

# Coos Bay Rail Line, Inc. FY 2024/2025 Approved Annual Budget



Presented by:  
John Burns, President



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# **COOS BAY RAIL LINE, INC. BUDGET MESSAGE**

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

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

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

## **Administration**

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

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

## **Maintenance of Way**

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

## **Transportation**

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

## **Mechanical**

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

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

# RESOURCES

## CBRL

(Fund)

### Coos Bay Rail Line, Inc.

(Name of Municipal Corporation)

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

150-504-020 (rev 10-16)

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

**REQUIREMENTS SUMMARY**

**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 24/25					
Actual		Adopted Budget This Year 23/24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 21/22	First Preceding Year 22/23								
1	3,567,723	3,970,624	8,932,976	1	Total Requirements for <b>ALL Org.Units/Progams within fund</b>	6,892,703	6,901,303		1
2			-	2	Reserved for future expenditure	-	-		2
3	762,614	66,477		3	Ending balance (prior years)				3
4			-	4	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	8,600	8,600		4
5	<b>4,330,338</b>	<b>4,037,101</b>	<b>8,932,976</b>	5	<b>TOTAL REQUIREMENTS</b>	<b>6,901,303</b>	<b>6,901,303</b>	-	5

150-504-030 (Rev 10-16)

## REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data				REQUIREMENTS FOR: <u>Administration</u>	Budget for Next Year 24/25				
Actual		Adopted Budget This Year 23/24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	PERSONNEL SERVICES			1	
2	151,248	209,181	334,644	2	Salaries	297,690	297,690	2	
3	-	-	-	3	Overtime & Relief	-	-	3	
4	11,159	15,397	25,600	4	Rail Road Retirement Tier I	22,773	22,773	4	
5	19,109	26,367	43,838	5	Rail Road Retirement Tier II	38,997	38,997	5	
6	27,540	21,889	76,642	6	Health Insurance	56,893	56,893	6	
7	1,633	2,268	3,447	7	Unemployment Insurance	591	591	7	
8	351	257	24,648	8	Term Life/Workers Comp	24,648	24,648	8	
9	-	-	-	9	Merit	-	-	9	
10	-	-	-	10	Allocations	-	-	10	
11	\$ 211,040	\$ 275,359	\$ 508,820	11	<b>TOTAL PERSONNEL SERVICES</b>	\$ 441,593	\$ 441,593	\$ -	11
12	2.00	3.00	4.00	12	<b>Total Full-Time Equivalent (FTE)</b>	4.00	4.00		12
13				13	MATERIALS AND SERVICES			13	
14	-	1,113	8,317	14	Staff Training & Development	18,900	18,900	14	
15	3,859	1,911	500	15	Staff Travel	6,500	6,500	15	
16	4,162	5,280	6,100	16	Office Supplies	5,000	5,000	16	
17	-	174	-	17	Postage & Courier Services	-	-	17	
18	68	-	-	18	Memberships	-	-	18	
18	-	-	-	18	Office Lease	-	-	18	
19	240	64	-	19	Office Equipment Lease	-	-	19	
20	12,894	12,660	15,860	20	IT Software Subscription/Licenses	5,280	5,280	20	
21	7,651	8,569	12,125	21	Telephone	10,533	10,533	21	
22	790	807	900	22	Internet	840	840	22	
23	2,082	1,860	4,200	23	Electricity	3,400	3,400	23	
24	2,154	1,723	3,000	24	Water/Sewer	3,000	3,000	24	
25	5,267	6,068	6,600	25	Garbage	6,500	6,500	25	
26	-	-	1,700	26	Hazardous Material Disposal	-	-	26	
27	770	902	840	27	Janitorial Services	900	900	27	
28	3,200	3,277	4,000	28	Payroll Services	4,000	4,000	28	
29	629	719	-	29	Legal Advertising	-	-	29	
30	300	325	300	30	Legal Services	350	350	30	
31	3,925	4,275	3,500	31	Auditing	3,900	3,900	31	
32	5,593	73	3,100	32	Consulting Services	100	100	32	
33	163,695	194,763	231,000	33	Insurance	282,334	282,334	33	
34	-	-	-	34	Marketing & Sales Expense	-	-	34	
35	2,251	3,754	4,500	35	Repair & Maintenance	7,325	7,325	35	
36	-	1,854	-	36	Safety/Hazourdous Materials	-	-	36	
37	-	48	-	37	Fuel	-	-	37	
38	3,005	4,149	6,225	38	Employee Required Records	2,498	2,498	38	

## REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data					REQUIREMENTS FOR:			Budget for Next Year 24/25		
Actual		Adopted Budget This Year 23/24			<u>Administration</u>			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 21/22	First Preceding Year 22/23									
39	144,899	344,039	468,400	39	Car Accounting/Hire	358,900	358,900		39	
40	13,415	14,215	9,000	40	Communications	9,300	9,300		40	
41	9,542	11,838	12,000	41	ODOT Annual Revenue Fee	10,660	10,660		41	
42	372,823	350,173	1,787,154	42	Port Administration Fee	1,351,988	1,351,988		42	
43	966	1,096	-	43	Miscellaneous Merchant & Banking Fees	-	-		43	
44	-	-	-	44	Contingency	-	-		44	
45	\$ 764,182	\$ 975,729	\$ 2,589,321	45	<b>TOTAL MATERIALS AND SERVICES</b>	\$ 2,092,208	\$ 2,092,208	\$ -	45	
46				46	CAPITAL OUTLAY				46	
47				47	Capital Outlays				47	
48	\$ -	\$ -	\$ -	48	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	48	
49	\$ 975,222	\$ 1,251,088	\$ 3,098,141	49	<b>Administration Total</b>	\$ 2,533,801	\$ 2,533,801	\$ -	49	

# REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

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

**REQUIREMENTS SUMMARY**

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

FORM

LB-30

CBRL Fund

(name of fund)

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



# REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

FORM

LB-30

CBRL Fund

(name of fund)

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