July 5	Submit copy of budget resolution to Department of Revenue
September 18	Submit complete budget document to County Clerk by September 30