

MESSAGE FROM THE BUDGET OFFICER

TO THE

COOS COUNTY AIRPORT DISTRICT

BUDGET COMMITTEE

May 26, 2020

INTRODUCTION:

As the Budget Officer I am here to present the **Fiscal Year 2020/2021** annual budget proposal to the Coos County Airport District Budget Committee. This will be the seventeenth 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 is 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 2020/2021 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 2020/2021 are estimated to be \$1,286,180, for a proposed General Fund Budget total of \$5,657,321.

The General Fund Budget includes out-sourced services such as auditing, legal services, architectural, engineering and project management. The Districts 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. Revenue from these sources are projected at an estimated \$3,242,685 for fiscal year 2020/2021.

The Debt Service for the General Fund is projected to be \$305,817.

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.

The District derives revenues from leased facilities on the airport 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 \$2,381,407 for fiscal year 2020/2021. The Debt Service for these three funds for FY 2020/2021 is projected to be \$1,499,764.

The Construction Fund was set up to account for Capital Improvement Projects both on the Airport Operations property of the airport and on the non-airside areas. In FY 2020/2021 the District has two projects on the airfield. The first will improve/upgrade the lighting and signage for the runways. This project is funded at or above 90% by FAA Airport Improvement Funds in FY 2020/21, the amount funded by the FAA is projected to be \$2,487,632. The second project is construction of a new fire maintenance building. This project is funded at or above 90% by FAA Airport Improvement Funds in FY 2020/21, the amount funded by the FAA is projected to be \$6,500,000. The District is applying for a Federal BUILD grant in the amount of \$8,339,400, which will cover 90% of the cost. The District expects to receive approximately \$480,000 in the 2020/2021 fiscal year. The BUILD project would demolish eight (8) buildings and construct a cargo facility.

General Fund	\$5,657,321
PFC Fund	56,040
BLM Fund	2,656,554
BEC Fund	175,164
Construction Fund	9,847,095
DHS Fund	2,232,861
Unemployment Fund	68,915
Building Reserve Fund	<u>604,491</u>
TOTAL	\$21,298,441

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 \$21,298,441 for Fiscal Year 2020/2021 of which \$5,657,321 is General Fund. A total of \$1,349,275 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 2020/2021.

Detailed Summary

General Fund

Within the 2020/2021 fiscal year, the Coos County Airport District anticipates receiving \$50,000 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 \$1,399,153 in Personnel Services within the 2020/2021 fiscal year. This includes managerial, assistant director, maintenance/operations personnel, and four temporary employees; for a combined total of 19 full-time equivalents. The four 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. No new positions are being added this year.

The Coos County Airport District's proposed Capital Outlay expenditure within the General Fund is \$295,000 within the 2020/2021 fiscal year.

The District received a CARES grant in May, 2020, in the amount of \$2,550,333. This is a reimbursable grant, used to cover airport operations, maintenance, personnel service and debt service. The District will be submitting eligible reimbursement requests on this grant during the 2020/2021 fiscal year in the amount of \$2,086,590.

Summary:

1	\$ 5,000	Office equipment
2	5,000	Terminal Digital IP Camera Systems Replacement
3	25,000	Equipment
4	30,000	Vehicle
5	30,000	Paint Sprayer Machine
6	15,000	Gates
7	15,000	Hanger Office Remodel
8	40,000	Terminal Roundabout Redesign/Parking Lot Curb Cuts
9	30,000	Pump Station Relocation
10	60,000	Terminal Security Upgrade
11	<u>40,000</u>	Utility Repairs
	\$ 295,000	Total

\$5,000 has been budgeted to replace office equipment as needed.

\$5,000 has been budgeted to replace an aging Terminal Digital IP Camera System.

\$25,000 has been budgeted to replace equipment or purchase equipment as needed.

\$30,000 has been budgeted for the purchase of a new vehicle in anticipation of the District's aging vehicle fleet.

\$30,000 has been budgeted for the purchase of a Propelled Line Striping Paint System to maintain the runway/taxiway striping. This would replace the District's current Line Striping equipment that has reached the end of its useful life.

\$15,000 has been budgeted to replace gates as necessary.

\$15,000 has been budgeted to complete the remodel of the hanger office.

\$40,000 has been budgeted for the redesign of the circular intersection (roundabout) in front of the terminal entrance. The current design is too large and has resulted in previous damage to the glass terminal entrance shelter when taller vehicles attempt to navigate through the area. Parking lot curb cuts and island removal are included in this number.

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

\$60,000 has been budgeted to replace the outdated terminal security system.

\$40,000 has been budgeted for utility repairs as they arise.

BLM Fund

The BLM facility upgrades will be repaid through lease revenues, to be fully amortized over the firm 15-year term of the new lease, at an interest rate of 2.85% per annum. (Repayment will commence upon substantial completion of the upgrades.)

This budget proposes \$25,000 within the BLM Fund for the replacement of three HVAC units within the 2020/2021 fiscal year. The BLM facility has 24 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; this replacement schedule will span for (9) consecutive years.

DHS Fund

The 2020/2021 DHS Fund budget proposes operating contingency (carry over to the 2021-2022 FY) of \$732,809 for the following:

- Cash on hand - \$75,000
- December 1, 2021 IFA Payment - \$478,400
 - o The DHS Fund has an \$820,000 loan payment due December 1st each year. This budget recognizes that seven months of the payment or approximately

\$478,400 should be reserved at June 30, 2021 for the December 1, 2021 payment.

- November 8, 2021 Balloon Loan Payment - \$179,409
 - o The Oregon Pacific Bank loan related to architectural and engineering fees for the construction of the DHS CW&SS building has a balloon payment of approximately \$383,250 due on November 8, 2021. In order to avoid refinancing this loan, this budget is proposing to set aside \$179,409 towards the payment due November 2021.

	Historical Data			Forecast Year 2019-2020	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
1	277,940	586,256	931,262	1,139,977	Severall	1 Available cash on hand* (cash basis) or	210,166	210,166	210,166	1
OPERATING RESOURCES										
2	35	12,118	10,000	17,491	4010	2 Interest Earnings	14,305	14,305	14,305	2
3	65,790	74,750	68,000	64,169	4018	3 Previously levied taxes estimated to be received	63,095	63,095	63,095	3
4	20	0	20	0	4100	4 Baggage Shipping Revenue	20	20	20	4
5	1,932	492	700	1,251	4213	5 Security Background	700	700	700	5
6	28,676	0	750,000	0	4316	6 Federal Air Service Grant (Total \$750,000)	50,000	50,000	50,000	6
7				463,743	4426	7 Federal CARES Grant	2,086,590	2,086,590	2,086,590	7
8	17,386	44,861	500,000	0	4425	8 State Grant	0	0	0	8
9	0	1,750	0	0	4427	9 Other Grants	0	0	0	9
10	64,876	68,393	66,192	67,357	detail	10 Aeronautical (storage and hangar rentals)	65,056	65,056	65,056	10
11	495,792	519,341	519,118	524,201	detail	11 Aeronautical (carriers, fuel fees, and FBO's)	505,302	505,302	505,302	11
12	203,638	208,964	211,718	213,220	detail	12 Passenger Terminal Revenues	214,380	214,380	214,380	12
13	221,852	237,765	248,521	248,126	detail	13 Business Park Revenue	243,237	243,237	243,237	13
14	1,099,997	1,168,434	2,374,269	1,599,558		14 Subtotal: Operating Resources	3,242,685	3,242,685	3,242,685	14
Non-Operating Resources										
15	0	0	0	0	4070	15 Finance charges	0	0	0	15
16	0	12	0	2,064	4080	16 Reimbursements and Cost Share Receipts	0	0	0	16
17	0	0	0	0	2500	17 Refundable Contractor Retention	0	0	0	17
18	656	160	500	250	4090	18 Miscellaneous	250	250	250	18
19	21,431	30,439	0	14,042	4095	19 Insurance Settlements	0	0	0	19
20	31,160	27,124	0	0	4096	20 Legal Settlements	0	0	0	20
21	230	0	0	0		21 Security/Key Deposits - Refundable	0	0	0	21
22	0	0	1,544,000	1,500,183	4440	22 Loans & Lines of Credit	0	0	0	22
23	53,477	57,735	1,544,500	1,516,539		23 Subtotal: Non-operating Resources	250	250	250	23
Transfers In / Interfund Loan Repayments										
24	172	0	0	0	4455	24 Loan repayment from BLM Fund	0	0	0	24
25	120,000	0	0	0	4458	25 Loan repayment from DHS	0	0	0	25
26	100,371	165,000	0	0	4454	26 Loan repayment from Construction Fund	625,000	625,000	625,000	26
27	0	0	0	0	4504	27 Transfer In From Construction Fund	0	0	0	27
28	0	0	0	0	4505	28 Transfer in from Building Reserve Fund	0	0	0	28
29	51,626	45,300	50,044	60,064	4506	29 Transfer In From PFC Fund	53,040	53,040	53,040	29
30	0	10,000	0	0	4508	30 Transfer In From BEC Fund	40,000	40,000	40,000	30
31	250,000	200,000	50,000	50,000	4513	31 Transfer in From BLM Facility Fund	100,000	100,000	100,000	31
32	150,000	185,000	465,000	100,000	4514	32 Transfer in From DHS Fund	100,000	100,000	100,000	32
33	672,169	605,300	565,044	210,064		33 Subtotal: Transfers In & Interfund Loans	918,040	918,040	918,040	33
34	2,103,583	2,417,725	5,415,075	4,466,138		34 Total resources, except taxes to be levied	4,371,141	4,371,141	4,371,141	34
35			1,230,957	1,228,775	4017	35 Taxes estimated to be received	1,286,180	1,286,180	1,286,180	35
36	1,144,757	1,178,496			4017	36 Taxes collected in the year levied				36
37	3,248,340	3,596,221	6,646,032	5,694,913		37 TOTAL RESOURCES	5,657,321	5,657,321	5,657,321	37

38	2,970,400	3,009,965	5,714,770	4,554,936	38	TOTAL REVENUE	5,447,155	5,447,155	5,447,155	38
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REQUIREMENTS

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
						Personnel Services				
1	698,523	661,340	798,262	775,350	6100	1 Airport salaries	819,916	819,916	845,916	1
2	128,097	99,600	115,898	100,116	6210	2 Temporary Services	172,785	172,785	172,785	2
3	8,650	7,500	12,000	0	6250	3 Merit pay	12,000	12,000	12,000	3
4	7,930	8,361	10,000	7,823	6270	4 Overtime	10,000	10,000	10,000	4
5	56,324	50,616	58,680	58,021	6400	5 FICA & Medicare	59,451	59,451	61,242	5
6	126,070	118,565	157,818	154,332	6410	6 Retirement benefits	159,075	159,075	164,234	6
7	165,276	147,196	159,957	152,215	6420	7 Health, disability, life insurance	149,200	149,200	182,701	7
8	5,106	13,775	17,917	12,307	6430	8 Workers' compensation insurance	16,726	16,726	17,973	8
9						9				9
10	1,195,976	1,106,953	1,330,532	1,260,164		10 Total Personal Services	1,399,153	1,399,153	1,466,851	10
11	17.5	17.5	18.0	17.0		11 Total Full-Time Equivalent Employees (FTE)	19.0	19.0	19.0	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	1,195,976	1,106,953	1,330,532	1,260,164		21 TOTAL REQUIREMENTS	1,399,153	1,399,153	1,466,851	21

REQUIREMENTS

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General Fund

Coos County Airport District

	Historical Data				Forecast Year 2019-2020	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020	Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019									
						Materials & Services					
1	30,834	116,641	147,154	126,324	7105	1 Liability Insurance	137,052	137,052	137,052	1	
2	30,025	29,632	45,000	32,588	7110	2 Legal Services	45,000	45,000	45,000	2	
3	35,488	33,564	37,280	32,734	7120	3 Telephone	34,124	34,124	34,124	3	
4	136,389	120,445	136,736	122,764	7125	4 Lights/power utilities	125,000	125,000	125,000	4	
5	12,003	10,575	10,990	11,424	7126	5 Refuse disposal	11,280	11,280	11,280	5	
6	18,120	11,860	29,300	41,100	7130	6 Auditing	29,300	29,300	29,300	6	
7	5,250	5,479	5,370	4,387	7132	7 Payroll Services	5,376	5,376	5,376	7	
8	200	0	0	0	7133	8 Accounting (Bank Recon Service)	0	0	0	8	
9	9,043	6,564	9,575	6,406	7135	9 Office supplies	9,575	9,575	9,575	9	
10	6,052	6,237	6,900	6,755	7136	10 Bank Service Charges	6,900	6,900	6,900	10	
11	6,064	6,030	4,460	5,310	7137	11 Operation tools & supplies	5,250	5,250	5,250	11	
12	1,665	1,554	2,000	1,967	7138	12 Public Notifications	2,000	2,000	2,000	12	
13	1,533	1,466	1,700	1,823	7139	13 Postage & Shipping	2,000	2,000	2,000	13	
14	32,094	33,055	34,770	35,185	7140	14 Janitorial services & supplies	47,334	47,334	47,334	14	
15	7,515	12,019	11,695	10,109	7143	15 Membership fees & dues	12,315	12,315	12,315	15	
16	686	697	730	733	7145	16 Subscriptions	775	775	775	16	
17	0	0	1,800	450	7150	17 Parking Lot Maint & Repairs	1,800	1,800	1,800	17	
18	14,379	15,043	15,500	15,389	7151	18 Operating fuel - vehicles	15,500	15,500	15,500	18	
19	8,479	7,510	5,970	4,809	7152	19 Environmental expense	5,970	5,970	5,970	19	
20	2,778	1,608	2,600	1,017	7153	20 Medical/safety hazard supplies	2,600	2,600	2,600	20	
21	484	301	1,500	971	7154	21 Signs, sign repair	1,500	1,500	1,500	21	
22	17,975	23,534	45,000	38,480	7155	22 Maint/repairs - Equipment/vehicles	45,000	45,000	45,000	22	
23	123,532	100,086	155,000	93,287	7156	23 Maint/repairs - Buildings	155,000	155,000	155,000	23	
24	0	0	0	0	7157	24 Maint/repairs - Apartments	0	0	0	24	
25	28,228	28,951	40,999	30,108	7158	25 Building maintenance contracts	29,760	29,760	29,760	25	
26	0	0	0	0	7159	26 FAA tower service contract	0	0	0	26	
27	9,789	6,679	14,000	4,180	7160	27 Travel Expense	14,000	14,000	14,000	27	
28	6,975	12,525	16,400	4,988	7161	28 Meals and Lodging	16,400	16,400	16,400	28	
29	4,070	2,019	3,670	3,013	7166	29 Facility Sundries	3,670	3,670	3,670	29	
30				1,769	7169	30 Pass Through Services				30	
31	21,890	15,078	35,500	27,424	7167	31 Grounds & roadway supplies	35,500	35,500	35,500	31	
32	5,446	4,995	5,650	13,026	7175	32 Board Election Expense	5,650	5,650	5,650	32	
33	26,784	23,948	77,900	40,591	7179	33 FAA Certification	77,900	77,900	77,900	33	
34	9,783	10,401	17,000	6,409	7180	34 Staff training & development	17,000	17,000	17,000	34	
35	60,144	64,556	70,000	80,156	7181	35 Promotion & marketing	140,000	140,000	140,000	35	
36	0	0	0	0	7183	36 Luggage Shipping Charges	0	0	0	36	
37	16,121	14,740	23,900	16,560	7184	37 Contracted Services - Non Professional	15,500	15,500	15,500	37	
38	6,971	5,830	5,500	3,876	7185	38 Security background	5,500	5,500	5,500	38	
39	3,676	1,383	2,625	2,917	7187	39 Regulatory Permits	3,000	3,000	3,000	39	
40	260	261	300	263	7188	40 Property Tax	300	300	300	40	
41	700,725	735,266	1,024,474	829,292		41 Subtotal	1,064,831	1,064,831	1,064,831	41	

REQUIREMENTS

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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
						Materials & Services Continued				
42	0	0	20,000	0	7189	42 Building & Structure Demolition	20,000	20,000	20,000	42
43	0	0	500	505	7191	43 Recording Fees	500	500	500	43
44	860	2,109	1,500	1,194	7192	44 Uniforms	1,500	1,500	1,500	44
45	1,806	6,093	7,000	4,568	7194	45 Small office & computer equipment	7,000	7,000	7,000	45
46	62,555	9,135	26,000	96,285	7195	46 Consulting services	100,000	100,000	100,000	46
47	27,862	29,135	39,000	31,380	7196	47 Fire Protection Services	39,000	39,000	39,000	47
48	0	0		0	7197	48 Uncollectible debt				48
49	186	1,423	1,500	450	7198	49 Miscellaneous expenses	1,000	1,000	1,000	49
50	1,907	3,456	5,600	4,631	7199	50 Equipment rental	5,600	5,600	5,600	50
51	565	389	500	570	7200	51 Staff recognition/achievement	500	500	500	51
52	64	72	60	1,810	7201	52 Finance Charges	50	50	50	52
53	0	0	1,250,000	0	7207	53 USDOT SCASD Air Route Subsidy	50,000	50,000	50,000	53
54	0	0	0	0	7641	54 Legal Suit Settlement Expense	0	0	0	54
55	0	0	0	0	2500	55 Return of Refundable Contractor Retention	0	0	0	55
56	796,530	787,078	2,376,134	970,685		56 Total Materials & Services	1,289,981	1,289,981	1,289,981	56
						Capital Outlay				
57	0	0	5,000	5,696	8105	57 Office and computer equipment	5,000	5,000	5,000	57
58	5,730	35,382	68,000	42,666	8106	58 Equipment & Vehicles	90,000	90,000	90,000	58
59	0	9,710	6,000	0	8116	59 Fire Hydrant	0	0	0	59
60	0	10,100	0	0	8116	60 Gates	15,000	15,000	15,000	60
61			6,000	6,000	8116	61 Aslin - Facility Repairs	0	0	0	61
62				30,000	8116	62 Hanger Office Remodel	15,000	15,000	15,000	62
63	0	0	12,000	12,000	8116	63 DFN - Facility Repairs	0	0	0	63
64			40,000		8116	64 Terminal Parking Lot - Roundabout Redesign	40,000	40,000	40,000	64
65	0	0	27,900	0	8116	65 Pump Station Relocation	30,000	30,000	30,000	65
66	0	0	0	22,300	8340	66 Taxiway Repair				66
67					8116	67 Terminal Security Upgrade	60,000	60,000	60,000	67
68	0	0	0	26,475	8116	68 Utility Repairs	40,000	40,000	40,000	68
69	5,730	55,192	164,900	145,137		69 Total Capital Outlay	295,000	295,000	295,000	69
70						70				70
71	1,998,236	1,949,223	3,871,566	2,375,986		71 Organizational / Activity Total	2,984,134	2,984,134	3,051,832	71

REQUIREMENTS

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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	REQUIREMENTS DESCRIPTION	Budget for Next Year 2020-2021			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year 2019-2020							
						Debt Service				
68	466	0	0	0	8510	68 City of NB-OR IFA - Business park	0	0	0	68
69	27,220	27,220	27,220	27,220	8520	69 T-hangar loan - OR IFA	27,220	27,220	27,220	69
70	163,638	163,638	852,247	669,393	8566	70 2014 Corporate Hangar Loan - Oregon Pacific Bank	0	0	0	70
71	125,857	125,857	971,969	885,415	8560	71 Terminal Loan - OR IFA	56,309	56,309	56,309	71
72	0	0	0	223,077	8572	72 Refinance - Banner Bank	222,288	222,288	222,288	72
73	317,181	316,715	1,851,436	1,805,105		73 Total debt service	305,817	305,817	305,817	
						Transfers Out & Interfund Loans				
74	100,000	165,000	0	0	7454	74 Interfund Loan to Construction Fund	0	0	0	74
75	120,000	0	0	0	7459	75 Interfund Loan to DHS Fund	0	0	0	75
76					7625	76 Transfer to Unemployment Fund	40,000	40,000	40,000	76
77	0	0	0	550,000	7624	77 Transfer to Construction Fund	75,000	75,000	75,000	77
78	126,667	25,306	753,656	753,656	7624	78 Transfer to Construction Fund - 10% Match	120,000	120,000	120,000	78
79	0	0	0	0	7637	79 Transfer to Building Reserve Fund	0	0	0	79
80	0	0	0	0	7638	80 Transfer to Debt Service Fund	0	0	0	80
81	0	0	0	0	7639	81 Transfer to BEC Fund	0	0	0	81
82	0	0	0	0	7636	82 Transfer to PFC Fund	0	0	0	82
83	346,667	190,306	753,656	1,303,656		83 Total Transfers & Interfund Loans	235,000	235,000	235,000	83
84			169,374	210,166		84 Operating Contingency	2,132,370	2,132,370	2,064,672	84
							0			
85	586,256	1,139,977				85 Ending balance (prior years)				85
86				0		86 UNAPPROPRIATED ENDING FUND BALANCE				86
87	3,248,341	3,596,221	6,646,032	5,694,913		87 TOTAL REQUIREMENTS	5,657,321	5,657,321	5,657,321	87

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Construction Fund

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021			
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year 2019-2020							
RESOURCES										
1	204,856	52,003	216,668	214,695	1124	1 Cash on hand * (cash basis), or	34,463	34,463	34,463	1
2	90	3	0	0	4010	2 Interest Income	0	0	0	2
3						3				3
4						4 Other Resources				4
5	18,138	0	0	0	4090	5 Miscellaneous Income				5
6						6				6
7					4426	7 Federal grant - BUILD	480,000	480,000	480,000	7
8	0	586,134	10,146,416	1,587,302	4426A	8 FAA	8,987,632	8,987,632	8,987,632	8
9	0	16,427	306,060	39,309	4425	9 State Grants	150,000	150,000	150,000	9
10						10				10
11	0	165,000	0	550,000	4457	11 Loan from General Fund	75,000	75,000	75,000	11
12				450,000		12 Loan from Building Reserve Fund				12
13	0	0	100,000	100,000	4507	13 Transfer from General Fund for DHS CW Build to Suit				13
14	126,667	8,639	430,421	179,890	4507	14 Transfer from General Fund for Lighting & Signs Project + Bid Increase (3.125% match)	0	0	0	14
15	0	16,667	20,110	20,110		15 Transfer from General Fund for Runway 4/22 RSA Improvement (3.125% match)	0	0	0	15
16			203,125	453,656		16 Transfer from General Fund for FAA Discretionary Funds (3.125% match)				16
17						17 Transfer from General Fund for BUILD	120,000	120,000	120,000	17
17						17 Loan proceeds - OR Pac Bnk - Short term				17
18	0	0	0	0	4400	18 Loan proceeds - DHS-APD Building Remodel				18
19	8,703,187	0	325,510	325,510	4400	19 Loan proceeds - DHS CW Build to Suit	0	0	0	19
20	0	0	0	0	4507	20 Transfer from General Fund				20
21					4406	21 Interfund Loan repayment from PFC Fund				21
22			100,000			22 Reimbursements for DHS Inspection Fees	0	0	0	22
23	19,640	415,600	34,168	0		23 Reimbursements for DHS Change Orders	0	0	0	23
24	9,072,578	1,260,473	11,882,478	3,920,472		24 TOTAL RESOURCES	9,847,095	9,847,095	9,847,095	24
REQUIREMENTS										
						Org Unit or prog & activity	Object Classification	Detail		
25						25 Operations	Capital Outlay			25
26	109,203	0			8116-02	26 Operations	Capital Outlay	DHS-APD Building Remodel		26
27	8,518,161	99,224	725,510	645,633	8116-05	27 Operations	Capital Outlay	DHS CW Build to Suit Construction	0	0
28	392840	0	0	0	8116-05	28 Operations	Capital Outlay	DHS CW Change Orders		28
29		280,374	4,237,415	2,302,748	8340	29 Operations	Capital Outlay	Airfield Lighting & Signs	1,596,596	1,596,596
30		495,583	368,717	262,128	8340	30 Operations	Capital Outlay	Airfield Safety Area EA	-	-
31		5,597	6,500,000	675,500		31 Operations	Capital Outlay	ARFF/Maintenance Facility	6,257,834	6,257,834
32						32 Operations	Capital Outlay	Demolition and Build	600,000	600,000
33						33				33
34	9,020,204	880,778	11,831,642	3,886,009		34 Total Capital Outlay			8,454,430	8,454,430
35						35				35
36	371	165,000	0	0	7457	36 Operations	Debt Service	Interfund Loan repayment to General Fund	625,000	625,000
37						37 Operations	Debt Service	Interfund Loan repayment to Building Reserve Fund	450,000	450,000
38						38				38
39	371	165,000	0	0		39 Total Debt Service			1,075,000	1,075,000
40						40				40
41					7627	41 Operations	Transfers	Transfer back to General Fund		
42					7627	42 Operations	Transfers	Transfer back to General Fund		
43	0				7635	43 Operations	Transfers	Transfer to Insurance Settlement Fund		
44						44				44
45	0	0	0	0		45 Total Transfers			0	0
46						46				46
47			500,836	34,463	8810	47 Reserved for Future Expenditures			317,665	317,665
48	52,003	214,695				48 Ending balance (prior years)				
49						49 UNAPPROPRIATED ENDING FUND BALANCE				
50	9,072,578	1,260,473	12,332,478	3,920,472		50 TOTAL REQUIREMENTS	9,847,095	9,847,095	9,847,095	50

**FORM
LB-20 & 30**

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

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
						RESOURCES				
1	127,089	155,263	97,945	137,705	1141	1 Cash on hand * (cash basis), or	914,542	914,542	914,542	1
2						2				2
3	602,862	610,655	706,424	588,511	4311	3 Lease Revenue	642,012	642,012	642,012	3
4	0	0	0	0	8574	4 Financing				4
5	41,263	7,566	20,000	0	4080	5 Reimbursements	0	0	0	5
6			3,900,000	3,943,817	4440	6 Loan Proceeds	1,100,000	1,100,000	1,100,000	6
7	0	0		0		7 Loan from General Fund				7
8		2,198	3,300	1,745		8 Investment Earnings	0	0	0	8
9	771,214	775,682	4,727,669	4,671,778		9 TOTAL RESOURCES	2,656,554	2,656,554	2,656,554	9
						REQUIREMENTS FOR: Operations				
						Materials and Services				
10						10				10
11	184,182	208,518	325,802	193,622	7XXX	11 Materials and Services	220,497	220,497	220,497	11
12	0	0	0	0		12				12
13	184,182	208,518	325,802	193,622		13 Total Materials & Services	220,497	220,497	220,497	13
14						14				14
15						Capital Outlay				15
16					8330	16 Building HVAC & other systems	0	0	0	16
17	0	47,861	20,000	0	7169	17 Pass Through Capital Outlay	0	0	0	17
18	0	0	0	0	8116	18 Minor Capital Repairs	0	0	0	18
19			1,800,000	1,088,649	8116-08	19 Seismic/ABAAS/Tenant Improvements	1,763,490	1,763,490	1,763,490	19
20	0	47,861	1,820,000	1,088,649		20 Total Capital Outlay	1,763,490	1,763,490	1,763,490	20
21						21				21
22	184,182	256,379	2,145,802	1,282,271		22 Organizational /Activity Total	1,983,987	1,983,987	1,983,987	22
23						23				23
24						Debt Service				24
25	131,597	131,597	2,278,300	2,069,936	8569	25 IFA BLM Building Purchase Loan (Paid off July 2019)	0	0	0	25
26				0	8574	26 Seismic/ABAAS/Tenant Improvements - Construction Interim	0	0	0	26
27			152,828	305,029	8574	27 Banner Bank	458,976	458,976	458,976	27
28						28				28
29	131,597	131,597	2,431,128	2,374,965		29 Total Debt Service	458,976	458,976	458,976	29
30						30				30
31						Transfers Out				31
32	250,172	200,000	50,000	50,000	7627	32 Transfer to General Fund	100,000	100,000	100,000	32
33	50,000	50,000	50,000	50,000	7637	33 Transfer to Building Reserve Fund	50,000	50,000	50,000	33
34						34				34
35	300,172	250,000	100,000	100,000		35 Total Transfers Out	150,000	150,000	150,000	35
36			50,739	914,542	8800	36 Operating Contingency	63,591	63,591	63,591	36
37	155,263	137,706				37 Ending balance (prior years)				37
38			0	0		38 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	38
39	771,214	775,682	4,727,669	4,671,778		39 TOTAL REQUIREMENTS	2,656,554	2,656,554	2,656,554	39

*Includes ending balance from prior year

FORM
LB-20 & 30

ENTERPRISE FUND
RESOURCES AND REQUIREMENTS
DHS Multi Services Campus Fund

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year 2019-2020							
RESOURCES										
1	0	292,151	481,218	498,809	1117	1 Cash on hand * (cash basis), or	563,947	563,947	563,947	1
	0	0								
2	0	6,340	9,605	8,239	4010	2 Interest Earnings	8,473	8,473	8,473	2
3	0	0	0	0	4090	3 Miscellaneous revenue	0	0	0	3
4	866,270	1,469,462	1,492,114	1,469,460	4314	4 Lease Revenue	1,660,441	1,660,441	1,660,441	4
5	0	5,990	250,000	421	4080	5 Reimbursements	0	0	0	5
6	1,823	0	0	0	4095	6 Insurance Settlement Proceeds				
7	0	0	0	0	4457	7 Borrow from General Fund	0	0	0	7
8	0	0	0	0		8 Transfer from General Fund	0	0	0	
9	868,093	1,773,943	2,232,937	1,976,929		9 TOTAL RESOURCES	2,232,861	2,232,861	2,232,861	8
REQUIREMENTS FOR: Operations										
10						10				10
11						11 Materials and Services				11
12	32,560	53,720	60,685	55,842	7105	12 Liability Insurance	56,000	56,000	56,000	12
13	0	0	1,000	0	7150	13 Maint/Repairs - Parking Lots - Ice/Snow Removal	1,000	1,000	1,000	13
14	6,125	20,655	45,000	28,862	7156-26	14 Maint/Repairs - Building - Pest Control	46,800	46,800	46,800	14
15	109,057	64,131	64,132	64,132	7195	15 Commissions - Lease Procurements	128,264	128,264	128,264	15
16	22,473	53,212	55,315	47,576	7XXX	16 Materials & Services - Other	52,200	52,200	52,200	16
17	170,215	191,718	226,132	196,412		17 Total Materials & Services	284,264	284,264	284,264	17
18						18				18
19						19 Capital Outlay				19
20	4,773	0	0	0	8116	20 Minor Capital Repairs	0	0	0	20
21			250,000		8116	21 P. Lot Redesign				21
22	4,773	0	250,000	0		22 Total Capital Outlay	0	0	0	22
	174,988	191,718	476,132	196,412		Organizational /Activity Total	284,264	284,264	284,264	
23						23				23
24						24 Debt Service				24
25	81,748	81,748	81,756	81,751	8571	25 OR Pacific - DHS - CW - 7113082	81,756	81,756	81,756	25
26	139,023	139,022	139,032	139,023	8572	26 OR Pacific -DHS - APD - 7113075	139,032	139,032	139,032	26
27	5,183	602,646	825,000	820,796	8573	27 IFA - DHS - CW - L17008	820,000	820,000	820,000	27
28			0	0	7457	28 Repay General Fund	0	0	0	28
29						29				29
30	225,954	823,416	1,045,788	1,041,570		30 Total Debt Service	1,040,788	1,040,788	1,040,788	30
31						31				31
32						32 Transfers Out				32
33	175,000	185,000	465,000	100,000	7627	33 Transfer to General Fund	100,000	100,000	100,000	33
34					7457	34 Repay General Fund				34
35	0	75,000	75,000	75,000	7637	35 Transfer to Building Reserve Fund	75,000	75,000	75,000	35
36						36				36
37	175,000	260,000	540,000	175,000		37 Total Transfers Out	175,000	175,000	175,000	37
38			171,017	563,947	8800	38 Operating Contingency	732,809	732,809	732,809	38
39	292,151	498,809				39 Ending balance (prior years)				39
40			0	0		40 UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	40
41	868,093	1,275,134	2,232,937	1,976,929		41 TOTAL REQUIREMENTS	2,232,861	2,232,861	2,232,861	41

**FORM
LB-20 & 30**

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

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021				
	Actual		Adopted Budget This Year 2019-2020	Forecast Year 2019-2020			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019									
						RESOURCES					
1	36,020	36,033	54,621	70,475	1138	1	Cash on hand * (cash basis), or	96,210	96,210	96,210	1
2						2					2
3	75,532	87,432	90,670	91,952	4313	3	BEC Rent Receipts	78,954	78,954	78,954	3
4	0	12,755	0	0	4095	4	Insurance Proceeds	0	0	0	4
5	2,939	0	0	0	4090	5	Miscellaneous	0	0	0	5
6	0	0	0	0	4350	6	Refundable Security Deposits	0	0	0	6
7	0	0	0	0	4507	7	Transfer from General Fund	0	0	0	7
8						8					8
9	114,491	136,220	145,291	162,427		9	TOTAL RESOURCES	175,164	175,164	175,164	9
							REQUIREMENTS FOR: Operations				
10						10	Personnel Services				10
11	576	0	0	0	6210	11	Personnel Services	0	0	0	11
12	0	0	0	0		12	Total Full-Time Equivalent (FTE)	0	0	0	12
13						13					13
14						14	Materials and Services				14
15	57,882	40,745	60,765	41,217		15	Total Materials & Services	60,357	60,357	60,357	15
16						16					16
17	58,458	40,745	60,765	41,217		17	Organizational / Activity Total	60,357	60,357	60,357	17
18						18					18
19						19	Transfers				19
20	0	10,000	0	0		20	Transfer to General Fund	40,000	40,000	40,000	20
21	20,000	15,000	25,000	25,000	7637	21	Transfer to Building Reserve Fund	25,000	25,000	25,000	21
22						22					22
23	20,000	25,000	25,000	25,000		23	Total Transfers	65,000	65,000	65,000	23
24						24					24
25			59,526	96,210	8800	25	Operating Contingency	49,807	49,807	49,807	25
26	36,033	70,475				26	Ending balance (prior years)				26
27						27	UNAPPROPRIATED ENDING FUND BALANCE				27
28	114,491	136,220	145,291	162,427		28	TOTAL REQUIREMENTS	175,164	175,164	175,164	28

*Includes ending balance from prior year

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Building Reserve Fund

Coos County Airport District

	Historical Data			Forecast Year 2019-2020	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021						
	Actual		Adopted Budget This Year 2019-2020				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019											
RESOURCES													
1	60,000	155,000	298,201	298,293	4000	1	Cash on hand * (cash basis)	1,491	1,491	1,491	1		
2						2					2		
3		3,292	8,035	3,198	4010	3	Interest	3,000	3,000	3,000	3		
4						4	Miscellaneous				4		
5						5	Other Resources				5		
6	20,000	15,000	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	50,000	50,000	50,000	7		
8	25,000	25,000	25,000	25,000	4514	8	Transfer from DHS Fund - APD	25,000	25,000	25,000	8		
		50,000	50,000	50,000	4514		Transfer from DHS Fund - CW & SS	50,000	50,000	50,000			
9						9	Interfund Loan repayment from Construction Fund	450,000	450,000	450,000	9		
10						10					10		
11	155,000	298,292	456,236	451,491		11	TOTAL RESOURCES	604,491	604,491	604,491	11		
REQUIREMENTS													
							Org unit or prog & activity	Object Classification	Detail				
12					7156	12	Operations	Materials and Services	CCAD major repairs		12		
13					81XX	13	Operations	Capital Outlay	CCAD improvements		13		
14			450,000	450,000		14		Transfers	Loan to Construction Fund		14		
15					7627	15		Transfers	Transfer to BLM Fund		15		
16						16		Transfers	Transfer to BEC		16		
17	155,000	298,292				17	Ending balance (prior years)				17		
18			6,236	1,491	8810	18	Reserved for Future Expenditures			604,491	604,491	604,491	18
19	155,000	298,292	456,236	451,491		19	TOTAL REQUIREMENTS			604,491	604,491	604,491	19

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 2019-2020	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021				
	Actual		Adopted Budget This Year 2019-2020	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019										
RESOURCES												
1	3,006	3,005	3,000	7,837	1135	1	Cash on hand * (cash basis), or		3,000	3,000	3,000	1
2						2						2
3	47	38	44	45	4010	3	Interest		40	40	40	3
4						4						4
5						5	Other Resources					5
6	51,578	50,093	50,000	55,182	4217	6	Passenger Facility Charges		53,000	53,000	53,000	6
7					4507	7	Transfer In from General Fund					7
8						8						8
9	54,631	53,136	53,044	63,064		9	TOTAL RESOURCES		56,040	56,040	56,040	9
REQUIREMENTS												
							Object					
							Org Unit or prog & activity	Classification	Detail			
10						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	0	0	0	0		15	Total Debt Service			0	0	0
10						10	Transfers to Other Funds					10
11	51,626	45,300	50,044	60,064	7627	11	Operations	Transfer	General Fund	53,040	53,040	53,040
12						12				0	0	12
13	51,626	45,300	50,044	60,064		13	Total Transfers			53,040	53,040	53,040
14			3,000	3,000	8810	14	Reserved For Future Expenditures			3,000	3,000	3,000
15	3,005	7,836				15	Ending balance (prior years)					15
16			0	0		16	UNAPPROPRIATED ENDING FUND BALANCE			0		16
17	54,631	53,136	53,044	63,064		17	TOTAL REQUIREMENTS			56,040	56,040	56,040
	0	0	0	0						0		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Unemployment Fund**

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021						
	Actual		Adopted Budget This Year 2019-2020	Forecast Year 2019-2020			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019											
RESOURCES													
1	40,903	40,925	40,927	40,927	1123	1	Cash on hand (cash basis)	28,915	28,915	28,915	1		
2						2					2		
3	22	2	0	0	4010	3	Interest				3		
4					4507	4	Transferred In from General Fund	40,000	40,000	40,000	4		
5						5					5		
6						6					6		
7	40,925	40,927	40,927	40,927		7	TOTAL RESOURCES	68,915	68,915	68,915	7		
REQUIREMENTS													
							Org unit or prog & activity	Object Classification	Detail				
8						8					8		
9			36,000	12,012	6445	9	Operations	Personnel Services	Unemployment claims	60,000	60,000	60,000	9
10						10						10	
11			4,927	28,915	8810	11	Reserved for Future Expenditures			8,915	8,915	8,915	11
12	40,925	40,927				12	Ending balance (prior years)						12
13			0	0		13	UNAPPROPRIATED ENDING FUND BALANCE			0			13
14	40,925	40,927	40,927	40,927		14	TOTAL REQUIREMENTS			68,915	68,915	68,915	14
	0	0	0	0						0			