



# Oregon International Port of Coos Bay

## FY 2026/27 Proposed Annual Budget

Presented by:

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### Oregon International Port of Coos Bay Board of Commissioners

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## INTRODUCTION

Welcome to the Fiscal Year 2026/27 annual budget for the Oregon International Port of Coos Bay. This document outlines the Port’s financial plans and priorities for the 2026/27 fiscal year, reflecting the Port’s mission and commitment to sustainable development and economic growth for Southwest Oregon and the State.

The Port of Coos Bay’s proposed annual budget has been prepared pursuant to Oregon Local Budget Law and exhibits the meticulous efforts of the Port’s Management Team. **Like the FY 2025/26 budget, the FY 2026/27 budget is focused on sustainability and conservatively managing operations and facilities with limited cash flow.**

Budgeted revenues and expenses are based on historical actual data, realistic expectations, actual known future costs, and the need for conservative spending. Revenues and expenses will be described in further detail throughout this budget document.

Although the FY 2026/27 budget is lean, the Port remains dedicated to maintaining marine and rail infrastructure to enhance the regional multimodal transportation system, developing industrial properties around Coos Bay harbor, and expanding commercial fishing and recreational tourism facilities in Charleston. The upcoming fiscal year presents an opportunity for the Port to implement creative strategies to attract new revenue while advancing its mission of sustainable economic development for Southern Oregon and the State.

The Port’s budget is divided into four funds. The General Fund, Special Projects Fund, Reserve Fund and Dredge Fund are discussed in further detail below.

<b>Table of Contents</b>	
Introduction	2
General Fund	3
Revenues / Resources	4
Debt Service / Requirements	5
Personnel	6
Administration	6
Charleston Operations	7
External Affairs	9
Port Operations	9
Railroad Operations	10
Special Projects Fund	11
Reserve Fund	11
Dredge Fund	11
Budget – General Fund: Resources	12
Budget – General Fund: Requirements	14
Budget – General Fund: Administration	15
Budget – General Fund: Charleston Operations	17
Budget – General Fund: External Affairs	19
Budget – General Fund: Port Operations	20
Budget – General Fund: Railroad Operations	21
Budget – Special Projects Fund	22
Budget – Reserve Fund	23
Budget – Dredge Fund	24

## GENERAL FUND

The Port’s General Fund tracks revenues and expenses related to operational and support activities. Departments within the General Fund include Administration, Charleston Operations, Port Operations, and Railroad Operations. External Affairs, which was previously its own department, was combined with the Administration Department in the FY 2025/26 budget.

The aggregated projected revenues and expenses across and within all Departments must balance, resulting in a projected net zero balance at year end.

Budget Overview	Administration	Charleston	Port Operations	Railroad	Total
Taxes / Tax Credit	2,201,182	-	-	317,000	\$2,518,182
Interest / Southport	118,487	-	-	-	\$118,487
Operating Revenues	231,749	2,777,843	185,551	471,764	\$3,666,907
Grants Received	-	526,493	-	-	\$526,493
Transfer In	-	20,567	625,469	843,621	\$1,489,657
<b>Total Revenues</b>	<b>\$2,551,418</b>	<b>\$3,324,903</b>	<b>\$811,020</b>	<b>\$1,632,385</b>	<b>\$8,319,725</b>
Personnel Services	981,772	992,957	155,857	-	\$2,130,586
Materials & Services	651,325	1,611,531	145,003	552,448	\$2,960,306
Capital Expenditures	10,000	195,000	-	-	\$205,000
Taxes & Banking Fees	15,000	47,000	10,000	-	\$72,000
Debt Service	190,693	495,882	211,000	494,482	\$1,392,056
Contingency	1,559,777	-	-	-	\$1,559,777
<b>Total Expenses</b>	<b>\$3,408,566</b>	<b>\$3,342,370</b>	<b>\$521,859</b>	<b>\$1,046,929</b>	<b>\$8,319,725</b>
<b>Net Total</b>	<b>\$(857,149)</b>	<b>\$(17,467)</b>	<b>\$289,160</b>	<b>\$585,456</b>	<b>-</b>

## Revenues (Resources – see page 12)

The proposed budget for FY 2026/27 anticipates a total income of \$8,319,725. Revenues are further defined by each department in their respective sections below.

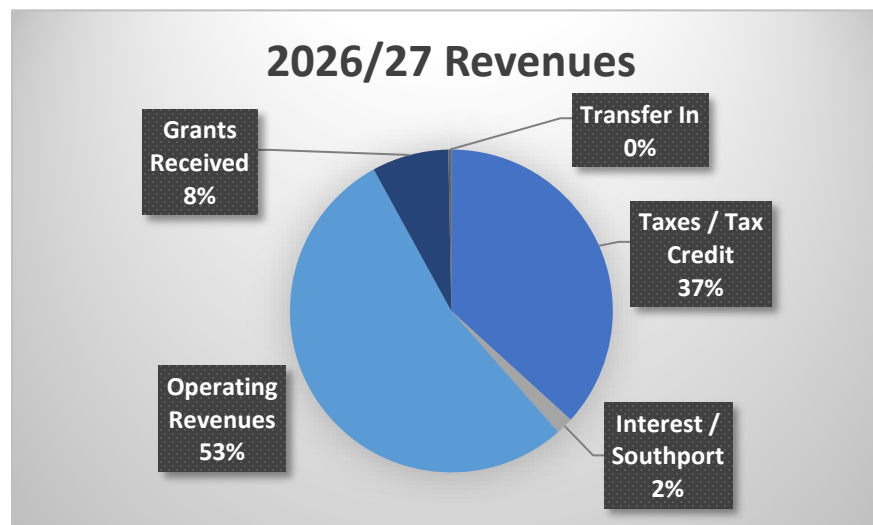
The General Fund reflects a total transfer of \$1,489,657 including a \$1,469,090 transfer from the Special Projects Fund for indirect costs associated with grants for the Pacific Coast Intermodal Port Project (PCIP). As of the time of the budget planning process, these grants have been awarded but not finalized, leaving these funds speculative. In an effort to budget responsibly, no expenses have been allocated towards these revenues (these funds have been placed in contingency).

Excluding the \$1,469,090 transfer from the Special Projects Fund from the PCIP grants, the proposed total revenues are \$6,850,636.

	2023/24 Revenues	2024/25 Revenues	2025/26 Revenues	2026/27 Revenues
<b>Budget</b>	\$9,314,753	\$8,073,156	\$6,829,300*	\$6,850,636*
<b>Actual</b>	\$7,735,430	\$7,057,396	\$5,510,473 (YTD: Jul-Mar)	-

*\*Does not include a \$1,469,090 transfer from the Special Projects Fund from the PCIP grants.*

Revenues include a rate increase for select Charleston services, Rail capital surcharges and rent increases for property leases based on the applicable lease agreements. Details regarding revenues are further outlined in each department below.



*\*Does not include the \$1,469,090 transfer from the Special Projects Fund.*

## Debt Service (Requirements – see page 14)

Debt Schedule							
Loan	Principal	Interest	Total	Loan Balance Start of 26/27	End of FY 26/27	Maturity Date - FY	Month Paid
Kitsap - Hub Building	130,000	60,693	190,693	2,290,000	2,160,000	40/41	December/June
IFA - 525203 - Chas Info Infra.	17,394	310	17,703	17,394	-	26/27	December
Kitsap - B Dock Replacement	10,573	2,984	13,557	115,213	104,640	41/42	December/June
Kitsap - Travel Lift	30,216	8,526	38,742	329,256	299,040	41/42	December/June
Kitsap - Chas Stormwater Sys.	64,408	18,175	82,583	701,848	637,440	41/42	December/June
IFA - 525204 - Ice House	79,600	40,400	120,000	2,148,915	2,069,315	45/46	December
IFA - B2002 - Ice House	120,491	59,509	180,000	3,165,386	3,044,895	45/46	December
2018 Line of Credit	-	156,000	156,000	-	-	-	Monthly
Kitsap - Rail Tunnel Rehab	32,883	9,279	42,162	358,323	325,440	41/42	December/June
Kitsap - Rail Acquisition	346,921	97,897	444,818	3,780,361	3,433,440	41/42	December/June
<b>Established Loans Sub-total</b>	<b>\$832,485</b>	<b>\$453,772</b>	<b>\$1,286,257</b>	<b>\$12,906,695</b>	<b>\$12,074,210</b>	-	-
Vehicles	Principal	Interest	Total	Loan Balance Start of 26/27	End of FY 26/27	Maturity Date - FY	Month Paid
Ally - E-277247 - Ford Ranger	5,211	86	5,297	5,211	-	26/27	Monthly
E-277246 - Ford Ranger	4,341	106	4,447	4,341	-	26/27	Quarterly
Ford Ranger - 9606901	2,986	69	3,055	2,986	-	26/27	Quarterly
<b>Established Vehicles Sub-total</b>	<b>\$12,537</b>	<b>\$261</b>	<b>\$12,799</b>	<b>\$12,537</b>	-	-	-
<b>Established Debt Sub-total</b>	<b>\$845,022</b>	<b>\$454,034</b>	<b>\$1,299,056</b>	<b>\$12,919,232</b>	<b>\$12,074,210</b>	-	-
Estimated Add'l Debt Service	Principal	Interest	Total	Loan Balance Start of 26/27	End of FY 26/27	Maturity Date - FY	Month Paid
Terminal One	-	55,000	55,000	9,500,000	9,500,000	-	December
IFA - Charleston Dredging	30,000	8,000	38,000	-	213,380	-	December
<b>Estimated Debt Sub-total</b>	<b>\$30,000</b>	<b>\$63,000</b>	<b>\$93,000</b>	<b>\$9,500,000</b>	<b>\$9,713,380</b>	-	-
<b>Total to Budget</b>	<b>\$875,022</b>	<b>\$517,034</b>	<b>\$1,392,056</b>	<b>\$22,419,232</b>	<b>\$21,787,590</b>	-	-

The FY 2026/27 Budget reflects debt service payments totaling \$1,392,056.

## Personnel

The FY 2026/27 Budget accounts for 22 employees (FTE), and includes a 2% Cost of Living Adjustment (COLA).

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Budgeted Personnel</b>	31	31	26	23.5	22

## Administration

The Administration Department provides support and guidance to the Board of Commissioners, each department, and all employees of the Port and Rail via administrative services (general Business Administration, Finance & Accounting, External Affairs, Human Resources, IT, Procurement, Records Management, and Office Management) and provides managerial services of the Hub Building.

### **Administration Revenues (see page 12):**

Projected revenues for Administration are from property taxes (\$2,190,182), interest earnings (\$31,062), Coos County Urban Renewal Agency administrative support (\$15,000), “Other” income which is mostly a pass through of county property taxes paid by Hub Building lease holders (\$11,000), leases within the Hub Building (\$216,349), and the Southport Note principal repayment (\$77,425).

### **Administration Personnel (see page 15):**

Total Personnel budget (salaries and benefits) within the Administration Department includes 7.0 FTEs:

#### **Administration**

Chief Executive Officer  
 Administrative Services Manager  
 Administrative Assistant

#### **Finance & Accounting**

Director of Finance and Accounting  
 Accounting Supervisor  
 Finance Clerk (currently vacant)

#### **External Affairs**

Director of External Affairs

### **Administration Expenses (Materials and Services – see page 15):**

The primary expenses for the Administration Department include salary and benefits for 7.0 FTEs, as well as the overhead costs associated with the administrative operations of the Port, operations of the Administrative Office, and ownership of the Hub Building. Capital expenditures have been budgeted for emergency repairs to the Hub Building.

Contingency has been budgeted for \$1,559,777. This consists of \$1,469,090 transferred from the Special Projects Fund for indirect costs associated with grants for the Pacific Coast Intermodal Port Project (PCIP), as discussed above. An additional \$90,687 has also been placed in contingency.

## Charleston Operations

The Charleston Marina Complex provides infrastructure that benefits both commercial and recreational interests, including approximately 400 moorage slips, a six-lane boat ramp, a 100-site RV Park, leased commercial properties, and a Port owned and privately operated Shipyard.

### **Charleston Revenues (see page 12):**

Projected revenues are received from operations and services provided in the Charleston Marina Complex (\$2,777,843) and anticipated grants (\$526,493).

	2023/24	2024/25	2025/26	2026/27
	Operating Revenues	Operating Revenues	Operating Revenues	Operating Revenues
<b>Budget</b>	\$2,558,565	\$2,836,121	\$2,483,380	\$2,777,843
<b>Actual*</b>	\$2,315,794	\$2,590,656	\$2,144,790 (YTD: Jul-Mar)	

*\*Does not include revenues from grants or insurance claims.*

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. The FY 2026/27 budget assumes the following rate changes, effective July 1, 2026:

- 3% rate increase for most Marina and Shipyard services, including moorage, except those listed below.
- Increase annual launch ramp fee from \$85 to \$100 when purchased January through September. If purchased after September, the price reduces to \$65.
- Increase ice from \$100/ton to \$150/ton with 1 ton being a minimum order. Increase the ice after hours minimum surcharge from \$67 to \$165. These increases are an attempt to cover the cost of ice production and the actual costs of labor for after hour calls.
- Eliminate the \$797.48 “two move” option on the Boat Travel Lift, decrease “single move” from \$569.02 to \$400 and include first hour of staff time. Each additional hour of staff time after the first hour, per staff member is \$82.50 (the entire haul out process require two employees and typically takes three hours).

These rates have been reviewed and discussed with the Charleston Advisory Committee.

**Charleston Personnel (see page 17):**

Total Personnel budgeted (salaries and benefits) within the Charleston Department include 14.0 FTEs (down from 16.0 FTEs budgeted in FY 2025/26):

<b><u>Office</u></b> Marina Manager (2) Office Assistants	<b><u>Maintenance</u></b> (6) Maintenance Staff (.6) Maintenance Foreman (.4) Seasonal Maintenance Staff	<b><u>Security</u></b> (4) Security Officers
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Charleston Maintenance Staff anticipates dredging the Port of Garibaldi with the State Owned Dredge during the in-water-work window of the 2026/27 Fiscal Year. Approximately \$201,000 of Charleston personnel costs have been allocated to this project and are budgeted within the Dredge Fund.

**Charleston Expenses (Materials and Services – see page 17):**

The primary expenses for Charleston Operations include salary and benefits for 14.0 FTEs; costs associated with administration and operations of the complex; utilities; routine maintenance and emergency repairs of equipment, vehicles, vessels, buildings, land, and docks; and principal and interest payments of Marina infrastructure (Ice Plant, B Dock, travel lift, stormwater system, etc.) and assets (vehicles).

Large budgeted projects include:

Project	Cost	Funds
Derelict Vessel Destruction	\$450,000	Grant Funds from the State of Oregon
Inner Basin Restroom Rehabilitation	\$20,000	Grant Funds from OSMB (project started in FY 2025/26)
OSMB Project TBD	\$30,000	Anticipated Grant Funds from OSMB
Security Camera Server Upgrade & Cameras	\$18,000	Anticipated Safety & Security Grants
Piling Replacement in the Marina	\$120,000	General Fund
Repair of D Dock Approach	\$25,000	General Fund
Sediment Sampling for Future Dredging	\$100,000	General Fund

Due to budget constraints, no other capital improvement projects are budgeted in the General Fund at this time. Additional grants are being considered for capital improvement opportunities. Shipyard Improvement Projects are included in the Special Projects Fund.

## **External Affairs**

The External Affairs budget has been combined with Administration.

## **Port Operations**

The Port Operations Department maintains and operates Port infrastructure and properties on the North Spit, Upper Bay, Eastside, Terminal One, and within the channel; and is responsible for overseeing major capital improvement projects of the Port and Railroad.

### **Port Operations Revenues (see page 13):**

Projected revenues for the Port Operations Department are projected to be \$185,551 which are derived from building leases and property agreements on the North Spit, Upper Bay, Eastside, Terminal One, and within the channel.

### **Port Operations Personnel (see page 20):**

Total Personnel budgeted (salaries and benefits) within the Port Operations Department include 1.0 FTE: the Director of Asset Management.

### **Port Operations Expenses (Materials and Services – see page 20):**

The primary expenses (\$310,859) of the Port Operations Department include salary and benefits for 1.0 FTE; utilities and operational expenses of Terminal One; repairs, maintenance and insurance of Port properties and docks; permits and waterway leases; and interest payments of the Terminal One facility (totaling \$521,859).

## **Railroad Operations**

*\*\*\*Operation of the Coos Bay Rail Line (CBRL) is budgeted within Coos Bay Rail Line, Inc.'s annual budget. This CBRL Fund and budget is separately reviewed and approved by the CBRL Budget Committee and adopted by the CBRL Board of Directors.\*\*\**

The Port of Coos Bay owns the Coos Bay rail line. The Railroad Department budget within the Port's General Fund allocates expenditures related to upgrading and rehabilitating the rail line infrastructure and maintaining Port owned Rail assets. The Coos Bay rail line supports the Port's economic development mission by providing local and regional businesses with safe, direct, efficient, and cost-effective rail access to the national rail network and global markets.

### **Railroad Revenues (see page 13):**

Projected revenues for the Railroad Department total \$788,764 including revenues from railroad real estate agreements (\$245,893), the Capital Projects Surcharge Fee (\$225,872), and the Federal 45G Tax Credit (\$317,000).

The Capital Projects Surcharge Fee is based on the number of car movements projected. During the upcoming fiscal year, CBRL is projected to transport approximately 4,336 revenue rail cars on the line. This estimate is based on historical actual carloads, realistic expectations, and customer projections.

### **Railroad Personnel (see page 21):**

There are no personnel budgeted in the Port's railroad department.

### **Railroad Expenses (Materials and Services – see page 21):**

The primary expenses for the Railroad Department include emergency repairs to bridges and track, engineering services, and insurance of assets, (totaling \$552,448), and principal and interest payments of the railroad and assets (totaling \$494,482).

Due to budget constraints, no capital improvement projects are budgeted at this time. Grants are being considered for capital improvement opportunities.

**SPECIAL PROJECTS FUND (see page 22)**

The Special Projects Fund budgets capital projects and other major projects that are predominately funded outside of the Port’s General Fund revenues. For FY 2026/27, the Port anticipates receiving \$51,456,623 for major capital projects, the majority of which are funded by external sources (BUILD, CRISI, INFRA, RCE, Business Oregon, and other state and federal grants). The Special Projects Fund does not carry any fund balances.

<b>Capital Projects Budgeted in the Special Projects Fund</b>		
<b>Project</b>	<b>Allocated</b>	<b>Additional Funding Sources</b>
Channel Modification	4,500,000	State of Oregon
Shipyard Marine Ways	3,300,000	State and Federal Grants
Shipyard Work Docks	3,000,000	Federal Grants
Pacific Coast Intermodal Port	39,880,948	CRISI, INFRA, RCE, State, and Private Funds
Brownfield Study	500,000	Federal Grant
Rail to Trails Study	275,675	State and Other Grants
	<b>\$51,456,623</b>	

**RESERVE FUND (see page 23)**

The projected beginning fund balance for the Reserve Fund is \$1,000,000, which is internally allocated between Railroad Reserve and General Reserve.

**DREDGE FUND (see page 24)**

The Port is budgeting to dredge the Port of Garibaldi during the FY 2026/27 in-water-work window.

Funds received from the Oregon State Fuel Tax are utilized solely to support the operation, repair and maintenance, and future capital needs of the dredge. All costs incurred by the Port of Coos Bay for dredging other Ports are reimbursed at actual cost. The Port of Coos Bay does not receive a profit for the service provided of dredging other Ports.

**RESOURCES**

**General Fund**

(Fund)

**Oregon International Port of Coos Bay**

(Name of Municipal Corporation)

	Historical Data			**HIDE**	RESOURCE DESCRIPTION	Budget for Next Year 26/27			
	Actual		Adopted Budget This Year 25/26	* AFTER APPROVAL *		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23/24	First Preceding Year 24/25		Actuals at FY25/26 Jul - Mar					
1	-	-	-	-	1 Net working capital (accrual basis)	-			1
2	51,725	58,483	50,000	49,177	2 Previously levied taxes estimated to be received	50,000			2
3	1,999,391	2,070,709	2,077,532	2,094,782	3 Property Taxes - Current Year	2,140,182			3
4	54,648	37,429	28,347	27,244	4 Interest	41,062			4
5	402,572	207,340	1,482,090	-	5 Transferred IN, from other funds	1,489,657			5
6					6 <b>OTHER RESOURCES</b>				6
7					7 <b>Administration</b>				7
8	15,000	15,000	15,000	11,075	8 CCURA Administration Fee	15,000			8
9	257,258	10,795	11,800	10,874	9 Other Income	11,400			9
10	-	-	50,000	32,853	10 Misc Grants	-			10
11	121,361	134,956	191,942	143,850	11 Building Leases	216,349			11
12	-	-	-	-	12 Property Agreements	-			12
13	70,769	72,922	75,140	55,772	13 Note Repayment	77,425			13
14	32,454	-	-	-	14 Loans Received	-			14
15	8,537	-	-	-	15 Insurance Reimbursement	-			15
16					16 <b>Charleston</b>				16
17	259,540	243,770	240,427	189,170	17 Building Leases	267,343			17
18	-	-	4,800	-	18 Property Agreements	30,000			18
19	46,217	54,739	45,700	43,616	19 Environmental Surcharge	68,112			19
20	248	1,026	4,800	1,032	20 Utility Revenue	1,500			20
21	79,760	119,222	109,700	45,250	21 Other	122,100			21
22	638	874	-	585	22 Lodging Tax	-			22
23	234,189	327,162	265,000	221,747	23 Ice Sales	288,663			23
24	8,833	5,468	5,765	6,098	24 Propane Sales	5,765			24
25	10,300	-	7,500	10,350	25 MAP grant	13,493			25
26	-	49,192	480,000	-	26 Other Grants	513,000			26
27	552,477	628,454	567,000	414,968	27 Annual Moorage	684,609			27
28	154,583	148,486	181,000	119,485	28 Monthly Moorage	160,786			28
29	151,024	170,860	127,000	110,488	29 Transient Moorage	102,067			29
30	43,649	55,829	56,640	53,336	30 Launch Ramp	58,000			30
31	215,756	232,191	241,642	178,776	31 Storage Unit	245,433			31
32	49,572	55,834	54,000	55,004	32 Storage Yard	54,335			32
33	131,934	133,484	140,000	83,555	33 Storage Long Term (SY)	119,979			33
34	50,880	82,367	65,000	66,735	34 Storage Short Term (SY)	80,000			34
35	64,553	69,612	65,000	75,650	35 Work Dock	90,264			35
36	245	404	200	-	36 Boat Wash	-			36
37	365,356	341,975	338,060	294,321	37 Space Rents	379,388			37
38	-	-	-	-	38 Cable TV & Internet	-			38
39	43,689	61,403	61,647	40,210	39 Boat Lifts	109,500			39
40	-	43,223	-	7,075	40 Insurance Claim	-			40
41	-	-	-	213,380	41 Loans Received	-			41
42	(137,349)	(142,505)	(90,000)	(74,318)	42 Bad Debt Expense	(90,000)			42

**RESOURCES**

**General Fund**

(Fund)

**Oregon International Port of Coos Bay**

(Name of Municipal Corporation)

	Historical Data				**HIDE**	RESOURCE DESCRIPTION	Budget for Next Year 26/27				
	Actual		Adopted Budget This Year 25/26	* AFTER APPROVAL * Actuals at FY25/26 Jul - Mar			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25									
43					43	<b>External Affairs</b>				43	
44	(74,825)	-	-	-	44	Miscellaneous Income	-			44	
45	16	-	-	-	45	Merchandise	-			45	
46	-	-	-	-	46	Grant	-			46	
47					47	<b>Port Operations</b>				47	
48	146,039	148,925	133,007	99,707	48	Building Leases	56,783			48	
49	110,505	120,919	173,808	114,560	49	Property Agreements	128,768			49	
50	-	-	-	-	50	Project Management Fees	-			50	
51	-	-	-	-	51	Other Grants	-			51	
52	-	-	-	-	52	Insurance Claim	-			52	
53	45,001	26,071	-	24,670	53	Other	-			53	
54					54	<b>Railroad Operations</b>				54	
55	309,450	104,643	-	-	55	Operations Revenue (Current Year - Net)	-			55	
56	752,379	332,200	332,000	347,300	56	Tax Credits	317,000			56	
57	469,040	402,022	-	2,370	57	Miscellaneous	-			57	
58	293,964	329,917	332,000	197,038	58	Property Agreements	245,893			58	
59	344,052	301,995	374,844	142,688	59	Rail Surcharge	225,872			59	
60	-	-	-	-	60	Grants	-			60	
61	-	-	-	-	61	Loans Received	-			61	
62	-	-	-	-	62	Green Hill Fees (Matches to Debt)	-			62	
63	0	-	-	-	63	Insurance Claim	-			63	
64	-	-	-	-	64	Bad Debt Expense	-			64	
65					65	<b>Dredge Operations</b>				65	
66	42,388	-	-	-	66	Mobilization/Demobilization	-			66	
67	28,206	-	-	-	67	Dredge Services	-			67	
68	-	-	-	-	68	Grants	-			68	
69	131,798	-	-	-	69	Other	-			69	
70	25,668	-	-	-	70	Insurance Reimbursement	-			70	
71	(23,748)	-	-	-	71	Bad Debt Expense	-			71	
72	5,888,626	4,928,203	6,170,858	3,366,514	72	Total resources, except taxes to be levied	6,129,544			72	
73			2,127,532	2,143,959	73	Taxes estimated to be received	2,190,182			73	
74	2,051,116	2,129,192			74	Taxes collected in year levied				74	
75	<b>7,939,742</b>	<b>7,057,396</b>	<b>8,298,390</b>	<b>5,510,473</b>	75	<b>TOTAL RESOURCES</b>	<b>8,319,725</b>	-		-	75

150-504-020 (rev 10-16)

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

FORM

LB-30

General Fund

(name of fund)

	Historical Data			**HIDE**	REQUIREMENTS DESCRIPTION	Budget for Next Year 26/27			
	Actual		Adopted Budget This Year 25/26	** AFTER APPROVAL **		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23/24	First Preceding Year 24/25		Actuals at FY25/26 Jul - Mar					
1					1 DEBT SERVICE				1
2	830,846	786,108	818,236	687,042	2 Principal	875,022			2
3	660,329	530,819	619,164	351,811	3 Interest	517,034			3
4	1,491,175	1,316,927	1,437,400	1,038,854	4 TOTAL DEBT SERVICE	1,392,056	-		4
5					5 SPECIAL PAYMENTS				5
6	322,740	-	-	495,490	6 Special Payments	-			6
7	322,740	-	-	495,490	7 TOTAL SPECIAL PAYMENTS	-	-		7
8					8 INTERFUND TRANSFERS				8
9	-	-	-	-	9 Transfer To Other Funds	-			9
10	-	-	-	-	10 TOTAL INTERFUND TRANSFERS	-	-		10
11			1,480,220	-	11 OPERATING CONTINGENCY	1,559,777			11
12			-	-	12 RESERVED FOR FUTURE EXPENDITURE	-			12
13			-	-	13 UNAPPROPRIATED ENDING FUND BALANCE	-			13
14	1,813,915	1,316,927	2,917,620	1,534,344	14 Total Requirements NOT ALLOCATED	2,951,833	-		14
15	7,408,545	5,880,553	5,380,771	3,653,989	15 Total Requirements for ALL Org.Units/Programs within fund	5,367,892	-		15
16	-	-			16 Ending balance (prior years)				16
17	9,222,460	7,197,479	8,298,391	5,188,334	17 TOTAL REQUIREMENTS	8,319,725	-		17

**REQUIREMENTS SUMMARY**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

FORM

LB-30

General Fund

(name of fund)

1	Historical Data			**HIDE** ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget for Next Year 26/27			1	
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25								
1					1	PERSONNEL SERVICES			1	
2	957,381	687,100	611,650	436,934	2	Salaries	650,933		2	
3	47	-	-	-	3	Overtime & Relief	-		3	
4	63,957	43,666	45,564	31,591	4	FICA - Payroll Taxes	49,796		4	
5	234,239	149,716	184,045	125,148	5	Retirement Benefits	195,866		5	
6	151,362	78,348	83,065	43,907	6	Health Insurance	89,224		6	
7	(3,341)	(898)	4,244	(3,732)	7	Workers' Compensation Insurance	3,572		7	
8	17,172	7,972	7,227	5,871	8	Unemployment Insurance	7,936		8	
9	6,050	3,354	1,050	675	9	Term Life & Long Term Disability Insurance	1,050		9	
10	-	-	-	-	10	Merit	-		10	
11	-	(305)	(23,373)	(30,444)	11	Allocations	(16,605)		11	
12	\$ 1,426,867	\$ 968,952	\$ 913,472	\$ 609,950	12	<b>TOTAL PERSONNEL SERVICES</b>	\$ 981,772	\$ -	\$ -	12
13	<b>11.00</b>	<b>7.00</b>	<b>6.50</b>		13	<b>Total Full-Time Equivalent (FTE)</b>	<b>7.00</b>			13
14					14	MATERIALS AND SERVICES			14	
15	15,036	1,100	8,150	2,634	15	Staff Training & Development	3,040		15	
16	4,676	904	5,150	5,174	16	Staff Travel	6,650		16	
17	10,487	4,783	5,300	1,929	17	Office Supplies	4,100		17	
18	3,109	269	10,000	35	18	IT Supplies	6,000		18	
19	2,802	3,212	3,500	2,009	19	Postage & Courier Services	3,500		19	
20	99	-	21,243	19,407	20	Membership / Subscriptions	22,944		20	
21	-	5	1,000	17	21	Marketing & Advertising	1,000		21	
22	-	-	-	-	22	Office Lease	-		22	
23	1,847	1,847	1,846	1,385	23	Office Equipment Lease	1,847		23	
24	204,050	166,066	149,132	116,047	24	IT Software Subscription/Licenses	150,404		24	
25	378	3,343	3,640	1,799	25	Commission Expense	3,400		25	
26	14,925	9,975	7,240	5,105	26	Telephone	7,820		26	
27	7,549	3,983	3,700	2,630	27	Internet	4,960		27	
28	-	-	-	-	28	Cable	-		28	
29	13,608	13,478	16,008	8,069	29	Electricity	10,368		29	
30	2,705	2,841	3,000	2,306	30	Water/Sewer	3,360		30	
31	3,711	3,892	4,000	2,940	31	Garbage	4,100		31	
32	-	-	-	-	32	Temporary/Contract Help	-		32	
33	12,124	11,821	12,500	8,971	33	Janitorial Services	12,685		33	
34	8,527	8,088	8,210	5,281	34	Payroll Services	7,395		34	
35	1,096	397	1,500	(206)	35	Legal Advertising	1,000		35	
36	81,800	84,569	100,000	24,531	36	Legal Services	80,000		36	
37	66,600	65,445	75,000	65,845	37	Auditing	75,000		37	
38	146	179,141	65,920	72,269	38	Consulting Services	10,920		38	
39	-	-	-	-	39	Recruiting Services	-		39	
40	-	8,520	169,300	106,884	40	Legislative Support	169,300		40	
41	-	-	2,500	300	41	Community Affairs	2,500		41	
42	3,975	3,713	740	-	42	Awards & Recognition	500		42	
43	32,496	43,876	39,320	43,383	43	Insurance	44,332		43	
44	-	-	-	-	44	Vehicle Lease	-		44	
45	-	-	-	-	45	Fuel	-		45	

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data			**HIDE** ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget for Next Year 26/27				
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25								
46	-	-	-	-	46	Clothing	-			46
47	2,642	2,024	3,000	1,206	47	Office Equipment Repairs & Maintenance	3,000			47
48	11,849	6,363	11,200	3,989	48	Repair & Maintenance - Buildings	11,200			48
49	52	544	-	-	49	Repair & Maintenance - Vehicles	-			49
50	36,309	13,587	15,000	13,199	50	Miscellaneous Merchant & Banking Fees	15,000			50
51	2,002	-	-	-	51	Insurance Claims	-			51
52	103,302	-	-	-	52	Grant Expenses	-			52
53	\$ 647,902	\$ 643,784	\$ 747,099	\$ 517,137	53	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 666,325	\$ -	\$ -	53
54					54	CAPITAL OUTLAY				54
55	-	-	25,000	-	55	Capital Outlays	10,000			55
56	\$ -	\$ -	\$ 25,000	\$ -	56	<b>TOTAL CAPITAL OUTLAY</b>	\$ 10,000	\$ -	\$ -	56
57	\$ 2,074,770	\$ 1,612,736	\$ 1,685,571	\$ 1,127,087	57	<b>Administration Total</b>	\$ 1,658,097	\$ -	\$ -	57

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

FORM

LB-30

General Fund

(name of fund)

1	Historical Data			**HIDE** ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	REQUIREMENTS FOR: <b>CHARLESTON</b>	Budget for Next Year 26/27			1	
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25								
1					1	<b>PERSONNEL SERVICES</b>			1	
2	486,142	790,313	807,195	537,608	2	Salaries	721,536		2	
3	10,175	30,011	15,049	4,900	3	Overtime & Relief	7,198		3	
4	37,396	61,517	62,902	39,714	4	FICA - Payroll Taxes	55,148		4	
5	116,833	219,107	247,551	150,956	5	Retirement Benefits	209,196		5	
6	163,454	234,511	272,175	121,950	6	Health Insurance	171,124		6	
7	39,817	20,153	19,983	9,554	7	Workers' Compensation Insurance	15,438		7	
8	14,769	18,570	13,950	10,473	8	Unemployment Insurance	12,490		8	
9	4,474	6,710	2,425	1,590	9	Term Life & Long Term Disability Insurance	1,950		9	
10	-	(234,641)	(250,298)	(21,505)	10	Allocations	(201,122)		10	
11	\$ 873,059	\$ 1,146,250	\$ 1,190,933	\$ 855,242	11	<b>TOTAL PERSONNEL SERVICES</b>	\$ 992,957	\$ -	\$ -	11
12	9.00	16.00	16.00		12	<b>Total Full-Time Equivalent (FTE)</b>	14.00			12
13					13	<b>MATERIALS AND SERVICES</b>			13	
14	217	208	870	85	14	Staff Training & Development	94		14	
15	497	310	775	114	15	Staff Travel	1,275		15	
16	2,030	1,856	1,050	647	16	Office Supplies	1,050		16	
17	43	1,239	-	927	17	IT Supplies	-		17	
18	200	29	66	-	18	Postage & Courier Services	16		18	
19	-	-	-	-	19	Marketing & Sales	-		19	
20	-	21,976	52,494	34,087	20	Software Subscriptions	56,446		20	
21	-	182	600	677	21	Office Equipment & Repairs	720		21	
22	9,152	8,763	7,140	5,810	22	Telephone	5,880		22	
23	34,468	32,607	25,922	20,596	23	Internet/Cable TV	25,074		23	
24	258,804	290,356	346,571	212,717	24	Electricity	310,987		24	
25	1,397	1,214	2,000	733	25	Laundry (propane)	1,600		25	
26	118,692	90,808	119,500	69,944	26	Water/Sewer	109,891		26	
27	93,917	114,212	136,890	95,071	27	Garbage Sanitation/Hazardous Material	153,600		27	
28	6,079	-	100,000	-	28	Derelict Vessel Disposal	450,000		28	
29	1,968	845	3,500	565	29	Environmental Mitigation/Monitoring	1,500		29	
30	7,840	6,560	13,000	-	30	Temporary/Contract Help	-		30	
31	1,500	1,638	1,140	1,125	31	Vending Machine Services	1,500		31	
32	1,196	1,557	1,500	484	32	Legal Advertising	1,600		32	
33	-	-	-	-	33	Legal Services	-		33	
34	8,449	6,423	7,210	3,101	34	Consulting Services/Contract Services	11,120		34	
35	116,676	134,347	153,437	109,649	35	Insurance	171,707		35	
36	15,885	18,679	5,250	1,802	36	Small Equipment & Tools	5,000		36	
37	646	3,965	6,600	1,804	37	Safety/Hazard Materials	21,750		37	
38	350	746	500	282	38	Signage	500		38	
39	1,674	2,991	3,500	598	39	Clothing	3,500		39	
40	9,378	6,754	7,500	3,884	40	Janitorial	8,250		40	
41	37,310	18,470	20,222	9,710	41	Operational Supplies	20,500		41	
42	2,302	-	-	300	42	Equipment Rental	-		42	
43	-	-	-	-	43	Vehicle Lease	-		43	
44	16,858	9,821	13,000	12,521	44	Fuel	17,000		44	
45	5,878	4,965	5,000	2,527	45	Propane (retail)	5,000		45	
46	62	-	-	-	46	Retail Items	-		46	
47	114,158	114,886	35,600	61,417	47	Repairs & Maintenance - Equipment	35,000		47	

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

FORM

LB-30

General Fund

(name of fund)

Historical Data				**HIDE**	REQUIREMENTS FOR: <b>CHARLESTON</b>	Budget for Next Year 26/27				
Actual		Adopted Budget This Year 25/26	** AFTER APPROVAL **	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 23/24	First Preceding Year 24/25		Actuals at FY25/26 Jul - Mar							
48	7,242	13,545	5,500	14,559	48	Repairs & Maintenance - Vehicles/Boats	6,000		48	
49	38,691	12,155	3,000	8,678	49	Repairs & Maintenance - Buildings	18,000		49	
50	8,374	46,689	4,000	909	50	Repairs & Maintenance - Land Improvements	4,000		50	
51	51,586	18,069	10,000	11,721	51	Repairs & Maintenance - Docks	16,000		51	
52	150,000	110,000	450,000	245,380	52	Marina Dredging	100,000		52	
53	35,293	37,489	44,436	39,109	53	Waterway Leases/Permits	46,972		53	
54	11,068	32,096	12,000	11,497	54	Other Expenses	12,000		54	
55	-	38,919	35,000	22,681	55	Merchant Fees	35,000		55	
56	-	-	-	-	56	Contingency	-		56	
57	\$ 1,169,879	\$ 1,205,372	\$ 1,634,773	\$ 1,005,710	57	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 1,658,531	\$ -	\$ -	57
58					58	CAPITAL OUTLAY				58
59	-	-	-	-	59	Capital Outlay	-			59
60	33,493	160,917	30,000	-	60	Capital Outlay - Buildings	50,000			60
61	162,633	20,273	20,000	-	61	Capital Outlay - Dock	145,000			61
62	16,425	23,315	-	-	62	Capital Outlay - Land Improvements	-			62
63	48,363	6,894	-	-	63	Capital Outlay - Machinery & Equipment	-			63
64	-	-	-	-	64	Capital Outlay - Mobile Equipment	-			64
65	\$ 260,914	\$ 211,399	\$ 50,000	\$ -	65	<b>TOTAL CAPITAL OUTLAY</b>	\$ 195,000	\$ -	\$ -	65
66	\$ 2,303,851	\$ 2,563,021	\$ 2,875,706	\$ 1,860,953	66	<b>Charleston Total</b>	\$ 2,846,488	\$ -	\$ -	66

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
 (name of fund)

	Historical Data			**HIDE** ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	REQUIREMENTS FOR: <b>BUSINESS DEVELOPMENT / EXTERNAL AFFAIRS</b>	Budget for Next Year 26/27			
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23/24	First Preceding Year 24/25							
<b>1</b>				<b>1</b>	<b>PERSONNEL SERVICES</b>				<b>1</b>
2	95,660	100,450	-	-	2 Salaries				2
3	-	-	-	-	3 Overtime & Relief				3
4	7,221	7,534	-	-	4 FICA - Payroll Taxes				4
5	26,521	27,150	-	-	5 Retirement Benefits				5
6	8,676	8,984	-	-	6 Health Insurance				6
7	662	233	-	-	7 Workers' Compensation Insurance				7
8	2,387	1,165	-	-	8 Unemployment Insurance				8
9	635	713	-	-	9 Term Life & Long Term Disability Insurance				9
10	\$ 141,763	\$ 146,229	\$ -	\$ -	10 <b>TOTAL PERSONNEL SERVICES</b>	\$ -	\$ -	\$ -	10
11	2.00	1.00	0.00	-	11 <b>Total Full-Time Equivalent (FTE)</b>	0.00			11
<b>12</b>					<b>MATERIALS AND SERVICES</b>				<b>12</b>
13	-	-	-	-	13 Staff Training & Development	-			13
14	547	636	-	-	14 Staff Travel	-			14
15	-	-	-	-	15 Retail Items	-			15
16	-	-	-	-	16 Marketing Supplies	-			16
17	-	-	-	-	17 I. T. Supplies/Software Subscriptions	-			17
18	37,263	32,888	-	-	18 Membership & Subscriptions	-			18
19	-	-	-	-	19 Promotional & Marketing	-			19
20	-	-	-	-	20 Commercial Marketing	-			20
21	515	600	-	-	21 Advertising	-			21
22	-	-	-	-	22 Cargo Recruitment & Dev	-			22
23	148	-	-	-	23 Professional Services	-			23
24	-	-	-	-	24 Insurance	-			24
25	-	-	-	-	25 Office Supplies / Miscellaneous	-			25
26	-	-	-	-	26 Recognition / Achievement	-			26
27	-	-	-	-	27 Legal Services	-			27
28	254,049	172,664	-	-	28 Legislative Support	-			28
29	500	550	-	-	29 Community Affairs	-			29
30	-	-	-	-	30 Contingency	-			30
31	\$ 293,023	\$ 207,338	\$ -	\$ -	31 <b>TOTAL MATERIALS AND SERVICES</b>	\$ -	\$ -	\$ -	31
<b>32</b>					<b>CAPITAL OUTLAY</b>				<b>32</b>
33					33				33
34					34				34
35					35				35
36	\$ -	\$ -	\$ -	\$ -	36 <b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	36
37	\$ 434,785	\$ 353,567	\$ -	\$ -	37 <b>External Affairs/Business Development Total</b>	\$ -	\$ -	\$ -	37

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

1	Historical Data			**HIDE** ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	REQUIREMENTS FOR: <u>PORT OPERATIONS</u>	Budget for Next Year 26/27			1	
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25								
1					1	<b>PERSONNEL SERVICES</b>				
2	526,181	203,393	102,720	75,057	2	Salaries	104,774			2
3	541	-	-	-	3	Overtime & Relief	-			3
4	39,793	15,257	7,858	5,388	4	FICA - Payroll Taxes	8,015			4
5	131,986	60,009	30,908	22,585	5	Retirement Benefits	31,527			5
6	93,909	19,321	19,026	14,150	6	Health Insurance	21,077			6
7	1,591	447	709	245	7	Workers' Compensation Insurance	570			7
8	12,643	1,532	1,171	867	8	Unemployment Insurance	1,213			8
9	4,174	1,496	150	113	9	Term Life & Long Term Disability Insurance	150			9
10	-	-	(5,589)	-	10	Allocations	(11,469)			10
11	\$ 810,819	\$ 301,455	\$ 156,954	\$ 118,404	11	<b>TOTAL PERSONNEL SERVICES</b>	\$ 155,857	\$ -	\$ -	11
12	9.00	2.00	1.00		12	<b>Total Full-Time Equivalent (FTE)</b>	1.00			12
13					13	<b>MATERIALS AND SERVICES</b>				
14	13	-	-	-	14	Staff Training & Development	-			14
15	1,205	1,505	600	-	15	Staff Travel	600			15
16	4,158	-	-	-	16	Operational / Safety Supplies	-			16
17	23,267	21,961	23,300	9,189	17	Utilities & Environmental Mitigation	15,000			17
18	-	-	-	-	18	Telephone	-			18
19	-	-	-	-	19	Contract Labor	-			19
20	-	-	750	-	20	Legal Advertising	750			20
21	2,938	4,246	4,900	12,627	21	Consulting Services/Contracted Services	33,000			21
22	54,208	62,185	74,280	49,478	22	Insurance	82,653			22
23	3,150	-	-	-	23	Clothing	-			23
24	202	-	2,500	606	24	Repairs & Maintenance - Buildings	2,500			24
25	462	-	1,000	-	25	Repairs & Maintenance - Land	-			25
26	-	-	1,500	-	26	Repairs & Maintenance - Docks	1,500			26
27	4,435	-	2,000	6,205	27	Repairs & Maintenance - Equipment	3,000			27
28	330	-	-	-	28	Repairs & Maintenance - Vehicles	-			28
29	3,107	802	3,000	752	29	Waterway Leases	3,000			29
30	1,883	2,079	3,000	3,528	30	Permits	3,000			30
31	-	-	-	-	31	Vehicle Lease	-			31
32	349	-	-	-	32	Fuel	-			32
33	-	-	-	-	33	Property Tax Expense	-			33
34	2,152	13,809	10,000	2,981	34	Banking Fees	10,000			34
35	\$ 101,860	\$ 106,586	\$ 126,830	\$ 85,365	35	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 155,003	\$ -	\$ -	35
36					36	<b>CAPITAL OUTLAY</b>				
37	-	-	-	-	37	Capital Outlay	-			37
38					38		-			38
39	\$ -	\$ -	\$ -	\$ -	39	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	39
40	\$ 912,679	\$ 408,041	\$ 283,784	\$ 203,769	40	<b>Port Ops Total</b>	\$ 310,859	\$ -	\$ -	40

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

1	Historical Data			**HIDE**	REQUIREMENTS FOR: <b>RAILROAD OPERATIONS</b>	Budget for Next Year 26/27			1	
	Actual		Adopted Budget This Year 25/26	** AFTER APPROVAL **		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 23/24	First Preceding Year 24/25		Actuals at FY25/26 Jul - Mar						
1					1	<b>PERSONNEL SERVICES</b>			1	
2	-	-	-	-	2	Salaries	-		2	
3	-	-	-	-	3	Overtime & Relief	-		3	
4	-	-	-	-	4	FICA - Payroll Taxes	-		4	
5	-	-	-	-	5	Retirement Benefits	-		5	
6	-	-	-	-	6	Health Insurance	-		6	
7	-	-	-	-	7	Workers' Compensation Insurance	-		7	
8	-	-	-	-	8	Unemployment Insurance	-		8	
9	-	-	-	-	9	Term Life & Long Term Disability Insurance	-		9	
10	\$ -	\$ -	\$ -	\$ -	10	<b>TOTAL PERSONNEL SERVICES</b>	\$ -	\$ -	\$ -	10
11	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		11	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.00</b>			11
12					12	<b>MATERIALS AND SERVICES</b>			12	
13	-	-	-	-	13	Staff Training & Development	-		13	
14	-	1,076	-	-	14	Staff Travel	-		14	
15	-	-	-	-	15	Membership & Dues	-		15	
16	-	-	-	-	16	Legal Services	-		16	
17	-	-	-	-	17	Office Supplies & Misc	-		17	
18	-	-	-	-	18	I. T. Supplies	-		18	
19	68,860	196,929	64,764	240,039	19	Insurance	70,502		19	
20	220,686	60,148	70,000	21,468	20	Professional Services	71,000		20	
21	-	55	-	-	21	Operational Supplies	-		21	
22	-	-	-	-	22	Management Services	-		22	
23	-	-	-	-	23	Rail Operations Service Fee	-		23	
24	47	-	-	5,126	24	Equipment Rental / Vehicle Lease	-		24	
25	-	-	-	-	25	Fuel	-		25	
26	-	4,160	-	-	26	Hazardous Material Disposal	-		26	
27	-	-	-	-	27	Signage	-		27	
28	-	-	-	-	28	Repairs & Maintenance - Equipment	-		28	
29	811,783	655,917	325,946	195,442	29	Repairs & Maintenance - Bridges	335,946		29	
30	150,599	22,000	75,000	-	30	Repairs & Maintenance - Track & Tunnel	75,000		30	
31	1,066	433	-	106	31	Repairs & Maintenance - Vehicles	-		31	
32	-	-	-	-	32	Repairs & Maintenance - Locomotive	-		32	
33	-	-	-	-	33	Repairs & Maintenance - Crossing Signals	-		33	
34	-	2,469	-	-	34	Insurance Claims	-		34	
35	\$ 1,253,041	\$ 943,187	\$ 535,710	\$ 462,181	35	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 552,448	\$ -	\$ -	35
36					36	<b>CAPITAL OUTLAY</b>			36	
37	429,419	-	-	-	37	Capital Outlay	-		37	
38					38				38	
39					39				39	
40					40				40	
41					41				41	
42					42				42	
43	\$ 429,419	\$ -	\$ -	\$ -	43	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	43
44	\$ 1,682,460	\$ 943,187	\$ 535,710	\$ 462,181	44	<b>Rail Ops Total</b>	\$ 552,448	\$ -	\$ -	44

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Special Projects Fund

Oregon International Port of Coos Bay  
(Name of Municipal Corporation)

FORM  
LB-10

FORM	Historical Data			**HIDE**  ** AFTER APPROVAL ** Actuals at FY25/26 Jul - Mar	DESCRIPTION  RESOURCES AND REQUIREMENTS	Budget for Next Year 26/27						
	Actual		Adopted Budget This Year 25/26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 23/24	First Preceding Year 24/25										
1					1	RESOURCES			1			
2	-	-	14,875,808	-	2	Federal: CRISI	14,875,808			2		
3	-	-	12,509,375	-	3	Federal: INFRA	12,509,375			3		
4					4	Federal: FRA RCE	1,996,612			4		
5					5	Federal: Other	4,000,000			5		
6	6,772,177	3,875,935	15,000,000	200,000	6	Channel Modification Project	14,500,000			6		
7					7	State: ConnectOregon	2,300,000			7		
8	142,344	85,106	375,000	47,039	8	State: Other Funds	749,153			8		
9	-	-	3,620,765	-	9	Other Grants	525,675			9		
10	-	3,256,180	1,500,000	1,868,882	10	Loans Received	-			10		
11	16,351,237	3,478,671		-	11	Federal: Build Grant & PIDP	-			11		
12	-	-	-	-	12	Transferred IN, from other funds	-			12		
13	\$ 23,265,758	\$ 10,695,892	\$ 47,880,948	\$ 2,115,921	13	Total Resources, except taxes to be levied	\$ 51,456,623	\$ -	\$ -	13		
14					14	Taxes estimated to be received				14		
15					15	Taxes collected in year levied				15		
16	<b>23,265,758</b>	<b>10,695,892</b>	<b>47,880,948</b>	<b>2,115,921</b>	16	<b>TOTAL RESOURCES</b>	<b>51,456,623</b>	<b>-</b>	<b>-</b>	16		
17					17	REQUIREMENTS **				17		
18					18	Department	Object Classification	Detail		18		
19	31,425	-	-	-	19	Administration	Materials & Service	Professional Services	775,675	19		
20	-	-	-	-	20	Charleston Ops	Materials & Service	Professional Services	-	20		
21	4,931,703	1,810,862	16,883,906	1,017,671	21	Port Ops	Materials & Service	Professional Services	16,383,906	21		
22	214,462	935,902	26,527,952	-	22	Rail	Materials & Service	Professional Services	26,527,952	22		
23	-	-	-	-	23	Charleston Ops	Materials & Service	Insurance Reimb	-	23		
24	-	-	-	-	24	Administration	Capital Outlay	Buildings	-	24		
25	-	-	-	-	25	Charleston Ops	Capital Outlay	Other	-	25		
26	-	-	-	-	26	Charleston Ops	Capital Outlay	Legal	-	26		
27	-	-	-	-	27	Charleston Ops	Capital Outlay	Buildings	-	27		
28	-	-	-	-	28	Charleston Ops	Capital Outlay	Docks	6,300,000	28		
29	-	-	-	-	29	Charleston Ops	Capital Outlay	Machinery & Equipment	-	29		
30	-	-	-	-	30	Charleston Ops	Capital Outlay	Land Improvements	-	30		
31	-	-	-	-	31	Port Ops	Capital Outlay	Buildings	-	31		
32	-	-	1,500,000	-	32	Port Ops	Capital Outlay	Docks	-	32		
33	-	-	-	-	33	Port Ops	Capital Outlay	Machinery & Equipment	-	33		
34	-	-	-	-	34	Port Ops	Capital Outlay	Engineering	-	34		
35	-	-	-	-	35	Port Ops	Capital Outlay	Permit & Environmental	-	35		
36	-	-	-	-	36	Rail	Capital Outlay	Other	-	36		
37	-	-	-	-	37	Rail	Capital Outlay	Tunnels	-	37		
38	10,458,795	6,006,778	1,500,000	354,285	38	Rail	Capital Outlay	Bridges	-	38		
39	9,743,810	163,690	-	-	39	Rail	Capital Outlay	Track	-	39		
40	-	-	-	-	40	Rail	Capital Outlay	Machinery & Equipment	-	40		
41	-	-	-	-	41	Rail	Capital Outlay	Legal	-	41		
42	2,230	16,844	-	-	42	Rail	Capital Outlay	Engineering	-	42		
43	-	-	-	-	43	Rail	Capital Outlay	Permit & Environmental	-	43		
44	-	-	-	-	44	Rail	Capital Outlay	Consulting Services	-	44		
45	-	-	625,469	-	45	Port Ops	Transfer	Transfer to General Fund	625,469	45		
46	-	-	843,621	-	46	Rail	Transfer	Transfer to General Fund	843,621	46		
47	(2,116,665)	1,761,817	-	743,965	47	Ending balance (prior years)					47	
48					48	UNAPPROPRIATED ENDING FUND BALANCE					48	
49	<b>23,265,758</b>	<b>10,695,892</b>	<b>47,880,948</b>	<b>2,115,921</b>	49	TOTAL REQUIREMENTS			<b>51,456,623</b>	<b>-</b>	<b>-</b>	49

## RESERVE FUND RESOURCES AND REQUIREMENTS

Reserve Fund  
(Fund)

Oregon International Port of Coos Bay  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 26/27		
Actual		Adopted Budget This Year 25/26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 23/24	First Preceding Year 24/25					
1			1	RESOURCES		1
2			2	<b>Beginning Fund Balance:</b>		2
3	-	-	3	500,000		3
4	1,811,280	1,811,282	4	500,000		4
5	27,895	60,000	5	-		5
6	107,698	245,556	6	-		6
7			7			7
8	-	-	8	-		8
9			9			9
10			10			10
11			11			11
12			12			12
13	<b>1,946,873</b>	<b>2,116,838</b>	13	<b>TOTAL RESOURCES</b>		13
		<b>1,000,000</b>		<b>1,000,000</b>	-	-
14			14	REQUIREMENTS **		14
15			15	Department	Object Classification	Account
16	-	638,682	16		Transfer out	General Fund
17	32,302	-	17		Transfer out	Special Projects Fund
18	72,105	5,413	18		Transfer out	Dredge Fund
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29	1,842,466	1,472,743	29	Ending balance (prior years)		29
30			30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		30
		1,000,000		1,000,000	-	-
31	<b>1,946,873</b>	<b>2,116,838</b>	31	<b>TOTAL REQUIREMENTS</b>		31
		<b>1,000,000</b>		<b>1,000,000</b>	-	-

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Dredge Fund

Oregon International Port of Coos Bay  
(Name of Municipal Corporation)

Historical Data				**HIDE**  ** AFTER APPROVAL **  Actuals at FY25/26 Jul - Mar	DESCRIPTION  RESOURCES AND REQUIREMENTS	Budget for Next Year 26/27						
Actual		Adopted Budget This Year FY25/26	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body					
Second Preceding FY23/24	First Preceding FY24/25											
1				1	RESOURCES				1			
2	361,645	387,234	542,738	270,125	2	Oregon Fuel Tax Allocation	250,000			2		
3	-	156,380	186,281	-	3	Mobilization	186,281			3		
4	-	198,677	250,590	(18,225)	4	Dredge Operations	203,133			4		
5	-	-	-	-	5	Bad Debt Expense	-			5		
6	-	-	-	-	6	Insurance Reimbursement	-			6		
7	-	-	-	-	7	Net Working Capital	-			7		
8	-	-	-	-	8	Other State Funds	299,630			8		
9	21,484	16,398	-	5,302	9	Other	-			9		
10	-	-	-	-	10		-			10		
11	-	-	-	-	11	Transferred IN, from other funds	-			11		
12	\$ 383,129	\$ 758,689	\$ 979,609	\$ 257,202	12	Total Resources, except taxes to be levied	939,044	\$ -	\$ -	12		
13					13	Taxes estimated to be received		-		13		
14					14	Taxes collected in year levied				14		
15	383,129	758,689	979,609	257,202	15	TOTAL RESOURCES			939,044	-	-	15
16					16	REQUIREMENTS **						16
17					17	Department	Object Classification	Detail				17
18	-	221,448	279,259	51,949	18	Dredge Ops	Personnel Services	Allocations	229,196			18
19	6,201	-	-	-	19	Dredge Ops	Personnel Services	Salaries				19
20	119	-	-	-	20	Dredge Ops	Personnel Services	Overtime & Relief				20
21	482	-	-	-	21	Dredge Ops	Personnel Services	FICA - Payroll Taxes				21
22	1,684	-	-	-	22	Dredge Ops	Personnel Services	Retirement Benefits				22
23	1,943	-	-	-	23	Dredge Ops	Personnel Services	Health Insurance				23
24	2	-	-	1,704	24	Dredge Ops	Personnel Services	Workers' Compensation Insurance				24
25	206	-	-	-	25	Dredge Ops	Personnel Services	Unemployment Insurance				25
26	41	-	-	-	26	Dredge Ops	Personnel Services	Term Life & Long Term Disability Insurance				26
27	-	5,150	31,500	-	27	Dredge Ops	Materials & Service	Training	31,500			27
28	-	99,165	86,950	-	28	Dredge Ops	Materials & Service	Travel	86,950			28
29	6,095	1,044	1,320	378	29	Dredge Ops	Materials & Service	Office Expenses	660			29
30	40,118	24,490	90,000	-	30	Dredge Ops	Materials & Service	Professional Services	90,000			30
31	1,481	34,222	43,200	94,929	31	Dredge Ops	Materials & Service	Operational Supplies	43,200			31
32	196,319	123,459	287,630	93,418	32	Dredge Ops	Materials & Service	Repair & Maintenance	287,630			32
33	67,501	69,785	83,350	67,376	33	Dredge Ops	Materials & Service	Insurance	85,941			33
34	160	3,218	63,400	-	34	Dredge Ops	Materials & Service	Fuel	63,400			34
35	-	-	-	-	35	Dredge Ops	Materials & Service	Audit	-			35
36	402,572	244,173	13,000	-	36	Dredge Ops	Materials & Service	Other	-			36
37	-	-	-	-	37	Dredge Ops	Materials & Service	Insurance Claims	-			37
38	-	68,905	-	-	38	Dredge Ops	Materials & Service	Equipment				38
39	-	-	-	-	39	Dredge Ops	Materials & Service	Vessels	-			39
40	-	-	-	-	40	Dredge Ops	Transfers Out	Contracted Help	20,567			40
41	(341,793)	(136,370)			41	Ending balance (prior years)						41
42				(52,550)	42	UNAPPROPRIATED ENDING FUND BALANCE			0	-	-	42
43	383,129	758,689	979,609	257,202	43	TOTAL REQUIREMENTS			939,044	-	-	43