

Coos Bay Rail Line, Inc.

FY 2024/2025

Proposed Annual Budget

REVISED

Presented by:
John Burns, President



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COOS BAY RAIL LINE, INC. BUDGET MESSAGE

This budget message is intended to explain the budget document for Coos Bay Rail Line, Inc. (CBRL), a wholly owned subsidiary of the Oregon International Port of Coos Bay (Port).

CBRL's priority for FY 2024/25 is for continued safe and reliable rail service. This will be accomplished through the effective management and training of employees, and consistent inspections of infrastructure and equipment. Ongoing maintenance and grant funded capital improvement projects to enhance existing operations will continue to be a critical focus.

Departments within the CBRL budget consist of Administration, Maintenance of Way (MOW), Transportation, and Mechanical.

Administration

CBRL Administration budgets for the salaries of four employees: the General Manager, an Operations Manager, an Operations Manager/Bridge Inspector, and an Office Clerk. CBRL is estimating car volumes of 7,675 for the upcoming fiscal year, with anticipated revenues to be \$4.6 million. Primary Administration expenses include training for all Rail staff, staff travel, office supplies and utilities for all locations, software subscriptions, and liability insurance.

The Port of Coos Bay Staff and budget provides all administrative functions outside of operations (Human Resources, Accounts Payable and Receivable, Payroll, Marketing and Business Development, Project Management, Purchasing, etc.). The Rail Administration department budget reimburses the Port of Coos Bay for the services received.

Maintenance of Way

The MOW department budgets for the salaries of six employees: a Track Maintenance Supervisor, a Track Inspector, two Track Laborers, a Signal Maintainer, and a Bridge Tender. Major MOW expenses include power/electricity for bridges and crossings; tools; fuel for vehicles and equipment used by the MOW staff; repairs and maintenance of MOW vehicles; routine repairs including materials and equipment to maintain bridges, track, and signals; and vegetation control.

Transportation

The Transportation department budgets for the salaries of ten Conductors/Engineers. The notable expenses in Transportation are locomotive leases; fuel for locomotives and vehicles; and repairs and maintenance of vehicles used by Transportation staff.

Mechanical

The Mechanical department budgets for the salaries of two Carmen and one Car Repair Supervisor. Car repair revenue is anticipated to be \$2.3 million. Expenses in the Mechanical department consist of locomotive maintenance and repairs; tools; traction sand; and supplies associated with car repairs.

The Port of Coos Bay's budget provides resources and expenditures for rehabilitation of the rail line infrastructure. Now in its sixth year in the role of Operator of the CBRL, the Port has been able to better tie capital improvement with maintenance on the rail line. Significant progress has been made on bridge, tunnel and track rehabilitation projects as well as routine maintenance activities to bring the rail line up to a state of good repair.

RESOURCES

CBRL

(Fund)

Coos Bay Rail Line, Inc.

(Name of Municipal Corporation)

#	Historical Data			#	RESOURCE DESCRIPTION	Budget for Next Year 24/25			#
	Actual		Adopted Budget This Year 23/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23							
1	-	-	-	1	Net working capital (accrual basis)	-	-		1
2	-	-	-	2	Previously levied taxes estimated to be received	-	-		2
3	-	-	-	3	Property Taxes - Current Year	-	-		3
4	-	-	-	4	Interest	-	-		4
5	-	-	-	5	Transferred IN, from other funds	-	-		5
6	-	-	-	6	OTHER RESOURCES	-	-		6
7				7	Administration				7
8	3,693,144	3,511,415	7,575,868	8	Carloads CBRL	4,603,434	-		8
9	13,850	23,800	-	9	Demurrage	-	-		9
10	318,050	233,210	-	10	Other	2,300	-		10
11	-	-	-	11	Bad Debt Expense	-	-		11
12	-	-	-	12	Loans	-	-		12
13				13	Maintenance of Way				13
14	-	-	-	14	Other	-	-		14
15				15					15
16				16	Transportation				16
17	35	-	-	17	Other	-	-		17
18				18					18
19				19	Mechanical				19
20	305,259	268,676	1,357,108	20	Car Repair	2,295,569	-		20
21				21					21
22			-	22	Taxes estimated to be received	-	-		22
23	-	-		23	Taxes collected in year levied				23
24	4,330,338	4,037,101	8,932,976	24	TOTAL RESOURCES	6,901,303	-	-	24

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

CBRL Fund

(name of fund)

Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 24/25						
Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 21/22	First Preceding Year 22/23									
1	3,567,723	3,968,722	8,932,976	1	Total Requirements for ALL Org.Units/Progams within fund	6,892,703			1	
2			-	2	Reserved for future expenditure	-	-		2	
3	762,614	68,379		3	Ending balance (prior years)				3	
4			-	4	UNAPPROPRIATED ENDING FUND BALANCE	8,600	-		4	
5	4,330,338	4,037,101	8,932,976	5	TOTAL REQUIREMENTS	6,901,303	-		-	5

150-504-030 (Rev 10-16)

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data				REQUIREMENTS FOR: <u>Administration</u>	Budget for Next Year 24/25				
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	PERSONNEL SERVICES			1	
2	151,248	209,181	334,644	2	Salaries	297,690		2	
3	-	-	-	3	Overtime & Relief	-		3	
4	11,159	15,397	25,600	4	Rail Road Retirement Tier I	22,773		4	
5	19,109	26,367	43,838	5	Rail Road Retirement Tier II	38,997		5	
6	27,540	21,889	76,642	6	Health Insurance	56,893		6	
7	1,633	2,268	3,447	7	Unemployment Insurance	591		7	
8	351	257	24,648	8	Term Life/Workers Comp	24,648		8	
9	-	-	-	9	Merit	-		9	
10	-	-	-	10	Allocations	-		10	
11	\$ 211,040	\$ 275,359	\$ 508,820	11	TOTAL PERSONNEL SERVICES	\$ 441,593	\$ -	\$ -	11
12	2.00	3.00	4.00	12	Total Full-Time Equivalent (FTE)	4.00			12
13				13	MATERIALS AND SERVICES			13	
14	-	1,113	8,317	14	Staff Training & Development	18,900		14	
15	3,859	1,911	500	15	Staff Travel	6,500		15	
16	4,162	5,280	6,100	16	Office Supplies	5,000		16	
17	-	174	-	17	Postage & Courier Services	-		17	
18	68	-	-	18	Memberships	-		18	
18	-	-	-	18	Office Lease	-		18	
19	240	64	-	19	Office Equipment Lease	-		19	
20	12,894	12,660	15,860	20	IT Software Subscription/Licenses	5,280		20	
21	7,651	8,569	12,125	21	Telephone	10,533		21	
22	790	807	900	22	Internet	840		22	
23	2,082	1,860	4,200	23	Electricity	3,400		23	
24	2,154	1,723	3,000	24	Water/Sewer	3,000		24	
25	5,267	6,068	6,600	25	Garbage	6,500		25	
26	-	-	1,700	26	Hazardous Material Disposal	-		26	
27	770	902	840	27	Janitorial Services	900		27	
28	3,200	3,277	4,000	28	Payroll Services	4,000		28	
29	629	719	-	29	Legal Advertising	-		29	
30	300	325	300	30	Legal Services	350		30	
31	3,925	4,275	3,500	31	Auditing	3,900		31	
32	5,593	73	3,100	32	Consulting Services	100		32	
33	163,695	194,763	231,000	33	Insurance	282,334		33	
34	-	-	-	34	Marketing & Sales Expense	-		34	
35	2,251	3,754	4,500	35	Repair & Maintenance	7,325		35	
36	3,005	4,149	6,225	36	Employee Required Records	2,498		36	
37	144,899	344,039	468,400	37	Car Accounting/Hire	358,900		37	
38	13,415	14,215	9,000	38	Communications	9,300		38	

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data					Budget for Next Year 24/25				
Actual		Adopted Budget This Year 23/24			REQUIREMENTS FOR: <u>Administration</u>				
Second Preceding Year 21/22	First Preceding Year 22/23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
39	9,542	11,838	12,000	39	ODOT Annual Revenue Fee	10,660			39
40	372,823	350,173	1,787,154	40	Port Administration Fee	1,351,988			40
41	966	1,096	-	41	Miscellaneous Merchant & Banking Fees	-			41
42	-	-	-	42	Contingency	-			42
43	\$ 764,182	\$ 973,827	\$ 2,589,321	43	TOTAL MATERIALS AND SERVICES	\$ 2,092,208	\$ -	\$ -	43
44				44	CAPITAL OUTLAY				44
45				45	Capital Outlays				45
46	\$ -	\$ -	\$ -	46	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	46
47	\$ 975,222	\$ 1,249,186	\$ 3,098,141	47	Administration Total	\$ 2,533,801	\$ -	\$ -	47

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data				REQUIREMENTS FOR: Maintenance of Way	Budget for Next Year 24/25				
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	PERSONNEL SERVICES			1	
2	227,254	279,530	373,807	2	Salaries	298,205		2	
3	47,714	36,260	40,350	3	Overtime & Relief	26,881		3	
4	20,553	23,571	31,683	4	Rail Road Retirement Tier I	24,869		4	
5	35,196	40,363	54,255	5	Rail Road Retirement Tier II	42,586		5	
6	51,301	84,823	118,823	6	Health Insurance	104,505		6	
7	4,021	4,833	6,033	7	Unemployment Insurance	887		7	
8	824	1,026	1,134	8	Term Life & Long Term Disability Insurance	972		8	
9	\$ 386,863	\$ 470,406	\$ 626,084	9	TOTAL PERSONNEL SERVICES	\$ 498,906	\$ -	\$ -	9
10	6.00	6.00	7.00	10	Total Full-Time Equivalent (FTE)	6.00			10
11				11	MATERIALS AND SERVICES			11	
12	-	-	-	12	Travel & Meals	-			12
13	1,597	121	2,800	13	Office Supplies & Misc	-			13
14	16,992	16,784	68,750	14	Utilities	18,000			14
15	60,000	-	-	15	Professional Services	-			15
16	19,965	15,467	47,875	16	Operational Supplies	24,050			16
17	5,156	10,339	12,000	17	Equipment Rental	10,000			17
18	-	-	-	18	Vehicle Lease / Rental	-			18
19	50,796	73,268	70,000	19	Fuel	72,000			19
20	4,951	2,599	-	20	Repairs & Maintenance - Equipment	-			20
21	58,221	55,158	78,950	21	Repairs & Maintenance - Vehicles	67,800			21
22	14,003	10,774	110,000	22	Repairs & Maintenance - Bridges	115,000			22
23	12,203	22,397	36,000	23	Repairs & Maintenance - Signal	33,000			23
24	65,065	106,056	133,000	24	Repairs & Maintenance - Track & Tunnel	86,000			24
25	47,838	39,948	75,000	25	Vegetation Control	40,000			25
26	-	-	-	26	Communications	-			26
27	-	-	-	27	Insurance Claims	-			27
28	\$ 356,786	\$ 352,913	\$ 634,375	28	TOTAL MATERIALS AND SERVICES	\$ 465,850	\$ -	\$ -	28
29				29	CAPITAL OUTLAY			29	
30				30					30
31	\$ -	\$ -	\$ -	31	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	31
32	\$ 743,649	\$ 823,319	\$ 1,260,459	32	Maintenance of Way Total	\$ 964,756	\$ -	\$ -	32

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

CBRL Fund

(name of fund)

#	Historical Data			#	REQUIREMENTS FOR: <u>Transportation</u>	Budget for Next Year 24/25			#
	Actual		Adopted Budget This Year 23/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23							
1				1	PERSONNEL SERVICES				1
2	467,497	517,007	589,131	2	Salaries	547,224			2
3	141,531	115,029	92,739	3	Overtime & Relief	88,424			3
4	45,784	47,400	52,163	4	Rail Road Retirement Tier I	48,627			4
5	78,401	81,168	89,325	5	Rail Road Retirement Tier II	83,270			5
6	98,360	122,128	160,190	6	Health Insurance	135,025			6
7	7,647	8,428	9,480	7	Unemployment Insurance	1,478			7
8	1,499	1,620	1,782	8	Term Life & Long Term Disability Insurance	1,620			8
9	-	-	-	9	Allocations	-			9
10	\$ 840,719	\$ 892,779	\$ 994,811	10	TOTAL PERSONNEL SERVICES	\$ 905,668	\$ -	\$ -	10
11	10.00	14.00	11.00	11	Total Full-Time Equivalent (FTE)	10.00			11
12				12	MATERIALS AND SERVICES				12
13	-	-	-	13	Training	-			13
14	2,241	3,751	4,000	14	Travel & Entertainment	1,500			14
15	-	7	-	15	Office Expenses	-			15
16	-	-	-	16	Memberships	-			16
17	-	-	-	17	Garbage/Hazardous Material Disposal	-			17
18	1,936	2,782	7,550	18	Operation Supplies	6,725			18
19	27,500	84,105	255,500	19	Equipment Rental	270,100			19
20	963,157	896,267	2,009,500	20	Fuel	1,012,200			20
21	-	68	-	21	Repairs & Maintenance-Equipment	-			21
22	8,105	4,952	15,600	22	Repairs & Maintenance-Vehicles	8,500			22
23	-	415	-	23	Repair & Maintenance-Locomotive	-			23
24	-	-	-	24	Repair & Maintenance-Train Cars	-			24
25	5,159	11,027	5,900	25	Communications	5,000			25
26	35	65	-	26	Other	-			26
27	\$ 1,008,133	\$ 1,003,439	\$ 2,298,050	27	TOTAL MATERIALS AND SERVICES	\$ 1,304,025	\$ -	\$ -	27
28				28	CAPITAL OUTLAY				28
29				29					29
30	\$ -	\$ -	\$ -	30	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	30
31	\$ 1,848,852	\$ 1,896,218	\$ 3,292,861	31	Transportation Total	\$ 2,209,693	\$ -	\$ -	31

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

CBRL Fund

(name of fund)

#	Historical Data			#	REQUIREMENTS FOR: <u>Mechanical</u>	Budget for Next Year 24/25			#
	Actual		Adopted Budget This Year 23/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23							
1				1	PERSONNEL SERVICES				1
2	134,076	136,503	192,482	2	Salaries	171,824			2
3	8,373	15,671	20,762	3	Overtime & Relief	8,304			3
4	10,463	11,231	16,313	4	Rail Road Retirement Tier I	13,780			4
5	17,918	19,231	27,935	5	Rail Road Retirement Tier II	23,597			5
6	28,776	25,300	67,296	6	Health Insurance	39,966			6
7	2,361	2,158	3,447	7	Unemployment Insurance	443			7
8	527	405	648	8	Term Life & Long Term Disability Insurance	486			8
9	-	-	-	9	Allocations	-			9
10	\$ 202,494	\$ 210,499	\$ 328,883	10	TOTAL PERSONNEL SERVICES	\$ 258,400	\$ -	\$ -	10
11	3.00	4.00	4.00	11	Total Full-Time Equivalent (FTE)	3.00			11
12				12	MATERIALS AND SERVICES				12
13	-	-	-	13	Training	-			13
14	1,525	-	-	14	Travel & Entertainment	-			14
15	-	-	-	15	Office Expenses	-			15
16	-	-	-	16	Memberships	-			16
17	7,528	7,431	7,000	17	Garbage/Hazardous Material Disposal	5,000			17
18	-	37,397	225,000	18	Contracting/Consulting Services	225,000			18
19	9,874	12,722	89,475	19	Operation Supplies	62,525			19
20	5,590	1,168	15,000	20	Equipment Rental	10,000			20
21	17,463	18,812	20,400	21	Fuel	25,000			21
22	193	799	1,500	22	Repairs & Maintenance - Equipment	2,000			22
23	13,928	13,996	2,000	23	Repairs & Maintenance-Vehicles	7,750			23
24	272,781	210,256	300,000	24	Repair & Maintenance-Locomotive	100,000			24
25	60,927	73,185	251,756	25	Repair & Maintenance-Train Cars	478,778			25
26	3,663	3,162	40,500	26	Communications	10,000			26
27	-	1,850	-	27	Other	-			27
28	\$ 393,472	\$ 380,778	\$ 952,631	28	TOTAL MATERIALS AND SERVICES	\$ 926,053	\$ -	\$ -	28
29				29	CAPITAL OUTLAY				29
30				30					30
31	\$ -	\$ -	\$ -	31	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	31
32	\$ 595,967	\$ 591,277	\$ 1,281,515	32	Mechanical Total	\$ 1,184,453	\$ -	\$ -	32