



## Coos Bay Rail Line, Inc.

### FY 2026/27 Adopted Annual Budget

Presented by:

Megan Richardson, Budget Officer

Brian Early, General Manager

#### Coos Bay Rail Line, Inc. Board of Directors

Lanelle Comstock, President

Kyle ViksneHill, Chair

Kyle Stevens, Secretary/Treasurer

#### Coos Bay Rail Line, Inc. Budget Committee

Dax Davidson

Pat Goll

Lexie Woodward

## 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 non-profit subsidiary of the Oregon International Port of Coos Bay (Port). The Coos Bay rail line provides local and regional businesses with safe, direct, efficient, and cost-effective rail access to the national rail network and global markets. CBRL is the operator of the Coos Bay rail line, and this budget reflects the operating expenses of the railroad.

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

| Budget Overview                 | Administration     | Maintenance of Way | Transportation       | Mechanical       | Totals             |
|---------------------------------|--------------------|--------------------|----------------------|------------------|--------------------|
| <b>Revenues</b>                 | 3,252,724          | -                  | -                    | 1,007,635        | <b>\$4,260,359</b> |
| <b>Personnel Services</b>       | 305,939            | 591,536            | 657,849              | 304,351          | <b>\$1,859,675</b> |
| <b>Materials &amp; Services</b> | 682,369            | 166,351            | 954,550              | 597,414          | <b>\$2,400,684</b> |
| <b>Total Expenses</b>           | 988,308            | 757,887            | 1,612,399            | 901,765          | <b>\$4,260,359</b> |
| <b>Net Total</b>                | <b>\$2,264,416</b> | <b>\$(757,887)</b> | <b>\$(1,612,399)</b> | <b>\$105,870</b> | -                  |

### Revenues (Resources – see page 4)

The proposed budget for FY 2026/27 anticipates a total income of \$4,260,359. CBRL revenues are from carload movements (\$3,220,724), demurrage (\$25,000), “Other” (\$7,000) and car repair (\$1,007,635). All of these revenues (other than “Other”) are based on the number of cars transported on the railroad. Revenues include imposing a new \$100 per car operational surcharge to all customers.

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.

|                 | 2022/23 Car Loads | 2023/24 Car Loads | 2024/25 Car Loads | 2025/26 Car Loads   | 2026/27 Car Loads |
|-----------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| <b>Budgeted</b> | 16,422            | 12,322            | 7,675             | 4,902               | 4,336             |
| <b>Actual</b>   | 5,852             | 5,348             | 4,512             | 2885 (YTD: Jul-Mar) |                   |

Due to the reduced revenues, budgeted expenses have been significantly reduced wherever possible based on historical actuals, realistic expectations, actual known costs, and the need for conservative spending.

## Personnel

The FY 2026/27 Budget accounts for 18 employees (FTEs). Per the Collective Bargaining Agreement, Rail Staff will be receiving a 4% Cost of Living Adjustment (COLA).

## ADMINISTRATION

CBRL Administration budgets for the salaries and benefits of three (3) employees: the General Manager, an Operations Manager/Bridge Inspector, and an Office Clerk.

Primary Administration expenses include training for all Rail staff, staff travel, office supplies and utilities for all locations, software subscriptions, and liability insurance.

## MAINTENANCE OF WAY

The Maintenance of Way (MOW) department budgets for the salaries of six (6) employees: a Foreman, a Track Inspector, three Track Laborers, and a Signal Maintainer. 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; and routine repairs including materials and equipment to maintain bridges, track, and signals.

## TRANSPORTATION

The Transportation department budgets for the salaries of six (6) 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 three (3) employees: two Carmen, and one Car Repair Supervisor. Car repair revenue is anticipated to be \$1,007,635 and is based on car loads. Expenses in the Mechanical department consist of locomotive maintenance and repairs; tools; traction sand; and supplies associated with car repairs.

**RESOURCES****CBRL**

(Fund)

**Coos Bay Rail Line, Inc.**

(Name of Municipal Corporation)

|    | Historical Data                |                               |                                   |    | RESOURCE DESCRIPTION                             | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|----|--------------------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |    |                                                  | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |    |                                                  |                               |                                 |                              |    |
|    |                                |                               |                                   |    |                                                  |                               |                                 |                              |    |
| 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  | 3,130,631                      | 2,768,187                     | 2,961,579                         | 8  | Carloads CBRL                                    | 3,220,724                     | 3,220,724                       | 3,220,724                    | 8  |
| 9  | 2,300                          | 2,170                         | 250,000                           | 9  | Demurrage                                        | 25,000                        | 25,000                          | 25,000                       | 9  |
| 10 | 432,947                        | 18,422                        | 7,000                             | 10 | Other                                            | 7,000                         | 7,000                           | 7,000                        | 10 |
| 11 | -                              | -                             | -                                 | 11 | Bad Debt Expense                                 | -                             | -                               | -                            | 11 |
| 12 | -                              | -                             | -                                 | 12 | Loans                                            | -                             | -                               | -                            | 12 |
| 13 |                                |                               |                                   | 13 | Maintenance of Way                               |                               |                                 |                              | 13 |
| 14 | 2,218                          | 41,948                        | -                                 | 14 | Other                                            | -                             | -                               | -                            | 14 |
| 15 |                                |                               |                                   | 15 |                                                  |                               |                                 |                              | 15 |
| 16 |                                |                               |                                   | 16 | Transportation                                   |                               |                                 |                              | 16 |
| 17 | -                              | -                             | -                                 | 17 | Other                                            | -                             | -                               | -                            | 17 |
| 18 |                                |                               |                                   | 18 |                                                  |                               |                                 |                              | 18 |
| 19 |                                |                               |                                   | 19 | Mechanical                                       |                               |                                 |                              | 19 |
| 20 | 745,509                        | 1,087,440                     | 1,195,634                         | 20 | Car Repair                                       | 1,007,635                     | 1,007,635                       | 1,007,635                    | 20 |
| 21 | -                              | 8,900                         | -                                 | 21 | Other                                            |                               |                                 |                              | 21 |
| 22 |                                |                               | -                                 | 22 | Taxes estimated to be received                   | -                             | -                               | -                            | 22 |
| 23 | -                              | -                             |                                   | 23 | Taxes collected in year levied                   |                               |                                 |                              | 23 |
| 24 | 4,313,605                      | 3,927,066                     | 4,414,213                         | 24 | TOTAL RESOURCES                                  | 4,260,359                     | 4,260,359                       | 4,260,359                    | 24 |

# REQUIREMENTS SUMMARY

FORM

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

LB-30

CBRL Fund

(name of fund)

|   | Historical Data             |                            |                                | REQUIREMENTS DESCRIPTION |                                                           | 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 | 3,715,137                   | 3,509,657                  | 4,414,213                      | 1                        | Total Requirements for ALL Org.Units/Programs within fund | 4,260,359                  | 4,260,359                    | 4,260,359                 | 1 |
| 2 |                             |                            | -                              | 2                        | Reserved for future expenditure                           | -                          | -                            | -                         | 2 |
| 3 | 598,469                     | 417,409                    |                                | 3                        | Ending balance (prior years)                              |                            |                              |                           | 3 |
| 4 |                             |                            | (0)                            | 4                        | UNAPPROPRIATED ENDING FUND BALANCE                        | (0)                        | (0)                          | (0)                       | 4 |
| 5 | 4,313,605                   | 3,927,066                  | 4,414,213                      | 5                        | TOTAL REQUIREMENTS                                        | 4,260,359                  | 4,260,359                    | 4,260,359                 | 5 |

150-504-030 (Rev 10-16)

# REQUIREMENTS SUMMARY

## ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

|    | Historical Data                |                               |                                   |    | REQUIREMENTS FOR:<br><u>Administration</u> | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|----|--------------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |    |                                            | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |    |                                            |                               |                                 |                              |    |
| 1  |                                |                               |                                   | 1  | PERSONNEL SERVICES                         |                               |                                 |                              | 1  |
| 2  | 281,871                        | 302,307                       | 220,384                           | 2  | Salaries                                   | 229,200                       | 229,200                         | 229,200                      | 2  |
| 3  | -                              | 308                           | -                                 | 3  | Overtime & Relief                          | -                             | -                               | -                            | 3  |
| 4  | 20,623                         | 22,201                        | 16,859                            | 4  | Rail Road Retirement Tier I                | 17,534                        | 17,534                          | 17,534                       | 4  |
| 5  | 35,316                         | 38,016                        | 28,870                            | 5  | Rail Road Retirement Tier II               | 30,025                        | 30,025                          | 30,025                       | 5  |
| 6  | 54,399                         | 45,296                        | 27,827                            | 6  | Health Insurance                           | 18,045                        | 18,045                          | 18,045                       | 6  |
| 7  | 1,611                          | 620                           | 624                               | 7  | Unemployment Insurance                     | 650                           | 650                             | 650                          | 7  |
| 8  | 594                            | 621                           | 24,486                            | 8  | Term Life/Workers Comp                     | 10,486                        | 10,486                          | 10,486                       | 8  |
| 9  | -                              | -                             | -                                 | 9  | Merit                                      | -                             | -                               | -                            | 9  |
| 10 | -                              | -                             | -                                 | 10 | Allocations                                | -                             | -                               | -                            | 10 |
| 11 | \$ 394,414                     | \$ 409,369                    | \$ 319,052                        | 11 | TOTAL PERSONNEL SERVICES                   | \$ 305,939                    | \$ 305,939                      | \$ 305,939                   | 11 |
| 12 | 4.00                           | 4.00                          | 3.00                              | 12 | Total Full-Time Equivalent (FTE)           | 3.00                          | 3.00                            | 3.00                         | 12 |
| 13 |                                |                               |                                   | 13 | MATERIALS AND SERVICES                     |                               |                                 |                              | 13 |
| 14 | 6,971                          | 5,580                         | 5,100                             | 14 | Staff Training & Development               | 3,000                         | 3,000                           | 3,000                        | 14 |
| 15 | 1,802                          | 817                           | 1,500                             | 15 | Staff Travel                               | 500                           | 500                             | 500                          | 15 |
| 16 | 2,728                          | 3,377                         | 3,475                             | 16 | Office Supplies                            | 3,200                         | 3,200                           | 3,200                        | 16 |
| 17 | -                              | 10                            | -                                 | 17 | Postage & Courier Services                 | -                             | -                               | -                            | 17 |
| 18 | -                              | -                             | 250                               | 18 | Memberships                                | 250                           | 250                             | 250                          | 18 |
| 18 | -                              | -                             | -                                 | 18 | Office Lease                               | -                             | -                               | -                            | 18 |
| 19 | -                              | -                             | -                                 | 19 | Office Equipment Lease                     | -                             | -                               | -                            | 19 |
| 20 | 7,800                          | 5,430                         | 10,455                            | 20 | IT Software Subscription/Licenses          | 5,892                         | 5,892                           | 5,892                        | 20 |
| 21 | 8,880                          | 8,676                         | 8,400                             | 21 | Telephone                                  | 5,808                         | 5,808                           | 5,808                        | 21 |
| 22 | 823                            | 828                           | 840                               | 22 | Internet                                   | -                             | -                               | -                            | 22 |
| 23 | 2,056                          | 2,260                         | 2,000                             | 23 | Electricity                                | 4,364                         | 4,364                           | 4,364                        | 23 |
| 24 | 3,336                          | 2,279                         | 3,500                             | 24 | Water/Sewer                                | 3,780                         | 3,780                           | 3,780                        | 24 |
| 25 | 6,277                          | 7,376                         | 6,000                             | 25 | Garbage                                    | 7,560                         | 7,560                           | 7,560                        | 25 |
| 26 | -                              | -                             | -                                 | 26 | Hazardous Material Disposal                | -                             | -                               | -                            | 26 |
| 27 | 754                            | -                             | -                                 | 27 | Janitorial Services                        | 350                           | 350                             | 350                          | 27 |
| 28 | 4,305                          | 3,896                         | 3,645                             | 28 | Payroll Services                           | 3,645                         | 3,645                           | 3,645                        | 28 |
| 29 | 803                            | -                             | -                                 | 29 | Legal Advertising                          | -                             | -                               | -                            | 29 |
| 30 | 350                            | -                             | -                                 | 30 | Legal Services                             | -                             | -                               | -                            | 30 |
| 31 | 3,900                          | 6,985                         | 3,900                             | 31 | Auditing                                   | 4,500                         | 4,500                           | 4,500                        | 31 |
| 32 | 77                             | 45                            | 2,600                             | 32 | Consulting Services                        | 2,600                         | 2,600                           | 2,600                        | 32 |
| 33 | 238,573                        | 128,334                       | 303,717                           | 33 | Insurance                                  | 315,000                       | 315,000                         | 315,000                      | 33 |
| 34 | -                              | -                             | -                                 | 34 | Marketing & Sales Expense                  | -                             | -                               | -                            | 34 |
| 35 | 5,810                          | 3,054                         | 6,100                             | 35 | Repair & Maintenance                       | 6,350                         | 6,350                           | 6,350                        | 35 |
| 36 | 2,642                          | 2,594                         | 1,250                             | 36 | Safety/Hazardous Materials                 | 1,200                         | 1,200                           | 1,200                        | 36 |
| 37 | 5,741                          | 13,322                        | 10,100                            | 37 | Fuel                                       | 12,000                        | 12,000                          | 12,000                       | 37 |
| 38 | 2,450                          | 1,588                         | 2,566                             | 38 | Employee Required Records                  | 395                           | 395                             | 395                          | 38 |

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

CBRL Fund

(name of fund)

|    | Historical Data                |                               |                                   | REQUIREMENTS FOR:<br><u>Administration</u> |                                       | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|--------------------------------------------|---------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |                                            |                                       | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |                                            |                                       |                               |                                 |                              |    |
| 39 | (13,529)                       | 375,386                       | 300,400                           | 39                                         | Car Accounting/Hire                   | 271,184                       | 271,184                         | 271,184                      | 39 |
| 40 | 9,207                          | 9,576                         | 9,612                             | 40                                         | Communications                        | 9,991                         | 9,991                           | 9,991                        | 40 |
| 41 | 13,817                         | 10,740                        | 11,000                            | 41                                         | ODOT Annual Revenue Fee               | 9,000                         | 9,000                           | 9,000                        | 41 |
| 42 | 309,450                        | 104,643                       | -                                 | 42                                         | Port Administration Fee               | -                             | -                               | -                            | 42 |
| 43 | 1,921                          | 2,991                         | 61,800                            | 43                                         | Miscellaneous Merchant & Banking Fees | 11,800                        | 11,800                          | 11,800                       | 43 |
| 44 | -                              | -                             | -                                 | 44                                         | Contingency                           | -                             | -                               | -                            | 44 |
| 45 | \$ 626,945                     | \$ 699,785                    | \$ 758,210                        | 45                                         | TOTAL MATERIALS AND SERVICES          | \$ 682,369                    | \$ 682,369                      | \$ 682,369                   | 45 |
| 46 |                                |                               |                                   | 46                                         | CAPITAL OUTLAY                        |                               |                                 |                              | 46 |
| 47 |                                |                               |                                   | 47                                         | Capital Outlays                       |                               |                                 |                              | 47 |
| 48 | \$ -                           | \$ -                          | \$ -                              | 48                                         | TOTAL CAPITAL OUTLAY                  | \$ -                          | \$ -                            | \$ -                         | 48 |
| 49 | \$ 1,021,359                   | \$ 1,109,154                  | \$ 1,077,261                      | 49                                         | Administration Total                  | \$ 988,308                    | \$ 988,308                      | \$ 988,308                   | 49 |

# REQUIREMENTS SUMMARY

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-30

CBRL Fund

(name of fund)

|    | Historical Data                |                               |                                   |    | REQUIREMENTS FOR:<br><u>Maintenance of Way</u> | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|----|------------------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |    |                                                | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |    |                                                |                               |                                 |                              |    |
| 1  |                                |                               |                                   | 1  | PERSONNEL SERVICES                             |                               |                                 |                              | 1  |
| 2  | 289,659                        | 319,285                       | 355,638                           | 2  | Salaries                                       | 369,864                       | 369,864                         | 369,864                      | 2  |
| 3  | 32,537                         | 17,378                        | 22,137                            | 3  | Overtime & Relief                              | 23,022                        | 23,022                          | 23,022                       | 3  |
| 4  | 23,753                         | 24,451                        | 28,900                            | 4  | Rail Road Retirement Tier I                    | 30,056                        | 30,056                          | 30,056                       | 4  |
| 5  | 40,675                         | 41,870                        | 49,489                            | 5  | Rail Road Retirement Tier II                   | 51,468                        | 51,468                          | 51,468                       | 5  |
| 6  | 88,160                         | 108,252                       | 118,064                           | 6  | Health Insurance                               | 114,854                       | 114,854                         | 114,854                      | 6  |
| 7  | 2,569                          | 956                           | 1,248                             | 7  | Unemployment Insurance                         | 1,300                         | 1,300                           | 1,300                        | 7  |
| 8  | 918                            | 972                           | 972                               | 8  | Term Life & Long Term Disability Insurance     | 972                           | 972                             | 972                          | 8  |
| 9  | \$ 478,270                     | \$ 513,163                    | \$ 576,448                        | 9  | TOTAL PERSONNEL SERVICES                       | \$ 591,536                    | \$ 591,536                      | \$ 591,536                   | 9  |
| 10 | 7.00                           | 6.00                          | 6.00                              | 10 | Total Full-Time Equivalent (FTE)               | 6.00                          | 6.00                            | 6.00                         | 10 |
| 11 |                                |                               |                                   | 11 | MATERIALS AND SERVICES                         |                               |                                 |                              | 11 |
| 12 | -                              | -                             | -                                 | 12 | Travel & Meals                                 | -                             | -                               | -                            | 12 |
| 13 | 72                             | 13                            | -                                 | 13 | Office Supplies & Misc                         | -                             | -                               | -                            | 13 |
| 14 | 16,270                         | 16,681                        | 15,000                            | 14 | Utilities                                      | 16,000                        | 16,000                          | 16,000                       | 14 |
| 15 | -                              | -                             | -                                 | 15 | Professional Services                          | -                             | -                               | -                            | 15 |
| 16 | 13,550                         | 8,403                         | 15,900                            | 16 | Operational Supplies                           | 10,750                        | 10,750                          | 10,750                       | 16 |
| 17 | 6,464                          | 511                           | -                                 | 17 | Equipment Rental                               | 250                           | 250                             | 250                          | 17 |
| 18 | -                              | -                             | -                                 | 18 | Vehicle Lease / Rental                         | -                             | -                               | -                            | 18 |
| 19 | 62,330                         | 41,173                        | 36,000                            | 19 | Fuel                                           | 47,000                        | 47,000                          | 47,000                       | 19 |
| 20 | 6,822                          | 11,265                        | 12,000                            | 20 | Repairs & Maintenance - Equipment              | 12,000                        | 12,000                          | 12,000                       | 20 |
| 21 | 48,003                         | 49,453                        | 45,351                            | 21 | Repairs & Maintenance - Vehicles               | 37,351                        | 37,351                          | 37,351                       | 21 |
| 22 | 5,251                          | 6,508                         | 10,000                            | 22 | Repairs & Maintenance - Bridges                | 13,000                        | 13,000                          | 13,000                       | 22 |
| 23 | 32,669                         | 11,803                        | 22,000                            | 23 | Repairs & Maintenance - Signal                 | 10,000                        | 10,000                          | 10,000                       | 23 |
| 24 | 25,588                         | 30,521                        | 46,000                            | 24 | Repairs & Maintenance - Track & Tunnel         | 20,000                        | 20,000                          | 20,000                       | 24 |
| 25 | 28,727                         | 26,448                        | 28,000                            | 25 | Vegetation Control                             | -                             | -                               | -                            | 25 |
| 26 | 310                            | 329                           | -                                 | 26 | Communications                                 | -                             | -                               | -                            | 26 |
| 26 | 737                            | 227                           | -                                 | 26 | Other                                          | -                             | -                               | -                            | 26 |
| 27 |                                | 44,166                        | -                                 | 27 | Insurance Claims                               | -                             | -                               | -                            | 27 |
| 28 | \$ 246,792                     | \$ 247,501                    | \$ 230,251                        | 28 | TOTAL MATERIALS AND SERVICES                   | \$ 166,351                    | \$ 166,351                      | \$ 166,351                   | 28 |
| 29 |                                |                               |                                   | 29 | CAPITAL OUTLAY                                 |                               |                                 |                              | 29 |
| 30 |                                |                               |                                   | 30 |                                                |                               |                                 |                              | 30 |
| 31 | \$ -                           | \$ -                          | \$ -                              | 31 | TOTAL CAPITAL OUTLAY                           | \$ -                          | \$ -                            | \$ -                         | 31 |
| 32 | \$ 725,063                     | \$ 760,664                    | \$ 806,699                        | 32 | Maintenance of Way Total                       | \$ 757,887                    | \$ 757,887                      | \$ 757,887                   | 32 |



# REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

CBRL Fund

(name of fund)

|    | Historical Data                |                               |                                   |    | REQUIREMENTS FOR:<br><u>Transportation</u> | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|----|--------------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |    |                                            | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |    |                                            |                               |                                 |                              |    |
| 1  |                                |                               |                                   | 1  | PERSONNEL SERVICES                         |                               |                                 |                              | 1  |
| 2  | 570,281                        | 450,221                       | 370,383                           | 2  | Salaries                                   | 385,123                       | 385,123                         | 385,123                      | 2  |
| 3  | 102,743                        | 85,326                        | 87,694                            | 3  | Overtime & Relief                          | 91,202                        | 91,202                          | 91,202                       | 3  |
| 4  | 50,472                         | 39,960                        | 35,043                            | 4  | Rail Road Retirement Tier I                | 36,439                        | 36,439                          | 36,439                       | 4  |
| 5  | 86,429                         | 68,428                        | 60,008                            | 5  | Rail Road Retirement Tier II               | 62,399                        | 62,399                          | 62,399                       | 5  |
| 6  | 144,800                        | 111,785                       | 99,833                            | 6  | Health Insurance                           | 80,416                        | 80,416                          | 80,416                       | 6  |
| 7  | 4,759                          | 1,222                         | 1,248                             | 7  | Unemployment Insurance                     | 1,300                         | 1,300                           | 1,300                        | 7  |
| 8  | 1,661                          | 1,215                         | 972                               | 8  | Term Life & Long Term Disability Insurance | 972                           | 972                             | 972                          | 8  |
| 9  | -                              | -                             | -                                 | 9  | Allocations                                | -                             | -                               | -                            | 9  |
| 10 | \$ 961,144                     | \$ 758,155                    | \$ 655,181                        | 10 | TOTAL PERSONNEL SERVICES                   | \$ 657,849                    | \$ 657,849                      | \$ 657,849                   | 10 |
| 11 | 11.00                          | 10.00                         | 6.00                              | 11 | Total Full-Time Equivalent (FTE)           | 6.00                          | 6.00                            | 6.00                         | 11 |
| 12 |                                |                               |                                   | 12 | MATERIALS AND SERVICES                     |                               |                                 |                              | 12 |
| 13 | -                              | -                             | -                                 | 13 | Training                                   | -                             | -                               | -                            | 13 |
| 14 | 810                            | -                             | 1,000                             | 14 | Travel & Entertainment                     | -                             | -                               | -                            | 14 |
| 15 | -                              | -                             | -                                 | 15 | Office Expenses                            | -                             | -                               | -                            | 15 |
| 16 | -                              | -                             | -                                 | 16 | Memberships                                | -                             | -                               | -                            | 16 |
| 17 | -                              | -                             | -                                 | 17 | Garbage/Hazardous Material Disposal        | -                             | -                               | -                            | 17 |
| 18 | 10,154                         | 860                           | 2,800                             | 18 | Operation Supplies                         | 1,750                         | 1,750                           | 1,750                        | 18 |
| 19 | 259,400                        | 268,260                       | 262,800                           | 19 | Equipment Rental                           | 262,800                       | 262,800                         | 262,800                      | 19 |
| 20 | 717,657                        | 596,063                       | 666,250                           | 20 | Fuel                                       | 685,000                       | 685,000                         | 685,000                      | 20 |
| 21 | 2,179                          | -                             | -                                 | 21 | Repairs & Maintenance-Equipment            | -                             | -                               | -                            | 21 |
| 22 | 13,149                         | 8,086                         | 5,500                             | 22 | Repairs & Maintenance-Vehicles             | 5,000                         | 5,000                           | 5,000                        | 22 |
| 23 | 127                            | -                             | -                                 | 23 | Repair & Maintenance-Locomotive            | -                             | -                               | -                            | 23 |
| 24 | -                              | -                             | -                                 | 24 | Repair & Maintenance-Train Cars            | -                             | -                               | -                            | 24 |
| 25 | 59                             | 312                           | 5,000                             | 25 | Communications                             | -                             | -                               | -                            | 25 |
| 26 | 4,037                          | 8,103                         | -                                 | 26 | Other                                      | -                             | -                               | -                            | 26 |
| 27 | \$ 1,007,572                   | \$ 881,684                    | \$ 943,350                        | 27 | TOTAL MATERIALS AND SERVICES               | \$ 954,550                    | \$ 954,550                      | \$ 954,550                   | 27 |
| 28 |                                |                               |                                   | 28 | CAPITAL OUTLAY                             |                               |                                 |                              | 28 |
| 29 |                                |                               |                                   | 29 |                                            |                               |                                 |                              | 29 |
| 30 | \$ -                           | \$ -                          | \$ -                              | 30 | TOTAL CAPITAL OUTLAY                       | \$ -                          | \$ -                            | \$ -                         | 30 |
| 31 | \$ 1,968,716                   | \$ 1,639,839                  | \$ 1,598,531                      | 31 | Transportation Total                       | \$ 1,612,399                  | \$ 1,612,399                    | \$ 1,612,399                 | 31 |

# REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

CBRL Fund

(name of fund)

|    | Historical Data                |                               |                                   |    | REQUIREMENTS FOR:<br><u>Mechanical</u>     | Budget for Next Year 26/27    |                                 |                              |    |
|----|--------------------------------|-------------------------------|-----------------------------------|----|--------------------------------------------|-------------------------------|---------------------------------|------------------------------|----|
|    | Actual                         |                               | Adopted Budget This<br>Year 25/26 |    |                                            | Proposed By<br>Budget Officer | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding Year<br>23/24 | First Preceding Year<br>24/25 |                                   |    |                                            |                               |                                 |                              |    |
| 1  |                                |                               |                                   | 1  | PERSONNEL SERVICES                         |                               |                                 |                              | 1  |
| 2  | 126,488                        | 176,252                       | 180,532                           | 2  | Salaries                                   | 199,209                       | 199,209                         | 199,209                      | 2  |
| 3  | 10,223                         | 23,545                        | 27,199                            | 3  | Overtime & Relief                          | 29,485                        | 29,485                          | 29,485                       | 3  |
| 4  | 10,314                         | 15,047                        | 15,891                            | 4  | Rail Road Retirement Tier I                | 17,495                        | 17,495                          | 17,495                       | 4  |
| 5  | 17,662                         | 25,766                        | 27,213                            | 5  | Rail Road Retirement Tier II               | 29,959                        | 29,959                          | 29,959                       | 5  |
| 6  | 17,525                         | 25,455                        | 27,827                            | 6  | Health Insurance                           | 27,067                        | 27,067                          | 27,067                       | 6  |
| 7  | 1,020                          | 476                           | 624                               | 7  | Unemployment Insurance                     | 650                           | 650                             | 650                          | 7  |
| 8  | 351                            | 486                           | 486                               | 8  | Term Life & Long Term Disability Insurance | 486                           | 486                             | 486                          | 8  |
| 9  | -                              | -                             | -                                 | 9  | Allocations                                | -                             | -                               | -                            | 9  |
| 10 | \$ 183,583                     | \$ 267,026                    | \$ 279,772                        | 10 | TOTAL PERSONNEL SERVICES                   | \$ 304,351                    | \$ 304,351                      | \$ 304,351                   | 10 |
| 11 | 4.00                           | 3.00                          | 3.00                              | 11 | Total Full-Time Equivalent (FTE)           | 3.00                          | 3.00                            | 3.00                         | 11 |
| 12 |                                |                               |                                   | 12 | MATERIALS AND SERVICES                     |                               |                                 |                              | 12 |
| 13 | -                              | -                             | -                                 | 13 | Training                                   | -                             | -                               | -                            | 13 |
| 14 | 345                            | -                             | -                                 | 14 | Travel & Entertainment                     | -                             | -                               | -                            | 14 |
| 15 | 1,045                          | -                             | -                                 | 15 | Office Expenses                            | -                             | -                               | -                            | 15 |
| 16 | -                              | -                             | -                                 | 16 | Memberships                                | -                             | -                               | -                            | 16 |
| 17 | 4,629                          | 1,943                         | 1,000                             | 17 | Garbage/Hazardous Material Disposal        | -                             | -                               | -                            | 17 |
| 18 | 54,391                         | 3,374                         | -                                 | 18 | Contracting/Consulting Services            | -                             | -                               | -                            | 18 |
| 19 | 28,001                         | 31,595                        | 59,900                            | 19 | Operation Supplies                         | 58,900                        | 58,900                          | 58,900                       | 19 |
| 20 | 3,000                          | -                             | 10,000                            | 20 | Equipment Rental                           | 10,000                        | 10,000                          | 10,000                       | 20 |
| 21 | 19,518                         | 15,911                        | 20,000                            | 21 | Fuel                                       | 20,000                        | 20,000                          | 20,000                       | 21 |
| 22 | 5,128                          | 2,533                         | 1,500                             | 22 | Repairs & Maintenance - Equipment          | 1,500                         | 1,500                           | 1,500                        | 22 |
| 23 | 10,465                         | 15,541                        | 7,000                             | 23 | Repairs & Maintenance-Vehicles             | 7,500                         | 7,500                           | 7,500                        | 23 |
| 24 | 212,275                        | 258,631                       | 252,550                           | 24 | Repair & Maintenance-Locomotive            | 278,000                       | 278,000                         | 278,000                      | 24 |
| 25 | 196,757                        | 208,261                       | 300,000                           | 25 | Repair & Maintenance-Train Cars            | 221,514                       | 221,514                         | 221,514                      | 25 |
| 26 | 93                             | -                             | -                                 | 26 | Communications                             | -                             | -                               | -                            | 26 |
| 27 | 39                             | 185                           | -                                 | 27 | Other                                      | -                             | -                               | -                            | 27 |
| 28 | \$ 535,686                     | \$ 537,973                    | \$ 651,950                        | 28 | TOTAL MATERIALS AND SERVICES               | \$ 597,414                    | \$ 597,414                      | \$ 597,414                   | 28 |
| 29 |                                |                               |                                   | 29 | CAPITAL OUTLAY                             |                               |                                 |                              | 29 |
| 30 |                                |                               |                                   | 30 |                                            |                               |                                 |                              | 30 |
| 31 | \$ -                           | \$ -                          | \$ -                              | 31 | TOTAL CAPITAL OUTLAY                       | \$ -                          | \$ -                            | \$ -                         | 31 |
| 32 | \$ 719,269                     | \$ 804,999                    | \$ 931,722                        | 32 | Mechanical Total                           | \$ 901,765                    | \$ 901,765                      | \$ 901,765                   | 32 |