

Appendix B. Oregon International Port of Coos Bay 2025/26 Approved Budget

Table B.1: Miscellaneous General Fund Resources and Requirements

Description	2022/23 Actual	2023/24 Actual	2024/25 Budgeted	2025/26 Budgeted
Resources				
Net working capital (accrual basis)	-	-	-	-
Previously levied taxes estimated to be received	\$51,946	\$51,725	\$50,000	\$50,000
Property Taxes - Current Year	\$1,967,920	\$1,999,391	\$2,048,854	\$2,077,532
Interest	\$98,992	\$54,648	\$40,565	\$28,347
Transferred IN, from other funds	-	\$402,572	-	\$1,482,090
Total	\$2,118,858	\$2,508,336	\$2,139,419	\$3,637,969
Requirements				
Principal	\$786,010	\$830,846	\$785,396	\$818,236
Interest	\$435,565	\$660,329	\$567,741	\$619,164
Special Payments	\$220,479	\$322,740	-	-
Total Requirements - Not Allocated	\$1,442,054	\$1,813,915	\$1,381,146	\$2,917,619
Total	\$2,884,108	\$3,627,830	\$2,734,283	\$4,355,019

Source: OIPCB Budget Document 2025-26, Approved

Table B.2: Administration Resources and Requirements

Description	2022/23 Actual	2023/24 Actual	2024/25 Budgeted	2025/26 Budgeted
Resources				
CCURA Administration Fee	\$12,000	\$15,000	\$15,000	\$15,000
Other Income	\$269,912	\$257,258	\$11,550	\$11,800
Misc Grants	-	-	\$50,000	\$50,000
Building Leases	\$138,261	\$121,361	\$171,859	\$191,942
Property Agreements	-	-	-	-
Note Repayment	\$68,680	\$70,769	\$72,922	\$75,140
Loans Received	-	\$32,454	-	-
Insurance Reimbursement	\$1,250	\$8,537	-	-
Total	\$490,103	\$505,379	\$321,331	\$343,882
Requirements				
Salaries	\$803,359	\$957,381	\$758,449	\$611,650
Overtime & Relief	\$13	\$47	-	-
FICA - Payroll Taxes	\$54,118	\$63,957	\$51,481	\$45,564
Retirement Benefits	\$204,666	\$234,239	\$201,913	\$184,045
Health Insurance	\$123,051	\$151,362	\$109,966	\$83,065



Workers' Compensation Insurance	\$2,222	(\$3,341)	\$2,995	\$4,244
Unemployment Insurance	\$14,031	\$17,172	\$11,906	\$7,227
Term Life & Long Term Disability Insurance	\$5,676	\$6,050	\$5,677	\$1,050
Merit	-	-	-	-
Allocations	-	-	(\$2,458)	(\$23,373)
Staff Training & Development	\$10,737	\$15,036	\$8,150	\$8,150
Staff Travel	\$9,566	\$4,676	\$9,500	\$5,150
Office Supplies	\$11,707	\$10,487	\$7,360	\$5,300
IT Supplies	\$12,142	\$3,109	\$7,000	\$10,000
Postage & Courier Services	\$4,465	\$2,802	\$4,000	\$3,500
Membership / Subscriptions	-	\$99	-	\$21,243
Marketing & Advertising	-	-	\$500	\$1,000
Office Lease	-	-	-	-
Office Equipment Lease	\$1,993	\$1,847	\$1,847	\$1,847
IT Software Subscription/Licenses	\$159,116	\$204,050	\$124,480	\$149,132
Commission Expense	\$3,004	\$378	\$7,680	\$3,640
Telephone	\$13,117	\$14,925	\$11,660	\$7,240
Internet	\$7,395	\$7,549	\$7,796	\$3,700
Cable	-	-	-	-
Electricity	\$14,122	\$13,608	\$15,560	\$16,008
Water/Sewer	\$2,407	\$2,705	\$3,000	\$3,000
Garbage	\$3,404	\$3,711	\$3,720	\$4,000
Temporary/Contract Help	-	-	-	-
Janitorial Services	\$17,973	\$12,124	\$13,700	\$12,500
Payroll Services	\$9,276	\$8,527	\$9,000	\$8,210
Legal Advertising	\$1,168	\$1,096	\$2,000	\$1,500
Legal Services	\$46,710	\$81,439	\$100,000	\$100,000
Auditing	\$66,950	\$66,600	\$75,000	\$75,000
Consulting Services	\$10,770	\$146	\$75,920	\$65,920
Recruiting Services	\$2,373	-	-	-
Legislative Support	-	-	-	\$169,300
Community Affairs	-	-	-	\$2,500
Awards & Recognition	\$3,985	\$3,975	\$7,950	\$740
Insurance	\$30,300	\$32,496	\$33,528	\$39,320
Vehicle Lease	\$232	-	-	-
Fuel	\$3,630	-	-	-
Clothing	-	-	-	-
Office Equipment Repairs & Maintenance	\$2,924	\$2,642	\$4,500	\$3,000



Repair & Maintenance - Buildings	\$66,260	\$11,849	\$18,240	\$11,200
Repair & Maintenance - Vehicles	\$603	\$52	-	-
Miscellaneous Merchant & Banking Fees	\$38,104	\$36,309	\$15,000	\$15,000
Insurance Claims	\$10,287	\$2,002	-	-
Grant Expenses	-	\$103,302	-	-
Capital Outlays	-	-	\$38,500	\$25,000
Total	\$1,771,856	\$2,074,408	\$1,745,520	\$1,685,572

Source: OIPCB Budget Document 2025-26, Approved

Table B.3: Charleston Operations Resources and Requirements

Description	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Budgeted	Budgeted
Resources				
Building Leases	\$311,823	\$259,540	\$353,693	\$240,427
Property Agreements	-	-	-	\$4,800
Environmental Surcharge	\$41,964	\$46,217	\$42,793	\$45,700
Utility Revenue	\$360	\$248	-	\$4,800
Other	\$148,672	\$79,760	\$270,959	\$109,700
Lodging Tax	\$146	\$638	-	-
Ice Sales	\$206,391	\$234,189	\$200,000	\$265,000
Propane Sales	\$15,108	\$8,833	\$10,560	\$5,765
MAP grant	-	\$10,300	\$5,000	\$7,500
Other Grants	\$80,000	-	-	\$480,000
Annual Moorage	\$530,103	\$552,477	\$726,185	\$567,000
Monthly Moorage	\$175,064	\$154,583	\$220,000	\$181,000
Transient Moorage	\$97,648	\$151,024	\$121,000	\$127,000
Launch Ramp	\$41,789	\$43,649	\$48,246	\$56,640
Storage Unit	\$199,194	\$215,756	\$235,620	\$241,642
Storage Yard	\$78,883	\$49,572	\$56,072	\$54,000
Storage Long Term (SY)	\$113,923	\$131,934	\$140,360	\$140,000
Storage Short Term (SY)	\$56,984	\$50,880	\$48,639	\$65,000
Work Dock	\$35,690	\$64,553	\$51,617	\$65,000
Boat Wash	\$223	\$245	\$1,000	\$200
Space Rents	\$381,830	\$365,356	\$358,027	\$338,060
Cable TV & Internet	-	-	-	-
Boat Lifts	\$58,258	\$43,689	\$53,350	\$61,647
Insurance Claim	\$65,470	-	-	-
Loans Received	-	-	-	-
Bad Debt Expense	(\$97,316)	(\$137,349)	(\$102,000)	(\$90,000)
Total	\$2,542,207	\$2,326,094	\$2,841,121	\$2,970,881



Requirements				
Salaries	\$377,868	\$486,142	\$794,647	\$807,195
Overtime & Relief	\$15,003	\$10,175	\$19,060	\$15,049
FICA - Payroll Taxes	\$29,789	\$37,396	\$62,249	\$62,902
Retirement Benefits	\$78,440	\$116,833	\$232,210	\$247,551
Health Insurance	\$110,209	\$163,454	\$255,361	\$272,175
Workers' Compensation Insurance	\$46,816	\$39,817	\$54,126	\$19,983
Unemployment Insurance	\$11,523	\$14,769	\$23,066	\$13,950
Term Life & Long Term Disability Insurance	\$3,377	\$4,474	\$7,364	\$2,425
Allocations	-	-	(\$114,851)	(\$250,298)
Staff Training & Development	-	\$217	\$1,300	\$870
Staff Travel	\$846	\$497	\$2,735	\$775
Office Supplies	\$2,166	\$2,030	\$534	\$1,050
IT Supplies	-	\$43	-	-
Postage & Courier Services	\$123	\$200	\$150	\$66
Marketing & Sales	-	-	-	-
Software Subscriptions	-	-	\$51,744	\$52,494
Office Equipment & Repairs	-	-	\$600	\$600
Telephone	\$8,907	\$9,152	\$10,380	\$7,140
Internet/Cable TV	\$34,170	\$34,468	\$35,564	\$25,922
Electricity	\$244,796	\$258,804	\$283,040	\$346,571
Laundry (propane)	\$2,080	\$1,397	\$2,000	\$2,000
Water/Sewer	\$100,578	\$118,692	\$100,862	\$119,500
Garbage Sanitation/Hazardous Material	\$84,953	\$93,917	\$107,961	\$136,890
Derelict Vessel Disposal	\$114,693	\$6,079	\$50,000	\$100,000
Environmental Mitigation/Monitoring	\$3,229	\$1,968	\$3,500	\$3,500
Temporary/Contract Help	-	\$7,840	\$15,600	\$13,000
Vending Machine Services	\$2,962	\$1,500	\$1,900	\$1,140
Legal Advertising	\$1,024	\$1,196	\$3,000	\$1,500
Legal Services	-	-	-	-
Consulting Services/Contract Services	\$81,226	\$8,449	\$4,170	\$7,210
Insurance	\$102,434	\$116,676	\$136,672	\$153,437
Small Equipment & Tools	\$12,614	\$15,885	\$20,550	\$5,250
Safety/Hazard Materials	\$367	\$646	\$1,000	\$6,600
Signage	-	\$350	\$500	\$500
Clothing	\$2,524	\$1,674	\$6,525	\$3,500
Janitorial	\$10,981	\$9,378	\$10,500	\$7,500



Operational Supplies	\$20,794	\$37,310	\$22,000	\$20,222
Equipment Rental	\$3,190	\$2,302	\$24,000	-
Vehicle Lease	-	-	-	-
Fuel	\$18,622	\$16,858	\$18,700	\$13,000
Propane (retail)	\$12,943	\$5,878	\$5,000	\$5,000
Retail Items	-	\$62	-	-
Repairs & Maintenance - Equipment	\$82,566	\$114,158	\$59,000	\$35,600
Repairs & Maintenance - Vehicles/Boats	\$37,503	\$7,242	\$17,500	\$5,500
Repairs & Maintenance - Buildings	\$57,195	\$38,691	\$26,000	\$3,000
Repairs & Maintenance - Land Improvements	\$3,971	\$8,374	\$29,000	\$4,000
Repairs & Maintenance - Docks	\$21,133	\$51,586	\$132,900	\$10,000
Marina Dredging	\$124,730	\$150,000	\$310,000	\$450,000
Waterway Leases/Permits	\$36,898	\$35,293	\$45,800	\$44,436
Other Expenses	\$40,990	\$11,068	\$12,000	\$12,000
Merchant Fees	-	-	\$35,000	\$35,000
Contingency	-	-	-	-
Capital Outlay	-	-	-	-
Capital Outlay - Buildings	\$7,519	\$33,493	\$260,000	\$30,000
Capital Outlay - Dock	\$50,000	\$162,633	\$120,000	\$20,000
Capital Outlay - Land Improvements	-	\$16,425	-	-
Capital Outlay - Machinery & Equipment	\$9,100	\$48,363	-	-
Capital Outlay - Mobile Equipment	-	-	-	-
Total	\$2,010,852	\$2,303,854	\$3,300,919	\$2,875,705

Source: OIPCB Budget Document 2025-26, Approved

Table B.4: Railroad Operations Resources and Requirements

Description	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Budgeted	Budgeted
Resources				
Operations Revenue (Current Year - Net)	\$350,173	\$309,450	\$460,343	-
Tax Credits	\$681,255	\$752,379	\$315,000	\$332,000
Miscellaneous	\$24,195	\$469,040	\$893,944	-
Property Agreements	\$313,869	\$293,964	\$366,000	\$332,000
Rail Surcharge	\$376,597	\$344,052	\$456,146	\$374,844
Grants	-	-	-	-
Loans Received	-	-	-	-



Green Hill Fees (Matches to Debt)	-	-	-	-
Insurance Claim	\$76,058	-	-	-
Bad Debt Expense	-	-	-	-
Total	\$1,822,147	\$2,168,885	\$2,491,433	\$1,038,844
Requirements				
Salaries	-	-	-	-
Overtime & Relief	-	-	-	-
FICA - Payroll Taxes	-	-	-	-
Retirement Benefits	-	-	-	-
Health Insurance	-	-	-	-
Workers' Compensation Insurance	-	-	-	-
Unemployment Insurance	-	-	-	-
Term Life & Long Term Disability Insurance	-	-	-	-
Staff Training & Development	-	-	-	-
Staff Travel	-	-	-	-
Membership & Dues	-	-	-	-
Legal Services	-	-	-	-
Office Supplies & Misc	-	-	-	-
I. T. Supplies	-	-	-	-
Insurance	\$39,560	\$68,860	\$83,416	\$64,764
Professional Services	\$169,764	\$220,686	\$75,000	\$70,000
Operational Supplies	-	-	-	-
Management Services	-	-	-	-
Rail Operations Service Fee	-	-	-	-
Equipment Rental / Vehicle Lease	-	\$47	-	-
Fuel	-	-	-	-
Hazardous Material Disposal	-	-	-	-
Signage	-	-	\$2,300	-
Repairs & Maintenance - Equipment	-	-	-	-
Repairs & Maintenance - Bridges	\$1,318,190	\$811,783	\$450,000	\$325,946
Repairs & Maintenance - Track & Tunnel	\$76,911	\$150,599	\$150,000	\$75,000
Repairs & Maintenance - Vehicles	-	\$1,066	-	-
Repairs & Maintenance - Locomotive	-	-	-	-
Repairs & Maintenance - Crossing Signals	-	-	-	-



Insurance Claims	\$104,841	-	-	-
Capital Outlay	\$49,425	\$429,419	-	-
Total	\$1,758,691	\$1,682,460	\$760,716	\$535,710

Source: OIPCB Budget Document 2025-26, Approved

Table B.5: Port Operations Resources and Requirements

Description	2022/23 Actual	2023/24 Actual	2024/25 Budgeted	2025/26 Budgeted
Resources				
Building Leases	\$155,385	\$146,039	\$137,685	\$133,007
Property Agreements	\$112,760	\$110,505	\$111,096	\$173,808
Project Management Fees	-	-	-	-
Other Grants	-	-	\$5,000	-
Insurance Claim	-	-	-	-
Other	\$15,000	\$45,001	\$26,071	-
Total	\$283,145	\$301,545	\$279,852	\$306,815
Requirements				
Salaries	\$499,200	\$526,181	\$244,797	\$102,720
Overtime & Relief	\$171	\$541	-	-
FICA - Payroll Taxes	\$37,242	\$39,793	\$18,727	\$7,858
Retirement Benefits	\$111,635	\$131,986	\$68,812	\$30,908
Health Insurance	\$95,384	\$93,909	\$17,939	\$19,026
Workers' Compensation Insurance	\$1,889	\$1,591	\$1,147	\$709
Unemployment Insurance	\$10,835	\$12,643	\$3,683	\$1,171
Term Life & Long Term Disability Insurance	\$4,092	\$4,174	\$1,793	\$150
Allocations	-	-	-	(\$5,589)
Staff Training & Development	-	\$13	-	-
Staff Travel	\$475	\$1,205	\$4,750	\$600
Operational / Safety Supplies	\$12,205	\$4,158	\$11,000	-
Utilities & Environmental Mitigation	\$24,235	\$23,267	\$30,500	\$23,300
Telephone	\$30	-	-	-
Contract Labor	\$9,372	-	\$5,000	-
Legal Advertising	\$468	-	\$750	\$750
Consulting Services/Contracted Services	\$35,519	\$2,938	\$12,500	\$4,900
Insurance	\$39,035	\$54,208	\$66,310	\$74,280
Clothing	\$1,905	\$3,150	\$500	-
Repairs & Maintenance - Buildings	\$11,819	\$202	\$2,500	\$2,500
Repairs & Maintenance - Land	\$201	\$462	\$1,000	\$1,000



Repairs & Maintenance - Docks	\$51	-	\$1,500	\$1,500
Repairs & Maintenance - Equipment	\$8	\$4,435	\$2,100	\$2,000
Repairs & Maintenance - Vehicles	-	\$330	-	-
Waterway Leases	\$2,256	\$3,107	\$3,000	\$3,000
Permits	\$3,475	\$1,883	\$4,000	\$3,000
Vehicle Lease	-	-	-	-
Fuel	\$129	\$349	\$300	-
Property Tax Expense	\$73	-	-	-
Banking Fees	\$7,590	\$2,152	\$10,000	\$10,000
Total	\$909,294	\$912,677	\$512,608	\$283,783

Source: OIPCB Budget Document 2025-26, Approved

Table B.6: Dredge Fund Resources and Requirements

Description	2022/23 Actual	2023/24 Actual	2024/25 Budgeted	2025/26 Budgeted
Resources				
Oregon FuelTax Allocation	\$204,614	\$361,645	\$452,877	\$275,000
Mobilization	-	-	\$138,779	\$186,281
Dredge Operations	\$190,709	-	\$230,053	\$248,360
Bad Debt Expense	-	-	-	-
Insurance Reimbursement	-	-	-	-
Net Working Capital	-	-	-	-
Other State Funds	-	-	-	\$269,967
Other	\$17,614	\$21,484	-	-
Total	\$412,937	\$383,129	\$821,709	\$979,608
Requirements				
Allocations	-	-	\$136,458	\$279,259
Salaries	\$61,532	\$6,201	-	-
Overtime & Relief	\$10,142	\$119	-	-
FICA - Payroll Taxes	\$5,395	\$482	-	-
Retirement Benefits	\$12,704	\$1,684	-	-
Health Insurance	\$6,066	\$1,943	-	-
Workers' Compensation Insurance	\$3	\$2	-	-
Unemployment Insurance	\$1,947	\$206	-	-
Term Life & Long Term Disability Insurance	\$190	\$41	-	-
Training	\$4,000	-	-	\$31,500
Travel	-	-	\$52,586	\$86,950
Office Expenses	\$626	\$6,095	\$720	\$1,320
Professional Services	\$64,161	\$40,118	-	\$90,000



Operational Supplies	\$122,861	\$1,481	\$2,100	\$43,200
Repair & Maintenance	\$76,480	\$196,319	\$411,135	\$287,630
Insurance	\$59,727	\$67,501	\$77,635	\$83,350
Fuel	\$9,470	\$160	\$58,400	\$63,400
Audit	-	-	-	-
Other	\$1,054	\$402,572	\$82,675	-
Insurance Claims	-	-	-	-
Equipment	-	-	-	-
Vessels	-	-	-	-
Contracted Help	-	-	-	\$13,000
Total	\$436,358	\$724,924	\$821,709	\$979,609

Source: OIPCB Budget Document 2025-26, Approved

Table B.7: Special Project Fund Resources and Requirements

Description	2022/23	2023/24	2024/25	2025/26
	Actual	Actual	Budgeted	Budgeted
Resources				
Project Management Fees	-	-	-	-
ConnectOregon	\$152,690	\$142,344	\$280,000	\$375,000
Channel Modification Project	\$2,654,890	\$6,772,177	\$6,338,350	\$15,000,000
Federal: CRISI	-	-	-	\$14,875,808
Federal: INFRA	-	-	-	\$12,509,375
Other Grants	-	-	-	\$3,620,765
Loans Received (BUILD Match)	-	-	\$4,708,509	\$1,500,000
Federal: Build Grant	\$5,360,762	\$16,351,237	\$2,923,900	-
Federal: PIDP Grant	-	-	\$61,643,750	-
Charleston Project Loans	-	-	-	-
Insurance Reimbursement	-	-	-	-
Total	\$8,168,342	\$23,265,758	\$75,894,509	\$47,880,948
Requirements				
Administration; Materials & Service; Professional Services	\$4,575	\$31,425	-	-
Charleston Ops; Materials & Service; Professional Services	-	-	\$280,000	-
Port Ops; Materials & Service; Professional Services	\$2,064,402	\$4,931,703	\$6,338,350	\$26,527,952
Rail; Materials & Service; Professional Services	\$7,609	\$214,462	\$61,643,750	\$16,883,906
Charleston Ops; Materials & Service; Insurance Reimb	-	-	-	-
Administration; Capital Outlay; Buildings	-	-	-	-
Charleston Ops; Capital Outlay; Other	-	-	-	-



Charleston Ops; Capital Outlay; Legal	-	-	-	-
Charleston Ops; Capital Outlay; Buildings	-	-	-	-
Charleston Ops; Capital Outlay; Docks	-	-	-	-
Charleston Ops; Capital Outlay; Machinery & Equipment	-	-	-	-
Charleston Ops; Capital Outlay; Land Improvements	-	-	-	-
Port Ops; Capital Outlay; Buildings	-	-	-	-
Port Ops; Capital Outlay; Docks	-	-	-	\$1,500,000
Port Ops; Capital Outlay; Machinery & Equipment	-	-	-	-
Port Ops; Capital Outlay; Engineering	-	-	-	-
Port Ops; Capital Outlay; Permit & Environmental	-	-	-	-
Rail; Capital Outlay; Other	-	-	-	-
Rail; Capital Outlay; Tunnels	-	-	-	-
Rail; Capital Outlay; Bridges	\$6,677,917	\$10,458,795	\$7,632,409	\$1,500,000
Rail; Capital Outlay; Track	-	\$9,743,810	-	-
Rail; Capital Outlay; Machinery & Equipment	\$34,595	-	-	-
Rail; Capital Outlay; Legal	-	-	-	-
Rail; Capital Outlay; Engineering	\$80,977	\$2,230	-	-
Rail; Capital Outlay; Permit & Environmental	-	-	-	-
Rail; Capital Outlay; Consulting Services	-	-	-	-
Port Ops; Transfer to General Fund	-	-	-	\$625,469
Rail; Transfer to General Fund	-	-	-	\$843,621
Total	\$8,870,075	\$25,382,425	\$75,894,509	\$47,880,948

Source: OIPCB Budget Document 2025-26, Approved

