

MESSAGE FROM THE BUDGET OFFICER

TO THE

COOS COUNTY AIRPORT DISTRICT

BUDGET COMMITTEE

May 24, 2023

INTRODUCTION:

As the Budget Officer, I am here to present the **Fiscal Year 2023/2024** annual budget proposal to the Coos County Airport District Budget Committee. This will be the twentieth fiscal year in which the District has independently managed the Southwest Oregon Regional Airport. The data is presented in a format that allows the Committee to view the last three consecutive years of the District's budget by line item. This message and supporting data are intended to aid the committee in the review and decision-making process required by Oregon Revised Statutes (ORS).

The requirement for this message is found in ORS 294.403. This message initiates the process intended to complete the budget review and development of comments or revisions prior to its submittal to the Coos County Airport District Board Commission. The process is also required as a prerequisite to establishing justification for imposing of a county wide ad valorem tax.

THE DISTRICT:

The Coos County Airport District (CCAD) is a municipality created under the laws of the State of Oregon, established through a general election held under and subject to ORS 838 and enabled by a resolution passed by the Coos County Commission on December 4, 2002, after an affirmative majority vote by the electorate of Coos County. The CCAD operates on a fiscal year of July 1 through June 30.

Order 02-11-092L, Forming the Coos County Airport District: "Coos County Airport District is declared formed for the purpose of maintaining scheduled commercial air service at the Southwest Oregon Regional Airport within the boundaries of Coos County."

The District's Board of Commissioners are elected county wide and are responsible for the operation of the Coos County Airport District, which includes the Southwest Oregon Regional Airport and any other facilities which may be acquired or constructed by the District for the furtherance and accommodation of commercial air commerce.

ORS Chapter 838, Airport Districts, Powers of the District: "A district may establish, construct, expand or lease, control, equip, improve, maintain, operate, police and regulate airports and air navigation facilities, and to this end may exercise all the functions and powers provided in ORS 836.200 to 836.250.

49 U.S. Code § 47107(a)(13) requires airport operator to set fees and charges to make the airport as self-sustaining as possible, and to maintain aviation security and operational safety.

The Airport District Commission has adopted a mission statement and several objectives, which drive the proposed 2023/2024 budget:

MISSION:

The Coos County Airport District exists to serve the citizens of Coos County and benefit the Southwestern Oregon Region by providing quality commercial and general aviation services.

The Coos County Airport District will continue to diversify their revenue sources to fund the safe and secure operation of the Airport for the benefit of the users.

OBJECTIVES:

- Maintain and enhance quality commercial air service.
- Develop the Airport Districts property into revenue-producing components that contribute to the District's self-sufficiency over time.
- To update and implement the elements of the Airport master plan as a continuing goal.
- Integrate all plans and goals for the future by preparing financial and business analysis to provide direction for administration and operations.
- Establish a systematic means of communicating with the public to reinforce public "ownership" of the airport, and to increase enplanements.

ORGANIZATION OF BUDGET:

The District utilizes a "cash basis" of accounting and has done so since FY 2007/08, when it was converted from modified accrual to a cash basis.

The District collects ad valorem taxes in the amount of \$.24 per \$1,000.00 of property valuation, county wide, discounted for urban renewal Districts. The taxes for fiscal year 2023/2024 are estimated to be \$1,424,239, beginning cash balance of \$2,348,249, transfers in of \$2,970,000 and operating resources of \$1,939,990 for a proposed General Fund Budget total of \$8,684,478.

The General Fund Budget includes out-sourced services such as auditing, legal services, architectural, engineering and project management. The District's main operating budget is in the General Fund section and covers personnel services administration, operations, maintenance and small capital acquisitions.

The District derives General Fund revenues from Airport Use and fuel flowage fees, grants, commercial aviation and non-aviation leases and agreements. Revenues from these sources are projected at an estimated \$1,939,990 for fiscal year 2023/2024.

The Debt Service for the General Fund is projected to be \$273,229.

There are separate and distinct Fund accounts for Passenger Facility Charges (PFC), Bureau of Land Management (BLM), Business Enterprise Center (BEC), Construction, Department of Human Services (DHS), Unemployment, and Building Reserve.

All funds, including DHS, BLM, and BEC, are resources that the District has developed to diversify their revenue sources and all funds must be used for the operation of the Airport per the FAA Revenue Diversion Regulations.

The District derives revenues from leased facilities on airport property whose operations are complex enough to warrant a separate fund for allocation of revenues and expenses. These currently include BLM, BEC, and DHS. Revenues from these sources are projected at \$3,264,053 for fiscal year 2023/2024. The Debt Service for these three funds for FY 2023/2024 is projected to be \$1,423,973. Contingency balances, less one months estimated expenses, in the BEC, BLM, and DHS Funds are transferred to the General Fund for general operation of the Airport.

General Fund resources in excess of required expenditures are invested in the District’s Local Government Investment Pool (LGIP) account, to accrue interest. The District has two LGIP accounts, the General Account to fund the District’s capital project obligations over the next two year (estimated at \$7M), and the Reserve Account that funds the Building Reserve Fund.

The Construction Fund was set up to account for Capital Improvement Projects on Airport property. The FY 2023/2024 construction projects are as follows:

Project	Resources	Requirements	Funding
Construction of Aircraft Rescue & Fire Fighting Facility - \$7,000,000 (estimated completion - August 2023)	\$ 540,000	\$ 112,500	93.75% FAA 3.12% ODA 3.13% CCAD
Apron Expansion (estimated closeout – July 2023)	\$ 1,664,510	\$ 0	93.75% FAA 6.25% CCAD
Runway 5-23 Runway Safety Area Phase 3 Design *	\$ 470,000	\$ 470,000	93.75% FAA 6.25% CCAD
Cargo Facility and Road Realignment – Design *	\$ 400,000	\$ 400,000	33% Connect OR 67% CCAD
Airport Landside Property	\$ 135,000	\$ 135,000	100% CCAD
Terminal Round About Redesign	\$ 40,000	\$ 40,000	100% CCAD
Glideslope Relocation	\$ 61,250	\$ 39,813	93.75% FAA 6.25% CCAD

* Reserved for future capital expenditures

Proposed 2023-2024 Resources/Requirements:

General Fund	\$8,684,478
PFC Fund	123,166
BLM Fund	1,785,688

BEC Fund	144,781
Construction Fund	4,757,853
DHS Fund	2,170,243
Unemployment Fund	57,196
Building Reserve Fund	<u>1,607,840</u>
TOTAL	\$19,331,245

SUMMARY

In summary, the Coos County Airport District Budget Message is mandated by ORS 294.403, and is required to be reviewed by an appointed citizen’s advisory committee for that purpose. The budget, accompanying data and information is a public document and anything associated with the document and the process is open to public inspection. The proposed consolidated Fund budget for the Coos County Airport District is \$19,331,245 for Fiscal Year 2023/2024 of which \$8,684,478 is General Fund. A total of \$1,494,239, which includes uncollected prior years taxes, is proposed to be collected as a county wide tax. This document and its process when completed will serve as a financial guide to the governance and management of the Coos County Airport District for the Fiscal Year 2023/2024.

Detailed Summary

General Fund

Within the 2023/2024 fiscal year, the Coos County Airport District anticipates receiving \$500,000 in Federal funding through the Small Community Air Service Development (SCASD) grant program. These resources will be applied as a revenue guarantee for commercial air service from North Bend to Portland.

This budget is proposing \$1,918,065 in Personnel Services within the 2023/2024 fiscal year. This includes managerial, deputy director, maintenance/operations personnel, and one temporary employee; for a combined total of 19.5 full-time equivalents. The temporary employee slot will ensure sufficient staffing levels are maintained throughout the year and that viable options are readily available in the event of staff turnover.

The Coos County Airport District’s proposed Capital Outlay expenditure within the General Fund is \$665,000 within the 2023/2024 fiscal year.

Summary:

1	\$ 70,000	ARFF equipment/furniture
2	25,000	Commercial Mower
3	80,000	Terminal Access Control
4	140,000	Baggage Belt System Repair
5	40,000	ARFF AFFF Foam Replacement
6	20,000	ATCT Operations
7	50,000	Equipment

8	100,000	Vehicle Purchase
9	60,000	Terminal Carpet
10	40,000	Light Industrial Facility Repairs
11	40,000	Terminal HVAC Computer Control Upgrade
	\$ 665,000	Total

\$70,000 for equipment and furniture at the new ARFF station.
 \$25,000 to replace commercial mower equipment as needed.
 \$80,000 was approved by the Board to replace the Terminal Access Control System.
 \$140,000 to repair the baggage belt system.
 \$40,000 to replace ARFF AFFF foam as soon as the FAA recognizes a safe alternative.
 \$20,000 to cover Air Traffic Control Tower console equipment repairs.
 \$50,000 has been budgeted to replace aging maintenance/operations equipment as needed.
 \$100,000 to purchase two airport vehicles to replace aging fleet mix.
 \$60,000 for new terminal carpet
 \$40,000 to provide roof and siding repairs to an Airport owned metal building.
 \$40,000 to upgrade the Terminal HVAC's computer control system.

BLM Fund

The BLM facility upgrades will be repaid through lease revenues, to be fully amortized over BLM's lease term, at a maximum interest rate of 4.96% per annum. Repayment will commence upon GSA finalizing payment and is anticipated to be both a monthly increase in rent and an \$800k lump sum payment (to be negotiated).

This budget proposes \$36,000 within the BLM Fund for the replacement of two HVAC units within the 2023/2024 fiscal year. Out of the original 27, the BLM facility still has 12 Air Handler Units in need of replacing. Increased maintenance has mitigated system failure to-date. In 2018/2019, the District began scheduled replacements of three (3) units annually; spanning nine (9) consecutive years. The increase in individual unit costs has dictated the need to reduce the HVAC replacement schedule to two (2) units per year.

DHS Fund

The 2023/2024 DHS Fund budget proposes operating contingency (carry over to the 2024-2025 FY) of \$86,806 and unappropriated ending fund balance of \$478,214. The DHS Fund has an approximate \$820,000 loan payment due December 1st each year. This budget recognizes that seven months of the payment or approximately \$478,214 should be reserved at June 30, 2024 for the December 1, 2024 payment.

**FORM
LB-20**

**RESOURCES
General Fund**

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1	724,384	3,662,602	3,482,025	4,043,003	Several	1 Available cash on hand* (cash basis) or	2,348,249	2,348,249	2,348,249	1
						OPERATING RESOURCES				
2	15,233	21,193	17,500	60,000	4010	2 Interest Earnings	90,000	90,000	90,000	2
3	79,669	97,337	60,000	70,000	4018	3 Previously levied taxes estimated to be received	70,000	70,000	70,000	3
4	-	-	-	-	4100	4 Baggage Shipping Revenue	-	-	-	4
5	940	1,308	700	2,000	4213	5 Security Background	2,000	2,000	2,000	5
6	-	-	500,000	-	4316	6 Federal Air Service Grant (Total \$750,000)	500,000	500,000	500,000	6
7	3,130,888	1,066,010	-	-	4426	7 Federal CARES Grant	-	-	-	7
8	-	-	-	-	4425	8 State Grant	-	-	-	8
9	-	-	-	-	4427	9 Other Grants	4,513	4,513	4,513	9
10	83,003	128,702	100,008	153,651	detail	10 Aeronautical (storage and hangar rentals)	170,042	170,042	170,042	10
11	616,010	627,665	609,102	619,762	detail	11 Aeronautical (carriers, fuel fees, and FBO's)	660,965	660,965	660,965	11
12	234,073	254,589	258,286	247,566	detail	12 Passenger Terminal Revenues	201,340	201,340	201,340	12
13	260,337	281,599	284,699	237,673	detail	13 Business Park Revenue	241,130	241,130	241,130	13
14	4,420,153	2,478,403	1,830,295	1,390,652		14 Subtotal: Operating Resources	1,939,990	1,939,990	1,939,990	14
						Non-Operating Resources				
15	390	48	-	-	4070	15 Finance charges	-	-	-	15
16	19,382	2,233	-	-	4080	16 Reimbursements and Cost Share Receipts	1,500	1,500	1,500	16
17	-	-	-	-	2500	17 Refundable Contractor Retention	-	-	-	17
18	1,164	2,330	500	700	4090	18 Miscellaneous	500	500	500	18
19	-	-	-	-	4095	19 Insurance Settlements	-	-	-	19
20	-	-	-	-	4096	20 Legal Settlements	-	-	-	20
21	-	-	-	-		21 Security/Key Deposits - Refundable	-	-	-	21
22	-	-	-	-	4440	22 Loans & Lines of Credit	-	-	-	22
23	20,936	4,611	500	700		23 Subtotal: Non-operating Resources	2,000	2,000	2,000	23
						Transfers In / Interfund Loan Repayments				
24	-	-	-	-	4455	24 Loan repayment from BLM Fund	-	-	-	24
25	100,000	-	-	-	4458	25 Loan repayment from DHS	-	-	-	25
26	120,000	-	-	-	4454	26 Loan repayment from Construction Fund	-	-	-	26
27	-	-	-	-	4504	27 Transfer In From Construction Fund	2,000,000	2,000,000	2,000,000	27
28	-	-	-	-	4505	28 Transfer in from Building Reserve Fund	-	-	-	28
29	35,098	53,025	60,000	60,000	4506	29 Transfer In From PFC Fund	120,000	120,000	120,000	29
30	40,000	-	115,000	115,000	4508	30 Transfer In From BEC Fund	50,000	50,000	50,000	30
31	100,000	-	30,000	30,000	4513	31 Transfer in From BLM Facility Fund	400,000	400,000	400,000	31
32	100,000	375,000	468,000	468,000	4514	32 Transfer in From DHS Fund	400,000	400,000	400,000	32
33	495,098	428,025	673,000	673,000		33 Subtotal: Transfers In & Interfund Loans	2,970,000	2,970,000	2,970,000	33
34	5,660,571	6,573,641	5,985,820	6,107,355		34 Total resources, except taxes to be levied	7,260,239	7,260,239	7,260,239	34
35			1,366,569	1,345,000	4017	35 Taxes estimated to be received	1,424,239	1,424,239	1,424,239	35
36	1,271,719	1,324,386			4017	36 Taxes collected in the year levied				36
37	6,932,290	7,898,027	7,352,389	7,452,355		37 TOTAL RESOURCES	8,684,478	8,684,478	8,684,478	37

38	6,207,906	4,235,425	3,870,364	3,409,352	38	TOTAL REVENUE	6,336,229	6,336,229	6,336,229	38
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REQUIREMENTS

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
						Personnel Services					
1	785,467	988,641	1,206,561	1,209,975	6100	1	Airport salaries	1,258,820	1,258,820	1,258,820	1
2	103,331	61,945	60,840	15,500	6210	2	Temporary Services	15,000	15,000	15,000	2
3	13,722	19,791	12,000	25,500	6250	3	Merit pay	12,000	12,000	12,000	3
4	3,368	7,117	10,000	7,500	6270	4	Overtime	10,000	10,000	10,000	4
5	69,134	78,039	90,348	86,435	6400	5	FICA & Medicare	92,364	92,364	92,364	5
6	155,257	242,014	234,447	330,000	6410	6	Retirement benefits	285,086	285,086	285,086	6
7	164,374	193,776	220,143	248,120	6420	7	Health, disability, life insurance	210,768	210,768	210,768	7
8	11,553	12,857	15,822	20,725	6430	8	Workers' compensation insurance	34,027	34,027	34,027	8
9	-	5,000	5,000	11,375		9	Moving Costs	-	-	-	9
10	1,306,206	1,609,180	1,855,161	1,955,130		10	Total Personal Services	1,918,065	1,918,065	1,918,065	10
11	16.5	18.5	21.5	20.5		11	Total Full-Time Equivalent Employees (FTE)	19.5	19.5	19.5	11
12						12					12
13						13					13
14						14					14
15						15					15
16						16					16
17						17					17
18						18					18
19						19					19
20						20					20
21	1,306,206	1,609,180	1,855,161	1,955,130		21	Subtotal	1,918,065	1,918,065	1,918,065	21

REQUIREMENTS

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data				Forecast Year 2022-2023	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2023-2024			
	Actual		Adopted Budget	This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
						Materials & Services					
1	130,694	137,489	193,000	216,025	7105	1 Liability Insurance	223,000	223,000	223,000	1	
2	16,412	45,973	130,000	100,000	7110	2 Legal Services	100,000	100,000	100,000	2	
3	37,362	40,184	42,255	46,685	7120	3 Telephone	51,000	51,000	51,000	3	
4	113,851	133,083	127,600	125,000	7125	4 Lights/power utilities	130,000	130,000	130,000	4	
5	12,185	9,498	12,000	9,300	7126	5 Refuse disposal	10,000	10,000	10,000	5	
6	16,280	37,075	42,000	42,000	7130	6 Auditing	45,000	45,000	45,000	6	
7	4,494	3,951	4,500	4,500	7132	7 Payroll Services	5,000	5,000	5,000	7	
8	3,247	6,339	12,000	14,000	7135	8 Office supplies	14,000	14,000	14,000	8	
9	6,948	9,496	10,000	10,500	7136	9 Bank Service Charges	10,500	10,500	10,500	9	
10	9,421	10,064	15,000	11,950	7137	10 Operation tools & supplies	30,000	30,000	30,000	10	
11	2,793	2,250	3,500	3,500	7138	11 Public Notifications	3,500	3,500	3,500	11	
12	1,515	1,536	2,000	1,500	7139	12 Postage & Shipping	2,000	2,000	2,000	12	
13	34,009	35,365	43,000	34,150	7140	13 Janitorial services & supplies	43,000	43,000	43,000	13	
14	8,383	8,750	12,450	12,400	7143	14 Membership fees & dues	12,450	12,450	12,450	14	
15	997	1,295	1,000	500	7145	15 Subscriptions	500	500	500	15	
16	19,055	27,507	37,000	36,600	7151	16 Operating fuel - vehicles	40,000	40,000	40,000	16	
17	3,300	18,854	18,000	10,700	7152	17 Environmental expense	11,000	11,000	11,000	17	
18	1,705	2,315	2,000	1,000	7153	18 Medical/safety hazard supplies	4,000	4,000	4,000	18	
19	2,379	2,426	2,000	2,000	7154	19 Signs, sign repair	30,000	30,000	30,000	19	
20	25,526	28,207	45,000	26,650	7155	20 Maint/repairs - Equipment/vehicles	35,000	35,000	35,000	20	
21	74,932	87,019	70,000	50,930	7156	21 Maint/repairs - Buildings	74,000	74,000	74,000	21	
22	634	-	-	-	7157	22 Maint/repairs - Apartments	-	-	-	22	
23	26,577	27,447	30,000	29,000	7158	23 Building maintenance contracts	30,000	30,000	30,000	23	
24	2,247	1,955	19,000	2,658	7160	24 Travel Expense	7,500	7,500	7,500	24	
25	1,373	4,684	23,000	3,090	7161	25 Meals and Lodging	8,500	8,500	8,500	25	
26	2,675	2,501	3,100	3,250	7166	26 Facility Sundries	3,300	3,300	3,300	26	
28	15,765	29,098	90,000	25,500	7167	28 Grounds & roadway supplies	45,000	45,000	45,000	28	
27	-	-	2,000	-	7169	27 Pass Through Services	-	-	-	27	
29	5,933	10,005	7,000	3,500	7175	29 Board Election Expense	10,000	10,000	10,000	29	
30	13,176	21,076	77,900	27,700	7179	30 FAA Certification	90,500	90,500	90,500	30	
31	13,613	15,462	18,200	18,500	7180	31 Staff training & development	19,000	19,000	19,000	31	
32	66,406	71,672	120,000	100,097	7181	32 Promotion & marketing	124,240	124,240	124,240	32	
33	12,513	42,980	44,500	54,550	7184	33 Contracted Services - Non Professional	67,500	67,500	67,500	33	
34	4,353	6,902	6,000	4,690	7185	34 Security background	6,000	6,000	6,000	34	
35	946	2,354	5,000	1,000	7187	35 Regulatory Permits	5,000	5,000	5,000	35	
36	690	267	350	1,500	7188	36 Property Tax	500	500	500	36	
37	692,389	885,079	1,270,355	1,034,925		37 Subtotal	1,290,990	1,290,990	1,290,990	37	

REQUIREMENTS

05-18-2023

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
						Materials & Services Continued				
42	82,903	-	-	-	7189	42 Building & Structure Demolition	-	-	-	42
43	5	5	250	5	7191	43 Recording Fees	250	250	250	43
44	2,318	2,218	3,000	3,000	7192	44 Uniforms	3,000	3,000	3,000	44
45	8,343	7,504	10,000	4,000	7194	45 Small office & computer equipment	10,000	10,000	10,000	45
46	20,600	14,214	95,000	1,300	7195	46 Consulting services	100,000	100,000	100,000	46
47	38,464	53,658	45,000	42,200	7196	47 Fire Protection Services	55,000	55,000	55,000	47
48	1,826	1,234	2,000	985	7198	48 Miscellaneous expenses	2,000	2,000	2,000	48
49	3,012	3,236	5,000	5,382	7199	49 Equipment rental	7,500	7,500	7,500	49
50	640	16	650	350	7200	50 Staff recognition/achievement	600	600	600	50
51	129	(69)	2,000	150	7201	51 Finance Charges	500	500	500	51
52	-	-	-	-	7203	52 LEO Security Training	50,000	50,000	50,000	52
53	-	-	500,000	-	7207	53 USDOT SCASD Air Route Subsidy	500,000	500,000	500,000	53
54	-	-	1,500	-	7250	54 Security Deposit - Return	1,500	1,500	1,500	54
55	-	-	-	-	7641	55 Legal Suit Settlement Expense	-	-	-	55
56	-	-	-	-	2500	56 Return of Refundable Contractor Retention	-	-	-	56
57	850,629	967,095	1,934,755	1,092,297		57 Total Materials & Services	2,021,340	2,021,340	2,021,340	57
						Capital Outlay				
58	8,429	5,988	12,000	-	8105	58 Office and computer equipment	20,000	20,000	20,000	58
59	33,198	72,227	60,000	61,201	8106	59 Equipment & Vehicles	545,000	545,000	545,000	59
60	-	-	-	-	8116	60 Terminal Carpet	60,000	60,000	60,000	60
61			-	-	8116	61 Facility Repairs	40,000	40,000	40,000	61
62	26,738	-	-	-	8116	62 Hanger Office Remodel	-			62
63	-	-	30,000	-	8116	63 Pump Station Relocation	-			63
64	-	6,770	-	111,811	8340	64 Taxiway Repair	-			64
65		52,382	-	-	8116	65 Terminal Security Upgrade	-			65
66	77,226	-	-	-		66 FAA Tower Upgrades	-	-	-	66
67		43,269	-	8,500		67 Hanger Remodel - FedEx				67
68	80,440	27,885	-	-	8116	68 Miscellaneous Repairs	-	-	-	68
69	226,031	208,521	102,000	181,512		69 Total Capital Outlay	665,000	665,000	665,000	69
70						70				70
71	2,382,866	2,784,796	3,891,916	3,228,939		71 Organizational / Activity Total	4,604,405	4,604,405	4,604,405	71

REQUIREMENTS

05-18-2023

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year 2022-2023							
						Debt Service				
72	63,595	-	-	-	8520	72 T-hangar loan - OR IFA	-	-	-	72
73	56,309	56,309	56,309	56,309	8560	73 Terminal Loan - OR IFA	56,309	56,309	56,309	73
74	216,918	216,919	216,920	216,858	8572	74 Refinance - Banner Bank	216,920	216,920	216,920	74
75	336,822	273,228	273,229	273,167		75 Total debt service	273,229	273,229	273,229	
						Transfers Out & Interfund Loans				
76	-	-	-	-	7454	76 Interfund Loan to Construction Fund	-	-	-	76
77	100,000	-	-	-	7459	77 Interfund Loan to DHS Fund	-	-	-	77
78	40,000	-	-	-	7625	78 Transfer to Unemployment Fund	-	-	-	78
79	-	-	-	-	7624	79 Transfer to Construction Fund	-	-	-	79
80	-	797,000	2,381,843	1,602,000	7624	80 Transfer to Construction Fund - 10% Match	684,250	684,250	684,250	80
81	410,000	-	-	-	7627	81 Transfer to DHS Fund	-	-	-	81
82	-	-	-	-	7637	82 Transfer to Building Reserve Fund	-	-	-	82
83	-	-	-	-	7638	83 Transfer to Debt Service Fund	-	-	-	83
84	-	-	-	-	7639	84 Transfer to BEC Fund	-	-	-	84
85	-	-	-	-	7636	85 Transfer to PFC Fund	-	-	-	85
86	550,000	797,000	2,381,843	1,602,000		86 Total Transfers & Interfund Loans	684,250	684,250	684,250	86
87			805,401	2,348,249	8800	87 Operating Contingency	500,000	500,000	500,000	87
88					8810	88 Reserved for Future Capital Expenditures	2,622,594	2,622,594	2,622,594	88
88	3,662,602	4,043,003				88 Ending balance (prior years)				88
89				-		89 UNAPPROPRIATED ENDING FUND BALANCE				89
90	6,932,290	7,898,027	7,352,389	7,452,355		90 TOTAL REQUIREMENTS	8,684,478	8,684,478	8,684,478	90

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Construction Fund**

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022									
RESOURCES											
1	11,933	388,077	388,625	74,742	1124	1	Cash on hand * (cash basis), or	1,351,093	1,351,093	1,351,093	1
2						2					2
3	6,410,355	2,372,723	5,131,550	4,787,417	4426A	3	FAA	2,574,510	2,574,510	2,574,510	3
4	161,217	99,763	3,014,329	1,505,600	4425	4	State Grants	148,000	148,000	148,000	4
5						5					5
6		-	-	-	4457	6	Loan from General Fund	-			6
7		-	-	-		7	Loan from Building Reserve Fund	-			7
8		-	-	-	4507	8	Transfer from General Fund for Glideslope (6.25% match)	1,250	1,250	1,250	8
9		-	-	-		9	Transfer from General Fund for Project Management	96,000	96,000	96,000	9
10	-	-	-	-		10	Transfer from General Fund for Runway 4/22 RSA Improvement 6.25% match) Phase 3 Design	30,000	30,000	30,000	10
11	-	180,051	16,661	47,000		11	Transfer from General Fund for ARFF/Maintenance Facility (3.125% match)	15,000	15,000	15,000	11
12	-	361,927	-	66,500		12	Transfer from General Fund for Demolition	40,000	40,000	40,000	12
13	-	200,400	1,365,182	1,475,000		13	Transfer from General Fund for Apron / Ramp Expansion	100,000	100,000	100,000	13
14			1,000,000			14	Transfer from General Fund for Cargo Facility and Road Realignment	267,000	267,000	267,000	14
15	-	54,622	-	-		15	Transfer from General Fund for Airport Landside Property	135,000	135,000	135,000	15
16	-	-	-	13,500		16	Fencing Around Airport Lands - Artifact Evaluation	-		-	16
17	6,583,505	3,657,563	10,916,347	7,969,759		17	TOTAL RESOURCES	4,757,853	4,757,853	4,757,853	17
REQUIREMENTS											
							Org Unit or prog & activity	Object Classification	Detail		
18						18	Operations	Capital Outlay			18
19	236,488				8116-05	19	Operations	Capital Outlay	DHS CW Build to Suit Construction	-	-
20	2,087,516	23,026			8340-01	20	Operations	Capital Outlay	Airfield Lighting & Signs	-	-
21	3,219,148	2,813,837	495,825	291,962	8340-03	21	Operations	Capital Outlay	ARFF/Maintenance Facility	112,500	112,500
22		189,426	153,000	239,600	8340-05	22	Operations	Capital Outlay	Demolition and Build	40,000	40,000
23	82,276	36,168			8340-02	23	Operations	Capital Outlay	Airfield Safety Area EA - Phase 2	-	-
24					8340-02	24	Operations	Capital Outlay	Airfield Safety Area EA - Phase 3 Design	470,000	470,000
25	-	354,993	6,112,000	4,439,417	8340-07	25	Operations	Capital Outlay	Apron / Ramp Expansion	-	-
26			4,000,000	1,521,500		26	Operations	Capital Outlay	Cargo Facility & Road Realignment	400,000	400,000
27		71,603	50,000	0	8116-20	27	Operations	Capital Outlay	Airport Landside Property	135,000	135,000
28		93,768		70,000	8340-08	28	Operations	Capital Outlay	Fencing Around Airport Lands - Artifact Evaluation	-	-
29				24,187		29	Operations	Capital Outlay	Glideslope	39,813	39,813
30				32,000		30	Operations	Capital Outlay	Project Management	96,000	96,000
31	5,625,428	3,582,821	10,810,825	6,618,666		31	Total Capital Outlay			1,293,313	1,293,313
32						32					
33	120,000	0	-	-	7457	33	Operations	Debt Service	Interfund Loan repayment to General Fund	-	-
34	450,000	0	-	-		34	Operations	Debt Service	Interfund Loan repayment to Building Reserve Fund	-	-
35						35					
36	570,000.00	0	-	-		36	Total Debt Service			-	-
37						37					
38					7627	38	Operations	Transfers	Transfer to General Fund	2,000,000	2,000,000
39					7637	39	Operations	Transfers	Transfer to Building Reserve Fund	500,000	500,000
40	-				7635	40	Operations	Transfers	Transfer to Insurance Settlement Fund		
41						41					
42	-	-	-	-		42	Total Transfers			2,500,000	2,500,000
43					8800	43	Contingency			50,000	50,000
44			105,522	1,351,093	8810	44	Reserved for Future Expenditures			914,540	914,540
45	388,077	74,742				45	Ending balance (prior years)				
46						46	UNAPPROPRIATED ENDING FUND BALANCE				
47	6,583,505	3,657,563	10,916,347	7,969,759		47	TOTAL REQUIREMENTS			4,757,853	4,757,853

**FORM
LB-20 & 30**

**ENTERPRISE FUND
RESOURCES AND REQUIREMENTS
BLM Facility Fund**

05-18-2023

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year 2022-2023							
						RESOURCES				
1	1,835,634	1,256,190	186,921	304,300	1141	1 Cash on hand * (cash basis), or	229,688	229,688	229,688	1
2						2				2
3	645,330	653,589	904,665	667,308	4311	3 Lease Revenue	756,000	756,000	756,000	3
4	-	-	-	-	4080	4 Reimbursements				4
5	2	22,696			4090	5 Miscellaneous revenue	800,000	800,000	800,000	5
6	-	-	-	-	4440	6 Banner Bank Loan - Refinance				6
7	1,400,000	-	-	-	4440	7 Banner Bank Loan - Tenant Upgrades/Seismic ABAAS				7
8	2	2	-	-		8 Investment Earnings				8
9	3,880,968	1,932,477	1,091,586	971,608		9 TOTAL RESOURCES	1,785,688	1,785,688	1,785,688	9
						REQUIREMENTS FOR: Operations				
						Materials and Services				
10						10				10
11	174,991	177,385	264,200	176,500	7XXX	11 Materials and Services	239,600	239,600	239,600	11
12	-	-	-	-		12				12
13	174,991	177,385	264,200	176,500		13 Total Materials & Services	239,600	239,600	239,600	13
14						14				14
						Capital Outlay				
15						15				15
16	1,855,859	931,979	300,000	70,270	8116	16 Seismic/ABAAS/Tenant Improvements	-	-	-	16
		3,723	-	-		Gates	-	-	-	
17						17				17
18	1,855,859	935,702	300,000	70,270		18 Total Capital Outlay	-	-	-	18
19						19				19
20	2,030,850	1,113,087	564,200	246,770		20 Organizational /Activity Total	239,600	239,600	239,600	20
21						21				21
						Debt Service				
22						22				22
23	-	-	-	-	8569	23 IFA BLM Building Purchase Loan (Paid off July 2019)	-	-	-	23
24	443,928	465,090	465,150	465,150	8574	24 Banner Bank	465,150	465,150	465,150	24
25						25				25
26	443,928	465,090	465,150	465,150		26 Total Debt Service	465,150	465,150	465,150	26
27						27				27
						Transfers Out				
28						28				28
29	100,000	-	30,000	30,000	7627	29 Transfer to General Fund	400,000	400,000	400,000	29
30	50,000	50,000	-	-	7637	30 Transfer to Building Reserve Fund	50,000	50,000	50,000	30
31						31				31
32	150,000	50,000	30,000	30,000		32 Total Transfers Out	450,000	450,000	450,000	32
33			32,236	229,688	8800	33 Operating Contingency	630,938	630,938	630,938	33
34	1,256,190	304,300				34 Ending balance (prior years)				34
35			-	-		35 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	35
36	3,880,968	1,932,477	1,091,586	971,608		36 TOTAL REQUIREMENTS	1,785,688	1,785,688	1,785,688	36

*Includes ending balance from prior year

**FORM
LB-20 & 30**

**ENTERPRISE FUND
RESOURCES AND REQUIREMENTS
DHS Multi Services Campus Fund**

05-18-2023

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year 2022-2023							
RESOURCES										
1	575,107	676,558	660,487	618,930	1117	1 Cash on hand * (cash basis), or	559,190	559,190	559,190	1
2	1,828	23,689	-	30,000	4010	2 Interest Earnings	30,000	30,000	30,000	2
3	-	-	-	-	4090	3 Miscellaneous revenue	-	-	-	3
4	1,448,063	1,567,738	1,538,064	1,538,072	4314	4 Lease Revenue	1,581,053	1,581,053	1,581,053	4
5	3,356	1,658	-	-	4080	5 Reimbursements	-	-	-	5
6	100,000	-	-	-	4457	6 Borrow from General Fund	-	-	-	6
7	410,000	-	-	-	-	7 Transfer from General Fund	-	-	-	-
8	2,538,354	2,269,643	2,198,551	2,187,002		8 TOTAL RESOURCES	2,170,243	2,170,243	2,170,243	7
REQUIREMENTS FOR: Operations										
9						9				9
Materials and Services										
10						10				10
11	55,757	62,498	73,015	70,000	7105	11 Liability Insurance	73,500	73,500	73,500	11
12	-	-	1,000	120	7150	12 Maint/Repairs - Parking Lots - Ice/Snow Removal	1,000	1,000	1,000	12
13	17,476	42,057	45,000	25,000	7156-26	13 Maint/Repairs - Building - Pest Control	45,000	45,000	45,000	13
14	64,131	64,131	-	-	7195	14 Commissions - Lease Procurements	-	-	-	14
15	5,514	47,459	29,100	5,124	7XXX	15 Materials & Services - Other	21,900	21,900	21,900	15
16	142,878	216,145	148,115	100,244		16 Total Materials & Services	141,400	141,400	141,400	16
17						17				17
Capital Outlay										
18						18				18
19	-	-	5,000	-	8116	19 Minor Capital Repairs	5,000	5,000	5,000	19
20			-	-	8116	20 P. Lot Redesign				20
21	-	-	5,000	-		21 Total Capital Outlay	5,000	5,000	5,000	21
	142,878	216,145	153,115	100,244		Organizational /Activity Total	146,400	146,400	146,400	
22						22				22
Debt Service										
23						23				23
24	485,100	-	-	-	8571	24 OR Pacific - DHS - CW - 7113082	-	-	-	24
25	139,023	139,023	139,032	139,023	8572	25 OR Pacific -DHS - APD - 7113075	139,023	139,023	139,023	25
26	819,795	820,545	819,800	820,545	8573	26 IFA - DHS - CW - L17008	819,800	819,800	819,800	26
27	100,000	-	-	-	7457	27 Repay General Fund	-	-	-	27
28						28				28
29	1,543,918	959,568	958,832	959,568		29 Total Debt Service	958,823	958,823	958,823	29
30						30				30
Transfers Out										
31						31				31
32	100,000	375,000	468,000	468,000	7627	32 Transfer to General Fund	400,000	400,000	400,000	32
33					7457	33 Repay General Fund				33
34	75,000	100,000	100,000	100,000	7637	34 Transfer to Building Reserve Fund	100,000	100,000	100,000	34
35						35				35
36	175,000	475,000	568,000	568,000		36 Total Transfers Out	500,000	500,000	500,000	36
37			40,390	80,976	8800	37 Operating Contingency	86,806	86,806	86,806	37
38	676,558	618,930				38 Ending balance (prior years)				38
39			478,214	478,214		39 UNAPPROPRIATED ENDING FUND BALANCE	478,214	478,214	478,214	39
40	2,538,354	2,269,643	2,198,551	2,187,002		40 TOTAL REQUIREMENTS	2,170,243	2,170,243	2,170,243	40

**FORM
LB-20 & 30**

**ENTERPRISE FUND
RESOURCES AND REQUIREMENTS
BEC Fund - Business Center**

05-18-2023

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
						RESOURCES				
1	101,908	98,287	128,390	135,614	1138	1 Cash on hand * (cash basis), or	47,781	47,781	47,781	1
2						2				2
3	93,054	97,766	97,239	93,195	4313	3 BEC Rent Receipts	97,000	97,000	97,000	3
4	-	-	-	-	4095	4 Insurance Proceeds	-		-	4
5	1,366	15	-	-	4090	5 Miscellaneous	-		-	5
6	1,080	550	-	-	4350	6 Refundable Security Deposits	-		-	6
7						7				7
8	197,408	196,618	225,629	228,809		8 TOTAL RESOURCES	144,781	144,781	144,781	8
						REQUIREMENTS FOR: Operations				
9						9 Materials and Services				9
10	34,121	36,004	62,850	41,028		10 Total Materials & Services	51,350	51,350	51,350	10
11						11				11
12	34,121	36,004	62,850	41,028		12 Organizational / Activity Total	51,350	51,350	51,350	12
13						13				13
14						14 Transfers				14
15	40,000	-	115,000	115,000		15 Transfer to General Fund	50,000	50,000	50,000	15
16	25,000	25,000	25,000	25,000	7637	16 Transfer to Building Reserve Fund	25,000	25,000	25,000	16
17						17				17
18	65,000	25,000	140,000	140,000		18 Total Transfers	75,000	75,000	75,000	18
19						19				19
20			22,779	47,781	8800	20 Operating Contingency	18,431	18,431	18,431	20
21	98,287	135,614				21 Ending balance (prior years)				21
22						22 UNAPPROPRIATED ENDING FUND BALANCE				22
23	197,408	196,618	225,629	228,809		23 TOTAL REQUIREMENTS	144,781	144,781	144,781	23

*Includes ending balance from prior year

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Building Reserve Fund**

05-18-2023

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year 2022-2023	Year 2022-2023							
RESOURCES											
1	1,825	601,864	779,464	780,078	4000	1	Cash on hand * (cash basis)	917,840	917,840	917,840	1
2						2					2
3	39	3,214		12,762	4010	3	Interest	15,000	15,000	15,000	3
4						4	Miscellaneous				4
5						5	Other Resources				5
6					4507	6	Transfer from General Fund				6
7	25,000	25,000	25,000	25,000	4512	7	Transfer from BEC Fund	25,000	25,000	25,000	7
8	50,000	50,000			4513	8	Transfer from BLM Fund	50,000	50,000	50,000	8
9	25,000	50,000	50,000	50,000	4514	9	Transfer from DHS Fund - APD	50,000	50,000	50,000	9
10	50,000	50,000	50,000	50,000	4514	10	Transfer from DHS Fund - CW & SS	50,000	50,000	50,000	10
11					4500	11	Transfer from Construction Fund	500,000	500,000	500,000	11
12	450,000					12	Interfund Loan repayment from Construction Fund				12
13						13					13
14	601,864	780,078	904,464	917,840		14	TOTAL RESOURCES	1,607,840	1,607,840	1,607,840	14
REQUIREMENTS											
							Org unit or prog & activity	Object Classification	Detail		
15						15		Transfers	Loan to Construction Fund		15
16					7627	16		Transfers	Transfer to BLM Fund		16
17						17		Transfers	Transfer to BEC		17
18	601,864	780,078				18	Ending balance (prior years)				18
19			904,464	917,840	8810	19	Reserved for Future Expenditures	1,607,840	1,607,840	1,607,840	19
20	601,864	780,078	904,464	917,840		20	TOTAL REQUIREMENTS	1,607,840	1,607,840	1,607,840	20

Building Reserve Fund: Accounts for purchasing or improvement of land and buildings.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Passenger Facility Charges Fund

Coos County Airport District

	Historical Data				Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
	Actual		Adopted Budget	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year 2022-2023									
RESOURCES												
1	3,002	3,001	3,000	17,166	1135	1	Cash on hand * (cash basis), or		40,166	40,166	40,166	1
2						2						2
3	9	3			4010	3	Interest				-	3
4						4						4
5						5	Other Resources					5
6	35,088	67,188	60,000	83,000	4217	6	Passenger Facility Charges		83,000	83,000	83,000	6
7					4507	7	Transfer In from General Fund					7
8						8						8
9	38,099	70,192	63,000	100,166		9	TOTAL RESOURCES		123,166	123,166	123,166	9
REQUIREMENTS												
							Org Unit or prog & activity	Object Classification	Detail			
10												
11						11	Debt Service					11
12						12	Operations	Debt Service	Interfund Loan Repayment to Building Fund			12
13						13	Operations	Debt Service	Interfund Loan Repayment to Construction Fund			13
14						14						14
15	-	-	-	-		15	Total Debt Service			-	-	-
10						10	Transfers to Other Funds					10
11	35,098	53,025	60,000	60,000	7627	11	Operations	Transfer	General Fund	120,000	120,000	120,000
12						12				-		12
13	35,098	53,025	60,000	60,000		13	Total Transfers			120,000	120,000	120,000
14			3,000	40,166	8810	14	Reserved For Future Expenditures			3,166	3,166	3,166
15	3,001	17,167				15	Ending balance (prior years)					15
16			-	-		16	UNAPPROPRIATED ENDING FUND BALANCE			-		16
17	38,099	70,192	63,000	100,166		17	TOTAL REQUIREMENTS			123,166	123,166	123,166

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Unemployment Fund

Coos County Airport District

	Historical Data			Forecast Year 2022-2023	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022										
RESOURCES												
1	28,915	57,196	57,196	57,196	1123	1	Cash on hand (cash basis)	57,196	57,196	57,196	1	
2						2					2	
3					4010	3	Interest				3	
4	40,000				4507	4	Transferred In from General Fund			-	4	
5						5					5	
6						6					6	
7	68,915	57,196	57,196	57,196		7	TOTAL RESOURCES	57,196	57,196	57,196	7	
REQUIREMENTS												
							Org unit or prog & activity	Object Classification	Detail			
8						8					8	
9	11,719		20,000	0	6445	9	Operations	Personnel Services	Unemployment claims	20,000	20,000	20,000
10						10						10
11			37,196	57,196	8810	11	Reserved for Future Expenditures			37,196	37,196	37,196
12	57,196	57,196				12	Ending balance (prior years)					
13			-	-		13	UNAPPROPRIATED ENDING FUND BALANCE			-		
14	68,915	57,196	57,196	57,196		14	TOTAL REQUIREMENTS			57,196	57,196	57,196