

MESSAGE FROM THE BUDGET OFFICER

TO THE

COOS COUNTY AIRPORT DISTRICT

BUDGET COMMITTEE

May 15, 2024

INTRODUCTION:

The Honorable Chair Jason Bell, Commissioners of the Coos County Airport District (CCAD), citizen members of the Budget Committee, and the citizens of Coos County, it is my honor and pleasure to submit the District's fiscal year (FY) 2024-2025 (FYE25) proposed budget.

The CCAD's annual budget has been prepared pursuant to Oregon Local Budget Law and by utilizing the following budgetary practices:

- Revenues are estimated conservatively.
- Expenditures are based on actual experience and incremental increases and/or decreases where needed.
- Reserves should be maintained at adequate funding levels in accordance with generally accepted accounting principles and provide sufficient cash carryover to meet the district's needs until tax revenues arrive in November.
- CCAD facilities, capital equipment and vehicles should be maintained and/or replaced as funds allow.
- While this budget is a one-year document, a multi-year approach is used to consider the future implications of current fiscal conditions and decisions.

The proposed budget reflects the collaborative efforts and recommendations of both myself, as Budget Officer, and Deputy Director Brittsan, ensuring alignment with the CCAD's strategic objectives and financial priorities.

THE DISTRICT:

The Coos County Airport District (CCAD) is a municipality established under the laws of the State of Oregon, formed through a general election held pursuant to Oregon Revised Statute (ORS) 838 and authorized by a resolution passed by the Coos County Commission on December 4, 2002. This formation was affirmed by an affirmative majority vote from the electorate of Coos County. Operating on a fiscal year basis from July 1 through June 30, the CCAD was established with the primary aim of maintaining scheduled commercial air service at the Southwest Oregon Regional Airport within Coos County's boundaries.

Outlined in Order 02-11-092L, the creation of the CCAD solidified its purpose, stating: "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 governance of the District falls under the purview of the elected county-wide Board of Commissioners, tasked with overseeing the operations of the Coos County Airport District. This responsibility encompasses the management of the Southwest Oregon Regional Airport

and any additional facilities acquired or constructed by the District to facilitate and support commercial air commerce.

Under ORS Chapter 838, Airport Districts possess a range of powers, including the establishment, construction, expansion, leasing, control, equipping, maintenance, operation, policing, and regulation of airports and air navigation facilities. These powers empower the District to exercise all functions outlined in ORS 836.200 to 836.250.

Moreover, according to 49 U.S. Code § 47107(a)(13), airport operators are mandated to set fees and charges to maximize the airport's self-sustainability while ensuring aviation security and operational safety.

Guided by a mission statement and several defined objectives, the Airport District Commission's vision and strategic direction drive the proposed 2024/2025 budget, ensuring alignment with the District's overarching goals and commitments.

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 cash basis accounting method recognizes revenues and expenses at the time cash is received or paid out.

The proposed budget is organized into 8 funds. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The proposed

budget recommendations for all funds and accounts total \$20,520,209 which includes \$8,854,873 for anticipated capital improvements.

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 2024/2025 are estimated to be \$1,457,450, beginning cash balance of \$2,417,971, transfers in of \$1,630,000, operating resources of \$1,669,071 and non-operating resources of \$500 for a proposed General Fund Budget total of \$7,174,992.

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 \$1,669,071 for fiscal year 2024/2025.

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 \$2,728,694 for fiscal year 2024/2025. The Debt Service for these three funds for FY 2024/2025 is projected to be \$1,422,473. 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 at the Oregon State Treasury, 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 2024/2025 construction projects are as follows:

Project	Resources	Requirements	Funding
Construction of Aircraft Rescue & Fire Fighting Facility - \$7,000,000 (completed – FY2023/24)	\$ 542,745	\$ 0	93.75% FAA 6.25% CCAD
Apron Rehab	\$ 1,963,748	\$ 2,000,000	93.75% FAA 6.25% CCAD
Runway 5-23 Runway Safety Area Phase 1 Design	\$ 63,750	\$ 0	93.75% FAA 6.25% CCAD
Cargo Facility and Road Realignment – Design	\$ 2,250,000	\$ 3,000,000	33% Connect OR 67% CCAD
Terminal Parking/Sidewalk Reconfiguration	\$ 1,650,000	\$ 1,650,000	84% DOT 16% CCAD
Business Park Site Development	\$ 0	\$ 75,000	100% CCAD
Glideslope Relocation	\$ 796,875	\$ 796,875	93.75% FAA 6.25% CCAD
Project Management/Consulting services	\$ 105,600	\$ 105,600	100% CCAD

Proposed 2024-2025 Resources/Requirements:

General Fund	\$7,174,992
PFC Fund	89,594
BLM Fund	1,658,537
BEC Fund	131,663
Construction Fund	7,675,994
DHS Fund	2,353,123
Unemployment Fund	62,149
Building Reserve Fund	<u>1,374,157</u>
TOTAL	\$20,520,209

SUMMARY

In summary, the proposed budget is mandated by ORS 294.403, and is required to be reviewed by an appointed CCAD Budget Committee for that purpose. The budget, accompanying data and information is a public document is open to public inspection. The proposed consolidated Fund budget for the CCAD is \$20,520,209 for Fiscal Year 2024/2025 of which \$7,174,992 is General Fund. A total of \$1,517,450, 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 2024/2025.

Detailed Summary

General Fund

Within the 2024/2025 fiscal year, the CCAD anticipates receiving \$250,000 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 or Seattle.

This budget is proposing \$2,057,404 in Personnel Services within the 2024/2025 fiscal year. This includes administration, janitorial, maintenance/operations personnel, and one temporary employee; for a combined total of 21.0 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 within the General Fund is \$1,027,398 within the 2024/2025 fiscal year.

Summary:

1	25,000	Commercial Mower (to replace commercial mower equipment as needed).
2	75,000	Terminal Access Control (to expand the Terminal Access Control System to include cameras and vehicle gates).
3	40,000	ARFF AFFF Foam Replacement (to replace ARFF AFFF foam as soon as the FAA recognizes a safe alternative).
4	20,000	ATCT Operations (to cover Air Traffic Control Tower console equipment repairs).
5	40,000	Terminal HVAC Control Upgrade (to upgrade the Terminal HVAC's computer control system).
6	30,000	Terminal Area Vacuum (to purchase a wide area vacuum to assist janitorial with maintaining new carpet).
7	50,000	Equipment (has been budgeted to replace aging maintenance/operations equipment as needed).
8	50,000	Vehicle Purchase (to purchase an airport vehicle to replace an aging fleet mix).
9	40,000	Facility Repairs
10	15,000	Concession Remodel
11	500,000	Boarding Gate Breezeway Remodel
12	10,000	Taxiway Alpha Mitigation
13	10,000	OSP Carpet / Interior Paint
14	25,000	Community Park
15	50,000	Pavement Maintenance
16	27,398	Lift Station #4 Relocation
	\$ 1,027,398	Total

BLM Fund

The recent 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 has commenced with an annual rental increase from \$678,041.88 to \$881,414.88.

This budget proposes \$38,000 within the BLM Fund for the replacement of two HVAC units within the 2024/2025 fiscal year. Out of the original 27, the BLM facility still has 8 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 2024/2025 DHS Fund budget proposes operating contingency (carry over to the 2025-2026 FY) of \$141,708 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, 2025 for the December 1, 2025 payment.

Recommendation:

The recommended budget as presented maintains current CCAD services, and it represents an effective use of the available resources. Staff looks forward to working with the Budget Committee to review the plan and to discuss alternative approaches for delivering key CCAD services while maintaining the financial stability and continuation of efforts to build a brighter future for the community we serve.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'J. Allen' or similar, written in a cursive style.

**FORM
LB-20**

**RESOURCES
General Fund**

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1	3,662,602	4,043,003	2,348,249	2,238,549	Severall	1 Available cash on hand* (cash basis) or	2,417,971	2,417,971	2,417,971	1
OPERATING RESOURCES										
2	21,193	63,225	90,000	95,000	4010	2 Interest Earnings	90,000	90,000	90,000	2
3	97,337	81,968	70,000	50,000	4018	3 Previously levied taxes estimated to be received	60,000	60,000	60,000	3
4	1,308	2,496	2,000	1,000	4213	4 Security Background	1,000	1,000	1,000	4
5	-	-	500,000	-	4316	5 Federal Air Service Grant (Total \$750,000)	250,000	250,000	250,000	5
6	1,066,010	-	-	-	4426	6 Federal CARES Grant	-	-	-	6
7	-	-	-	-	4425	7 State Grant	-	-	-	7
8	-	-	4,513	-	4427	8 Other Grants	-	-	-	8
9	128,702	154,956	170,042	179,566	detail	9 Aeronautical (storage and hangar rentals)	183,374	183,374	183,374	9
10	627,665	589,757	660,965	600,865	detail	10 Aeronautical (carriers, fuel fees, and FBO's)	607,735	607,735	607,735	10
11	254,589	246,371	201,340	236,278	detail	11 Passenger Terminal Revenues	242,368	242,368	242,368	11
12	281,599	240,118	241,130	238,593	detail	12 Business Park Revenue	234,594	234,594	234,594	12
13	2,478,403	1,378,892	1,939,990	1,401,302		13 Subtotal: Operating Resources	1,669,071	1,669,071	1,669,071	13
Non-Operating Resources										
14	48	-	-	-	4070	14 Finance charges	-	-	-	14
15	2,233	-	1,500	-	4080	15 Reimbursements and Cost Share Receipts	-	-	-	15
16	-	-	-	-	2500	16 Refundable Contractor Retention	-	-	-	16
17	2,330	3,925	500	5,200	4090	17 Miscellaneous	500	500	500	17
18	-	36,935	-	-	4095	18 Insurance Settlements	-	-	-	18
19	-	-	-	-	4096	19 Legal Settlements	-	-	-	19
20	-	-	-	-		20 Security/Key Deposits - Refundable	-	-	-	20
21	-	-	-	-	4440	21 Loans & Lines of Credit	-	-	-	21
22	4,611	40,860	2,000	5,200		22 Subtotal: Non-operating Resources	500	500	500	22
Transfers In / Interfund Loan Repayments										
23	-	-	-	-	4455	23 Loan repayment from BLM Fund	-	-	-	23
24	-	-	-	-	4458	24 Loan repayment from DHS	-	-	-	24
25	-	-	-	-	4454	25 Loan repayment from Construction Fund	-	-	-	25
26	-	-	-	-	4504	26 Transfer In From Construction Fund	-	-	-	26
27	-	-	-	-	4505	27 Transfer in from Building Reserve Fund	500,000	500,000	500,000	27
28	53,025	60,000	120,000	100,000	4506	28 Transfer In From PFC Fund	80,000	80,000	80,000	28
29	-	115,000	50,000	50,000	4508	29 Transfer In From BEC Fund	50,000	50,000	50,000	29
30	-	-	400,000	400,000	4513	30 Transfer in From BLM Facility Fund	550,000	550,000	550,000	30
31	375,000	300,000	400,000	400,000	4514	31 Transfer in From DHS Fund	450,000	450,000	450,000	31
32	428,025	475,000	970,000	950,000		32 Subtotal: Transfers In & Interfund Loans	1,630,000	1,630,000	1,630,000	32
33	6,573,641	5,937,755	5,260,239	4,595,051		33 Total resources, except taxes to be levied	5,717,542	5,717,542	5,717,542	33
34			1,424,239	1,415,000	4017	34 Taxes estimated to be received	1,457,450	1,457,450	1,457,450	34
35	1,324,386	1,353,911			4017	35 Taxes collected in the year levied				35
36	7,898,027	7,291,666	6,684,478	6,010,051		36 TOTAL RESOURCES	7,174,992	7,174,992	7,174,992	36

37	4,235,425	3,248,663	4,336,229	3,771,502	37	TOTAL REVENUE	4,757,021	4,757,021	4,757,021	37
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REQUIREMENTS

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
						Personnel Services				
1	988,641	1,198,050	1,258,820	1,378,500	6100	1 Airport salaries	1,305,866	1,305,866	1,305,866	1
2	61,945	12,477	15,000	65,000	6210	2 Temporary Services	48,672	48,672	48,672	2
3	19,791	25,500	12,000	7,750	6250	3 Merit pay	12,000	12,000	12,000	3
4	7,117	5,858	10,000	10,000	6270	4 Overtime	10,000	10,000	10,000	4
5	78,039	87,075	92,364	95,380	6400	5 FICA & Medicare	95,908	95,908	95,908	5
6	242,014	334,691	285,086	300,600	6410	6 Retirement benefits	293,368	293,368	293,368	6
7	193,776	242,795	210,768	217,250	6420	7 Health, disability, life insurance	271,590	271,590	271,590	7
8	12,857	16,679	34,027	32,000	6430	8 Workers' compensation insurance	20,000	20,000	20,000	8
9	5,000	11,375	-	37,000		9 Moving Costs	-	-	-	9
10	1,609,180	1,934,501	1,918,065	2,143,480		10 Total Personal Services	2,057,404	2,057,404	2,057,404	10
11	18.5	18.5	19.5	21.0		11 Total Full-Time Equivalent Employees (FTE)	21.0	21.0	21.0	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	1,609,180	1,934,501	1,918,065	2,143,480		21 Subtotal	2,057,404	2,057,404	2,057,404	21

REQUIREMENTS

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data				Forecast Year 2023-2024	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget	This Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
						Materials & Services					
1	137,489	154,505	223,000	200,000	7105	1 Liability Insurance	234,000	234,000	234,000	1	
2	45,973	132,368	100,000	65,000	7110	2 Legal Services	75,000	75,000	75,000	2	
3	40,184	51,669	51,000	58,000	7120	3 Telephone	52,000	52,000	52,000	3	
4	133,083	134,848	130,000	138,900	7125	4 Lights/power utilities	160,550	160,550	160,550	4	
5	9,498	9,491	10,000	9,500	7126	5 Refuse disposal	10,000	10,000	10,000	5	
6	-	-	-	-	7129	6 Events	2,000	2,000	2,000	6	
7	37,075	41,400	45,000	45,000	7130	7 Auditing	45,000	45,000	45,000	7	
8	3,951	5,431	5,000	5,000	7132	8 Payroll Services	5,000	5,000	5,000	8	
9	6,339	4,553	14,000	7,000	7135	9 Office supplies	10,000	10,000	10,000	9	
10	9,496	9,791	10,500	10,500	7136	10 Bank Service Charges	10,500	10,500	10,500	10	
11	10,064	13,153	30,000	25,000	7137	11 Operation tools & supplies	25,000	25,000	25,000	11	
12	2,250	1,517	3,500	1,500	7138	12 Public Notifications	2,000	2,000	2,000	12	
13	1,536	1,283	2,000	1,500	7139	13 Postage & Shipping	1,500	1,500	1,500	13	
14	35,365	35,127	43,000	20,000	7140	14 Janitorial services & supplies	6,000	6,000	6,000	14	
15	8,750	6,667	12,450	8,000	7143	15 Membership fees & dues	15,175	15,175	15,175	15	
16	1,295	1,061	500	500	7145	16 Subscriptions	500	500	500	16	
17	27,507	33,040	40,000	35,000	7151	17 Operating fuel - vehicles	35,000	35,000	35,000	17	
18	18,854	10,578	11,000	11,000	7152	18 Environmental expense	15,000	15,000	15,000	18	
19	2,315	884	4,000	2,000	7153	19 Medical/safety hazard supplies	3,000	3,000	3,000	19	
20	2,426	2,784	30,000	15,000	7154	20 Signs, sign repair	15,000	15,000	15,000	20	
21	28,207	31,605	35,000	30,950	7155	21 Maint/repairs - Equipment/vehicles	35,500	35,500	35,500	21	
22	87,019	48,022	74,000	165,780	7156	22 Maint/repairs - Buildings	86,500	86,500	86,500	22	
23	27,447	16,349	30,000	35,000	7158	23 Building maintenance contracts	80,506	80,506	80,506	23	
24	1,955	1,713	7,500	7,500	7160	24 Travel Expense	10,000	10,000	10,000	24	
25	4,684	2,570	8,500	8,500	7161	25 Meals and Lodging	10,000	10,000	10,000	25	
26	2,501	3,362	3,300	3,300	7166	26 Facility Sundries	3,500	3,500	3,500	26	
28	29,098	9,484	45,000	40,000	7167	28 Grounds & roadway supplies	50,000	50,000	50,000	28	
27	-	-	-	-	7169	27 Pass Through Services	-	-	-	27	
29	10,005	10,308	10,000	12,000	7175	29 Board Election Expense	10,000	10,000	10,000	29	
30	21,076	34,149	90,500	62,500	7179	30 FAA Certification	99,500	99,500	99,500	30	
31	15,462	19,771	19,000	30,000	7180	31 Staff training & development	35,000	35,000	35,000	31	
32	71,672	101,688	124,240	74,240	7181	32 Promotion & marketing	108,740	108,740	108,740	32	
33	42,980	55,219	67,500	43,500	7184	33 Contracted Services - Non Professional	110,000	110,000	110,000	33	
34	6,902	3,133	6,000	4,000	7185	34 Security background	4,000	4,000	4,000	34	
35	2,354	881	5,000	9,000	7187	35 Regulatory Permits	5,000	5,000	5,000	35	
36	267	1,514	500	500	7188	36 Property Tax	500	500	500	36	
37	885,079	989,916	1,290,990	1,185,170		37 Subtotal	1,370,971	1,370,971	1,370,971	37	

REQUIREMENTS

07-01-2024

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
						Materials & Services Continued				
38	-	-	-	-	7189	38 Building & Structure Demolition	-	-	-	38
39	5	5	250	300	7191	39 Recording Fees	300	300	300	39
40	2,218	465	3,000	3,500	7192	40 Uniforms	3,000	3,000	3,000	40
41	7,504	14,817	10,000	17,000	7194	41 Small office & computer equipment	20,000	20,000	20,000	41
42	14,214	12,091	100,000	60,000	7195	42 Consulting services	50,000	50,000	50,000	42
43	53,658	44,030	55,000	50,000	7196	43 Fire Protection Services	55,000	55,000	55,000	43
44	1,234	1,200	2,000	2,100	7198	44 Miscellaneous expenses	2,000	2,000	2,000	44
45	3,236	6,635	7,500	4,000	7199	45 Equipment rental	7,500	7,500	7,500	45
46	16	350	600	1,000	7200	46 Staff recognition/achievement	1,000	1,000	1,000	46
47	(69)	228	500	200	7201	47 Finance Charges	500	500	500	47
48	-	-	50,000	-	7203	48 LEO Security Training	-	-	-	48
49	-	-	500,000	-	7207	49 USDOT SCASD Air Route Subsidy	500,000	500,000	500,000	49
50	-	-	1,500	-	7250	50 Security Deposit - Return	1,500	1,500	1,500	50
51	-	-	-	-	7641	51 Legal Suit Settlement Expense	-	-	-	51
52	-	-	-	-	2500	52 Return of Refundable Contractor Retention	-	-	-	52
53	967,095	1,069,737	2,021,340	1,323,270		53 Total Materials & Services	2,011,771	2,011,771	2,011,771	53
						Capital Outlay				
54	5,988	-	20,000	-	8105	54 Office and computer equipment	20,000	20,000	20,000	54
55	72,227	64,728	545,000	477,148	8106	55 Equipment & Vehicles	330,000	330,000	330,000	55
56	130,306	120,300	100,000	70,000	8116	56 Structures/Parking/Building/Gates	677,398	677,398	677,398	56
57	208,521	185,028	665,000	547,148		57 Total Capital Outlay	1,027,398	1,027,398	1,027,398	57
58						58				58
59	2,784,796	3,189,266	4,604,405	4,013,898		59 Organizational / Activity Total	5,096,573	5,096,573	5,096,573	59

REQUIREMENTS

07-01-2024

**FORM
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024							
						Debt Service				
60	56,309	56,309	56,309	56,309	8560	60 Terminal Loan - OR IFA	56,309	56,309	56,309	60
61	216,919	216,918	216,920	216,920	8572	61 Refinance - Banner Bank	71,161	71,161	71,161	61
62	273,228	273,227	273,229	273,229		62 Total debt service	127,470	127,470	127,470	
						Transfers Out & Interfund Loans				
63	-	-	-	-	7454	63 Interfund Loan to Construction Fund	-	-	-	63
64	-	-	-	-	7459	64 Interfund Loan to DHS Fund	-	-	-	64
65	-	-	-	4,953	7625	65 Transfer to Unemployment Fund	-	-	-	65
66	-	-	-	-	7624	66 Transfer to Construction Fund	-	-	-	66
67	797,000	1,602,000	684,250	300,000	7624	67 Transfer to Construction Fund - 10% Match	1,785,740	1,785,740	1,785,740	67
68	-	-	-	-	7627	68 Transfer to DHS Fund	-	-	-	68
69	-	-	-	-	7637	69 Transfer to Building Reserve Fund	-	-	-	69
70	-	-	-	-	7638	70 Transfer to Debt Service Fund	-	-	-	70
71	-	-	-	-	7639	71 Transfer to BEC Fund	-	-	-	71
72	-	-	-	-	7636	72 Transfer to PFC Fund	-	-	-	72
73	797,000	1,602,000	684,250	304,953		73 Total Transfers & Interfund Loans	1,785,740	1,785,740	1,785,740	73
74			500,000	250,000	8800	74 Operating Contingency	165,209	165,209	165,209	74
75					8810	75 Reserved for Future Capital Expenditures	-	0		75
75	4,043,003	2,238,549				75 Ending balance (prior years)				75
76				-		76 UNAPPROPRIATED ENDING FUND BALANCE				76
77	7,898,027	7,303,042	6,061,884	4,842,080		77 TOTAL REQUIREMENTS	7,174,992	7,174,992	7,174,992	77

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Construction Fund**

Coos County Airport District

	Historical Data				Forecast Year 2023-2024	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024	Forecast Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
RESOURCES											
1	388,077	74,742	1,351,093	1,214,806	1124	1	Cash on hand * (cash basis), or	322,840	322,840	322,840	1
2						2					2
3	2,372,723	4,787,417	2,574,510	1,011,540	4426A	3	FAA	4,567,414	4,567,414	4,730,814	3
4	99,763	1,527,906	148,000	42,706	4425	4	State Grants	1,000,000	1,000,000	1,000,000	4
5				75,080		5	Settlement Agreement				5
6	-	-	-	-	4457	6	Loan from General Fund	-			6
7	-	-	-	-		7	Loan from Building Reserve Fund	-			7
8	-	-	1,250	-	4507	8	Transfer from General Fund for Glideslope (6.25% match)	46,875	46,875	46,875	8
9	-	-	96,000	96,000		9	Transfer from General Fund for Project Management	105,600	105,600	105,600	9
10	-	-	30,000	-		10	Transfer from General Fund for Runway 5/23 RSA Improvement 6.25% match)	3,750	3,750	3,750	10
11	180,051	16,661	15,000	15,000		11	Transfer from General Fund for ARFF/Maintenance Facility (3.125% match)	-	-	-	11
12	361,927	-	40,000	-		12	Transfer from General Fund for Demolition	-	-	-	12
13	200,400	1,585,339	100,000	17,289		13	Transfer from General Fund for Apron / Ramp Expansion	115,515	115,515	115,515	13
14	-	-	267,000	237,711		14	Transfer from General Fund for Cargo Facility and Road Realignment	1,250,000	1,250,000	1,250,000	14
15	54,622	-	135,000	-		15	Transfer from General Fund for Airport Landside Property	-	-	-	15
16	-	-	-	-		16	Transfer from General Fund for Terminal Parking/Sidewalk	264,000	264,000	264,000	16
17	3,657,563	7,992,065	4,757,853	2,710,132		17	TOTAL RESOURCES	7,675,994	7,675,994	7,839,394	17
REQUIREMENTS											
							Org Unit or prog & activity	Object Classification	Detail		
18						18	Operations	Capital Outlay			18
19	23,026	-			8340-01	19	Operations	Capital Outlay	Airfield Lighting & Signs	-	-
20	2,813,837	323,666	112,500	233,674	8340-03	20	Operations	Capital Outlay	ARFF/Maintenance Facility	-	-
21	189,426	239,558	40,000		8340-05	21	Operations	Capital Outlay	Demolition and Build	-	-
22	36,168	26,501			8340-02	22	Operations	Capital Outlay	Airfield Safety Area EA - Phase 2	-	-
23			470,000	544,305	8340-02	23	Operations	Capital Outlay	Runway 23 RSA Improvements Phase 1 - Design	-	-
24	354,993	6,021,840	0	441,810	8340-07	24	Operations	Capital Outlay	Apron / Ramp Expansion	2,000,000	2,000,000
25		33,420	400,000			25	Operations	Capital Outlay	Cargo Facility & Road Realignment	3,000,000	3,000,000
26	71,603		135,000		8116-20	26	Operations	Capital Outlay	Airport Lanside Property	-	-
27	93,768	132,274			8340-08	27	Operations	Capital Outlay	Fencing Around Airport Lands - Artifact Evaluation	-	-
28			39,813	68,503		28	Operations	Capital Outlay	Glideslope	796,875	796,875
29						29	Operations	Capital Outlay	Terminal Parking/Sidewalk Reconfiguration	1,650,000	1,650,000
30						30	Operations	Capital Outlay	Business Park Site Development	75,000	75,000
31			146,000	99,000		31	Operations	Capital Outlay	Project Management	105,600	105,600
32	3,582,821	6,777,259	1,343,313	1,387,292		32	Total Capital Outlay			7,627,475	7,627,475
33						33					
34					7457	34	Operations	Debt Service	Interfund Loan repayment to General Fund		
35						35	Operations	Debt Service	Interfund Loan repayment to Building Reserve Fund		
36						36					
37						37	Total Debt Service			-	-
38						38					
39			2,000,000	1,000,000	7627	39	Operations	Transfers	Transfer to General Fund		
40			500,000		7637	40	Operations	Transfers	Transfer to Building Reserve Fund		
41					7635	41	Operations	Transfers	Transfer to Insurance Settlement Fund		
42						42					
43			2,500,000	1,000,000.00		43	Total Transfers			-	-
44					8800	44	Contingency				
45			914,540	322,840	8810	45	Reserved for Future Expenditures			48,519	48,519
46	74,742	1,214,806				46	Ending balance (prior years)				
47						47	UNAPPROPRIATED ENDING FUND BALANCE				
48	3,657,563	7,992,065	4,757,853	2,710,132		48	TOTAL REQUIREMENTS			7,675,994	7,675,994

**FORM
LB-20 & 30**

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

07-01-2024

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024	Year 2023-2024							
						RESOURCES					
1	1,256,190	304,300	229,688	253,572	1141	1	Cash on hand * (cash basis), or	643,122	643,122	643,122	1
2						2					2
3	653,589	669,975	756,000	780,000	4311	3	Lease Revenue	881,415	881,415	881,415	3
4	-	-	-	-	4080	4	Reimbursements				4
5	22,696	-	800,000	721,000	4090	5	Miscellaneous revenue	120,000	120,000	120,000	5
6	-	-	-	-	4440	6	Banner Bank Loan - Refinance				6
7	-	-	-	-	4440	7	Banner Bank Loan - Tenant Upgrades/Seismic ABAAS				7
8	2	9	-	4,500		8	Investment Earnings	14,000	14,000	14,000	8
9	1,932,477	974,284	1,785,688	1,759,072		9	TOTAL RESOURCES	1,658,537	1,658,537	1,658,537	9
							REQUIREMENTS FOR: Operations				
10						10	Materials and Services				10
11	177,385	183,353	239,600	200,800	7XXX	11	Materials and Services	204,471	204,471	204,471	11
12	-	-	-	-		12					12
13	177,385	183,353	239,600	200,800		13	Total Materials & Services	204,471	204,471	204,471	13
14						14					14
15						15	Capital Outlay				15
16	935,702	72,269	-	-	8116	16	Seismic/ABAAS/Tenant Improvements	-	-	-	16
							Exterior Paint/Gutters	120,000	120,000	120,000	
							Landscaping	20,000	20,000	20,000	
17						17					17
18	935,702	72,269	-	-		18	Total Capital Outlay	140,000	140,000	140,000	18
19						19					19
20	1,113,087	255,622	239,600	200,800		20	Organizational /Activity Total	344,471	344,471	344,471	20
21						21					21
22						22	Debt Service				22
23	-	-	-	-	8569	23	IFA BLM Building Purchase Loan (Paid off July 2019)	-	-	-	23
24	465,090	465,090	465,150	465,150	8574	24	Banner Bank	465,150	465,150	465,150	24
25						25					25
26	465,090	465,090	465,150	465,150		26	Total Debt Service	465,150	465,150	465,150	26
27						27					27
28						28	Transfers Out				28
29	-	-	400,000	400,000	7627	29	Transfer to General Fund	550,000	550,000	550,000	29
30	50,000	-	50,000	50,000	7637	30	Transfer to Building Reserve Fund	50,000	50,000	50,000	30
31						31					31
32	50,000	-	450,000	450,000		32	Total Transfers Out	600,000	600,000	600,000	32
33			630,938	643,122	8800	33	Operating Contingency	248,916	248,916	248,916	33
34	304,300	253,572				34	Ending balance (prior years)				34
35			-	-		35	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	35
36	1,932,477	974,284	1,785,688	1,759,072		36	TOTAL REQUIREMENTS	1,658,537	1,658,537	1,658,537	36

*Includes ending balance from prior year

**FORM
LB-20 & 30**

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

07-01-2024

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024							
RESOURCES										
1	676,558	618,930	559,190	709,340	1117	1 Cash on hand * (cash basis), or	739,844	739,844	739,844	1
2	-	-	-	-	-	2 Interest Earnings	30,000	30,000	30,000	2
3	23,689	14,872	30,000	30,000	4010	3 Miscellaneous revenue	-	-	-	3
4	-	4,391	-	-	4090	4 Lease Revenue	1,583,279	1,583,279	1,583,279	4
5	1,567,738	1,538,580	1,581,053	1,581,053	4314	5 Reimbursements	-	-	-	5
6	1,658	-	-	21,408	4080	6 Insurance Settlement Proceeds	-	-	-	6
7	-	-	-	-	4095	7 Borrow from General Fund	-	-	-	7
8	-	-	-	-	4457	8 Transfer from General Fund	-	-	-	8
9	2,269,643	2,176,773	2,170,243	2,341,801		9 TOTAL RESOURCES	2,353,123	2,353,123	2,353,123	8
REQUIREMENTS FOR: Operations										
10						10				10
11						11 Materials and Services				11
12	62,498	69,328	73,500	76,800	7105	12 Liability Insurance	83,800	83,800	83,800	12
13	-	112	1,000	120	7150	13 Maint/Repairs - Parking Lots - Ice/Snow Removal	1,000	1,000	1,000	13
14	42,057	10,349	45,000	40,000	7156-26	14 Maint/Repairs - Building - Pest Control	55,000	55,000	55,000	14
15	64,131	-	-	-	7195	15 Commissions - Lease Procurements	-	-	-	15
16	47,459	28,076	21,900	26,214	7XXX	16 Materials & Services - Other	26,078	26,078	26,078	16
17	216,145	107,865	141,400	143,134		17 Total Materials & Services	165,878	165,878	165,878	17
18						18				18
19						19 Capital Outlay				19
20	-	-	5,000	-	8116	20 Minor Capital Repairs	40,000	40,000	40,000	20
21					8116	21 Landscaping	20,000	20,000	20,000	21
22	-	-	5,000	-		22 Total Capital Outlay	60,000	60,000	60,000	22
	216,145	107,865	146,400	143,134		Organizational /Activity Total	225,878	225,878	225,878	
23						23				23
24						24 Debt Service				24
25						25 OR Pacific - DHS - CW - 7113082				25
26	139,023	139,023	139,023	139,023	8572	26 OR Pacific -DHS - APD - 7113075	139,023	139,023	139,023	26
27	820,545	820,545	819,800	819,800	8573	27 IFA - DHS - CW - L17008	818,300	818,300	818,300	27
28	-	-	-	-	7457	28 Repay General Fund	-	-	-	28
29						29				29
30	959,568	959,568	958,823	958,823		30 Total Debt Service	957,323	957,323	957,323	30
31						31				31
32						32 Transfers Out				32
33	375,000	300,000	400,000	400,000	7627	33 Transfer to General Fund	450,000	450,000	450,000	33
34					7457	34 Repay General Fund				34
35	100,000	100,000	100,000	100,000	7637	35 Transfer to Building Reserve Fund	100,000	100,000	100,000	35
36						36				36
37	475,000	400,000	500,000	500,000		37 Total Transfers Out	550,000	550,000	550,000	37
38			86,806	261,630	8800	38 Operating Contingency	141,708	141,708	141,708	38
39	618,930	709,340				39 Ending balance (prior years)				39
40			478,214	478,214		40 UNAPPROPRIATED ENDING FUND BALANCE	478,214	478,214	478,214	40
41	2,269,643	2,176,773	2,170,243	2,341,801		41 TOTAL REQUIREMENTS	2,353,123	2,353,123	2,353,123	41

**FORM
LB-20 & 30**

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

07-01-2024

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024	Forecast Year 2023-2024			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
						RESOURCES					
1	98,287	135,614	47,781	45,653	1138	1	Cash on hand * (cash basis), or	31,663	31,663	31,663	1
2						2					2
3	97,766	92,964	97,000	97,000	4313	3	BEC Rent Receipts	100,000	100,000	100,000	3
4	-	-	-	-	4095	4	Insurance Proceeds	-		-	4
5	15	-	-	-	4090	5	Miscellaneous	-		-	5
6	550	-	-	1,060	4350	6	Refundable Security Deposits	-		-	6
7						7					7
8	196,618	228,578	144,781	143,713		8	TOTAL RESOURCES	131,663	131,663	131,663	8
							REQUIREMENTS FOR: Operations				
9						9	Materials and Services				9
10	36,004	42,925	51,350	37,050		10	Total Materials & Services	44,410	44,410	44,410	10
11						11					11
12	36,004	42,925	51,350	37,050		12	Organizational / Activity Total	44,410	44,410	44,410	12
13						13					13
14						14	Transfers				14
15	-	115,000	50,000	50,000		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	25,000	140,000	75,000	75,000		18	Total Transfers	75,000	75,000	75,000	18
19						19					19
20			18,431	31,663	8800	20	Operating Contingency	12,253	12,253	12,253	20
21	135,614	45,653				21	Ending balance (prior years)				21
22						22	UNAPPROPRIATED ENDING FUND BALANCE				22
23	196,618	228,578	144,781	143,713		23	TOTAL REQUIREMENTS	131,663	131,663	131,663	23

*Includes ending balance from prior year

**FORM
LB-10**

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

07-01-2024

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual		Adopted Budget	Forecast			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year 2023-2024	Year 2023-2024							
RESOURCES											
1	601,864	780,078	917,840	928,157	4000	1	Cash on hand * (cash basis)	1,149,157	1,149,157	1,149,157	1
2						2					2
3	3,214	23,079	15,000	46,000	4010	3	Interest	50,000	50,000	50,000	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	50,000	4513	8	Transfer from BLM Fund	50,000	50,000	50,000	8
9	50,000	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			500,000		4500	11	Transfer from Construction Fund				11
12						12	Interfund Loan repayment from Construction Fund				12
13						13					13
14	780,078	928,157	1,607,840	1,149,157		14	TOTAL RESOURCES	1,374,157	1,374,157	1,374,157	14
REQUIREMENTS											
							Org unit or prog & activity	Object Classification	Detail		
15						15		Transfers	Loan to Construction Fund		15
16					7627	16		Transfers	Transfer to General Fund	500,000	500,000
17						17		Transfers	Transfer to BEC		17
18	780,078	928,157				18	Ending balance (prior years)				18
19			1,607,840	1,149,157	8810	19	Reserved for Future Expenditures			874,157	874,157
20	780,078	928,157	1,607,840	1,149,157		20	TOTAL REQUIREMENTS			1,374,157	1,374,157

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 2023-2024	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023										
RESOURCES												
1	3,001	17,167	40,166	29,594	1135	1	Cash on hand * (cash basis), or		9,594	9,594	9,594	1
2						2						2
3	3	4			4010	3	Interest					3
4						4						4
5						5	Other Resources					5
6	67,188	72,423	83,000	80,000	4217	6	Passenger Facility Charges		80,000	80,000	80,000	6
7					4507	7	Transfer In from General Fund					7
8						8						8
9	70,192	89,594	123,166	109,594		9	TOTAL RESOURCES		89,594	89,594	89,594	9
REQUIREMENTS												
							Org Unit or prog & activity	Object Classification	Detail			
10												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	53,025	60,000	120,000	100,000	7627	11	Operations	Transfer	General Fund	80,000	80,000	80,000
12						12				-		12
13	53,025	60,000	120,000	100,000		13	Total Transfers			80,000	80,000	80,000
14			3,166	9,594	8810	14	Reserved For Future Expenditures			9,594	9,594	9,594
15	17,167	29,594				15	Ending balance (prior years)					15
16			-	-		16	UNAPPROPRIATED ENDING FUND BALANCE			-		16
17	70,192	89,594	123,166	109,594		17	TOTAL REQUIREMENTS			89,594	89,594	89,594

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Unemployment Fund

Coos County Airport District

	Historical Data			Forecast Year 2023-2024	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023									
RESOURCES											
1	57,196	57,196	57,196	57,196	1123	1 Cash on hand (cash basis)	62,149	62,149	62,149	1	
2						2				2	
3					4010	3 Interest				3	
4				4,953	4507	4 Transferred In from General Fund				4	
5						5				5	
6						6				6	
7	57,196	57,196	57,196	62,149		7 TOTAL RESOURCES	62,149	62,149	62,149	7	
REQUIREMENTS											
						Org unit or prog & activity	Object Classification	Detail			
8						8				8	
9			20,000		6445	9 Operations	Personnel Services	Unemployment claims	20,000	20,000	20,000
10						10					10
11			37,196	62,149	8810	11 Reserved for Future Expenditures			42,149	42,149	42,149
12	57,196	57,196				12 Ending balance (prior years)					12
13			-	-		13 UNAPPROPRIATED ENDING FUND BALANCE			-		13
14	57,196	57,196	57,196	62,149		14 TOTAL REQUIREMENTS			62,149	62,149	62,149