



Coos Bay Rail Line, Inc. FY 2023/2024 Adopted Annual Budget

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 2023/24 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, two Operation Managers, and a Trainmaster. CBRL is estimating car volumes of 12,322 for the upcoming fiscal year, with anticipated revenues to be \$7.58 million. Primary Administration expenses include training for all Rail staff, 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 seven employees: a Track Maintenance Supervisor, a Track Inspector, three Track Laborers, a Signal Maintainer, and a Bridge Inspector. Major MOW expenses include power/electricity for bridges and crossings; disposal of ties; 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 eleven Conductors/Engineers. The notable expenses in Transportation are locomotive leases; fuel for locomotives and vehicles; and repairs and maintenance of vehicles used by Transportation staff.

Mechanical

The Mechanical department budgets for the salaries of three Carmen and one Utility Mechanic. Car repair revenue is anticipated to be \$1.36 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 fifth 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 and tunnel 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 23/24				
Actual		Adopted Budget This Year 22/23	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20/21	First Preceding Year 21/22								
1	-	-	-	1	Net working capital (accrual basis)	-	-	-	1
2	-	-	-	2	Previously levied taxes estimated to be received	-	-	-	2
3	-	-	-	3	Property Taxes - Current Year	-	-	-	3
4	-	-	-	4	Interest	-	-	-	4
5	-	-	-	5	Transferred IN, from other funds	-	-	-	5
6	-	-	-	6	OTHER RESOURCES	-	-	-	6
7				7	Administration				7
8	3,027,908	3,693,144	9,037,104	8	Carloads CBRL	7,575,868	7,575,868	7,575,868	8
9	35,400	13,850	30,000	9	Demurrage	-	-	-	9
10	3,178	318,050	19,345	10	Other	-	-	-	10
11	-	-	-	11	Bad Debt Expense	-	-	-	11
12	-	-	-	12	Loans	-	-	-	12
13				13	Maintenance of Way				13
14	1,774	-	-	14	Other	-	-	-	14
15				15					15
16				16	Transportation				16
17	4,560	35	-	17	Other	-	-	-	17
18				18					18
19				19	Mechanical				19
20	477,051	305,259	500,000	20	Car Repair	1,357,108	1,357,108	1,357,108	20
21				21					21
22			-	22	Taxes estimated to be received	-	-	-	22
23	-	-		23	Taxes collected in year levied				23
24	3,549,872	4,330,338	9,586,449	24	TOTAL RESOURCES	8,932,976	8,932,976	8,932,976	24

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 23/24					
Actual		Adopted Budget This Year 22/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20/21	First Preceding Year 21/22								
1	3,101,774	3,567,723	9,586,449	1	Total Requirements for ALL Org.Units/Progams within fund	8,932,976	8,932,976	8,932,976	1
2			-	2	Reserved for future expenditure	-	-	-	2
3	448,098	762,614		3	Ending balance (prior years)				3
4			(0)	4	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	4
5	3,549,872	4,330,338	9,586,449	5	TOTAL REQUIREMENTS	8,932,976	8,932,976	8,932,976	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 23/24					
Actual		Adopted Budget This Year 22/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20/21	First Preceding Year 21/22								
1			1	PERSONNEL SERVICES			1		
2	134,565	151,248	228,181	2	Salaries	334,644	334,644	334,644	2
3	-	-	-	3	Overtime & Relief	-	-	-	3
4	-	-	-	4	FICA - Payroll Taxes	-	-	-	4
5	9,773	11,159	17,456	5	Rail Road Retirement Tier I	25,600	25,600	25,600	5
6	16,812	19,109	29,892	6	Rail Road Retirement Tier II	43,838	43,838	43,838	6
7	26,750	27,540	61,625	7	Health Insurance	76,642	76,642	76,642	7
8	1,130	1,633	3,535	8	Unemployment Insurance	3,447	3,447	3,447	8
9	324	351	24,486	9	Term Life/Workers Comp	24,648	24,648	24,648	9
10	-	-	-	10	Merit	-	-	-	10
11	-	-	-	11	Allocations	-	-	-	11
12	\$ 189,352	\$ 211,040	\$ 365,175	12	TOTAL PERSONNEL SERVICES	\$ 508,820	\$ 508,820	\$ 508,820	12
13	2.00	2.00	3.00	13	Total Full-Time Equivalent (FTE)	4.00	4.00	4.00	13
14			14	MATERIALS AND SERVICES			14		
15	-	-	1,500	15	Staff Training & Development	8,317	8,317	8,317	15
16	2,450	3,859	2,700	16	Staff Travel	500	500	500	16
17	3,577	4,162	5,100	17	Office Supplies	6,100	6,100	6,100	17
18	26	-	-	18	Postage & Courier Services	-	-	-	18
19	135	68	-	19	Memberships	-	-	-	19
20	240	240	-	20	Office Equipment Lease	-	-	-	20
21	12,962	12,894	17,169	21	IT Software Subscription/Licenses	15,860	15,860	15,860	21
22	7,796	7,651	10,610	22	Telephone	12,125	12,125	12,125	22
23	790	790	900	23	Internet	900	900	900	23
24	1,956	2,082	5,400	24	Electricity	4,200	4,200	4,200	24
25	1,275	2,154	2,400	25	Water/Sewer	3,000	3,000	3,000	25
26	4,854	5,267	7,500	26	Garbage	6,600	6,600	6,600	26
27	-	-	1,700	27	Hazardous Material Disposal	1,700	1,700	1,700	27
28	909	770	832	28	Janitorial Services	1,040	1,040	1,040	28
29	3,141	3,200	3,522	29	Payroll Services	4,000	4,000	4,000	29
30	579	629	-	30	Legal Advertising	-	-	-	30
31	300	300	300	31	Legal Services	300	300	300	31
32	1,900	3,925	2,000	32	Auditing	3,500	3,500	3,500	32
33	60	5,593	24,070	33	Consulting Services	3,100	3,100	3,100	33
34	137,734	163,695	208,396	34	Insurance	231,000	231,000	231,000	34
35	-	-	-	35	Marketing & Sales Expense	-	-	-	35
36	8,989	2,251	2,275	36	Repair & Maintenance	4,300	4,300	4,300	36
37	3,405	3,005	5,400	37	Employee Required Records	6,225	6,225	6,225	37
38	547,067	144,899	292,400	38	Car Accounting/Hire	468,400	468,400	468,400	38
39	9,151	13,415	8,895	39	Communications	9,000	9,000	9,000	39

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 23/24		
Actual		Adopted Budget This Year 22/23			<u>Administration</u>			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 20/21	First Preceding Year 21/22									
40	10,462	9,542	12,000	40	ODOT Annual Revenue Fee	12,000	12,000	12,000	40	
41	300,845	372,823	3,350,013	41	Port Administration Fee	1,787,154	1,787,154	1,787,154	41	
42	894	966	1,080	42	Miscellaneous Merchant & Banking Fees	-	-	-	42	
43	-	-	-	43	Contingency	-	-	-	43	
44	\$ 1,061,499	\$ 764,182	\$ 3,966,162	44	TOTAL MATERIALS AND SERVICES	\$ 2,589,321	\$ 2,589,321	\$ 2,589,321	44	
45				45	CAPITAL OUTLAY				45	
46				46	Capital Outlays				46	
47	\$ -	\$ -	\$ -	47	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	47	
48	\$ 1,250,851	\$ 975,222	\$ 4,331,337	48	Administration Total	\$ 3,098,141	\$ 3,098,141	\$ 3,098,141	48	

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

CBRL Fund

(name of fund)

FORM

LB-30

Historical Data				REQUIREMENTS FOR: Maintenance of Way		Budget for Next Year 23/24			
Actual		Adopted Budget This Year 22/23	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 20/21	First Preceding Year 21/22								
1				1	PERSONNEL SERVICES			1	
2	195,499	227,254	285,941	2	Salaries	373,807	373,807	373,807	2
3	35,172	47,714	37,044	3	Overtime & Relief	40,350	40,350	40,350	3
4	-	-	-	4	FICA - Payroll Taxes	-	-	-	4
5	17,235	20,553	24,708	5	Rail Road Retirement Tier I	31,683	31,683	31,683	5
6	29,513	35,196	42,311	6	Rail Road Retirement Tier II	54,255	54,255	54,255	6
7	43,751	51,301	94,883	7	Health Insurance	118,823	118,823	118,823	7
8	2,319	4,021	6,808	8	Unemployment Insurance	6,033	6,033	6,033	8
9	689	824	972	9	Term Life & Long Term Disability Insurance	1,134	1,134	1,134	9
10	\$ 324,177	\$ 386,863	\$ 492,668	10	TOTAL PERSONNEL SERVICES	\$ 626,084	\$ 626,084	\$ 626,084	10
11	6.00	6.00	6.00	11	Total Full-Time Equivalent (FTE)	7.00	7.00	7.00	11
12				12	MATERIALS AND SERVICES			12	
13	2,547	1,597	900	13	Travel & Meals	2,800	2,800	2,800	13
14	2,571	1,597	900	14	Office Supplies & Misc	-	-	-	14
15	16,909	16,992	93,800	15	Utilities	68,750	68,750	68,750	15
16	60,000	60,000	75,000	16	Professional Services	-	-	-	16
17	10,748	19,965	34,250	17	Operational Supplies	47,875	47,875	47,875	17
18	2,813	5,156	10,000	18	Equipment Rental	12,000	12,000	12,000	18
19	-	-	-	19	Vehicle Lease / Rental	-	-	-	19
20	34,491	50,796	42,500	20	Fuel	70,000	70,000	70,000	20
21	2,964	4,951	-	21	Repairs & Maintenance - Equipment	-	-	-	21
22	28,992	58,221	62,000	22	Repairs & Maintenance - Vehicles	78,950	78,950	78,950	22
23	1,554	14,003	7,000	23	Repairs & Maintenance - Bridges	110,000	110,000	110,000	23
24	31,148	12,203	33,000	24	Repairs & Maintenance - Signal	36,000	36,000	36,000	24
25	26,893	65,065	127,000	25	Repairs & Maintenance - Track & Tunnel	133,000	133,000	133,000	25
26	46,900	47,838	65,000	26	Vegetation Control	75,000	75,000	75,000	26
27	-	-	-	27	Communications	-	-	-	27
28	1,828	-	-	28	Insurance Claims	-	-	-	28
29	\$ 267,809	\$ 356,786	\$ 550,450	29	TOTAL MATERIALS AND SERVICES	\$ 634,375	\$ 634,375	\$ 634,375	29
30				30	CAPITAL OUTLAY			30	
31				31				31	
32	-	-	-	32	TOTAL CAPITAL OUTLAY	-	-	-	32
33	\$ 591,987	\$ 743,649	\$ 1,043,118	33	Maintenance of Way Total	\$ 1,260,459	\$ 1,260,459	\$ 1,260,459	33

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 23/24			1
	Actual		Adopted Budget This Year 22/23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22						
1				PERSONNEL SERVICES				1
2	430,209	467,497	710,435	2 Salaries	589,131	589,131	589,131	2
3	116,381	141,531	76,087	3 Overtime & Relief	92,739	92,739	92,739	3
4	-	-	-	4 FICA - Payroll Taxes	-	-	-	4
5	41,114	45,784	60,169	5 Rail Road Retirement Tier I	52,163	52,163	52,163	5
6	70,404	78,401	103,034	6 Rail Road Retirement Tier II	89,325	89,325	89,325	6
7	101,602	98,360	272,153	7 Health Insurance	160,190	160,190	160,190	7
8	5,181	7,647	15,382	8 Unemployment Insurance	9,480	9,480	9,480	8
9	1,418	1,499	2,268	9 Term Life & Long Term Disability Insurance	1,782	1,782	1,782	9
10	-	-	-	10 Allocations	-	-	-	10
11	\$ 766,308	\$ 840,719	\$ 1,239,529	11 TOTAL PERSONNEL SERVICES	\$ 994,811	\$ 994,811	\$ 994,811	11
12	9.00	10.00	14.00	12 Total Full-Time Equivalent (FTE)	11.00	11.00	11.00	12
13				MATERIALS AND SERVICES				13
14	-	-	-	14 Training	-	-	-	14
15	108	2,241	-	15 Travel & Entertainment	4,000	4,000	4,000	15
16	-	-	-	16 Office Expenses	-	-	-	16
17	-	-	-	17 Memberships	-	-	-	17
18	-	-	-	18 Garbage/Hazardous Material Disposal	-	-	-	18
19	21,833	1,936	7,250	19 Operation Supplies	7,550	7,550	7,550	19
20	-	27,500	120,450	20 Equipment Rental	255,500	255,500	255,500	20
21	452,232	963,157	1,640,500	21 Fuel	2,009,500	2,009,500	2,009,500	21
22	283	-	-	22 Repairs & Maintenance-Equipment	-	-	-	22
23	3,508	8,105	12,200	23 Repairs & Maintenance-Vehicles	15,600	15,600	15,600	23
24	-	-	-	24 Repair & Maintenance-Locomotive	-	-	-	24
25	-	-	-	25 Repair & Maintenance-Train Cars	-	-	-	25
26	-	5,159	-	26 Communications	5,900	5,900	5,900	26
27	14,664	35	-	27 Other	-	-	-	27
28	\$ 492,628	\$ 1,008,133	\$ 1,780,400	28 TOTAL MATERIALS AND SERVICES	\$ 2,298,050	\$ 2,298,050	\$ 2,298,050	28
29				CAPITAL OUTLAY				29
30								30
31	\$ -	\$ -	\$ -	31 TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	31
32	\$ 1,258,936	\$ 1,848,852	\$ 3,019,929	32 Transportation Total	\$ 3,292,861	\$ 3,292,861	\$ 3,292,861	32

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 23/24			#
	Actual		Adopted Budget This Year 22/23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22							
1				1	PERSONNEL SERVICES				1
2	126,447	134,076	197,621	2	Salaries	192,482	192,482	192,482	2
3	15,330	8,373	17,392	3	Overtime & Relief	20,762	20,762	20,762	3
4	-	-	-	4	FICA - Payroll Taxes	-	-	-	4
5	10,535	10,463	16,448	5	Rail Road Retirement Tier I	16,313	16,313	16,313	5
6	17,963	17,918	28,167	6	Rail Road Retirement Tier II	27,935	27,935	27,935	6
7	30,591	28,776	60,806	7	Health Insurance	67,296	67,296	67,296	7
8	1,608	2,361	4,356	8	Unemployment Insurance	3,447	3,447	3,447	8
9	392	527	648	9	Term Life & Long Term Disability Insurance	648	648	648	9
10	-	-	-	10	Allocations	-	-	-	10
11	\$ 202,865	\$ 202,494	\$ 325,438	11	TOTAL PERSONNEL SERVICES	\$ 328,883	\$ 328,883	\$ 328,883	11
12	2.00	3.00	4.00	12	Total Full-Time Equivalent (FTE)	4.00	4.00	4.00	12
13				13	MATERIALS AND SERVICES				13
14	-	-	-	14	Training	-	-	-	14
15	-	1,525	-	15	Travel & Entertainment	-	-	-	15
16	226	-	-	16	Office Expenses	-	-	-	16
17	-	-	-	17	Memberships	-	-	-	17
18	3,681	7,528	15,000	18	Garbage/Hazardous Material Disposal	7,000	7,000	7,000	18
19	-	-	6,000	19	Contracting/Consulting Services	225,000	225,000	225,000	19
20	10,247	9,874	37,228	20	Operation Supplies	89,475	89,475	89,475	20
21	1,883	5,590	10,000	21	Equipment Rental	15,000	15,000	15,000	21
22	19,709	17,463	25,200	22	Fuel	20,400	20,400	20,400	22
23	207	193	1,000	23	Repairs & Maintenance - Equipment	1,500	1,500	1,500	23
24	8,277	13,928	18,700	24	Repairs & Maintenance-Vehicles	2,000	2,000	2,000	24
25	126,930	272,781	535,000	25	Repair & Maintenance-Locomotive	300,000	300,000	300,000	25
26	110,503	60,927	205,000	26	Repair & Maintenance-Train Cars	251,756	251,756	251,756	26
27	-	3,663	13,500	27	Communications	40,500	40,500	40,500	27
28	-	-	-	28	Other	-	-	-	28
29	\$ 281,663	\$ 393,472	\$ 866,628	29	TOTAL MATERIALS AND SERVICES	\$ 952,631	\$ 952,631	\$ 952,631	29
30				30	CAPITAL OUTLAY				30
31				31					31
32	-	-	-	32	TOTAL CAPITAL OUTLAY	-	-	-	32
33	\$ 484,528	\$ 595,967	\$ 1,192,066	33	Mechanical Total	\$ 1,281,515	\$ 1,281,515	\$ 1,281,515	33