

MESSAGE FROM THE BUDGET OFFICER

TO THE

COOS COUNTY AIRPORT DISTRICT

BUDGET COMMITTEE

May 4, 2022

INTRODUCTION:

As the Budget Officer I am here to present the **Fiscal Year 2022/2023** annual budget proposal to the Coos County Airport District Budget Committee. This will be the nineteenth 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 294.391. 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, and was created with the intent to eventually operate as a self-sustaining enterprise without the aid of ad valorem taxes.

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 airport in North Bend 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 security and safety.

The Airport District Commission has adopted a mission statement and several objectives, which drive the proposed 2022/2023 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.
- Complete and coordinate all elements of an aeronautical master plan as a long-term 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 2022/2023 are estimated to be \$1,366,569, for a proposed General Fund Budget total of \$7,352,389.

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 landing/ramp fees, fuel flowage fees, grants, aviation, non-aviation and commercial leases and agreements. Revenues from these sources are projected at an estimated \$1,830,295 for fiscal year 2022/2023.

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 Division 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 \$2,539,968 for fiscal year 2022/2023. The Debt Service for these three funds for FY 2022/2023 is projected to be \$1,423,982. Contingency balances, less one months estimated expenses, in the BEC, BLM, and DHS Funds are transferred to the General Fund.

The Construction Fund was set up to account for Capital Improvement Projects on Airport property. The FY 2022/2023 construction projects are as follows:

Project	Budget	Funding
Construction of Aircraft Rescue & Fire Fighting Facility - \$7,000,000 (estimated completion - August 2022)	\$ 495,825	93.75% FAA 2.80% ODA 3.45% CCAD
Apron Expansion	\$ 6,112,000	93.75% FAA 6.25% CCAD
Cargo Facility and Road Realignment	\$ 4,000,000	75% Connect OR 25% CCAD
Brush & Tree Removal	\$ 50,000	100% CCAD
Demolition of Aging Buildings	\$ 153,000	100% CCAD

Proposed 2022-2023 Resources/Requirements:

General Fund	\$7,352,389
PFC Fund	63,000
BLM Fund	1,091,586
BEC Fund	225,629
Construction Fund	10,916,450
DHS Fund	2,198,551
Unemployment Fund	57,196
Building Reserve Fund	<u>904,464</u>
TOTAL	\$22,809,265

SUMMARY

In summary, the Coos County Airport District Budget Message is mandated by ORS 294.391, 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 \$22,809,265 for Fiscal Year 2022/2023 of which \$7,352,389 is General Fund. A total of \$1,426,569 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 2022/2023.

Detailed Summary

General Fund

Within the 2022/2023 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 \$1,855,161 in Personnel Services within the 2022/2023 fiscal year. This includes managerial, assistant director, maintenance/operations personnel, and two temporary employees; for a combined total of 21.5 full-time equivalents. The two temporary employee slots 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 \$102,000 within the 2022/2023 fiscal year.

Summary:

1	\$ 12,000	Office equipment
2	60,000	ARFF Foam Replacement
3	30,000	Pump Station Relocation
	\$ 102,000	Total

\$12,000 has been budgeted to replace office equipment as needed.

\$60,000 has been budgeted to replace ARFF foam.

\$30,000 has been budgeted to relocate the pump station to a safer location.

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 substantial completion of the upgrades.)

This budget proposes \$45,000 within the BLM Fund for the replacement of three HVAC units within the 2022/2023 fiscal year. The BLM facility has 15 Air Handler Units that are in need of replacing, due to age and functionality. 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.

DHS Fund

The 2022/2023 DHS Fund budget proposes operating contingency (carry over to the 2023-2024 FY) of \$40,390 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, 2023 for the December 1, 2023 payment.

**FORM
LB-20**

**RESOURCES
General Fund**

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
1	1,139,977	724,384	4,161,252	3,662,602	Several	1 Available cash on hand* (cash basis) or	3,482,025	3,482,025	3,482,025	1
OPERATING RESOURCES										
2	17,092	15,233	17,500	17,500	4010	2 Interest Earnings	17,500	17,500	17,500	2
3	60,373	79,669	60,000	82,977	4018	3 Previously levied taxes estimated to be received	60,000	60,000	60,000	3
4	-	-	-	-	4100	4 Baggage Shipping Revenue	-	-	-	4
5	1,254	940	700	780	4213	5 Security Background	700	700	700	5
6	-	-	500,000	-	4316	6 Federal Air Service Grant (Total \$750,000)	500,000	500,000	500,000	6
7	423,994	3,130,888	-	1,066,010	4426	7 Federal CARES Grant	-	-	-	7
8	-	-	-	-	4425	8 State Grant	-	-	-	8
9	-	-	-	-	4427	9 Other Grants	-	-	-	9
10	70,310	83,003	104,488	111,159	detail	10 Aeronautical (storage and hangar rentals)	100,008	100,008	100,008	10
11	489,159	616,010	548,133	612,101	detail	11 Aeronautical (carriers, fuel fees, and FBO's)	609,102	609,102	609,102	11
12	185,819	234,073	210,434	255,920	detail	12 Passenger Terminal Revenues	258,286	258,286	258,286	12
13	250,989	260,337	274,749	272,903	detail	13 Business Park Revenue	284,699	284,699	284,699	13
14	1,498,990	4,420,153	1,716,004	2,419,350		14 Subtotal: Operating Resources	1,830,295	1,830,295	1,830,295	14
Non-Operating Resources										
15	-	390	-	-	4070	15 Finance charges	-	-	-	15
16	2,064	19,382	-	2,233	4080	16 Reimbursements and Cost Share Receipts	-	-	-	16
17	-	-	-	-	2500	17 Refundable Contractor Retention	-	-	-	17
18	-	1,164	250	435	4090	18 Miscellaneous	500	500	500	18
19	14,042	-	-	-	4095	19 Insurance Settlements	-	-	-	19
20	-	-	-	-	4096	20 Legal Settlements	-	-	-	20
21	-	-	-	-		21 Security/Key Deposits - Refundable	-	-	-	21
22	1,500,183	-	-	-	4440	22 Loans & Lines of Credit	-	-	-	22
23	1,516,289	20,936	250	2,668		23 Subtotal: Non-operating Resources	500	500	500	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	-	-	-	27
28	-	-	-	-	4505	28 Transfer in from Building Reserve Fund	-	-	-	28
29	51,672	35,098	53,025	53,025	4506	29 Transfer In From PFC Fund	60,000	60,000	60,000	29
30	-	40,000	-	-	4508	30 Transfer In From BEC Fund	115,000	115,000	115,000	30
31	50,000	100,000	-	-	4513	31 Transfer in From BLM Facility Fund	30,000	30,000	30,000	31
32	100,000	100,000	530,000	400,000	4514	32 Transfer in From DHS Fund	468,000	468,000	468,000	32
33	201,672	495,098	583,025	453,025		33 Subtotal: Transfers In & Interfund Loans	673,000	673,000	673,000	33
34	4,356,928	5,660,571	6,460,531	6,537,645		34 Total resources, except taxes to be levied	5,985,820	5,985,820	5,985,820	34
35			1,321,631	1,321,631	4017	35 Taxes estimated to be received	1,366,569	1,366,569	1,366,569	35
36	1,225,723	1,271,719			4017	36 Taxes collected in the year levied				36
37	5,582,651	6,932,290	7,782,162	7,859,276		37 TOTAL RESOURCES	7,352,389	7,352,389	7,352,389	37

38	4,442,674	6,207,906	3,620,910	4,196,674	38	TOTAL REVENUE	3,870,364	3,870,364	3,870,364	38
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REQUIREMENTS

6/16/2022

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
						Personnel Services				
1	746,803	785,467	1,060,684	993,000	6100	1 Airport salaries	1,206,561	1,206,561	1,206,561	1
2	108,618	103,331	60,840	65,400	6210	2 Temporary Services	60,840	60,840	60,840	2
3	7,439	13,722	12,000	12,000	6250	3 Merit pay	12,000	12,000	12,000	3
4	6,412	3,368	10,000	10,000	6270	4 Overtime	10,000	10,000	10,000	4
5	54,419	69,134	77,606	78,400	6400	5 FICA & Medicare	90,348	90,348	90,348	5
6	158,934	155,257	202,505	238,000	6410	6 Retirement benefits	234,447	234,447	234,447	6
7	150,091	164,374	208,882	215,000	6420	7 Health, disability, life insurance	220,143	220,143	220,143	7
8	8,196	11,553	22,057	12,860	6430	8 Workers' compensation insurance	15,822	15,822	15,822	8
9	-	-	5,000	5,000		9 Moving Costs	5,000	5,000	5,000	9
10	1,240,912	1,306,206	1,659,574	1,629,660		10 Total Personal Services	1,855,161	1,855,161	1,855,161	10
11	16.5	16.5	21.5	16.5		11 Total Full-Time Equivalent Employees (FTE)	21.5	21.5	21.5	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	1,240,912	1,306,206	1,659,574	1,629,660		21 Subtotal	1,855,161	1,855,161	1,855,161	21

REQUIREMENTS

6/16/2022

FORM
LB-31

General Fund

Coos County Airport District

	Historical Data				Forecast Year 2021-2022	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2022-2023			
	Actual		Adopted Budget	This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021									
						Materials & Services					
1	126,735	130,694	150,402	135,687	7105	1	Liability Insurance	193,000	193,000	193,000	1
2	25,940	16,412	100,000	58,293	7110	2	Legal Services	130,000	130,000	130,000	2
3	32,300	37,362	34,365	41,505	7120	3	Telephone	42,255	42,255	42,255	3
4	114,701	113,851	123,000	119,600	7125	4	Lights/power utilities	127,600	127,600	127,600	4
5	11,495	12,185	12,000	9,835	7126	5	Refuse disposal	12,000	12,000	12,000	5
6	38,120	16,280	40,800	40,800	7130	6	Auditing	42,000	42,000	42,000	6
7	4,742	4,494	4,500	4,500	7132	7	Payroll Services	4,500	4,500	4,500	7
8	5,996	3,247	12,000	12,000	7135	8	Office supplies	12,000	12,000	12,000	8
9	5,970	6,948	6,800	9,167	7136	9	Bank Service Charges	10,000	10,000	10,000	9
10	6,341	9,421	15,000	15,000	7137	10	Operation tools & supplies	15,000	15,000	15,000	10
11	2,374	2,793	3,500	3,500	7138	11	Public Notifications	3,500	3,500	3,500	11
12	1,681	1,515	1,700	1,700	7139	12	Postage & Shipping	2,000	2,000	2,000	12
13	34,300	34,009	49,000	38,966	7140	13	Janitorial services & supplies	43,000	43,000	43,000	13
14	9,737	8,383	12,300	12,300	7143	14	Membership fees & dues	12,450	12,450	12,450	14
15	233	997	250	828	7145	15	Subscriptions	1,000	1,000	1,000	15
16	-	-	-	-	7150	16	Parking Lot Maint & Repairs	-	-	-	16
17	14,692	19,055	17,000	21,960	7151	17	Operating fuel - vehicles	25,000	37,000	37,000	17
18	4,864	3,300	10,525	16,823	7152	18	Environmental expense	18,000	18,000	18,000	18
19	1,570	1,705	1,500	1,868	7153	19	Medical/safety hazard supplies	2,000	2,000	2,000	19
20	680	2,379	1,500	2,134	7154	20	Signs, sign repair	2,000	2,000	2,000	20
21	33,255	25,526	45,000	45,000	7155	21	Maint/repairs - Equipment/vehicles	45,000	45,000	45,000	21
22	55,602	74,932	150,000	110,000	7156	22	Maint/repairs - Buildings	150,000	150,000	150,000	22
23	-	634	-	-	7157	23	Maint/repairs - Apartments	-	-	-	23
24	26,092	26,577	31,000	28,000	7158	24	Building maintenance contracts	30,000	30,000	30,000	24
25	681	2,247	19,000	10,000	7160	25	Travel Expense	15,000	19,000	19,000	25
26	1,248	1,373	23,000	7,000	7161	26	Meals and Lodging	7,000	23,000	23,000	26
27	2,649	2,675	3,100	3,100	7166	27	Facility Sundries	3,100	3,100	3,100	27
29	20,896	15,765	35,500	25,000	7167	29	Grounds & roadway supplies	30,000	30,000	30,000	29
28	1,769	-	2,000	2,000	7169	28	Pass Through Services	2,000	2,000	2,000	28
30	13,018	5,933	5,650	10,214	7175	30	Board Election Expense	7,000	7,000	7,000	30
31	34,365	13,176	77,900	77,900	7179	31	FAA Certification	77,900	77,900	77,900	31
32	3,448	13,613	13,200	13,200	7180	32	Staff training & development	13,200	18,200	18,200	32
33	68,947	66,406	230,000	100,000	7181	33	Promotion & marketing	120,000	120,000	120,000	33
34	-	-	-	-	7183	34	Luggage Shipping Charges	-	-	-	34
35	13,635	12,513	16,560	24,879	7184	35	Contracted Services - Non Professional	24,500	24,500	24,500	35
36	4,640	4,353	4,700	7,000	7185	36	Security background	6,000	6,000	6,000	36
37	2,401	946	12,000	12,000	7187	37	Regulatory Permits	5,000	5,000	5,000	37
38	263	690	265	267	7188	38	Property Tax	350	350	350	38
39	725,380	692,389	1,265,017	1,022,026		39	Subtotal	1,233,355	1,270,355	1,270,355	39

REQUIREMENTS

6/16/2022

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
						Materials & Services Continued				
42	-	82,903	-	-	7189	42 Building & Structure Demolition	-	-	-	42
43	5	5	250	250	7191	43 Recording Fees	250	250	250	43
44	819	2,318	2,000	2,500	7192	44 Uniforms	3,000	3,000	3,000	44
45	3,474	8,343	10,000	10,000	7194	45 Small office & computer equipment	10,000	10,000	10,000	45
46	70,783	20,600	225,000	30,000	7195	46 Consulting services	95,000	95,000	95,000	46
47	28,900	38,464	45,000	45,000	7196	47 Fire Protection Services	45,000	45,000	45,000	47
48	-	-		-	7197	48 Uncollectible debt				48
49	75	1,826	2,000	2,000	7198	49 Miscellaneous expenses	2,000	2,000	2,000	49
50	3,903	3,012	5,000	5,000	7199	50 Equipment rental	5,000	5,000	5,000	50
51	650	640	650	650	7200	51 Staff recognition/achievement	650	650	650	51
52	1,814	129	2,000	2,000	7201	52 Finance Charges	2,000	2,000	2,000	52
53	-	-	500,000	-	7207	53 USDOT SCASD Air Route Subsidy	500,000	500,000	500,000	53
54	-	-	500	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	835,803	850,629	2,057,417	1,119,926		57 Total Materials & Services	1,897,755	1,934,755	1,934,755	57
						Capital Outlay				
58	5,696	8,429	12,000	7,988	8105	58 Office and computer equipment	12,000	12,000	12,000	58
59	48,565	33,198	265,000	171,250	8106	59 Equipment & Vehicles	60,000	60,000	60,000	59
60	-	-	9,000	-	8116	60 Fire Hydrant	-	-	-	60
61	-	-	35,000	-	8116	61 Gates	-	-	-	61
62			30,000	-	8116	62 Aslin - Facility Repairs	-	-	-	62
63	23,657	26,738	-	-	8116	63 Hanger Office Remodel	-	-	-	63
64	3,758	-	-	-	8116	64 DFN - Facility Repairs	-	-	-	64
65			40,000	-	8116	65 Terminal Parking Lot - Roundabout Redesign	-	-	-	65
66	-	-	30,000	-	8116	66 Pump Station Relocation	30,000	30,000	30,000	66
67	-	-	100,000	100,000	8340	67 Taxiway Repair	-	-	-	67
68			60,000	52,382	8116	68 Terminal Security Upgrade	-	-	-	68
69	-	77,226	-	-		69 FAA Tower Upgrades	-	-	-	69
70				45,000		70 Hanger Remodel - FedEx				70
71	26,475	80,440	40,000	33,000	8116	71 Miscellaneous Repairs	-	-	-	71
72	108,151	226,031	621,000	409,620		72 Total Capital Outlay	102,000	102,000	102,000	72
73						73				73
74	2,184,866	2,382,866	4,337,991	3,159,206		74 Organizational / Activity Total	3,854,916	3,891,916	3,891,916	74

REQUIREMENTS

6/16/2022

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	REQUIREMENTS DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
						Debt Service				
72	27,220	63,595	-	-	8520	72 T-hangar loan - OR IFA	-	-	-	72
73	669,393	-	-	-	8566	73 2014 Corporate Hangar Loan - Oregon Pacific Bank	-	-	-	73
74	885,414	56,309	56,309	56,309	8560	74 Terminal Loan - OR IFA	56,309	56,309	56,309	74
75	217,718	216,918	216,920	216,915	8572	75 Refinance - Banner Bank	216,920	216,920	216,920	75
76	1,799,745	336,822	273,229	273,224		76 Total debt service	273,229	273,229	273,229	
						Transfers Out & Interfund Loans				
77	120,000	-	-	-	7454	77 Interfund Loan to Construction Fund	-	-	-	77
78	-	100,000	-	-	7459	78 Interfund Loan to DHS Fund	-	-	-	78
79	-	40,000	21,000	-	7625	79 Transfer to Unemployment Fund	-	-	-	79
80	-	-	-	-	7624	80 Transfer to Construction Fund	-	-	-	80
81	753,656	-	2,773,625	944,821	7624	81 Transfer to Construction Fund - 10% Match	2,381,843	2,381,843	2,381,843	81
82	-	410,000	-	-	7627	82 Transfer to DHS Fund	-	-	-	82
83	-	-	-	-	7637	83 Transfer to Building Reserve Fund	-	-	-	83
84	-	-	-	-	7638	84 Transfer to Debt Service Fund	-	-	-	84
85	-	-	-	-	7639	85 Transfer to BEC Fund	-	-	-	85
86	-	-	-	-	7636	86 Transfer to PFC Fund	-	-	-	86
87	873,656	550,000	2,794,625	944,821		87 Total Transfers & Interfund Loans	2,381,843	2,381,843	2,381,843	87
88			376,317	3,482,025		88 Operating Contingency	842,401	805,401	805,401	88
							-			
89	724,384	3,662,602				89 Ending balance (prior years)				89
90				-		90 UNAPPROPRIATED ENDING FUND BALANCE				90
91	5,582,651	6,932,290	7,782,162	7,859,276		91 TOTAL REQUIREMENTS	7,352,389	7,352,389	7,352,389	91

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Construction Fund

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023				
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022	Year 2021-2022							
RESOURCES											
1	214,695	11,933	481,055	388,077	1124	1	Cash on hand * (cash basis), or	388,625	388,625	388,625	1
2						2					2
3	-	-	-	-	4426	3	Federal grant - BUILD	-	-	-	3
4	1,410,366	6,410,355	2,391,186	3,537,376	4426A	4	FAA	5,131,653	5,131,653	5,131,653	4
5	8,025	161,217	90,000	121,325	4425	5	State Grants	3,014,329	3,014,329	3,014,329	5
6						6					6
7	120,000	-	-	-	4457	7	Loan from General Fund	-	-	-	7
8	450,000	-	-	-		8	Loan from Building Reserve Fund	-	-	-	8
9	100,000	-	-	-	4507	9	Transfer from General Fund for DHS CW Build to Suit				9
10	430,421	-	-	-	4507	10	Transfer from General Fund for Lighting & Signs Project + Bid Increase (3.125% match)	-	-	-	10
11	20,110	-	-	-		11	Transfer from General Fund for Runway 4/22 RSA Improvement (3.125% match) Phase 1	-	-	-	11
12	-	-	6,125	-		12	Transfer from General Fund for Runway 4/22 RSA Improvement (3.125% match) Phase 2	-	-	-	12
13	203,125	-	197,500	108,451		13	Transfer from General Fund for ARFF/Maintenance Facility (3.125% match)	16,661	16,661	16,661	13
14	-	-	-	-		14	Transfer from General Fund for BUILD	-	-	-	14
15	-	-	650,000	249,927		15	Transfer from General Fund for Demolition	0	-	-	15
16	-	-	1,700,000	381,250		16	Transfer from General Fund for Apron / Ramp Expansion	1,365,182	1,365,182	1,365,182	16
17						17	Transfer from General Fund for Cargo Facility and Road Realignment	1,000,000	1,000,000	1,000,000	17
18	-	-	220,000	-		18	Transfer from General Fund for Storage Facility Site Preparation	-	-	-	18
19	-	-	-	100,000		19	Transfer from General Fund for Brush & Tree Removal	-	-	-	19
20	-	-	-	105,193		20	Fencing Around Airport Lands - Artifact Evaluation	-	-	-	20
21	325,510	-	-	-	4400	21	Loan proceeds - DHS CW Build to Suit	-	-	-	21
22	3,282,252	6,583,505	5,735,866	4,991,599		22	TOTAL RESOURCES	10,916,450	10,916,450	10,916,450	22
REQUIREMENTS											
							Org Unit or prog & activity	Object Classification	Detail		
23						23	Operations	Capital Outlay			23
24	407,079	236,488	0	0	8116-05	24	Operations	Capital Outlay	DHS CW Build to Suit Construction	-	-
25	1,970,552	2,087,516	0	23,026	8340-01	25	Operations	Capital Outlay	Airfield Lighting & Signs	-	-
26	287,037	0	0	0	8340-02	26	Operations	Capital Outlay	Airfield Safety Area EA - Phase 1	-	-
27	605,651	3,219,148	2,586,811	3,175,202	8340-03	27	Operations	Capital Outlay	ARFF/Maintenance Facility	495,825	495,825
28			650,000	249,927	8340-05	28	Operations	Capital Outlay	Demolition and Build	153,000	153,000
29	-	82,276	98,000	99,626	8340-02	29	Operations	Capital Outlay	Airfield Safety Area EA - Phase 2	-	-
30	-	-	1,700,000	850,000	8340-07	30	Operations	Capital Outlay	Apron / Ramp Expansion	6,112,000	6,112,000
31						31	Operations	Capital Outlay	Cargo Facility & Road Realignment	4,000,000	4,000,000
32			220,000		8340-06	32	Operations	Capital Outlay	Storage Facility Site Preparation	0	-
33			180,000	101,603	8116-20	33	Operations	Capital Outlay	Brush and Tree Removal	50,000	50,000
34				103,590	8340-08	34	Operations	Capital Outlay	Fencing Around Airport Lands - Artifact Evaluation	-	-
35						35					35
36	3,270,319	5,625,428	5,434,811	4,602,974		36	Total Capital Outlay			10,810,825	10,810,825
37						37					37
38	-	120,000	-	-	7457	38	Operations	Debt Service	Interfund Loan repayment to General Fund	-	-
39		450,000	-	-		39	Operations	Debt Service	Interfund Loan repayment to Building Reserve Fund	-	-
40						40					40
41	-	570,000	-	-		41	Total Debt Service			-	-
42						42					42
43					7627	43	Operations	Transfers	Transfer back to General Fund		
44					7627	44	Operations	Transfers	Transfer back to General Fund		
45	-				7635	45	Operations	Transfers	Transfer to Insurance Settlement Fund		
46						46					46
47	-	-	-	-		47	Total Transfers			-	-
48						48					48
49			301,055	388,625	8810	49	Reserved for Future Expenditures			105,625	105,625
50	11,933	388,077				50	Ending balance (prior years)				
51						51	UNAPPROPRIATED ENDING FUND BALANCE				
52	3,282,252	6,583,505	5,735,866	4,991,599		52	TOTAL REQUIREMENTS			10,916,450	10,916,450

**FORM
LB-20 & 30**

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

6/16/2022

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022							
						RESOURCES				
1	137,706	1,835,634	1,116,367	1,256,190	1141	1 Cash on hand * (cash basis), or	186,921	186,921	186,921	1
2						2				2
3	588,514	645,330	773,206	735,572	4311	3 Lease Revenue	904,665	904,665	904,665	3
4	-	-	-	-	4080	4 Reimbursements				4
5		2		22,696	4090	5 Miscellaneous revenue				5
6	2,044,459	-	-	-	4440	6 Banner Bank Loan - Refinance				6
7	1,899,358	1,400,000	-	-	4440	7 Banner Bank Loan - Tenant Upgrades/Seismic ABAAS				7
8	921	2	-	-		8 Investment Earnings				8
9	4,670,958	3,880,968	1,889,573	2,014,458		9 TOTAL RESOURCES	1,091,586	1,091,586	1,091,586	9
						REQUIREMENTS FOR: Operations				
10						10 Materials and Services				10
11	182,360	174,991	202,503	199,368	7XXX	11 Materials and Services	264,200	264,200	264,200	11
12	-	-	-	-		12				12
13	182,360	174,991	202,503	199,368		13 Total Materials & Services	264,200	264,200	264,200	13
14						14				14
15						15 Capital Outlay				15
16	172,641	1,855,859	1,103,019	1,103,019	8116	16 Seismic/ABAAS/Tenant Improvements	300,000	300,000	300,000	16
			10,000	10,000		Gates	-	-	-	
17						17				17
18	172,641	1,855,859	1,113,019	1,113,019		18 Total Capital Outlay	300,000	300,000	300,000	18
19						19				19
20	355,001	2,030,850	1,315,522	1,312,387		20 Organizational /Activity Total	564,200	564,200	564,200	20
21						21				21
22						22 Debt Service				22
23	2,042,205	-	-	-	8569	23 IFA BLM Building Purchase Loan (Paid off July 2019)	-	-	-	23
24	338,118	443,928	465,150	465,150	8574	24 Banner Bank	465,150	465,150	465,150	24
25						25				25
26	2,380,323	443,928	465,150	465,150		26 Total Debt Service	465,150	465,150	465,150	26
27						27				27
28						28 Transfers Out				28
29	50,000	100,000	-	-	7627	29 Transfer to General Fund	30,000	30,000	30,000	29
30	50,000	50,000	50,000	50,000	7637	30 Transfer to Building Reserve Fund	-	-	-	30
31						31				31
32	100,000	150,000	50,000	50,000		32 Total Transfers Out	30,000	30,000	30,000	32
33			58,901	186,921	8800	33 Operating Contingency	32,236	32,236	32,236	33
34	1,835,634	1,256,190				34 Ending balance (prior years)				34
35			-	-		35 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	35
36	4,670,958	3,880,968	1,889,573	2,014,458		36 TOTAL REQUIREMENTS	1,091,586	1,091,586	1,091,586	36

*Includes ending balance from prior year

**FORM
LB-20 & 30**

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

6/16/2022

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022							
RESOURCES										
1	498,809	575,107	693,903	676,558	1117	1 Cash on hand * (cash basis), or	660,487	660,487	660,487	1
2	6,892	1,828	-	2,052	4010	2 Interest Earnings	-	-	-	2
3	-	-	-	19,964	4090	3 Miscellaneous revenue	-	-	-	3
4	1,469,463	1,448,063	1,731,755	1,567,553	4314	4 Lease Revenue	1,538,064	1,538,064	1,538,064	4
5	421	3,356	-	-	4080	5 Reimbursements	-	-	-	5
6	-	-	-	-	4095	6 Insurance Settlement Proceeds	-	-	-	6
7	-	100,000	-	-	4457	7 Borrow from General Fund	-	-	-	7
8	-	410,000	-	-		8 Transfer from General Fund	-	-	-	8
9	1,975,585	2,538,354	2,425,658	2,266,127		9 TOTAL RESOURCES	2,198,551	2,198,551	2,198,551	8
REQUIREMENTS FOR: Operations										
10						10				10
Materials and Services										
11						11				11
12	55,842	55,757	59,089	62,498	7105	12 Liability Insurance	73,015	73,015	73,015	12
13	-	-	1,000	1,000	7150	13 Maint/Repairs - Parking Lots - Ice/Snow Removal	1,000	1,000	1,000	13
14	15,945	17,476	42,000	43,976	7156-26	14 Maint/Repairs - Building - Pest Control	45,000	45,000	45,000	14
15	64,132	64,131	64,132	64,131	7195	15 Commissions - Lease Procurements	-	-	-	15
16	44,006	5,514	15,100	49,467	7XXX	16 Materials & Services - Other	29,100	29,100	29,100	16
17	179,925	142,878	181,321	221,072		17 Total Materials & Services	148,115	148,115	148,115	17
18						18				18
Capital Outlay										
19						19				19
20	3,987	-	-	-	8116	20 Minor Capital Repairs	5,000	5,000	5,000	20
21					8116	21 P. Lot Redesign				21
22	3,987	-	-	-		22 Total Capital Outlay	5,000	5,000	5,000	22
	183,912	142,878	181,321	221,072		Organizational /Activity Total	153,115	153,115	153,115	
23						23				23
Debt Service										
24						24				24
25	81,747	485,100	-	-	8571	25 OR Pacific - DHS - CW - 7113082	-	-	-	25
26	139,023	139,023	139,032	139,022	8572	26 OR Pacific -DHS - APD - 7113075	139,032	139,032	139,032	26
27	820,796	819,795	820,546	820,546	8573	27 IFA - DHS - CW - L17008	819,800	819,800	819,800	27
28		100,000	-	-	7457	28 Repay General Fund	-	-	-	28
29						29				29
30	1,041,566	1,543,918	959,578	959,568		30 Total Debt Service	958,832	958,832	958,832	30
31						31				31
Transfers Out										
32						32				32
33	100,000	100,000	530,000	325,000	7627	33 Transfer to General Fund	468,000	468,000	468,000	33
34					7457	34 Repay General Fund				34
35	75,000	75,000	100,000	100,000	7637	35 Transfer to Building Reserve Fund	100,000	100,000	100,000	35
36						36				36
37	175,000	175,000	630,000	425,000		37 Total Transfers Out	568,000	568,000	568,000	37
38			108,059	113,787	8800	38 Operating Contingency	40,390	40,390	40,390	38
39	575,107	676,558				39 Ending balance (prior years)				39
40			546,700	546,700		40 UNAPPROPRIATED ENDING FUND BALANCE	478,214	478,214	478,214	40
41	1,975,585	2,538,354	2,425,658	2,266,127		41 TOTAL REQUIREMENTS	2,198,551	2,198,551	2,198,551	41

**FORM
LB-20 & 30**

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

6/16/2022

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
						RESOURCES				
1	70,475	101,908	81,541	98,287	1138	1 Cash on hand * (cash basis), or	128,390	128,390	128,390	1
2						2				2
3	90,603	93,054	86,705	93,563	4313	3 BEC Rent Receipts	97,239	97,239	97,239	3
4	-	-	-	-	4095	4 Insurance Proceeds	-	-	-	4
5	-	1,366	-	-	4090	5 Miscellaneous	-	-	-	5
6	60	1,080	-	550	4350	6 Refundable Security Deposits	-	-	-	6
7						7				7
8	161,138	197,408	168,246	192,400		8 TOTAL RESOURCES	225,629	225,629	225,629	8
						REQUIREMENTS FOR: Operations				
9						9 Materials and Services				9
10	34,230	34,121	58,940	39,010		10 Total Materials & Services	62,850	62,850	62,850	10
11						11				11
12	34,230	34,121	58,940	39,010		12 Organizational / Activity Total	62,850	62,850	62,850	12
13						13				13
14						14 Transfers				14
15	-	40,000	-	-		15 Transfer to General Fund	115,000	115,000	115,000	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	25,000	65,000	25,000	25,000		18 Total Transfers	140,000	140,000	140,000	18
19						19				19
20			84,306	128,390	8800	20 Operating Contingency	22,779	22,779	22,779	20
21	101,908	98,287				21 Ending balance (prior years)				21
22						22 UNAPPROPRIATED ENDING FUND BALANCE				22
23	161,138	197,408	168,246	192,400		23 TOTAL REQUIREMENTS	225,629	225,629	225,629	23

*Includes ending balance from prior year

**FORM
LB-10**

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

6/16/2022

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023				
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022	Year 2021-2022							
RESOURCES											
1	298,292	1,825	602,049	601,864	4000	1	Cash on hand * (cash basis)	779,464	779,464	779,464	1
2						2					2
3	3,533	39	3,500	2,600	4010	3	Interest			-	3
4						4	Miscellaneous				4
5						5	Other Resources				5
					4507		Transfer from General Fund				
6	25,000	25,000	25,000	25,000	4512	6	Transfer from BEC Fund	25,000	25,000	25,000	6
7	50,000	50,000	50,000	50,000	4513	7	Transfer from BLM Fund	0	-	-	7
8	25,000	25,000	50,000	50,000	4514	8	Transfer from DHS Fund - APD	50,000	50,000	50,000	8
	50,000	50,000	50,000	50,000	4514		Transfer from DHS Fund - CW & SS	50,000	50,000	50,000	
9		450,000				9	Interfund Loan repayment from Construction Fund				9
10						10					10
11	451,825	601,864	780,549	779,464		11	TOTAL RESOURCES	904,464	904,464	904,464	11
REQUIREMENTS											
							Org unit or prog & activity	Object Classification	Detail		
12	450,000					12		Transfers	Loan to Construction Fund		12
13					7627	13		Transfers	Transfer to BLM Fund		13
14						14		Transfers	Transfer to BEC		14
15	1,825	601,864				15	Ending balance (prior years)				15
16			780,549	779,464	8810	16	Reserved for Future Expenditures	904,464	904,464	904,464	16
17	451,825	601,864	780,549	779,464		17	TOTAL REQUIREMENTS	904,464	904,464	904,464	17

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Passenger Facility Charges Fund**

6/16/2022

Coos County Airport District

	Historical Data				Forecast Year 2021-2022	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023				
	Actual		Adopted Budget	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year 2021-2022									
RESOURCES												
1	7,836	3,002	3,000	3,001	1135	1	Cash on hand * (cash basis), or		3,000	3,000	3,000	1
2						2						2
3	34	9	25	3	4010	3	Interest				-	3
4						4						4
5						5	Other Resources					5
6	46,804	35,088	53,000	63,731	4217	6	Passenger Facility Charges		60,000	60,000	60,000	6
7					4507	7	Transfer In from General Fund					7
8						8						8
9	54,674	38,099	56,025	66,735		9	TOTAL RESOURCES		63,000	63,000	63,000	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	51,672	35,098	53,025	63,735	7627	11	Operations	Transfer	General Fund	60,000	60,000	60,000
12						12				0		12
13	51,672	35,098	53,025	63,735		13	Total Transfers			60,000	60,000	60,000
14			3,000	3,000	8810	14	Reserved For Future Expenditures			3,000	3,000	3,000
15	3,002	3,001				15	Ending balance (prior years)					15
16			-	-		16	UNAPPROPRIATED ENDING FUND BALANCE			-		16
17	54,674	38,099	56,025	66,735		17	TOTAL REQUIREMENTS			63,000	63,000	63,000

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Unemployment Fund

Coos County Airport District

	Historical Data			Forecast Year 2021-2022	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
RESOURCES										
1	40,927	28,915	48,816	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	21,000		4507	4 Transferred In from General Fund				-
5						5				5
6						6				6
7	40,927	68,915	69,816	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	12,012	11,719	60,000		6445	9 Operations	Personnel Services	Unemployment claims	20,000	20,000	20,000	9
10						10						10
11			9,816	57,196	8810	11 Reserved for Future Expenditures			37,196	37,196	37,196	11
12	28,915	57,196				12 Ending balance (prior years)						12
13			-	-		13 UNAPPROPRIATED ENDING FUND BALANCE			-			13
14	40,927	68,915	69,816	57,196		14 TOTAL REQUIREMENTS			57,196	57,196	57,196	14