

# Oregon International Port of Coos Bay

## FY 2024/2025 Adopted Annual Budget

Presented by:  
John Burns  
Chief Executive Officer



# Table of Contents

Introduction	2
Budget Overview	3
General Fund	3
Administration	4
Charleston Operations	5
External Affairs	6
Port Operations	7
Railroad Operations	8
Special Projects Fund	9
Reserve Fund	9
Dredge Fund	9

Budget – General Fund: Resources	10
Budget – General Fund: Requirements	12
Budget – General Fund: Administration	13
Budget – General Fund: Charleston Operations	15
Budget – General Fund: External Affairs	17
Budget – General Fund: Port Operations	18
Budget – General Fund: Railroad Operations	19
Budget – Special Projects Fund	20
Budget – Reserve Fund	21
Budget – Dredge Fund	22



## INTRODUCTION

The Oregon International Port of Coos Bay's mission is to promote sustainable development that enhances the economy of Southwest Oregon and the state. Given the Port's mission, it is uniquely positioned to impact positive change and take a leadership role in ensuring long-term economic opportunity for the region.

The Port's proposed budget for FY 2024/2025 strives to strengthen existing resources and rehabilitate assets while building shared prosperity for the community. Under the guidance of its Strategic Business Plan, the Port's budget is guided by its Initiatives and Principles as outlined here:

### Strategic Goals Initiatives:

- |  |  |
|--|--|
| (1) Healthy and Vibrant Railroad             | (4) Thriving Commercial and Recreational Fishing Community |
| (2) State of the Art Maritime Infrastructure | (5) Prepared Workforce Ready to Meet Tomorrows' Work       |
| (3) Deeper and Wider Channel                 | (6) Strong Ties into the Community                         |

### Strategic Planning Guiding Principles:

- (1) Invest in marine and rail infrastructure to strengthen the regional multimodal transportation system.
- (2) Develop appropriate industrial and marine industrial properties around Coos Bay harbor to diversify marine and rail commodity movements.
- (3) Expand commercial fishing and recreational tourism facilities in the village of Charleston.
- (4) Collaborate with the private and public sectors to maximize functionality of the Port's core business lines.
- (5) Promote responsible environmental stewardship by integrating environmental considerations into all strategic planning and business decision-making.

The Port's three main business lines, the Charleston Marina Complex, the Coos Bay Rail Line, and Maritime, each play an integral role in the regional and state economy to support job creation, transportation, infrastructure, and economic diversification. The two priority economic development projects include securing tenants for the Terminal One property, and development of the Pacific Coast Intermodal Port (PCIP) on Port owned property of Coos Bay's North Spit.

The Port will continue driving economic opportunity for the region by rehabilitating its existing assets to their highest and best use and leading the effort to diversify the economy. The upcoming fiscal year presents an opportunity for the Port to implement creative strategies to attract new revenue while building on recent momentum to advance its mission of sustainable economic development for Southern Oregon and the State.

## BUDGET OVERVIEW

The Port's General Fund tracks revenues and expenses related to operational and support activities. **The aggregated projected revenues and expenses across and within all Departments must balance.** The General Fund, Special Projects Fund, Reserve Fund and Dredge Fund are discussed in further detail below.

## GENERAL FUND

The proposed budget for FY 2024/2025 anticipates total income of \$8.1 million and gross expenses of \$8.1 million, resulting in a projected net zero balance at year end.

Of the Port's General Fund, operating revenue (fee for services) represents approximately 67.8% and property taxes 26%, while various other taxes, grants, interest, reimbursements and fund transfers make up the remaining 6.2% (other).

The Port has continued to evaluate personnel needs with a focus on improving its capability for delivering services and managing capital projects across the Port's business lines. The staffing of each department is discussed in further detail below.

Departments within the General Fund include Administration, Charleston Operations, External Affairs, Port Operations, and Railroad Operations.



## ADMINISTRATION

The mission of the Administration Department is to provide quality support and guidance to the Board of Commissioners, each department, and all employees of the Port and Rail via administrative services (Finance & Accounting, Human Resources, Information Technology, Procurement, Records Management, Office Management, and general Business Administration), and to provide managerial services of the Hub Building.

### Administration Budget

**Revenues:** The Port’s Administration cost center contains income associated with property taxes (\$2.1 million), principal repayment (\$72,922), leases within the Hub Building (\$171,859) in anticipation of full occupancy), interest earnings (\$40,565), and Coos County Urban Renewal Agency administrative support (\$15,000).

**Personnel:** Personnel in the Administration Department include the Chief Executive Officer, Chief Administrative Officer, Human Resources Generalist, Director of Finance and Accounting, Accounting Supervisor, Finance Clerk and Procurement Specialist. Due to budget constraints, the Administrative Assistant / Receptionist is not being budgeted, and no new positions are being proposed in the Administration Department during FY 2024/25. Charleston Administrative Support staff, which has previously been budgeted within the Administration department, is now budgeted within the Charleston budget.

**Expenses:** 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, ownership of the HUB Building, staff training and development, IT supplies, IT/software subscriptions, and legal services. “Other” expenses include Hub Building principle and interest payments.

**Planned Projects:** The FY 2024/25 Administration budget plans for the creation of an updated Strategic Business Plan required by the State of Oregon (\$75,000 offset by a \$50,000 grant), and Hub Building capital improvement projects of a roof repair/replacement, repairs to the 3<sup>rd</sup> floor windows, and HVAC repair/replacement.



## 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.

The mission of the Charleston Operations Department is to develop and maintain open communication with businesses and stakeholders to promote the Charleston Marina, Charleston Marina RV Park, and Charleston Shipyard. This will include increased involvement within the local community, organizations, and committees to improve existing relationships and to form new partnerships to promote local businesses, Port of Coos Bay businesses tenants, the commercial fishing industry, and recreational boaters and to benefit the general public.



### Charleston Operations Budget

**Revenues:** Revenues are received from operations of the Charleston Marina Complex (\$2.8 million) and grants (\$5,000). The budget assumes a 10% rate increase for most Marina and Shipyard services (excluding work docks [2.5%], graveled short term work area [0%], and long term work area [0%]), effective July 1, 2024, and RV Park rates effective January 1, 2025.

**Personnel:** Total staff included within the Charleston Marina budget include 16.0 FTEs, comprised of the Marina Manager, (2) Office Staff, (8) Maintenance Staff, and (5) Security Staff. Charleston Office Staff and Security Staff had previously been budgeted within other departments. The RV Park Coordinator is not being budgeted this fiscal year.

**Expenses:** The primary expenses for Charleston Operations include salary and benefits for 16.0 FTEs; the costs associated with administration and operations of the complex; utilities; routine repairs and maintenance of equipment, vehicles, vessels, buildings, land, and docks; the USACE Section 107 Dredge Feasibility Study; and capital improvement projects. Some Charleston expenses, such as IT subscriptions for Charleston staff and merchant fees, which had previously been allocated to the Administration department, are now included within the Charleston budget.

**Planned Projects:** The FY 2024/25 Charleston Marina budget includes funds for clamshell dredging of Point Adams, piling replacement, D-Dock approach rehabilitation, building and roof repairs, rip rap rehabilitation, finger and dock repairs, adding a dock head gate, and pedestal repairs and replacement.

## EXTERNAL AFFAIRS

The mission of the External Affairs Department is to develop an enduring, trusted relationship with the community that builds awareness, support and advocacy for the Port's mission so our economy and families can prosper.

The External Affairs Department Goals for FY 2024/25 are to:

1. **Advance Port initiatives to achieve business goals and promote key organizational priorities.** This will be accomplished by developing a strategic integrated communications plan; outreach with stakeholders, existing partners, and media; marketing; identifying funding opportunities; and legislative advocacy.
2. **Generate goodwill and trust with citizens and elected leaders through enhanced community engagement,** including creating newsletters and social media content that amplifies key messages; building customer relations; developing a crisis management program, and engaging more Port Staff within the community.
3. **Build support and advocacy to win federal funding to construct the Pacific Coast Intermodal Port terminal** by maintaining close communication with federal and state delegation, agency personnel, local government, and community partners; enhancing advocacy efforts and relationships to include more regional and statewide partners; and turning customers into advocates.



### External Affairs Budget

**Revenues:** The External Affairs Department has no budgeted revenues for FY 2024/25 (last year, revenues derived mostly from reimbursement of legislative support provided on the PCIP project).

**Personnel:** Budgeted personnel salary and benefits are for 1.0 FTE (Director of External Affairs), who supports all departments within the organization.

**Expenses:** Primary expenses include staff travel, memberships & dues for all departments, marketing and advertising, community affair sponsorships, and legislative support.

## PORT OPERATIONS

The mission of the Port Operations Department is to prepare for the future, while supporting today's operations. The Port Operations Department maintains and operates Port infrastructure and properties through effective communication and collaboration with stakeholders.

The strategic emphasis of Port Operations is to continue to focus on new and existing operational priorities, including the Pacific Coast Intermodal Port (PCIP); Port asset, project, and grant management; future shipping opportunities; terminal development at Terminal One; Pilot initiatives; safety and training programs; emergency response planning; successful permitting; and other Port operational functions.

### Port Operations Budget

**Revenues:** Revenues for the Port Operations Department are projected to be \$275,000 which are derived from building leases and property agreements.

**Personnel:** Salary and benefits are budgeted for 2.0 FTEs: the Chief Port Operations Officer and Director of Asset Management. Charleston Security Staff, which had previously been budgeted within the Port Operations department, is now budgeted within the Charleston budget. The Project Coordinator position is not being budgeted this fiscal year.

**Expenses:** The Department's primary expenses include salary and benefits for 2.0 FTEs; operational expenses of Terminal One; repairs and maintenance of Port properties and upper bay docks; insurance of upper bay properties; permits and waterway leases; and safety supplies.

**Planned Projects:** The FY 2024/25 Port Operations budget planned projects include contracted services for dock repair design at Terminal One.





## **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 support 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. Sustaining the economic growth and development of rural Lane, Douglas and Coos Counties is made possible because of the consistently improved and maintained infrastructure of the rail line.



### **Railroad Operations Budget**

**Revenues:** Projected revenues for the railroad include \$366,000 from railroad real estate agreements, \$456,000 in estimated income from the Capital Projects Surcharge Fee, \$315,000 revenue from Federal 45G, and \$460,343 for the Port management fee. \$893,944 of projected revenues that exceed expenditures in the CBRL Fund are transferred to the Port's General Fund. During the upcoming fiscal year, CBRL is projected to transport approximately 7,675 revenue rail cars on the line, for which it will retain approximately 80% of the revenue for its operating costs.

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

**Expenses:** The primary expenses for the Railroad Department include emergency repairs to bridges and track, engineering services, insurance of assets, and principle and interest payments of the railroad and assets.

**Planned Projects:** Grant funded infrastructure projects are budgeted within the Special Projects Fund.

## SPECIAL PROJECTS FUND

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 2024/25, the Port anticipates \$75.9 million of major capital projects, the majority of which are funded by external sources (BUILD, Oregon Department of Transportation, 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	\$6,338,350	State of Oregon
Railroad Bridge Rehabilitation	\$7,632,409	BUILD, State of Oregon & IFA Loan
Charleston Shipyard Improvements	\$280,000	ConnectOregon
Pacific Coast Intermodal Port	\$61,643,750	State and Federal Grants/Private Funds
	\$75,894,509	

## RESERVE FUND

The projected beginning fund balance for the Reserve Fund is \$1,000,000 which is internally allocated between five categories: Railroad Reserve, Asset Replacement Reserve, Dredge Reserve, Real Property Reserve and General Reserve.

## DREDGE FUND

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. The Port is budgeting to dredge the Port of Garibaldi during the FY 2024/25 in-water-work window.

**RESOURCES**

**General Fund**

(Fund)

**Oregon International Port of Coos Bay**

(Name of Municipal Corporation)

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 24/25			
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 21/22	First Preceding Year 22/23							
1	-	-	-	1 Net working capital (accrual basis)	-	-	-	1
2	102,609	51,946	50,000	2 Previously levied taxes estimated to be received	50,000	50,000	50,000	2
3	1,898,927	1,967,920	1,993,050	3 Property Taxes - Current Year	2,048,854	2,048,854	2,048,854	3
4	36,930	98,992	87,718	4 Interest	40,565	40,565	40,565	4
5	-	-	-	5 Transferred IN, from other funds	-	-	-	5
6				6 <b>OTHER RESOURCES</b>				6
7				7 <b>Administration</b>				7
8	12,000	12,000	15,000	8 CCURA Administration Fee	15,000	15,000	15,000	8
9	107,069	269,912	13,000	9 Other Income	11,550	11,550	11,550	9
10	-	-	-	10 Misc Grants	50,000	50,000	50,000	10
11	124,556	138,261	195,284	11 Building Leases	171,859	171,859	171,859	11
12	-	-	-	12 Property Agreements	-	-	-	12
13	66,653	68,680	70,769	13 Note Repayment	72,922	72,922	72,922	13
14	74,915	-	-	14 Loans Received	-	-	-	14
15	152,805	1,250	-	15 Insurance Reimbursement	-	-	-	15
16				16 <b>Charleston</b>				16
17	294,297	311,823	326,416	17 Building Leases	353,693	353,693	353,693	17
18	-	-	-	18 Property Agreements	-	-	-	18
19	30,078	41,964	40,400	19 Environmental Surcharge	42,793	42,793	42,793	19
20	360	360	360	20 Utility Revenue	-	-	-	20
21	49,039	148,672	361,700	21 Other	270,959	270,959	270,959	21
22	136	146	-	22 Lodging Tax	-	-	-	22
23	223,870	206,391	270,000	23 Ice Sales	200,000	200,000	200,000	23
24	12,753	15,108	13,200	24 Propane Sales	10,560	10,560	10,560	24
25	-	-	5,000	25 MAP grant	5,000	5,000	5,000	25
26	-	80,000	15,000	26 Other Grants	-	-	-	26
27	535,376	530,103	540,000	27 Annual Moorage	726,185	726,185	726,185	27
28	198,247	175,064	200,000	28 Monthly Moorage	220,000	220,000	220,000	28
29	90,122	97,648	110,300	29 Transient Moorage	121,000	121,000	121,000	29
30	43,356	41,789	43,000	30 Launch Ramp	48,246	48,246	48,246	30
31	189,035	199,194	204,000	31 Storage Unit	235,620	235,620	235,620	31
32	36,934	78,883	61,747	32 Storage Yard	56,072	56,072	56,072	32
33	103,101	113,923	110,000	33 Storage Long Term (SY)	140,360	140,360	140,360	33
34	44,594	56,984	40,942	34 Storage Short Term (SY)	48,639	48,639	48,639	34
35	75,039	35,690	42,000	35 Work Dock	51,617	51,617	51,617	35
36	735	223	1,000	36 Boat Wash	1,000	1,000	1,000	36
37	476,321	381,830	468,000	37 Space Rents	358,027	358,027	358,027	37
38	-	-	-	38 Cable TV & Internet	-	-	-	38
39	49,538	58,258	48,500	39 Boat Lifts	53,350	53,350	53,350	39
40	731,210	65,470	-	40 Insurance Claim	-	-	-	40
41	1,664,168	-	-	41 Loans Received	-	-	-	41
42	(25,682)	(97,316)	(323,000)	42 Bad Debt Expense	(102,000)	(102,000)	(102,000)	42

**RESOURCES**

**General Fund**

(Fund)

**Oregon International Port of Coos Bay**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 24/25			
	Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23						
43				<b>External Affairs</b>				43
44	90,085	180,170	120,350	Miscellaneous Income	-	-	-	44
45	78	4	-	Merchandise	-	-	-	45
46	-	-	-	Grant	-	-	-	46
47				<b>Port Operations</b>				47
48	153,293	155,385	153,309	Building Leases	137,685	137,685	137,685	48
49	91,272	112,760	321,730	Property Agreements	111,096	111,096	111,096	49
50	-	-	-	Project Management Fees	-	-	-	50
51	4,003,000	-	5,000	Other Grants	5,000	5,000	5,000	51
52	226	-	-	Insurance Claim	-	-	-	52
53	246,401	15,000	6,570	Other	26,071	26,071	26,071	53
54				<b>Railroad Operations</b>				54
55	372,823	350,173	757,587	Operations Revenue (Current Year - Net)	460,343	460,343	460,343	55
56	439,582	681,255	781,865	Tax Credits	315,000	315,000	315,000	56
57	-	24,195	1,029,567	Miscellaneous	893,944	893,944	893,944	57
58	304,474	313,869	328,512	Property Agreements	366,000	366,000	366,000	58
59	431,935	376,597	726,875	Rail Surcharge	456,146	456,146	456,146	59
60	-	-	-	Grants	-	-	-	60
61	5,931,391	-	80,000	Loans Received	-	-	-	61
62	-	-	-	Green Hill Fees (Matches to Debt)	-	-	-	62
63	34,427	76,058	-	Insurance Claim	-	-	-	63
64	-	-	-	Bad Debt Expense	-	-	-	64
65				<b>Dredge Operations</b>				65
66	42,388	-	-	Mobilization/Demobilization	-	-	-	66
67	28,206	-	-	Dredge Services	-	-	-	67
68	-	-	-	Grants	-	-	-	68
69	131,798	-	-	Other	-	-	-	69
70	25,668	-	-	Insurance Reimbursement	-	-	-	70
71	(23,748)	-	-	Bad Debt Expense	-	-	-	71
72	17,700,855	5,416,767	7,271,702	Total resources, except taxes to be levied	5,974,303	5,974,303	5,974,303	72
73			2,043,050	Taxes estimated to be received	2,098,854	2,098,854	2,098,854	73
74	2,001,536	2,019,865		Taxes collected in year levied				74
75	<b>19,702,391</b>	<b>7,436,632</b>	<b>9,314,752</b>	<b>TOTAL RESOURCES</b>	<b>8,073,156</b>	<b>8,073,156</b>	<b>8,073,156</b>	<b>75</b>

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

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 24/25			
	Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23						
1				1 DEBT SERVICE				1
2	12,157,275	786,010	837,986	2 Principal	785,395	785,395	785,395	2
3	635,384	435,565	433,700	3 Interest	567,740	567,740	567,740	3
4	<b>12,792,659</b>	<b>1,221,575</b>	<b>1,271,686</b>	4 <b>TOTAL DEBT SERVICE</b>	<b>1,353,135</b>	<b>1,353,135</b>	<b>1,353,135</b>	4
5				5 SPECIAL PAYMENTS				5
6	-	220,479	-	6 Special Payments	-	-	-	6
7	-	<b>220,479</b>	-	7 <b>TOTAL SPECIAL PAYMENTS</b>	-	-	-	7
8				8 INTERFUND TRANSFERS				8
9	-	-	-	9 Transfer To Other Funds	-	-	-	9
10	-	-	-	10 <b>TOTAL INTERFUND TRANSFERS</b>	-	-	-	10
11			<b>159,725</b>	11 <b>OPERATING CONTINGENCY</b>	<b>38,009</b>	<b>28,009</b>	<b>28,009</b>	11
12			-	12 <b>RESERVED FOR FUTURE EXPENDITURE</b>	-	-	0	12
13			-	13 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	13
14	12,792,659	1,442,054	1,431,411	14 <b>Total Requirements NOT ALLOCATED</b>	1,391,144	1,381,144	1,381,144	14
15	6,190,914	6,891,871	7,883,342	15 Total Requirements for ALL Org.Units/Programs within fund	6,682,012	6,692,012	6,692,012	15
16	-	-		16 Ending balance (prior years)				16
17	<b>18,983,573</b>	<b>8,333,924</b>	<b>9,314,753</b>	17 <b>TOTAL REQUIREMENTS</b>	<b>8,073,156</b>	<b>8,073,156</b>	<b>8,073,156</b>	17

# 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 24/25			#
	Actual		Adopted Budget This Year 23/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23							
1				1	PERSONNEL SERVICES				1
2	686,054	803,359	942,485	2	Salaries	758,449	758,449	758,449	2
3	-	13	-	3	Overtime & Relief	-	-	-	3
4	46,516	54,118	67,337	4	FICA - Payroll Taxes	51,481	51,481	51,481	4
5	176,417	204,666	262,059	5	Retirement Benefits	201,913	201,913	201,913	5
6	93,052	123,051	193,556	6	Health Insurance	109,966	109,966	109,966	6
7	4,660	2,222	3,680	7	Workers' Compensation Insurance	2,995	2,995	2,995	7
8	10,303	14,031	17,604	8	Unemployment Insurance	11,906	11,906	11,906	8
9	5,296	5,676	7,347	9	Term Life & Long Term Disability Insurance	5,677	5,677	5,677	9
10	-	-	20,000	10	Merit	-	-	-	10
11	-	-	(2,143)	11	Allocations	(2,458)	(2,458)	(2,458)	11
12	<b>\$ 1,022,298</b>	<b>\$ 1,207,136</b>	<b>\$ 1,511,926</b>	12	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 1,139,928</b>	<b>\$ 1,139,928</b>	<b>\$ 1,139,928</b>	12
13	<b>8.00</b>	<b>9.50</b>	<b>11.00</b>	13	<b>Total Full-Time Equivalent (FTE)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	13
14				14	MATERIALS AND SERVICES				14
15	1,685	10,737	17,075	15	Staff Training & Development	8,150	8,150	8,150	15
16	5,607	9,566	7,750	16	Staff Travel	9,500	9,500	9,500	16
17	10,587	11,707	12,798	17	Office Supplies	7,360	7,360	7,360	17
18	5,990	12,142	12,000	18	IT Supplies	7,000	7,000	7,000	18
19	4,116	4,465	4,000	19	Postage & Courier Services	4,000	4,000	4,000	19
20	-	-	-	20	Marketing & Sales Expense	500	500	500	20
21	24,139	-	-	21	Office Lease	-	-	-	21
22	2,139	1,993	1,847	22	Office Equipment Lease	1,847	1,847	1,847	22
23	131,488	159,116	165,167	23	IT Software Subscription/Licenses	124,480	124,480	124,480	23
24	53	3,004	7,680	24	Commission Expense	7,680	7,680	7,680	24
25	10,537	13,117	13,020	25	Telephone	11,660	11,660	11,660	25
26	7,244	7,395	7,640	26	Internet	7,796	7,796	7,796	26
27	-	-	-	27	Cable	-	-	-	27
28	8,624	14,122	14,400	28	Electricity	15,560	15,560	15,560	28
29	1,918	2,407	3,000	29	Water/Sewer	3,000	3,000	3,000	29
30	2,451	3,404	3,600	30	Garbage	3,720	3,720	3,720	30
31	-	-	-	31	Temporary/Contract Help	-	-	-	31
32	14,678	17,973	11,780	32	Janitorial Services	13,700	13,700	13,700	32
33	8,221	9,276	8,430	33	Payroll Services	9,000	9,000	9,000	33
34	1,097	1,168	2,000	34	Legal Advertising	2,000	2,000	2,000	34
35	133,693	46,710	100,000	35	Legal Services	100,000	100,000	100,000	35
36	48,950	66,950	75,000	36	Auditing	75,000	75,000	75,000	36
37	65,805	10,770	800	37	Consulting Services	75,920	75,920	75,920	37
38	1,001	2,373	-	38	Recruiting Services	-	-	-	38
39	2,199	3,985	5,350	39	Awards & Recognition	7,950	7,950	7,950	39
40	16,368	30,300	37,543	40	Insurance	33,528	33,528	33,528	40

## REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

	Historical Data			REQUIREMENTS FOR: <b><u>ADMINISTRATION</u></b>	Budget for Next Year 24/25				
	Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 21/22	First Preceding Year 22/23							
41	-	232	-	41	Vehicle Lease	-	-	-	41
42	759	3,630	-	42	Fuel	-	-	-	42
43	-	-	-	43	Clothing	-	-	-	43
44	2,553	2,924	4,500	44	Office Equipment Repairs & Maintenance	4,500	4,500	4,500	44
45	14,642	66,260	23,830	45	Repair & Maintenance - Buildings	18,240	18,240	18,240	45
46	1,018	603	6,500	46	Repair & Maintenance - Vehicles	-	-	-	46
47	48,256	38,104	61,000	47	Miscellaneous Merchant & Banking Fees	15,000	15,000	15,000	47
48	-	10,287	-	48	Insurance Claims	-	-	-	48
49	-	-	-	49	Grant Expenses	-	-	-	49
50	\$ 575,818	\$ 564,719	\$ 606,710	50	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 567,091	\$ 567,091	\$ 567,091	50
51				51	CAPITAL OUTLAY				51
52	-	-	30,000	52	Capital Outlays	38,500	38,500	38,500	52
53	\$ -	\$ -	\$ 30,000	53	<b>TOTAL CAPITAL OUTLAY</b>	\$ 38,500	\$ 38,500	\$ 38,500	53
54	\$ 1,598,116	\$ 1,771,855	\$ 2,148,635	54	<b>Administration Total</b>	\$ 1,745,518	\$ 1,745,518	\$ 1,745,518	54

**REQUIREMENTS SUMMARY**

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

FORM

LB-30

General Fund

(name of fund)

Historical Data				REQUIREMENTS FOR: <b>CHARLESTON</b>	Budget for Next Year 24/25			
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 21/22	First Preceding Year 22/23							
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>	
2	422,765	377,868	463,180	2	794,647	794,647	794,647	2
3	4,443	15,003	21,713	3	19,060	19,060	19,060	3
4	31,656	29,789	37,094	4	62,249	62,249	62,249	4
5	123,565	78,440	135,063	5	232,210	232,210	232,210	5
6	126,728	110,209	168,347	6	255,361	255,361	255,361	6
7	39,876	46,816	33,853	7	54,126	54,126	54,126	7
8	9,518	11,523	13,360	8	23,066	23,066	23,066	8
9	4,174	3,377	4,281	9	7,364	7,364	7,364	9
10	-	-	(29,800)	10	(114,851)	(114,851)	(114,851)	10
11	\$ 762,725	\$ 673,024	\$ 847,091	11	\$ 1,333,232	\$ 1,333,232	\$ 1,333,232	11
12	9.00	9.00	9.00	12	16.00	16.00	16.00	12
<b>13</b>				<b>13</b>	<b>MATERIALS AND SERVICES</b>			<b>13</b>
14	-	-	-	14	1,300	1,300	1,300	14
15	468	846	3,800	15	2,735	2,735	2,735	15
16	1,770	2,166	2,000	16	534	534	534	16
17	-	-	-	17	-	-	-	17
18	182	123	150	18	150	150	150	18
19	-	-	-	19	-	-	-	19
20	-	-	-	20	600	600	600	20
21	-	-	-	21	51,744	51,744	51,744	21
22	7,747	8,907	9,700	22	10,380	10,380	10,380	22
23	25,936	34,170	36,864	23	35,564	35,564	35,564	23
24	231,935	244,796	255,260	24	283,040	283,040	283,040	24
25	1,984	2,080	2,000	25	2,000	2,000	2,000	25
26	90,730	100,578	90,000	26	100,862	100,862	100,862	26
27	83,975	84,953	110,000	27	107,962	107,962	107,962	27
28	10,092	114,693	50,000	28	50,000	50,000	50,000	28
29	5,785	3,229	3,500	29	3,500	3,500	3,500	29
30	16,709	-	15,600	30	15,600	15,600	15,600	30
31	2,305	2,962	3,100	31	1,900	1,900	1,900	31
32	2,044	1,024	3,000	32	3,000	3,000	3,000	32
33	713	-	-	33	-	-	-	33
34	5,551	81,226	49,050	34	4,170	4,170	4,170	34
35	94,446	102,434	119,900	35	136,671	136,671	136,671	35
36	8,863	12,614	12,200	36	20,550	20,550	20,550	36
37	639	367	-	37	1,000	1,000	1,000	37
38	132	-	500	38	500	500	500	38
39	1,763	2,524	3,400	39	6,525	6,525	6,525	39
40	16,448	10,981	14,384	40	10,500	10,500	10,500	40
41	138,976	20,794	18,000	41	22,000	22,000	22,000	41



**REQUIREMENTS SUMMARY**

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

FORM

LB-30

General Fund

(name of fund)

Historical Data				REQUIREMENTS FOR: <b>CHARLESTON</b>	Budget for Next Year 24/25					
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 21/22	First Preceding Year 22/23									
42	2,558	3,190	7,500	42	Equipment Rental	24,000	24,000	24,000	42	
43	-	-	-	43	Vehicle Lease	-	-	-	43	
44	12,732	18,622	18,700	44	Fuel	18,700	18,700	18,700	44	
45	11,029	12,943	9,200	45	Propane (retail)	5,000	5,000	5,000	45	
46	-	-	-	46	Retail Items	-	-	-	46	
47	41,114	82,566	72,640	47	Repairs & Maintenance - Equipment	59,000	59,000	59,000	47	
48	11,268	37,503	23,000	48	Repairs & Maintenance - Vehicles/Boats	17,500	17,500	17,500	48	
49	19,926	57,195	170,300	49	Repairs & Maintenance - Buildings	26,000	26,000	26,000	49	
50	2,053	3,971	5,000	50	Repairs & Maintenance - Land Improvements	29,000	29,000	29,000	50	
51	27,918	21,133	293,900	51	Repairs & Maintenance - Docks	132,900	132,900	132,900	51	
52	-	124,730	150,000	52	Marina Dredging	310,000	310,000	310,000	52	
53	40,198	36,898	45,350	53	Waterway Leases/Permits	45,800	45,800	45,800	53	
54	135,544	40,990	12,000	54	Other Expenses	12,000	12,000	12,000	54	
55	-	-	-	55	Merchant Fees	35,000	35,000	35,000	55	
56	-	-	-	56	Contingency	-	-	-	56	
57	\$ 1,053,533	\$ 1,271,207	\$ 1,609,998	57	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 1,587,688	\$ 1,587,688	\$ 1,587,688	57	
58					58	<b>CAPITAL OUTLAY</b>				58
59	-	-	-	59	Capital Outlay	-	-	-	59	
60	51,548	7,519	30,000	60	Capital Outlay - Buildings	260,000	260,000	260,000	60	
61	99,500	50,000	145,000	61	Capital Outlay - Dock	120,000	120,000	120,000	61	
62	-	-	-	62	Capital Outlay - Land Improvements	-	-	-	62	
63	73,584	9,100	150,000	63	Capital Outlay - Machinery & Equipment	-	-	-	63	
64	36,757	-	20,000	64	Capital Outlay - Mobile Equipment	-	-	-	64	
65	\$ 261,389	\$ 66,619	\$ 345,000	65	<b>TOTAL CAPITAL OUTLAY</b>	\$ 380,000	\$ 380,000	\$ 380,000	65	
66	\$ 2,077,648	\$ 2,010,850	\$ 2,802,089	66	<b>Charleston Total</b>	\$ 3,300,920	\$ 3,300,920	\$ 3,300,920	66	

# REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

(name of fund)

FORM

LB-30

Historical Data			REQUIREMENTS FOR: <b>BUSINESS DEVELOPMENT / EXTERNAL AFFAIRS</b>	Budget for Next Year 24/25					
Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
<b>1</b>			<b>1</b>	<b>PERSONNEL SERVICES</b>			<b>1</b>		
2	92,338	99,843	167,121	2	Salaries	100,450	100,450	100,450	2
3	-	-	-	3	Overtime & Relief	-	-	-	3
4	7,018	7,592	12,785	4	FICA - Payroll Taxes	7,684	7,684	7,684	4
5	25,021	26,998	46,530	5	Retirement Benefits	28,236	28,236	28,236	5
6	14,442	15,361	44,640	6	Health Insurance	8,297	8,297	8,297	6
7	438	878	846	7	Workers' Compensation Insurance	471	471	471	7
8	1,393	1,602	3,417	8	Unemployment Insurance	1,776	1,776	1,776	8
9	765	757	1,310	9	Term Life & Long Term Disability Insurance	763	763	763	9
10	<b>\$ 141,415</b>	<b>\$ 153,031</b>	<b>\$ 276,649</b>	10	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 147,678</b>	<b>\$ 147,678</b>	<b>\$ 147,678</b>	10
11	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	11	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.00</b>	<b>1.00</b>		11
12				12	<b>MATERIALS AND SERVICES</b>			12	
13	-	-	-	13	Staff Training & Development	-	-	-	13
14	1,266	4,731	2,450	14	Staff Travel	3,350	3,350	3,350	14
15	-	-	-	15	Retail Items	-	-	-	15
16	215	20	200	16	Marketing Supplies	600	600	600	16
17	-	-	-	17	I. T. Supplies/Software Subscriptions	-	-	-	17
18	29,475	39,214	40,918	18	Membership & Subscriptions	29,721	29,721	29,721	18
19	-	-	-	19	Promotional & Marketing	-	-	-	19
20	-	-	-	20	Commercial Marketing	-	-	-	20
21	3,840	1,361	1,100	21	Advertising	1,400	6,400	6,400	21
22	185	-	-	22	Cargo Recruitment & Dev	-	-	-	22
23	568	4,871	10,226	23	Professional Services	5,200	5,200	5,200	23
24	-	-	-	24	Insurance	-	-	-	24
25	119	-	-	25	Office Supplies / Miscellaneous	-	-	-	25
26	-	-	-	26	Recognition / Achievement	-	-	-	26
27	-	-	-	27	Legal Services	-	-	-	27
28	188,478	235,594	249,300	28	Legislative Support	169,300	169,300	169,300	28
29	3,500	2,358	-	29	Community Affairs	5,000	10,000	10,000	29
30	-	-	-	30	Contingency	-	-	-	30
31	<b>\$ 227,646</b>	<b>\$ 288,150</b>	<b>\$ 304,194</b>	31	<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 214,571</b>	<b>\$ 224,571</b>	<b>\$ 224,571</b>	31
32				32	<b>CAPITAL OUTLAY</b>			32	
33				33					33
34				34					34
35				35					35
36	\$ -	\$ -	\$ -	36	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	36
37	<b>\$ 369,061</b>	<b>\$ 441,180</b>	<b>\$ 580,843</b>	37	<b>External Affairs/Business Development Total</b>	<b>\$ 362,249</b>	<b>\$ 372,249</b>	<b>\$ 372,249</b>	37

**REQUIREMENTS SUMMARY**

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

FORM

LB-30

General Fund

(name of fund)

1	Historical Data			REQUIREMENTS FOR: <b>PORT OPERATIONS</b>	Budget for Next Year 24/25			1
	Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23						
1				PERSONNEL SERVICES				
2	420,994	499,200	572,183	2 Salaries	244,797	244,797	244,797	2
3	108	171	2,896	3 Overtime & Relief	-	-	-	3
4	31,479	37,242	43,994	4 FICA - Payroll Taxes	18,727	18,727	18,727	4
5	107,867	111,635	159,229	5 Retirement Benefits	68,812	68,812	68,812	5
6	75,010	95,384	149,231	6 Health Insurance	17,939	17,939	17,939	6
7	438	1,889	29,173	7 Workers' Compensation Insurance	1,147	1,147	1,147	7
8	8,467	10,835	13,413	8 Unemployment Insurance	3,683	3,683	3,683	8
9	3,832	4,092	4,805	9 Term Life & Long Term Disability Insurance	1,793	1,793	1,793	9
10	-	-	-	10 Allocations	-	-	-	10
11	\$ 648,195	\$ 760,447	\$ 974,924	11 <b>TOTAL PERSONNEL SERVICES</b>	\$ 356,898	\$ 356,898	\$ 356,898	11
12	9.00	10.50	9.00	12 <b>Total Full-Time Equivalent (FTE)</b>	2.00	2.00	2.00	12
13				MATERIALS AND SERVICES				
14	-	-	-	14 Staff Training & Development	-	-	-	14
15	59	475	7,750	15 Staff Travel	4,750	4,750	4,750	15
16	7,963	12,205	19,850	16 Operational / Safety Supplies	11,000	11,000	11,000	16
17	12,004	24,235	29,500	17 Utilities & Environmental Mitigation	30,500	30,500	30,500	17
18	-	30	-	18 Telephone	-	-	-	18
19	25,843	9,372	-	19 Contract Labor	5,000	5,000	5,000	19
20	522	468	1,000	20 Legal Advertising	750	750	750	20
21	41,144	35,519	12,300	21 Consulting Services/Contracted Services	12,500	12,500	12,500	21
22	18,846	39,035	58,600	22 Insurance	66,310	66,310	66,310	22
23	-	1,905	4,250	23 Clothing	500	500	500	23
24	2,742	11,819	7,500	24 Repairs & Maintenance - Buildings	2,500	2,500	2,500	24
25	809	201	1,000	25 Repairs & Maintenance - Land	1,000	1,000	1,000	25
26	32	51	2,500	26 Repairs & Maintenance - Docks	1,500	1,500	1,500	26
27	-	-	-	27 Repairs & Maintenance - Equipment	2,100	2,100	2,100	27
28	173	8	2,250	28 Repairs & Maintenance - Vehicles	-	-	-	28
29	2,250	2,256	3,000	29 Waterway Leases	3,000	3,000	3,000	29
30	357	3,475	5,500	30 Permits	4,000	4,000	4,000	30
31	-	-	-	31 Vehicle Lease	-	-	-	31
32	238	129	500	32 Fuel	300	300	300	32
33	125	73	150	33 Property Tax Expense	-	-	-	33
34	21,678	7,590	10,000	34 Banking Fees	10,000	10,000	10,000	34
35	\$ 134,784	\$ 148,847	\$ 165,650	35 <b>TOTAL MATERIALS AND SERVICES</b>	\$ 155,710	\$ 155,710	\$ 155,710	35
36				CAPITAL OUTLAY				
37	-	-	-	37 Capital Outlay	-	-	-	37
38								
39	\$ -	\$ -	\$ -	39 <b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	39
40	\$ 782,979	\$ 909,294	\$ 1,140,574	40 <b>Port Ops Total</b>	\$ 512,609	\$ 512,609	\$ 512,609	40

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

General Fund

(name of fund)

Historical Data				REQUIREMENTS FOR: <b>RAILROAD OPERATIONS</b>	Budget for Next Year 24/25				
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	PERSONNEL SERVICES			1	
2	-	-	-	2	Salaries	-	-	-	2
3	-	-	-	3	Overtime & Relief	-	-	-	3
4	-	-	-	4	FICA - Payroll Taxes	-	-	-	4
5	-	-	-	5	Retirement Benefits	-	-	-	5
6	-	-	-	6	Health Insurance	-	-	-	6
7	-	-	-	7	Workers' Compensation Insurance	-	-	-	7
8	-	-	-	8	Unemployment Insurance	-	-	-	8
9	-	-	-	9	Term Life & Long Term Disability Insurance	-	-	-	9
10	\$ -	\$ -	\$ -	10	<b>TOTAL PERSONNEL SERVICES</b>	\$ -	\$ -	\$ -	10
11	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	11	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	11
12				12	MATERIALS AND SERVICES			12	
13	-	-	-	13	Staff Training & Development	-	-	-	13
14	-	-	-	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	40,832	39,560	73,200	19	Insurance	83,416	83,416	83,416	19
20	114,440	169,764	216,000	20	Professional Services	75,000	75,000	75,000	20
21	-	-	-	21	Operational Supplies	-	-	-	21
22	-	-	-	22	Management Services	-	-	-	22
23	-	-	-	23	Rail Operations Service Fee	-	-	-	23
24	-	-	-	24	Equipment Rental / Vehicle Lease	-	-	-	24
25	-	-	-	25	Fuel	-	-	-	25
26	-	-	-	26	Hazardous Material Disposal	-	-	-	26
26	-	-	-	27	Signage	2,300	2,300	2,300	27
27	-	-	-	28	Repairs & Maintenance - Equipment	-	-	-	28
28	4,184	1,318,190	150,000	29	Repairs & Maintenance - Bridges	450,000	450,000	450,000	29
29	14,660	76,911	-	30	Repairs & Maintenance - Track & Tunnel	150,000	150,000	150,000	30
30	830	-	-	31	Repairs & Maintenance - Vehicles	-	-	-	31
31	-	-	-	32	Repairs & Maintenance - Locomotive	-	-	-	32
32	-	-	-	33	Repairs & Maintenance - Crossing Signals	-	-	-	33
33	17,560	104,841	-	34	Insurance Claims	-	-	-	34
34	\$ <b>192,506</b>	\$ <b>1,709,267</b>	\$ <b>439,200</b>	35	<b>TOTAL MATERIALS AND SERVICES</b>	\$ <b>760,716</b>	\$ <b>760,716</b>	\$ <b>760,716</b>	35
35				36	CAPITAL OUTLAY			36	
36	886,691	49,425	772,000	37	Capital Outlay	-	-	-	37
37				38					38
38				39					39
39				40					40
40				41					41
41				42					42
42	\$ <b>886,691</b>	\$ <b>49,425</b>	\$ <b>772,000</b>	43	<b>TOTAL CAPITAL OUTLAY</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	43
43	\$ <b>1,079,198</b>	\$ <b>1,758,692</b>	\$ <b>1,211,200</b>	44	<b>Rail Ops Total</b>	\$ <b>760,716</b>	\$ <b>760,716</b>	\$ <b>760,716</b>	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 24/25						
Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 21/22	First Preceding Year 22/23									
			<b>1</b>	<b>RESOURCES</b>			<b>1</b>			
	-	-	2	Project Management Fees	-	-	-	2		
	45,727	29,662	3	Channel Modification Project	6,338,350	6,338,350	6,338,350	3		
	-	-	4	Charleston Project Loans	-	-	-	4		
	-	-	5	ODOT Railroad Projects Grant	-	-	-	5		
	986,561	2,654,890	6	ConnectOregon	280,000	280,000	280,000	6		
	4,153,939	-	7	FastLane Grant	-	-	-	7		
	-	5,360,762	8	Build Grant	2,923,900	2,923,900	2,923,900	8		
	-	-	9	PIDP Grant	-	-	-	9		
	-	-	10	Other Grants	61,643,750	61,643,750	61,643,750	10		
	-	-	11	FastLane Match Loan	-	-	-	11		
	11,146,811	-	12	Loans Received	4,708,509	4,708,509	4,708,509	12		
	-	-	13	Insurance Reimbursement	-	-	-	13		
	-	240,000	14	Transferred IN, from other funds	-	-	-	14		
	\$ 16,333,038	\$ 8,285,313	15	Total Resources, except taxes to be levied	\$ 75,894,509	\$ 75,894,509	\$ 75,894,509.00	15		
			16	Taxes estimated to be received				16		
			17	Taxes collected in year levied				17		
	<b>16,333,038</b>	<b>8,285,313</b>	18	<b>TOTAL RESOURCES</b>			<b>75,894,509</b>	<b>75,894,509</b>	<b>75,894,509</b>	18
			19	<b>REQUIREMENTS **</b>						19
			20	Department	Object Classification	Detail				20
	-	-	21	Administration	Materials & Service	Professional Services	-	-	-	21
	-	-	22	Charleston Ops	Materials & Service	Professional Services	-	-	-	22
	68	6,624	23	Port Dev	Materials & Service	Professional Services	-	-	-	23
	11,517	2,064,402	24	Port Ops	Materials & Service	Professional Services	68,262,100	68,262,100	68,262,100	24
	-	-	25	Charleston Ops	Materials & Service	Insurance Reimb	-	-	-	25
	2,889,281	-	26	Administration	Capital Outlay	Buildings	-	-	-	26
	-	-	27	Charleston Ops	Capital Outlay	Other	-	-	-	27
	-	-	28	Charleston Ops	Capital Outlay	Legal	-	-	-	28
	-	-	29	Charleston Ops	Capital Outlay	Buildings	-	-	-	29
	-	-	30	Charleston Ops	Capital Outlay	Docks	-	-	-	30
	-	-	31	Charleston Ops	Capital Outlay	Machinery & Equipment	-	-	-	31
	-	-	32	Charleston Ops	Capital Outlay	Land Improvements	-	-	-	32
	-	-	33	Port Ops	Capital Outlay	Buildings	-	-	-	33
	-	-	34	Port Ops	Capital Outlay	Docks	-	-	-	34
	2,889,281	-	35	Port Ops	Capital Outlay	Machinery & Equipment	-	-	-	35
	-	-	36	Port Ops	Capital Outlay	Engineering	-	-	-	36
	-	-	37	Port Ops	Capital Outlay	Permit & Environmental	-	-	-	37
	-	-	38	Rail	Capital Outlay	Other	-	-	-	38
	-	-	39	Rail	Capital Outlay	Tunnels	-	-	-	39
	5,260,407	6,677,917	40	Rail	Capital Outlay	Bridges	7,632,409	7,632,409	7,632,409	40
	36,823	-	41	Rail	Capital Outlay	Track	-	-	-	41
	-	34,595	42	Rail	Capital Outlay	Machinery & Equipment	-	-	-	42
	25,556	-	43	Rail	Capital Outlay	Legal	-	-	-	43
	468,044	80,977	44	Rail	Capital Outlay	Engineering	-	-	-	44
	-	-	45	Rail	Capital Outlay	Permit & Environmental	-	-	-	45
	-	-	46	Rail	Capital Outlay	Consulting Services	-	-	-	46
	-	-	47	Rail	Transfer	Transfer to General Fund	-	-	-	47
	4,752,060	(579,201)	48	Ending balance (prior years)						48
			49	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-	-	0	49
	<b>16,333,038</b>	<b>8,285,313</b>	50	<b>TOTAL REQUIREMENTS</b>			<b>75,894,509</b>	<b>75,894,509</b>	<b>75,894,509</b>	50

## 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 24/25				
Actual		Adopted Budget This Year 23/24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
1			1	RESOURCES			1		
2			2	Beginning Fund Balance:			2		
3	-	-	1,000,000	3	General Reserve Fund Balance	500,000	500,000	500,000	3
4	1,811,280	1,811,282	969,646	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	140,000	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	<b>1,946,873</b>	<b>2,116,838</b>	<b>2,109,646</b>	13	<b>TOTAL RESOURCES</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	13
14				14	REQUIREMENTS **				14
15				15	Department      Object Classification      Account				15
16	-	638,682	-	16	Transfer out      General Fund	-	-	-	16
17	32,302	-	72,000	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			2,037,646	30	UNAPPROPRIATED ENDING FUND BALANCE	1,000,000	1,000,000	1,000,000	30
31	<b>1,946,873</b>	<b>2,116,838</b>	<b>2,109,646</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	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 24/25				
Actual		Adopted Budget Year FY23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding FY21/22	First Preceding FY22/23							
1			1	RESOURCES			1	
2	177,158	204,614	440,000	2	275,000	\$ 275,000	\$ 275,000	2
3	-	-	-	3	138,779	\$ 138,779	\$ 138,779	3
4	-	190,709	-	4	230,053	\$ 230,053	\$ 230,053	4
5	-	-	-	5	-	\$ -	\$ -	5
6	-	-	-	6	-	\$ -	\$ -	6
7	-	-	500,000	7	-	\$ -	\$ -	7
8	-	-	-	8	177,877	\$ 177,877	\$ 177,877	8
9	-	-	-	9	-	\$ -	\$ -	9
10	-	-	-	10	-	\$ -	\$ -	10
11	-	-	-	11	-	\$ -	\$ -	11
12	\$ 177,158	\$ 395,323	\$ 940,000	12	821,708	\$ 821,708	\$ 821,708	12
13				13		-	-	13
14				14				14
15	177,158	395,323	940,000	15	821,708	821,708	821,708	15
16				16	REQUIREMENTS **			16
17				17	Department	Object Classification	Detail	17
18	2,470	61,532	16,878	18	Dredge Ops	Personnel Services	Salaries	18
19	-	10,142	-	19	Dredge Ops	Personnel Services	Overtime & Relief	19
20	179	5,395	1,291	20	Dredge Ops	Personnel Services	FICA - Payroll Taxes	20
21	704	12,704	4,744	21	Dredge Ops	Personnel Services	Retirement Benefits	21
22	648	6,066	7,061	22	Dredge Ops	Personnel Services	Health Insurance	22
23	-	3	1,291	23	Dredge Ops	Personnel Services	Workers' Compensation Insurance	23
24	69	1,947	523	24	Dredge Ops	Personnel Services	Unemployment Insurance	24
25	19	190	155	25	Dredge Ops	Personnel Services	Term Life & Long Term Disability Insurance	25
26	-	4,000	500	26	Dredge Ops	Materials & Service	Training	26
27	-	-	-	27	Dredge Ops	Materials & Service	Travel	27
28	508	626	720	28	Dredge Ops	Materials & Service	Office Expenses	28
29	-	64,161	-	29	Dredge Ops	Materials & Service	Professional Services	29
30	214	122,861	1,600	30	Dredge Ops	Materials & Service	Operational Supplies	30
31	88,102	76,480	250,500	31	Dredge Ops	Materials & Service	Repair & Maintenance	31
32	55,675	59,727	69,510	32	Dredge Ops	Materials & Service	Insurance	32
33	-	9,470	800	33	Dredge Ops	Materials & Service	Fuel	33
34	-	-	-	34	Dredge Ops	Materials & Service	Audit	34
35	-	-	-	35	Dredge Ops	Materials & Service	Other	35
36	-	-	-	36	Dredge Ops	Materials & Service	Insurance Claims	36
37	-	1,054	-	37	Dredge Ops	Materials & Service	Equipment	37
37	-	-	-	37	Dredge Ops	Materials & Service	Vessels	37
38	28,570	(41,035)		38	Ending balance (prior years)			38
39			584,427	39	UNAPPROPRIATED ENDING FUND BALANCE			39
40	177,157.97	395,322.88	940,000	40	821,708	821,708	821,708	40