



Oregon International Port of Coos Bay

FY 2026/27 Adopted Annual Budget

Presented by:

Lanelle Comstock, Chief Executive Officer

Megan Richardson, Budget Officer

Oregon International Port of Coos Bay Board of Commissioners

Kyle Stevens, President
Nick Edwards, Vice President
Kyle ViksneHill, Treasurer
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Arnie Roblan, Commissioner

Oregon International Port of Coos Bay Budget Committee

John Blanchard
Dax Davidson
Lou Leberti
George Wales
Lexie Woodward

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.

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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
Total Revenues	\$2,551,418	\$3,324,903	\$811,020	\$1,632,385	\$8,319,725
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
Total Expenses	\$3,408,566	\$3,342,370	\$521,859	\$1,046,929	\$8,319,725
Net Total	\$(857,149)	\$(17,467)	\$289,160	\$585,456	-

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.

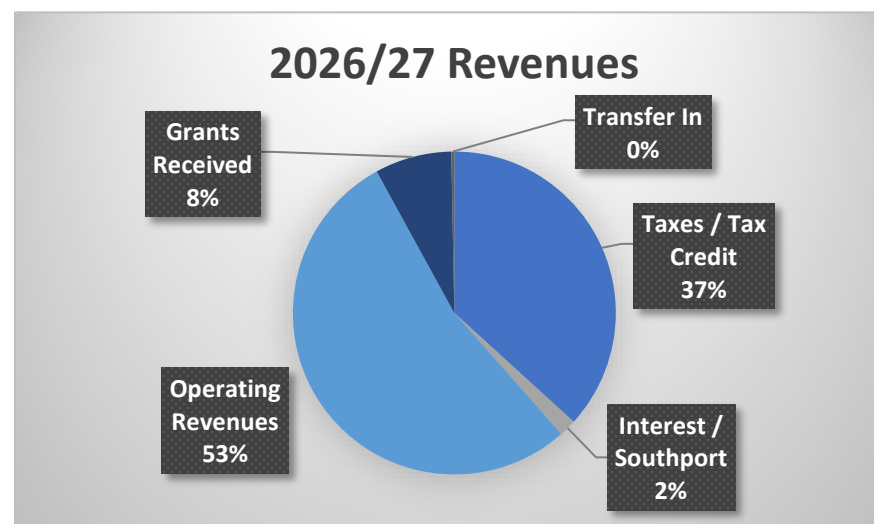
The General Fund reflects a total transfer of \$1,489,657 including a \$1,469,090 transfer from the Special Projects Fund for indirect costs associated with grants for the Pacific Coast Intermodal Port Project (PCIP). As of the time of the budget planning process, these grants have been awarded but not 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
Budget	\$9,314,753	\$8,073,156	\$6,829,300*	\$6,850,636*
Actual	\$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
Established Loans Sub-total	\$832,485	\$453,772	\$1,286,257	\$12,906,695	\$12,074,210	-	-
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
Established Vehicles Sub-total	\$12,537	\$261	\$12,799	\$12,537	-	-	-
Established Debt Sub-total	\$845,022	\$454,034	\$1,299,056	\$12,919,232	\$12,074,210	-	-
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
Estimated Debt Sub-total	\$30,000	\$63,000	\$93,000	\$9,500,000	\$9,713,380	-	-
Total to Budget	\$875,022	\$517,034	\$1,392,056	\$22,419,232	\$21,787,590	-	-

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
Budgeted Personnel	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
Budget	\$2,558,565	\$2,836,121	\$2,483,380	\$2,777,843
Actual*	\$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):

Office

Marina Manager
(2) Office Assistants

Maintenance

(6) Maintenance Staff
(.6) Maintenance Foreman
(.4) Seasonal Maintenance Staff

Security

(4) Security Officers

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.

Capital Projects Budgeted in the Special Projects Fund		
Project	Allocated	Additional Funding Sources
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
	\$51,456,623	

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

RESOURCES

General Fund

(Fund)

Oregon International Port of Coos Bay

(Name of Municipal Corporation)

	Historical Data			RESOURCE 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							
43				43	External Affairs				43
44	(74,825)	-	-	44	Miscellaneous Income	-	-	-	44
45	16	-	-	45	Merchandise	-	-	-	45
46	-	-	-	46	Grant	-	-	-	46
47				47	Port Operations				47
48	146,039	148,925	133,007	48	Building Leases	56,783	56,783	56,783	48
49	110,505	120,919	173,808	49	Property Agreements	128,768	128,768	128,768	49
50	-	-	-	50	Project Management Fees	-	-	-	50
51	-	-	-	51	Other Grants	-	-	-	51
52	-	-	-	52	Insurance Claim	-	-	-	52
53	45,001	26,071	-	53	Other	-	-	-	53
54				54	Railroad Operations				54
55	309,450	104,643	-	55	Operations Revenue (Current Year - Net)	-	-	-	55
56	752,379	332,200	332,000	56	Tax Credits	317,000	317,000	317,000	56
57	469,040	402,022	-	57	Miscellaneous	-	-	-	57
58	293,964	329,917	332,000	58	Property Agreements	245,893	245,893	245,893	58
59	344,052	301,995	374,844	59	Rail Surcharge	225,872	225,872	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	Dredge Operations				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	72	Total resources, except taxes to be levied	6,129,544	6,129,544	6,129,544	72
73			2,127,532	73	Taxes estimated to be received	2,190,182	2,190,182	2,190,182	73
74	2,051,116	2,129,192		74	Taxes collected in year levied				74
75	7,939,742	7,057,396	8,298,390	75	TOTAL RESOURCES	8,319,725	8,319,725	8,319,725	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

FORM

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

LB-30

General 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				1	DEBT SERVICE			1	
2	830,846	786,108	818,236	2	Principal	875,022	875,022	875,022	2
3	660,329	530,819	619,164	3	Interest	517,034	517,034	517,034	3
4	1,491,175	1,316,927	1,437,400	4	TOTAL DEBT SERVICE	1,392,056	1,392,056	1,392,056	4
5				5	SPECIAL PAYMENTS			5	
6	322,740	-	-	6	Special Payments	-	-	-	6
7	322,740	-	-	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	1,559,777	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	14	Total Requirements NOT ALLOCATED	2,951,833	2,951,833	2,951,833	14
15	7,408,545	5,880,553	5,380,771	15	Total Requirements for ALL Org.Units/Programs within fund	5,367,892	5,367,892	5,367,892	15
16	-	140,084		16	Ending balance (prior years)				16
17	9,222,460	7,197,479	8,298,391	17	TOTAL REQUIREMENTS	8,319,725	8,319,725	8,319,725	17

150-504-030 (Rev 10-16)

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data			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									
1				1	PERSONNEL SERVICES					1	
2	957,381	687,100	611,650	2	Salaries	650,933	650,933	650,933	2		
3	47	-	-	3	Overtime & Relief	-	-	-	3		
4	63,957	43,666	45,564	4	FICA - Payroll Taxes	49,796	49,796	49,796	4		
5	234,239	149,716	184,045	5	Retirement Benefits	195,866	195,866	195,866	5		
6	151,362	78,348	83,065	6	Health Insurance	89,224	89,224	89,224	6		
7	(3,341)	(898)	4,244	7	Workers' Compensation Insurance	3,572	3,572	3,572	7		
8	17,172	7,972	7,227	8	Unemployment Insurance	7,936	7,936	7,936	8		
9	6,050	3,354	1,050	9	Term Life & Long Term Disability Insurance	1,050	1,050	1,050	9		
10	-	-	-	10	Merit	-	-	-	10		
11	-	(305)	(23,373)	11	Allocations	(16,605)	(16,605)	(16,605)	11		
12	\$ 1,426,867	\$ 968,952	\$ 913,472	12	TOTAL PERSONNEL SERVICES	\$ 981,772	\$ 981,772	\$ 981,772	12		
13	11.00	7.00	6.50	13	Total Full-Time Equivalent (FTE)	7.00	7.00	7.00	13		
14				14	MATERIALS AND SERVICES					14	
15	15,036	1,100	8,150	15	Staff Training & Development	3,040	3,040	3,040	15		
16	4,676	904	5,150	16	Staff Travel	6,650	6,650	6,650	16		
17	10,487	4,783	5,300	17	Office Supplies	4,100	4,100	4,100	17		
18	3,109	269	10,000	18	IT Supplies	6,000	6,000	6,000	18		
19	2,802	3,212	3,500	19	Postage & Courier Services	3,500	3,500	3,500	19		
20	99	-	21,243	20	Membership / Subscriptions	22,944	22,944	22,944	20		
21	-	5	1,000	21	Marketing & Advertising	1,000	1,000	1,000	21		
22	-	-	-	22	Office Lease	-	-	-	22		
23	1,847	1,847	1,846	23	Office Equipment Lease	1,847	1,847	1,847	23		
24	204,050	166,066	149,132	24	IT Software Subscription/Licenses	150,404	150,404	150,404	24		
25	378	3,343	3,640	25	Commission Expense	3,400	3,400	3,400	25		
26	14,925	9,975	7,240	26	Telephone	7,820	7,820	7,820	26		
27	7,549	3,983	3,700	27	Internet	4,960	4,960	4,960	27		
28	-	-	-	28	Cable	-	-	-	28		
29	13,608	13,478	16,008	29	Electricity	10,368	10,368	10,368	29		
30	2,705	2,841	3,000	30	Water/Sewer	3,360	3,360	3,360	30		
31	3,711	3,892	4,000	31	Garbage	4,100	4,100	4,100	31		
32	-	-	-	32	Temporary/Contract Help	-	-	-	32		
33	12,124	11,821	12,500	33	Janitorial Services	12,685	12,685	12,685	33		
34	8,527	8,088	8,210	34	Payroll Services	7,395	7,395	7,395	34		
35	1,096	397	1,500	35	Legal Advertising	1,000	1,000	1,000	35		
36	81,800	84,569	100,000	36	Legal Services	80,000	80,000	80,000	36		
37	66,600	65,445	75,000	37	Auditing	75,000	75,000	75,000	37		
38	146	179,141	65,920	38	Consulting Services	10,920	10,920	10,920	38		
39	-	-	-	39	Recruiting Services	-	-	-	39		
40	-	8,520	169,300	40	Legislative Support	169,300	169,300	169,300	40		

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data			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							
41	-	-	2,500	41	Community Affairs	2,500	2,500	2,500	41
42	3,975	3,713	740	42	Awards & Recognition	500	500	500	42
43	32,496	43,876	39,320	43	Insurance	44,332	44,332	44,332	43
44	-	-	-	44	Vehicle Lease	-	-	-	44
45	-	-	-	45	Fuel	-	-	-	45
46	-	-	-	46	Clothing	-	-	-	46
47	2,642	2,024	3,000	47	Office Equipment Repairs & Maintenance	3,000	3,000	3,000	47
48	11,849	6,363	11,200	48	Repair & Maintenance - Buildings	11,200	11,200	11,200	48
49	52	544	-	49	Repair & Maintenance - Vehicles	-	-	-	49
50	36,309	13,587	15,000	50	Miscellaneous Merchant & Banking Fees	15,000	15,000	15,000	50
51	2,002	-	-	51	Insurance Claims	-	-	-	51
52	103,302	-	-	52	Grant Expenses	-	-	-	52
53	\$ 647,902	\$ 643,784	\$ 747,099	53	TOTAL MATERIALS AND SERVICES	\$ 666,325	\$ 666,325	\$ 666,325	53
54				54	CAPITAL OUTLAY				54
55	-	-	25,000	55	Capital Outlays	10,000	10,000	10,000	55
56	\$ -	\$ -	\$ 25,000	56	TOTAL CAPITAL OUTLAY	\$ 10,000	\$ 10,000	\$ 10,000	56
57	\$ 2,074,770	\$ 1,612,736	\$ 1,685,571	57	Administration Total	\$ 1,658,097	\$ 1,658,097	\$ 1,658,097	57

REQUIREMENTS SUMMARY ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

(name of fund)

	Historical Data				REQUIREMENTS FOR: <u>CHARLESTON</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							
1				1	PERSONNEL SERVICES				1
2	486,142	790,313	807,195	2	Salaries	721,536	721,536	721,536	2
3	10,175	30,011	15,049	3	Overtime & Relief	7,198	7,198	7,198	3
4	37,396	61,517	62,902	4	FICA - Payroll Taxes	55,148	55,148	55,148	4
5	116,833	219,107	247,551	5	Retirement Benefits	209,196	209,196	209,196	5
6	163,454	234,511	272,175	6	Health Insurance	171,124	171,124	171,124	6
7	39,817	20,153	19,983	7	Workers' Compensation Insurance	15,438	15,438	15,438	7
8	14,769	18,570	13,950	8	Unemployment Insurance	12,490	12,490	12,490	8
9	4,474	6,710	2,425	9	Term Life & Long Term Disability Insurance	1,950	1,950	1,950	9
10	-	(234,641)	(250,298)	10	Allocations	(201,122)	(201,122)	(201,122)	10
11	\$ 873,059	\$ 1,146,250	\$ 1,190,933	11	TOTAL PERSONNEL SERVICES	\$ 992,957	\$ 992,957	\$ 992,957	11
12	9.00	16.00	16.00	12	Total Full-Time Equivalent (FTE)	14.00	14.00	14.00	12
13				13	MATERIALS AND SERVICES				13
14	217	208	870	14	Staff Training & Development	94	94	94	14
15	497	310	775	15	Staff Travel	1,275	1,275	1,275	15
16	2,030	1,856	1,050	16	Office Supplies	1,050	1,050	1,050	16
17	43	1,239	-	17	IT Supplies	-	-	-	17
18	200	29	66	18	Postage & Courier Services	16	16	16	18
19	-	-	-	19	Marketing & Sales	-	-	-	19
20	-	21,976	52,494	20	Software Subscriptions	56,446	56,446	56,446	20
21	-	182	600	21	Office Equipment & Repairs	720	720	720	21
22	9,152	8,763	7,140	22	Telephone	5,880	5,880	5,880	22
23	34,468	32,607	25,922	23	Internet/Cable TV	25,074	25,074	25,074	23
24	258,804	290,356	346,571	24	Electricity	310,987	310,987	310,987	24
25	1,397	1,214	2,000	25	Laundry (propane)	1,600	1,600	1,600	25
26	118,692	90,808	119,500	26	Water/Sewer	109,891	109,891	109,891	26
27	93,917	114,212	136,890	27	Garbage Sanitation/Hazardous Material	153,600	153,600	153,600	27
28	6,079	-	100,000	28	Derelict Vessel Disposal	450,000	450,000	450,000	28
29	1,968	845	3,500	29	Environmental Mitigation/Monitoring	1,500	1,500	1,500	29
30	7,840	6,560	13,000	30	Temporary/Contract Help	-	-	-	30
31	1,500	1,638	1,140	31	Vending Machine Services	1,500	1,500	1,500	31
32	1,196	1,557	1,500	32	Legal Advertising	1,600	1,600	1,600	32
33	-	-	-	33	Legal Services	-	-	-	33
34	8,449	6,423	7,210	34	Consulting Services/Contract Services	11,120	11,120	11,120	34
35	116,676	134,347	153,437	35	Insurance	171,707	171,707	171,707	35
36	15,885	18,679	5,250	36	Small Equipment &Tools	5,000	5,000	5,000	36
37	646	3,965	6,600	37	Safety/Hazard Materials	21,750	21,750	21,750	37
38	350	746	500	38	Signage	500	500	500	38
39	1,674	2,991	3,500	39	Clothing	3,500	3,500	3,500	39
40	9,378	6,754	7,500	40	Janitorial	8,250	8,250	8,250	40
41	37,310	18,470	20,222	41	Operational Supplies	20,500	20,500	20,500	41
42	2,302	-	-	42	Equipment Rental	-	-	-	42

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data				REQUIREMENTS FOR: <u>CHARLESTON</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							
43	-	-	-	43	Vehicle Lease	-	-	-	43
44	16,858	9,821	13,000	44	Fuel	17,000	17,000	17,000	44
45	5,878	4,965	5,000	45	Propane (retail)	5,000	5,000	5,000	45
46	62	-	-	46	Retail Items	-	-	-	46
47	114,158	114,886	35,600	47	Repairs & Maintenance - Equipment	35,000	35,000	35,000	47
48	7,242	13,545	5,500	48	Repairs & Maintenance - Vehicles/Boats	6,000	6,000	6,000	48
49	38,691	12,155	3,000	49	Repairs & Maintenance - Buildings	18,000	18,000	18,000	49
50	8,374	46,689	4,000	50	Repairs & Maintenance - Land Improvements	4,000	4,000	4,000	50
51	51,586	18,069	10,000	51	Repairs & Maintenance - Docks	16,000	16,000	16,000	51
52	150,000	110,000	450,000	52	Marina Dredging	100,000	100,000	100,000	52
53	35,293	37,489	44,436	53	Waterway Leases/Permits	46,972	46,972	46,972	53
54	11,068	32,096	12,000	54	Other Expenses	12,000	12,000	12,000	54
55	-	38,919	35,000	55	Merchant Fees	35,000	35,000	35,000	55
56	-	-	-	56	Contingency	-	-	-	56
57	\$ 1,169,879	\$ 1,205,372	\$ 1,634,773	57	TOTAL MATERIALS AND SERVICES	\$ 1,658,531	\$ 1,658,531	\$ 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	50,000	50,000	60
61	162,633	20,273	20,000	61	Capital Outlay - Dock	145,000	145,000	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	TOTAL CAPITAL OUTLAY	\$ 195,000	\$ 195,000	\$ 195,000	65
66	\$ 2,303,851	\$ 2,563,021	\$ 2,875,706	66	Charleston Total	\$ 2,846,488	\$ 2,846,488	\$ 2,846,488	66

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data			REQUIREMENTS FOR: <u>BUSINESS DEVELOPMENT / EXTERNAL AFFAIRS</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							
1				1	PERSONNEL SERVICES			1	
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	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	10
11	2.00	1.00	0.00	11	Total Full-Time Equivalent (FTE)	0.00	0.00	0.00	11
12				12	MATERIALS AND SERVICES			12	
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	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	31
32				32	CAPITAL OUTLAY			32	
33				33				33	
34				34				34	
35				35				35	
36	\$ -	\$ -	\$ -	36	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	36
37	\$ 434,785	\$ 353,567	\$ -	37	External Affairs/Business Development Total	\$ -	\$ -	\$ -	37

REQUIREMENTS SUMMARY

FORM

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-30

General Fund

(name of fund)

	Historical Data				REQUIREMENTS FOR: <u>PORT OPERATIONS</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							
1				1	PERSONNEL SERVICES				1
2	526,181	203,393	102,720	2	Salaries	104,774	104,774	104,774	2
3	541	-	-	3	Overtime & Relief	-	-	-	3
4	39,793	15,257	7,858	4	FICA - Payroll Taxes	8,015	8,015	8,015	4
5	131,986	60,009	30,908	5	Retirement Benefits	31,527	31,527	31,527	5
6	93,909	19,321	19,026	6	Health Insurance	21,077	21,077	21,077	6
7	1,591	447	709	7	Workers' Compensation Insurance	570	570	570	7
8	12,643	1,532	1,171	8	Unemployment Insurance	1,213	1,213	1,213	8
9	4,174	1,496	150	9	Term Life & Long Term Disability Insurance	150	150	150	9
10	-	-	(5,589)	10	Allocations	(11,469)	(11,469)	(11,469)	10
11	\$ 810,819	\$ 301,455	\$ 156,954	11	TOTAL PERSONNEL SERVICES	\$ 155,857	\$ 155,857	\$ 155,857	11
12	9.00	2.00	1.00	12	Total Full-Time Equivalent (FTE)	1.00	1.00	1.00	12
13				13	MATERIALS AND SERVICES				13
14	13	-	-	14	Staff Training & Development	-	-	-	14
15	1,205	1,505	600	15	Staff Travel	600	600	600	15
16	4,158	-	-	16	Operational / Safety Supplies	-	-	-	16
17	23,267	21,961	23,300	17	Utilities & Environmental Mitigation	15,000	15,000	15,000	17
18	-	-	-	18	Telephone	-	-	-	18
19	-	-	-	19	Contract Labor	-	-	-	19
20	-	-	750	20	Legal Advertising	750	750	750	20
21	2,938	4,246	4,900	21	Consulting Services/Contracted Services	33,000	33,000	33,000	21
22	54,208	62,185	74,280	22	Insurance	82,653	82,653	82,653	22
23	3,150	-	-	23	Clothing	-	-	-	23
24	202	-	2,500	24	Repairs & Maintenance - Buildings	2,500	2,500	2,500	24
25	462	-	1,000	25	Repairs & Maintenance - Land	-	-	-	25
26	-	-	1,500	26	Repairs & Maintenance - Docks	1,500	1,500	1,500	26
27	4,435	-	2,000	27	Repairs & Maintenance - Equipment	3,000	3,000	3,000	27
28	330	-	-	28	Repairs & Maintenance - Vehicles	-	-	-	28
29	3,107	802	3,000	29	Waterway Leases	3,000	3,000	3,000	29
30	1,883	2,079	3,000	30	Permits	3,000	3,000	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	34	Banking Fees	10,000	10,000	10,000	34
35	\$ 101,860	\$ 106,586	\$ 126,830	35	TOTAL MATERIALS AND SERVICES	\$ 155,003	\$ 155,003	\$ 155,003	35
36				36	CAPITAL OUTLAY				36
37	-	-	-	37	Capital Outlay	-	-	-	37
38				38		-	-	-	38
39	\$ -	\$ -	\$ -	39	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	39
40	\$ 912,679	\$ 408,041	\$ 283,784	40	Port Ops Total	\$ 310,859	\$ 310,859	\$ 310,859	40

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data				REQUIREMENTS FOR: RAILROAD OPERATIONS	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	PERSONNEL SERVICES				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	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	10
11	0.00	0.00	0.00	11	Total Full-Time Equivalent (FTE)	0.00	0.00	0.00	11
12				12	MATERIALS AND SERVICES				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	19	Insurance	70,502	70,502	70,502	19
20	220,686	60,148	70,000	20	Professional Services	71,000	71,000	71,000	20
21	-	55	-	21	Operational Supplies	-	-	-	21
22	-	-	-	22	Management Services	-	-	-	22
23	-	-	-	23	Rail Operations Service Fee	-	-	-	23
24	47	-	-	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	29	Repairs & Maintenance - Bridges	335,946	335,946	335,946	29
30	150,599	22,000	75,000	30	Repairs & Maintenance - Track & Tunnel	75,000	75,000	75,000	30
31	1,066	433	-	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	35	TOTAL MATERIALS AND SERVICES	\$ 552,448	\$ 552,448	\$ 552,448	35
36				36	CAPITAL OUTLAY				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	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	43
44	\$ 1,682,460	\$ 943,187	\$ 535,710	44	Rail Ops Total	\$ 552,448	\$ 552,448	\$ 552,448	44

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Special Projects 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	-	-	14,875,808	2	Federal: CRISI			14,875,808	14,875,808	14,875,808	2		
3	-	-	12,509,375	3	Federal: INFRA			12,509,375	12,509,375	12,509,375	3		
4				4	Federal: FRA RCE			1,996,612	1,996,612	1,996,612	4		
5				5	Federal: Other			4,000,000	4,000,000	4,000,000	5		
6	6,772,177	3,875,935	15,000,000	6	Channel Modification Project			14,500,000	14,500,000	14,500,000	6		
7				7	State: ConnectOregon			2,300,000	2,300,000	2,300,000	7		
8	142,344	85,106	375,000	8	State: Other Funds			749,153	749,153	749,153	8		
9	-	-	3,620,765	9	Other Grants			525,675	525,675	525,675	9		
10	-	3,256,180	1,500,000	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	13	Total Resources, except taxes to be levied			\$ 51,456,623	\$ 51,456,623.00	\$ 51,456,623.00	13		
14				14	Taxes estimated to be received						14		
15				15	Taxes collected in year levied						15		
16	23,265,758	10,695,892	47,880,948	16	TOTAL RESOURCES			51,456,623	51,456,623	51,456,623	16		
17				17	REQUIREMENTS **						17		
18				18	Department	Object Classification	Detail				18		
19	31,425	-	-	19	Administration	Materials & Service	Professional Services	775,675	775,675	775,675	19		
20	-	-	-	20	Charleston Ops	Materials & Service	Professional Services	-	-	-	20		
21	4,931,703	1,810,862	16,883,906	21	Port Ops	Materials & Service	Professional Services	16,383,906	16,383,906	16,383,906	21		
22	214,462	935,902	26,527,952	22	Rail	Materials & Service	Professional Services	26,527,952	26,527,952	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	6,300,000	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	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	625,469	625,469	45		
46	-	-	843,621	46	Rail	Transfer	Transfer to General Fund	843,621	843,621	843,621	46		
47	(2,116,665)	1,761,817		47	Ending balance (prior years)						47		
48			-	48	UNAPPROPRIATED ENDING FUND BALANCE			-	-	-	48		
49	23,265,758	10,695,892	47,880,948	49	TOTAL REQUIREMENTS			51,456,623	51,456,623	51,456,623	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	Beginning Fund Balance:					2	
3	-	-	500,000	3	General Reserve Fund Balance			500,000	500,000	500,000	3
4	1,811,280	1,811,282	500,000	4	Rail Reserve Fund			500,000	500,000	500,000	4
5	27,895	60,000		5	Dredge Reserve fund			-	-	-	5
6	107,698	245,556		6	Revenue Reserve Fund			-	-	-	6
7				7							7
8	-	-	-	8	Transfers From Other Funds			-	-	-	8
9				9							9
10				10							10
11				11							11
12				12							12
13	1,946,873	2,116,838	1,000,000	13	TOTAL RESOURCES			1,000,000	1,000,000	1,000,000	13
14				14	REQUIREMENTS **						14
15				15	Department	Object Classification	Account				15
16	-	638,682	-	16		Transfer out	General Fund	-	-	-	16
17	32,302	-	-	17		Transfer out	Special Projects Fund	-	-	-	17
18	72,105	5,413	-	18		Transfer out	Dredge Fund	-	-	-	18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	1,842,466	1,472,743		29	Ending balance (prior years)						29
30			1,000,000	30	UNAPPROPRIATED ENDING FUND BALANCE			1,000,000	1,000,000	1,000,000	30
31	1,946,873	2,116,838	1,000,000	31	TOTAL REQUIREMENTS			1,000,000	1,000,000	1,000,000	31

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FORM

LB-10

Dredge 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 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	2	Oregon Fuel Tax Allocation	250,000	\$ 250,000	\$ 250,000	2
3	-	156,380	186,281	3	Mobilization	186,281	\$ 186,281	\$ 186,281	3
4	-	198,677	250,590	4	Dredge Operations	203,133	\$ 203,133	\$ 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	\$ 299,630	\$ 299,630	8
9	21,484	16,398	-	9	Other	-	\$ -	\$ -	9
10	-	-	-	10		-	\$ -	\$ -	10
11	-	-	-	11	Transferred IN, from other funds	-	\$ -	\$ -	11
12	\$ 383,129	\$ 758,689	\$ 979,609	12	Total Resources, except taxes to be levied	939,044	\$ 939,044	\$ 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	15	TOTAL RESOURCES	939,044	939,044	939,044	15
16				16	REQUIREMENTS **				16
17				17	Department Object Classification Detail				17
18	-	221,448	279,259	18	Dredge Ops Personnel Services Allocations	229,196	229,196	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	-	-	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	31,500	31,500	27
28	-	99,165	86,950	28	Dredge Ops Materials & Service Travel	86,950	86,950	86,950	28
29	6,095	1,044	1,320	29	Dredge Ops Materials & Service Office Expenses	660	660	660	29
30	40,118	24,490	90,000	30	Dredge Ops Materials & Service Professional Services	90,000	90,000	90,000	30
31	1,481	34,222	43,200	31	Dredge Ops Materials & Service Operational Supplies	43,200	43,200	43,200	31
32	196,319	123,459	287,630	32	Dredge Ops Materials & Service Repair & Maintenance	287,630	287,630	287,630	32
33	67,501	69,785	83,350	33	Dredge Ops Materials & Service Insurance	85,941	85,941	85,941	33
34	160	3,218	63,400	34	Dredge Ops Materials & Service Fuel	63,400	63,400	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	20,567	20,567	40
41	(341,793)	(136,370)		41	Ending balance (prior years)				41
42			-	42	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	42
43	383,129	758,689	979,609	43	TOTAL REQUIREMENTS	939,044	939,044	939,044	43