

**MESSAGE FROM THE BUDGET OFFICER**

**TO THE**

**COOS COUNTY AIRPORT DISTRICT**

**BUDGET COMMITTEE**

**July 1, 2025**

## **INTRODUCTION**

Chair Jason Bell, Vice Chair Benetti, Commissioners of the Coos County Airport District (CCAD), citizen members of the Budget Committee, and residents of Coos County:

It is my pleasure to submit the proposed Fiscal Year (FY) 2025–2026 (FYE 26) budget for the Coos County Airport District.

This annual budget has been prepared in accordance with Oregon Local Budget Law and reflects the application of sound budgeting principles, including:

- Revenues are conservatively estimated.
- Expenditures are based on actual experience with incremental adjustments, as needed.
- Reserves are maintained at prudent levels in accordance with generally accepted accounting principles (GAAP) and provide sufficient cash carryover to meet District needs until property tax revenues are received in November.
- District facilities, capital equipment, and vehicles are maintained or replaced as resources allow.
- While this budget represents a one-year plan, it is developed with a multi-year perspective to consider the long-term fiscal implications of today's decisions.

The proposed budget reflects the collaborative efforts of myself, as Budget Officer, and Deputy Director Brittsan, and is aligned with the District's strategic goals and financial priorities.

## **THE DISTRICT**

The Coos County Airport District (CCAD) is a municipal corporation established under Oregon Revised Statute (ORS) Chapter 838, following a general election and authorization by the Coos County Board of Commissioners on December 4, 2002. The District operates on a fiscal year beginning July 1 and ending June 30.

The District's primary mission is to maintain scheduled commercial air service at the Southwest Oregon Regional Airport. As outlined in County Order 02-11-092L, the District was formed specifically to support air service operations within Coos County.

Governance is provided by an elected, county-wide Board of Commissioners responsible for managing the Southwest Oregon Regional Airport and any other facilities developed to support commercial aviation.

Under ORS Chapter 838, Airport Districts have broad authority to construct, lease, expand, equip, maintain, and regulate airports and air navigation facilities. Additionally, per 49 U.S. Code § 47107(a)(13), airport sponsors must set rates and charges that promote self-sustainability while ensuring safety and security.

The proposed FY 2025–2026 budget reflects the District’s mission, objectives, and strategic direction as defined by the Airport Commission, ensuring financial planning remains aligned with its core purpose and vision.

**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.

**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. Under this method, revenues and expenses are recognized only when cash is received or paid.

The proposed budget is organized into eight funds, each representing a grouping of related accounts used to manage resources for specific activities or objectives. Those funds are as follows:

General Fund	\$10,001,549
Construction Fund	\$10,929,648
BLM Fund	\$ 1,161,632
DHS Fund	\$ 2,427,149
BEC Fund	\$ 143,667
Building Reserve Fund	\$ 1,600,487
PFC Fund	\$ 113,671
Unemployment Fund	\$ 62,149

The total proposed budget across all funds is \$26,439,952, representing a substantial increase over prior years. This figure reflects an approximately 22% increase compared to the current fiscal year budget. While the budget accounts for unavoidable increases in expenses such as utilities, liability and health insurance premiums, and PERS assessments, the primary driver of the budget increase is the significant volume of capital improvement projects scheduled for the fiscal year.

These projects are aimed at enhancing airport infrastructure and include a mix of capacity-building initiatives to accommodate growing commercial air service demand, construction of a new cargo facility, safety-related airfield improvements, terminal upgrades, and long-range capital improvement planning efforts.

The proposed budget is funded through a combination of revenue sources—including carryover funds from the current fiscal year, property tax revenue, airport user fees, advertising income, lease revenue from the District's portfolio, state and federal grants, and proceeds from a capital projects loan. Notably, the combined contribution of grants, reserve fund usage, and loan financing dedicated to capital projects totals \$11,199,645.

## **1. General Fund:**

The General Fund supports the District's core operational functions, including personnel, administration, maintenance, and minor capital acquisitions. It also encompasses outsourced professional services such as auditing, legal counsel, architecture, engineering, and project management.

Revenue sources for the General Fund include property taxes, airport use and fuel flowage fees, grants, and both aviation and non-aviation lease income. Property taxes are levied at \$0.24 per \$1,000 of assessed valuation throughout the county, with adjustments made for urban renewal districts. For FY 2025/2026, property tax revenue is projected at \$1,551,174, representing just under 20% of total General Fund resources.

Combined with a beginning cash balance of \$2,033,656, interfund transfers of \$1,410,000, proceeds from a capital project loan totaling \$3,100,000, and additional operating revenues of \$1,906,719, the total proposed General Fund resources amount to \$10,001,549.

In addition to funding core operational functions, the proposed budget includes a transfer of \$4,180,250 from the General Fund to the Construction Fund to support planned capital improvement projects.

## 2. Construction Fund:

The Construction Fund is designated to account for capital improvement projects on District property. For FY 2025/2026, the fund's revenue sources include a beginning cash carryforward of \$243,004 from the FY 2024/2025 budget year, a \$4,180,250 transfer from the General Fund, and \$6,506,394 in anticipated state and federal grant funding. This results in total available resources of \$10,929,648 to undertake planned capital construction projects during the fiscal year. The planned construction projects for FY 2025/2026 are as follows:

<b>Capital Improvement Projects</b>				
Project Name	Estimated Cost	Grant Funding	Source of Grant Funding	District Funding
Construction of New Cargo Facility	\$4,204,141	\$1,200,578	Connect Oregon Grant	\$3,003,563
Concourse Capital Improvement	\$ 750,000	\$ 150,000	OR COAR Grant	\$ 600,000
Runway Safety Area Expansion	\$3,775,000	\$1,626,000 \$1,999,000 \$ 75,000	FAA AIP Grant FAA Discretionary Grant OR COAR Grant	\$ 75,000
Glide Slope Relocation	\$ 760,000	\$ 720,000	FAA AIP Grant	\$ 40,000
Updating Airport Master Plan	\$ 562,254	\$ 505,817	BIL Grant	\$ 56,437
Parking Lot Expansion	\$ 750,000	N/A	N/A	\$ 750,000

## 3. BLM Fund

The BLM facility was originally constructed in 1989 for and leased to the Bureau of Land Management (BLM) on property leased from the District. Following the expiration of the lease with the previous owners, the Coos County Airport District acquired the facility in 2015. The District subsequently renegotiated a new lease with the General Services Administration (GSA) on behalf of BLM, which included provisions for necessary capital improvements and requested tenant upgrades. To finance these improvements, the District secured a loan, with debt service fully amortized over the term of the BLM lease, at a maximum interest rate of 4.96% per annum. Lease revenues are being used to repay the loan.

The FY budget includes operating resources totaling \$1,161,632, of which \$896,000 is derived from lease revenue. Planned expenditures include \$465,150 for debt service and \$300,000 for maintenance and capital improvements, including the replacement of two HVAC units, repainting the facility, and landscaping enhancements. In addition, \$200,000 is proposed to be transferred, \$150,000 to the General Fund and \$50,000 to the Building Reserve Fund.

#### **4. DHS Fund**

The District constructed the Department of Human Services (DHS) facility as a build-to-suit project to accommodate the state's child welfare, self-sufficiency, and vocational rehabilitation services. In addition, the District remodeled the former ACS Call Center facility and leased it to DHS for use by their adult protective services. Both projects were financed through loans, with debt service obligations being paid from lease revenues.

The proposed budget includes operating resources totaling \$2,427,249, of which \$1,585,522 is derived from lease revenue. Planned expenditures include \$955,145 for debt service and \$700,000 in transfers to other funds—\$600,000 to the General Fund and \$100,000 to the Building Reserve Fund.

#### **5. BEC Fund**

The Business Enterprise Center (BEC) was originally established more than 20 years ago as a small business incubator located on District property. The project was a collaborative initiative aimed at fostering regional economic development by providing affordable office space and support services for emerging businesses, particularly in the technology and service sectors. Over time, as economic conditions changed and fewer startups utilized incubator models, the BEC shifted from an incubator role to more traditional office and warehouse space leasing.

The proposed budget includes operating resources totaling \$143,667, of which \$112,764 is derived from lease revenue. Planned expenditures includes facility related operating costs and a transfer of \$75,000 to other funds-\$50,000 to the General Fund and \$25,000 to the Building Reserve Fund.

#### **6. Building Reserve Fund**

The Building Reserve Fund is a dedicated capital reserve account established by the Coos County Airport District to support the long-term maintenance, repair, and replacement of District-owned buildings and facilities. The fund is

designed to ensure that critical infrastructure at the Southwest Oregon Regional Airport (OTH) and other District properties remains safe, functional, and compliant with applicable codes and regulations.

The proposed budget for the upcoming fiscal year includes operating resources totaling \$1,600,487. This amount comprises:

- A beginning cash balance of \$1,385,487 in unspent funds carried forward from the current budget year,
- Accrued interest earnings, and
- Transfers totaling \$175,000 from a combination of the BLM, DHS, and Business Enterprise Center (BEC) funds.

Planned expenditures from the Building Reserve Fund are limited to a \$500,000 transfer to the General Fund, which will be incorporated into a larger interfund transfer to the Capital Reserve Fund to support planned capital projects to be undertaken during the FY 2025/2026 budget year.

The proposed budget maintains a remaining balance of \$1,100,487, which will be preserved for priority facility improvements in future budget years.

## **7. PFC Fund**

The Passenger Facility Charge (PFC) Fund is a restricted fund established by the District pursuant to authorization from the Federal Aviation Administration (FAA) under 14 CFR Part 158. The fund collects and manages revenue generated from PFCs assessed on enplaning passengers at the Southwest Oregon Regional Airport.

The purpose of the PFC Fund is to finance FAA-approved capital projects and/or reimburse the District for prior expenditures on approved projects that preserve or enhance the capacity, safety, security, and efficiency of the airport. PFC revenues are intended to support improvements that are in the public interest and consistent with national aviation priorities as defined by the FAA.

The proposed budget anticipates receiving \$100,000 in PFC revenue during the fiscal year. In accordance with FAA-approved uses, the budget also includes a \$110,000 transfer to the General Fund as reimbursement to the District for prior costs incurred related to the terminal facility.

## **8. Unemployment Fund**

The Unemployment Fund is a dedicated reserve fund established by the District to cover potential liabilities related to unemployment insurance claims filed by former District employees. As a reimbursing employer under the Oregon Employment Department system, the District is responsible for directly reimbursing the state for any unemployment benefits paid to eligible former employees, rather than paying fixed premiums like a tax-rated employer.

### **Recommendation:**

The recommended budget as presented preserves existing District services and reflects a responsible and effective use of available resources. District staff looks forward to working collaboratively with the Budget Committee to review the proposed plan and explore alternative approaches for delivering essential services—while continuing to prioritize financial stability and advancing efforts to build a brighter future for the community we serve.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "J. Allen".

**FORM  
LB-20**

**RESOURCES  
General Fund**

**Coos County Airport District**

	Historical Data			Forecast Year 2024-2025	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
1	4,043,003	2,238,549	2,417,971	2,525,046	Several	1 Available cash on hand* (cash basis) or	2,033,656	2,033,656	2,033,656	1
						<b>OPERATING RESOURCES</b>				
2	63,225	98,033	90,000	100,000	4010	2 Interest Earnings	90,000	90,000	90,000	2
3	81,968	42,386	60,000	35,000	4018	3 Previously levied taxes estimated to be received	50,000	50,000	50,000	3
4	2,496	1,668	1,000	1,000	4213	4 Security Background	1,000	1,000	1,000	4
5	-	-	250,000	-	4316	5 Federal Air Service Grant (Total \$750,000)	375,000	375,000	375,000	5
6	-	-	-	-	4426	6 Federal CARES Grant	-	-	-	6
7	-	-	-	-	4425	7 State Grant	-	-	-	7
8	-	-	-	-	4427	8 Other Grants	5,000	5,000	5,000	8
9	154,956	178,350	183,374	178,764	detail	9 Aeronautical (storage and hangar rentals)	224,110	224,110	224,110	9
10	589,757	596,035	607,735	604,900	detail	10 Aeronautical (carriers, fuel fees, and FBO's)	685,200	685,200	685,200	10
11	246,371	236,814	242,368	260,878	detail	11 Passenger Terminal Revenues	292,030	292,030	292,030	11
12	240,118	237,254	234,594	232,396	detail	12 Business Park Revenue	234,380	234,380	234,380	12
13	<b>1,378,892</b>	<b>1,390,540</b>	<b>1,669,072</b>	<b>1,412,939</b>		<b>13 Subtotal: Operating Resources</b>	<b>1,956,720</b>	<b>1,956,720</b>	<b>1,956,719</b>	<b>13</b>
						<b>Non-Operating Resources</b>				
14	-	-	-	-	4070	14 Finance charges	-	-	-	14
15	-	325	-	2,184	4080	15 Reimbursements and Cost Share Receipts	-	-	-	15
16	-	-	-	-	2500	16 Refundable Contractor Retention	-	-	-	16
17	3,925	15,535	500	4,000	4090	17 Miscellaneous	-	-	-	17
18	11,376	-	-	3,200	4091	18 Gain on Sale of Assets	-	-	-	18
19	36,935	-	-	-	4095	19 Insurance Settlements	-	-	-	19
20	-	-	-	-	4096	20 Legal Settlements	-	-	-	20
21	-	-	-	-		21 Security/Key Deposits - Refundable	-	-	-	21
22	-	-	-	-	4440	22 Loans & Lines of Credit	3,100,000	3,100,000	3,100,000	22
23	<b>52,236</b>	<b>15,860</b>	<b>500</b>	<b>9,384</b>		<b>23 Subtotal: Non-operating Resources</b>	<b>3,100,000</b>	<b>3,100,000</b>	<b>3,100,000</b>	<b>23</b>
						<b>Transfers In / Interfund Loan Repayments</b>				
24	-	-	-	-	4455	24 Loan repayment from BLM Fund	-	-	-	24
25	-	-	-	-	4458	25 Loan repayment from DHS	-	-	-	25
26	-	-	-	-	4454	26 Loan repayment from Construction Fund	-	-	-	26
27	-	700,000	-	-	4504	27 Transfer In From Construction Fund	-	-	-	27
28	-	-	500,000	-	4505	28 Transfer in from Building Reserve Fund	500,000	500,000	500,000	28
29	60,000	100,000	80,000	80,000	4506	29 Transfer In From PFC Fund	110,000	110,000	110,000	29
30	115,000	50,000	50,000	50,000	4508	30 Transfer In From BEC Fund	50,000	50,000	50,000	30
31	-	400,000	550,000	550,000	4513	31 Transfer in From BLM Facility Fund	150,000	150,000	150,000	31
32	300,000	400,000	450,000	450,000	4514	32 Transfer in From DHS Fund	600,000	600,000	600,000	32
33	<b>475,000</b>	<b>1,650,000</b>	<b>1,630,000</b>	<b>1,130,000</b>		<b>33 Subtotal: Transfers In &amp; Interfund Loans</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>33</b>
34	<b>5,949,131</b>	<b>5,294,949</b>	<b>5,717,543</b>	<b>5,077,369</b>		<b>34 Total resources, except taxes to be levied</b>	<b>8,500,376</b>	<b>8,500,376</b>	<b>8,500,376</b>	<b>34</b>
35			1,457,450	1,457,450	4017	35 Taxes estimated to be received	1,501,174	1,501,174	1,501,174	35
36	1,353,911	1,428,703			4017	36 Taxes collected in the year levied				36
37	<b>7,303,042</b>	<b>6,723,652</b>	<b>7,174,992</b>	<b>6,534,819</b>		<b>37 TOTAL RESOURCES</b>	<b>10,001,549</b>	<b>10,001,549</b>	<b>10,001,549</b>	<b>37</b>
38	<b>3,260,039</b>	<b>4,485,103</b>	<b>4,757,021</b>	<b>4,009,773</b>		<b>38 TOTAL REVENUE</b>	<b>7,967,893</b>	<b>7,967,893</b>	<b>7,967,892</b>	<b>38</b>

**REQUIREMENTS**

**FORM  
LB-31**

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2025-2026				
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024									
						<b>Personnel Services</b>					
1	1,198,050	1,415,757	1,305,866	1,270,000	6100	1	Airport salaries	1,405,000	1,405,000	1,405,000	1
2	12,477	70,194	48,672	82,000	6210	2	Temporary Services	90,000	90,000	90,000	2
3	25,500	7,650	12,000	-	6250	3	Merit pay	12,000	12,000	12,000	3
4	5,858	4,023	10,000	6,000	6270	4	Overtime	10,000	10,000	10,000	4
5	87,075	96,852	95,908	100,000	6400	5	FICA & Medicare	105,000	105,000	105,000	5
6	334,691	321,828	293,368	290,000	6410	6	Retirement benefits	442,000	442,000	442,000	6
7	242,795	197,000	271,590	275,000	6420	7	Health, disability, life insurance	310,000	310,000	310,000	7
8	16,679	13,648	20,000	15,500	6430	8	Workers' compensation insurance	16,000	16,000	16,000	8
9	11,375	-	-	-		9	Moving Costs	10,000	10,000	10,000	9
<b>10</b>	<b>1,934,501</b>	<b>2,126,952</b>	<b>2,057,404</b>	<b>2,038,500</b>		<b>10</b>	<b>Total Personal Services</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>10</b>
<b>11</b>	<b>18.5</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>		<b>11</b>	<b>Total Full-Time Equivalent Employees (FTE)</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>	<b>11</b>
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
<b>21</b>	<b>1,934,501</b>	<b>2,126,952</b>	<b>2,057,404</b>	<b>2,038,500</b>		<b>21</b>	<b>Subtotal</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>21</b>

**REQUIREMENTS**

7-1-2025

**FORM  
LB-31**

**General Fund**

**Coos County Airport District**

	Historical Data			Forecast Year 2024-2025	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2025-2026			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025							
						<b>Materials &amp; Services</b>				
1	154,505	200,649	234,000	238,858	7105	1 Liability Insurance	271,220	271,220	271,220	1
2	132,368	91,117	75,000	65,000	7110	2 Legal Services	40,000	40,000	40,000	2
3	51,669	58,445	52,000	69,120	7120	3 Telephone	81,040	81,040	81,040	3
4	134,848	138,900	160,550	211,000	7125	4 Lights/power utilities	239,000	239,000	239,000	4
5	9,491	9,500	10,000	10,000	7126	5 Refuse disposal	10,000	10,000	10,000	5
6	-	-	2,000	2,500	7129	6 Events	5,000	5,000	5,000	6
7	41,400	13,510	45,000	76,530	7130	7 Auditing	65,500	65,500	65,500	7
8	5,431	5,259	5,000	6,000	7132	8 Payroll Services	6,000	6,000	6,000	8
9	-	-	-	-	7134	9 ADA Document Remediation	10,000	10,000	10,000	9
10	4,553	4,757	10,000	6,700	7135	10 Office supplies	10,000	10,000	10,000	10
11	9,791	10,951	10,500	12,000	7136	11 Bank Service Charges	15,000	15,000	15,000	11
12	13,153	16,532	25,000	11,100	7137	12 Operation tools & supplies	21,000	21,000	21,000	12
13	1,517	760	2,000	2,000	7138	13 Public Notifications	2,000	2,000	2,000	13
14	1,283	1,476	1,500	1,200	7139	14 Postage & Shipping	1,500	1,500	1,500	14
15	35,127	28,215	6,000	8,000	7140	15 Janitorial services & supplies	13,000	13,000	13,000	15
16	6,667	6,163	15,175	9,475	7143	16 Membership fees & dues	9,750	9,750	9,750	16
17	1,061	955	500	500	7145	17 Subscriptions	500	500	500	17
18	33,040	29,747	35,000	36,000	7151	18 Operating fuel - vehicles	40,000	40,000	40,000	18
19	10,578	10,348	15,000	9,790	7152	19 Environmental expense	15,000	15,000	15,000	19
20	884	1,785	3,000	3,000	7153	20 Medical/safety hazard supplies	3,000	3,000	3,000	20
21	2,784	12,219	15,000	3,000	7154	21 Signs, sign repair	4,000	4,000	4,000	21
22	31,605	40,148	35,500	25,300	7155	22 Maint/repairs - Equipment/vehicles	34,000	34,000	34,000	22
23	48,022	63,824	86,500	93,000	7156	23 Maint/repairs - Buildings	82,000	82,000	82,000	23
24	16,349	35,000	80,506	95,506	7158	24 Building maintenance contracts	114,200	114,200	114,200	24
25	1,713	4,748	10,000	10,000	7160	25 Travel Expense	15,000	15,000	15,000	25
26	2,570	6,770	10,000	11,000	7161	26 Meals and Lodging	12,000	12,000	12,000	26
27	3,362	3,350	3,500	3,000	7166	27 Facility Sundries	3,500	3,500	3,500	27
29	9,484	35,523	50,000	32,000	7167	29 Grounds & roadway supplies	35,000	35,000	35,000	29
28	-	-	-	2,528	7169	28 Pass Through Services	-	-	-	28
30	10,308	10,824	10,000	1,500	7175	30 Board Election Expense	15,000	15,000	15,000	30
29	-	-	-	-	7176	29 New Air Service Incentives	100,000	100,000	100,000	29
31	34,149	45,284	99,500	68,680	7179	31 FAA Certification	47,750	47,750	47,750	31
32	19,771	27,834	35,000	21,000	7180	32 Staff training & development	35,000	35,000	35,000	32
33	101,688	59,623	108,740	77,800	7181	33 Promotion & marketing	83,500	83,500	83,500	33
34	55,219	45,147	110,000	62,340	7184	34 Contracted Services - Non Professional	61,000	61,000	61,000	34
35	3,133	3,638	4,000	4,000	7185	35 Security background	4,000	4,000	4,000	35
36	881	9,718	5,000	1,000	7187	36 Regulatory Permits	5,000	5,000	5,000	36
37	1,514	286	500	500	7188	37 Property Tax	500	500	500	37
38	<b>989,916</b>	<b>1,033,005</b>	<b>1,370,971</b>	<b>1,290,927</b>		<b>38 Subtotal</b>	<b>1,509,960</b>	<b>1,509,960</b>	<b>1,509,960</b>	<b>38</b>

**REQUIREMENTS**

7-1-2025

**FORM  
LB-31**

**General Fund**

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	REQUIREMENTS FOR: Operations	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
						<b>Materials &amp; Services Continued</b>				
39	-	-	-	-	7189	39 Building & Structure Demolition	-	-	-	39
40	5	5	300	300	7191	40 Recording Fees	300	300	300	40
41	465	3,267	3,000	3,000	7192	41 Uniforms	5,000	5,000	5,000	41
42	14,817	13,375	20,000	5,000	7194	42 Small office & computer equipment	10,000	10,000	10,000	42
43	12,091	50,939	50,000	37,300	7195	43 Consulting services	70,000	70,000	70,000	43
44	44,030	38,490	55,000	82,200	7196	44 Fire Protection Services	85,000	85,000	85,000	44
45	1,200	1,484	2,000	2,000	7198	45 Miscellaneous expenses	2,000	2,000	2,000	45
46	6,635	4,479	7,500	4,836	7199	46 Equipment rental	4,836	4,836	4,836	46
47	350	663	1,000	2,000	7200	47 Staff recognition/achievement	2,000	2,000	2,000	47
48	228	90	500	21,000	7201	48 Finance Charges	500	500	500	48
49	-	-	500,000	-	7207	49 USDOT SCASD Air Route Subsidy	750,000	750,000	750,000	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
<b>53</b>	<b>1,069,737</b>	<b>1,145,797</b>	<b>2,011,771</b>	<b>1,448,563</b>		<b>53 Total Materials &amp; Services</b>	<b>2,441,096</b>	<b>2,441,096</b>	<b>2,441,096</b>	<b>53</b>
						<b>Capital Outlay</b>				
54	-	-	20,000	-	8105	54 Office and computer equipment	-	-	-	54
55	64,728	466,374	330,000	263,100	8106	55 Equipment & Vehicles	295,000	295,000	295,000	55
56	120,300	81,303	677,398	254,530	8116	56 Structures/Parking/Building/Gates	205,398	205,398	205,398	56
<b>57</b>	<b>185,028</b>	<b>547,677</b>	<b>1,027,398</b>	<b>517,630</b>		<b>57 Total Capital Outlay</b>	<b>500,398</b>	<b>500,398</b>	<b>500,398</b>	<b>57</b>
<b>58</b>						<b>58</b>				<b>58</b>
<b>59</b>	<b>3,189,266</b>	<b>3,820,426</b>	<b>5,096,573</b>	<b>4,004,693</b>		<b>59 Organizational / Activity Total</b>	<b>5,341,494</b>	<b>5,341,494</b>	<b>5,341,494</b>	<b>59</b>

**REQUIREMENTS**

7-1-2025

**FORM  
LB-31**

**General Fund**

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
						<b>Debt Service</b>				
60	56,309	56,309	56,309	56,309	8560	60 Terminal Loan - OR IFA	56,309	56,309	56,309	60
61	216,918	216,918	71,161	71,161	8572	61 Banner Bank - 2025	71,161	71,161	71,161	61
62	-	-	-	-	8572	62 Refinance - Banner Bank	80,000	80,000	80,000	62
<b>63</b>	<b>273,227</b>	<b>273,227</b>	<b>127,470</b>	<b>127,470</b>		<b>63 Total debt service</b>	<b>207,470</b>	<b>207,470</b>	<b>207,470</b>	
						<b>Transfers Out &amp; Interfund Loans</b>				
64	-	-	-	-	7454	64 Interfund Loan to Construction Fund	-	-	-	64
65	-	-	-	-	7459	65 Interfund Loan to DHS Fund	-	-	-	65
66	-	4,953	-	-	7625	66 Transfer to Unemployment Fund	-	-	-	66
67	-	-	-	-	7624	67 Transfer to Construction Fund	-	-	-	67
68	1,602,000	100,000	1,785,740	369,000	7624	68 Transfer to Construction Fund - 10% Match	4,180,250	4,180,250	4,180,250	68
69	-	-	-	-	7627	69 Transfer to DHS Fund	-	-	-	69
70	-	-	-	-	7637	70 Transfer to Building Reserve Fund	-	-	-	70
71	-	-	-	-	7638	71 Transfer to Debt Service Fund	-	-	-	71
72	-	-	-	-	7639	72 Transfer to BEC Fund	-	-	-	72
73	-	-	-	-	7636	73 Transfer to PFC Fund	-	-	-	73
<b>74</b>	<b>1,602,000</b>	<b>104,953</b>	<b>1,785,740</b>	<b>369,000</b>		<b>74 Total Transfers &amp; Interfund Loans</b>	<b>4,180,250</b>	<b>4,180,250</b>	<b>4,180,250</b>	<b>74</b>
75			500,000	250,000	8800	75 Operating Contingency	272,334	272,334	272,334	75
76					8810	76 Reserved for Future Capital Expenditures	-			76
76	2,238,549	2,525,046	165,209			76 Ending balance (prior years)				76
77				-		<b>77 UNAPPROPRIATED ENDING FUND BALANCE</b>				77
<b>78</b>	<b>7,303,042</b>	<b>6,723,652</b>	<b>7,174,992</b>	<b>4,751,163</b>		<b>78 TOTAL REQUIREMENTS</b>	<b>10,001,549</b>	<b>10,001,549</b>	<b>10,001,549</b>	<b>78</b>

Historical Data				Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
Actual		Adopted Budget This Year 2024-2025	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023-2024										
<b>RESOURCES</b>											
1	74,742	1,214,806	322,840	305,123	1124	1	Cash on hand * (cash basis), or	243,004	243,004	243,004	1
2						2					2
3	4,787,417	822,443	4,730,814	2,132,457	4426A	3	FAA	5,080,817	5,080,817	5,080,817	3
4	1,527,906	42,706	1,000,000	263,849	4425	4	State Grants	1,425,578	1,425,578	1,425,578	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			46,875		4507	8	Transfer from General Fund for Glideslope (6.25% match)				8
9		96,000	105,600	105,000		9	Transfer from General Fund for Project Management	110,250	110,250	110,250	9
10			3,750			10	Transfer from General Fund for Runway 5/23 RSA Improvement 6.25% match)				10
11	16,661					11	Transfer from General Fund for ARFF/Maintenance Facility (3.125% match)				11
12						12	Transfer from General Fund for Demolition				12
13			115,515			13	Transfer from General Fund for Reconstruct Apron/Ramp				13
14						14	Transfer from General Fund for Concourse Rehab	600,000	600,000	600,000	14
15						15	Transfer from General Fund for Master Plan Update				15
16	1,585,339	4,000				16	Transfer from General Fund for Apron / Ramp Expansion				16
17			1,250,000			17	Transfer from General Fund for Cargo Facility and Road Realignment	2,720,000	2,720,000	2,720,000	17
18			264,000	264,000		18	Transfer from General Fund for Airport Landside Property	750,000	750,000	750,000	18
19						19	Transfer from General Fund for Terminal Parking/Sidewalk				19
20	<b>7,992,065</b>	<b>2,255,035</b>	<b>7,839,394</b>	<b>3,070,429</b>		20	<b>TOTAL RESOURCES</b>	<b>10,929,648</b>	<b>10,929,648</b>	<b>10,929,648</b>	20
<b>REQUIREMENTS</b>											
							<b>Org Unit or prog &amp; activity</b>	<b>Object Classification</b>	<b>Detail</b>		
21						21	Operations	Capital Outlay			21
22				60,000	8340-01	22	Operations	Capital Outlay	Airfield Lighting & Signs		22
23	323,666	175,158			8340-03	23	Operations	Capital Outlay	ARFF/Maintenance Facility		23
24	239,558				8340-05	24	Operations	Capital Outlay	Demolition and Build		24
25	26,501				8340-02	25	Operations	Capital Outlay	Airfield Safety Area EA - Phase 2		25
26		270,720		160,000	8340-13	26	Operations	Capital Outlay	Runway 23 RSA Improvements Phase 1 - Design		26
27		253,800		150,000	8340-14	27	Operations	Capital Outlay	Runway 23 RSA Improvements Phase 2 - Const	3,775,000	3,775,000
28	6,055,260	441,810			8340-07	28	Operations	Capital Outlay	Apron / Ramp Expansion		28
29		29,470	3,000,000	537,965	8340-09	29	Operations	Capital Outlay	Cargo Facility & Road Realignment	4,204,141	4,204,141
30					8116-20	30	Operations	Capital Outlay	Airport Lanside Property		30
31	132,274				8340-08	31	Operations	Capital Outlay	Fencing Around Airport Lands - Artifact Evaluation		31
32		68,503	796,875	44,992	8340-10	32	Operations	Capital Outlay	Glideslope	760,000	760,000
33			1,650,000	216,399	8340-16	33	Operations	Capital Outlay	Terminal Parking/Sidewalk Reconfiguration	750,000	750,000
34		163,251	2,163,400	1,617,469	8340-12	34	Operations	Capital Outlay	Reconstruct Apron / Ramp	-	-
35				25,000	8340-18	35	Operations	Capital Outlay	Concourse Rehab	750,000	750,000
36				60,000	8340-19	36	Operations	Capital Outlay	Master Plan Update	562,254	562,254
37			75,000		8340-17	37	Operations	Capital Outlay	Business Park Site Development	-	-
38		101,000	105,600	105,600	8340-11	38	Operations	Capital Outlay	Project Management	110,250	110,250
39	6,777,259	1,503,712	7,790,875	2,977,425		39	<b>Total Capital Outlay</b>			10,911,645	10,911,645
40						40					40
41					7457	41	Operations	Debt Service	Interfund Loan repayment to General Fund		41
42						42	Operations	Debt Service	Interfund Loan repayment to Building Reserve Fund		42
43						43					43
44						44	<b>Total Debt Service</b>			-	-
45						45					45
46		700,000			7627	46	Operations	Transfers	Transfer to General Fund		46
47					7637	47	Operations	Transfers	Transfer to Building Reserve Fund		47
48					7635	48	Operations	Transfers	Transfer to Insurance Settlement Fund		48
49						49					49
50		700,000.00	-	-		50	<b>Total Transfers</b>			-	-
51					8800	51	<b>Contingency</b>				
52			48,519	243,004	8810	52	<b>Reserved for Future Expenditures</b>			18,004	18,004
53	1,214,806	51,323				53	<b>Ending balance (prior years)</b>				
54						54	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				
55	<b>7,992,065</b>	<b>2,255,035</b>	<b>7,839,394</b>	<b>3,220,429</b>		55	<b>TOTAL REQUIREMENTS</b>			<b>10,929,648</b>	<b>10,929,648</b>

**FORM  
LB-20 & 30**

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

7-1-2025

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025							
						<b>RESOURCES</b>				
1	304,300	253,572	643,122	651,412	1141	1 Cash on hand * (cash basis), or	250,632	250,632	250,632	1
2						2				2
3	669,975	819,117	881,415	889,000	4311	3 Lease Revenue	896,000	896,000	896,000	3
4	-	-	-	-	4080	4 Reimbursements				4
5	-	665,689	120,000	-	4090	5 Miscellaneous revenue	-	-	-	5
6	-	-	-	-	4440	6 Banner Bank Loan - Refinance				6
7	-	-	-	-	4440	7 Banner Bank Loan - Tenant Upgrades/Seismic ABAAS				7
8	9	7,136	14,000	15,000		8 Investment Earnings	15,000	15,000	15,000	8
<b>9</b>	<b>974,284</b>	<b>1,745,514</b>	<b>1,658,537</b>	<b>1,555,412</b>		<b>9 TOTAL RESOURCES</b>	<b>1,161,632</b>	<b>1,161,632</b>	<b>1,161,632</b>	<b>9</b>
						<b>REQUIREMENTS FOR: Operations</b>				
						<b>Materials and Services</b>				
10						10				10
11	183,353	179,012	204,471	214,630	7XXX	11 Materials and Services	236,900	236,900	236,900	11
12	-	-	-	-		12				12
<b>13</b>	<b>183,353</b>	<b>179,012</b>	<b>204,471</b>	<b>214,630</b>		<b>13 Total Materials &amp; Services</b>	<b>236,900</b>	<b>236,900</b>	<b>236,900</b>	<b>13</b>
14						14				14
						<b>Capital Outlay</b>				
15						15				15
16	72,269	-	-	-	8116	16 Seismic/ABAAS/Tenant Improvements	-	-	-	16
		-	120,000	25,000		Exterior Paint/Gutters	200,000	200,000	200,000	
			20,000			Landscaping	20,000	20,000	20,000	
17						17				17
<b>18</b>	<b>72,269</b>	<b>-</b>	<b>140,000</b>	<b>25,000</b>		<b>18 Total Capital Outlay</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>	<b>18</b>
19						19				19
<b>20</b>	<b>255,622</b>	<b>179,012</b>	<b>344,471</b>	<b>239,630</b>		<b>20 Organizational /Activity Total</b>	<b>456,900</b>	<b>456,900</b>	<b>456,900</b>	<b>20</b>
21						21				21
						<b>Debt Service</b>				
22						22				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
<b>26</b>	<b>465,090</b>	<b>465,090</b>	<b>465,150</b>	<b>465,150</b>		<b>26 Total Debt Service</b>	<b>465,150</b>	<b>465,150</b>	<b>465,150</b>	<b>26</b>
27						27				27
						<b>Transfers Out</b>				
28						28				28
29	-	400,000	550,000	550,000	7627	29 Transfer to General Fund	150,000	150,000	150,000	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
<b>32</b>	<b>-</b>	<b>450,000</b>	<b>600,000</b>	<b>600,000</b>		<b>32 Total Transfers Out</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>32</b>
33			<b>248,916</b>	<b>250,632</b>	8800	33 Operating Contingency	<b>39,582</b>	<b>39,582</b>	<b>39,582</b>	33
34	<b>253,572</b>	<b>651,412</b>				34 Ending balance (prior years)				34
35			-	-		35 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	35
<b>36</b>	<b>974,284</b>	<b>1,745,514</b>	<b>1,658,537</b>	<b>1,555,412</b>		<b>36 TOTAL REQUIREMENTS</b>	<b>1,161,632</b>	<b>1,161,632</b>	<b>1,161,632</b>	<b>36</b>

\*Includes ending balance from prior year

**FORM  
LB-20 & 30**

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

7-1-2025

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025							
<b>RESOURCES</b>										
1	618,930	709,340	739,844	876,974	1117	1 Cash on hand * (cash basis), or	811,627	811,627	811,627	1
2	-	-	-	-						
2	14,872	32,661	30,000	30,000	4010	2 Interest Earnings	30,000	30,000	30,000	2
3	4,391	-	-	-	4090	3 Miscellaneous revenue	-	-	-	3
4	1,538,580	1,712,931	1,583,279	1,583,280	4314	4 Lease Revenue	1,585,522	1,585,522	1,585,522	4
5	-	23,526	-	-	4080	5 Reimbursements	-	-	-	5
6					4095	6 Insurance Settlement Proceeds				
7					4457	7 Borrow from General Fund	-	-	-	7
8						8 Transfer from General Fund	-	-	-	
<b>9</b>	<b>2,176,773</b>	<b>2,478,458</b>	<b>2,353,123</b>	<b>2,490,254</b>		<b>9 TOTAL RESOURCES</b>	<b>2,427,149</b>	<b>2,427,149</b>	<b>2,427,149</b>	<b>8</b>
<b>REQUIREMENTS FOR: Operations</b>										
10						10				10
11						11 <b>Materials and Services</b>				11
12	69,328	76,800	83,800	87,600	7105	12 Liability Insurance	98,012	98,012	98,012	12
13	112	120	1,000	100	7150	13 Maint/Repairs - Parking Lots - Ice/Snow Removal	1,000	1,000	1,000	13
14	10,349	20,000	15,000	45,000	7156-26	14 Maint/Repairs - Building - Pest Control	45,000	45,000	45,000	14
15	28,076	45,746	66,078	38,609	7XXX	15 Materials & Services - Other	34,844	34,844	34,844	15
<b>16</b>	<b>107,865</b>	<b>142,666</b>	<b>165,878</b>	<b>171,309</b>		<b>16 Total Materials &amp; Services</b>	<b>178,856</b>	<b>178,856</b>	<b>178,856</b>	<b>16</b>
17						17				17
18						18 <b>Capital Outlay</b>				18
19	-	-	40,000	-	8116	19 Minor Capital Repairs	40,000	40,000	40,000	19
20			20,000		8116	20 Landscaping	20,000	20,000	20,000	20
<b>21</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>		<b>21 Total Capital Outlay</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>21</b>
	<b>107,865</b>	<b>142,666</b>	<b>225,878</b>	<b>171,309</b>		<b>Organizational /Activity Total</b>	<b>238,856</b>	<b>238,856</b>	<b>238,856</b>	
22						22				22
23						23 <b>Debt Service</b>				23
24						24 OR Pacific - DHS - CW - 7113082				24
25	139,023	139,023	139,023	139,023	8572	25 OR Pacific -DHS - APD - 7113075	139,100	139,100	139,100	25
26	820,545	819,795	818,300	818,295	8573	26 IFA - DHS - CW - L17008	816,045	816,045	816,045	26
27	-	-	-	-	7457	27 Repay General Fund	-	-	-	27
28						28				28
<b>29</b>	<b>959,568</b>	<b>958,818</b>	<b>957,323</b>	<b>957,318</b>		<b>29 Total Debt Service</b>	<b>955,145</b>	<b>955,145</b>	<b>955,145</b>	<b>29</b>
30						30				30
31						31 <b>Transfers Out</b>				31
32	300,000	400,000	450,000	450,000	7627	32 Transfer to General Fund	600,000	600,000	600,000	32
33					7457	33 Repay General Fund				33
34	100,000	100,000	100,000	100,000	7637	34 Transfer to Building Reserve Fund	100,000	100,000	100,000	34
35						35				35
<b>36</b>	<b>400,000</b>	<b>500,000</b>	<b>550,000</b>	<b>550,000</b>		<b>36 Total Transfers Out</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>36</b>
<b>37</b>			<b>141,708</b>	<b>333,413</b>	8800	<b>37 Operating Contingency</b>	<b>54,934</b>	<b>54,934</b>	<b>54,934</b>	<b>37</b>
<b>38</b>	<b>709,340</b>	<b>876,974</b>				<b>38 Ending balance (prior years)</b>				<b>38</b>
<b>39</b>			478,214	478,214		<b>39 UNAPPROPRIATED ENDING FUND BALANCE</b>	478,214	478,214	478,214	<b>39</b>
<b>40</b>	<b>2,176,773</b>	<b>2,478,458</b>	<b>2,353,123</b>	<b>2,490,254</b>		<b>40 TOTAL REQUIREMENTS</b>	<b>2,427,149</b>	<b>2,427,149</b>	<b>2,427,149</b>	<b>40</b>

**FORM  
LB-20 & 30**

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

7-1-2025

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
						<b>RESOURCES</b>				
1	135,614	45,653	31,663	35,814	1138	1 Cash on hand * (cash basis), or	30,903	30,903	30,903	1
2						2				2
3	92,964	98,370	100,000	103,939	4313	3 BEC Rent Receipts	112,764	112,764	112,764	3
4	-	-	-	-	4095	4 Insurance Proceeds	-		-	4
5	-	-	-	-	4090	5 Miscellaneous	-		-	5
6	-	1,107	-	-	4350	6 Refundable Security Deposits	-		-	6
7						7				7
<b>8</b>	<b>228,578</b>	<b>145,130</b>	<b>131,663</b>	<b>139,753</b>		<b>8 TOTAL RESOURCES</b>	<b>143,667</b>	<b>143,667</b>	<b>143,667</b>	<b>8</b>
						<b>REQUIREMENTS FOR: Operations</b>				
9						9 <b>Materials and Services</b>				9
10	42,925	34,316	44,410	33,850		10 <b>Total Materials &amp; Services</b>	44,722	44,722	44,722	10
11						11				11
12	42,925	34,316	44,410	33,850		12 <b>Organizational / Activity Total</b>	44,722	44,722	44,722	12
13						13				13
14						14 <b>Transfers</b>				14
15	115,000	50,000	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	140,000	75,000	75,000	75,000		18 <b>Total Transfers</b>	75,000	75,000	75,000	18
19						19				19
20			12,253	30,903	8800	20 <b>Operating Contingency</b>	23,945	23,945	23,945	20
21	45,653	35,814				21 <b>Ending balance (prior years)</b>				21
22						22 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				22
<b>23</b>	<b>228,578</b>	<b>145,130</b>	<b>131,663</b>	<b>139,753</b>		<b>23 TOTAL REQUIREMENTS</b>	<b>143,667</b>	<b>143,667</b>	<b>143,667</b>	<b>23</b>

\*Includes ending balance from prior year

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

Coos County Airport District

	Historical Data				Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
	Actual		Adopted Budget	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024-2025									
<b>RESOURCES</b>												
1	780,078	928,157	1,149,157	1,150,487	4000	1	Cash on hand * (cash basis)	1,385,487	1,385,487	1,385,487	1	
2						2					2	
3	23,079	47,330	50,000	60,000	4010	3	Interest	40,000	40,000	40,000	3	
4						4	Miscellaneous				4	
5						5	<b>Other Resources</b>				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					4500	11	Transfer from Construction Fund				11	
12						12	Interfund Loan repayment from Construction Fund				12	
13						13					13	
<b>14</b>	<b>928,157</b>	<b>1,150,487</b>	<b>1,374,157</b>	<b>1,385,487</b>		<b>14</b>	<b>TOTAL RESOURCES</b>	<b>1,600,487</b>	<b>1,600,487</b>	<b>1,600,487</b>	<b>14</b>	
<b>REQUIREMENTS</b>												
							<b>Org unit or prog &amp; activity</b>	<b>Object Classification</b>	<b>Detail</b>			
15						15		Transfers	Loan to Construction Fund		15	
16			500,000		7627	16		Transfers	Transfer to General Fund		16	
17						17		Transfers	Transfer to BEC		17	
18	928,157	1,150,487				18	Ending balance (prior years)				18	
19			874,157	1,385,487	8810	19	<b>Reserved for Future Expenditures</b>		1,100,487	1,100,487	1,100,487	19
<b>20</b>	<b>928,157</b>	<b>1,150,487</b>	<b>1,374,157</b>	<b>1,385,487</b>		<b>20</b>	<b>TOTAL REQUIREMENTS</b>		<b>1,600,487</b>	<b>1,600,487</b>	<b>1,600,487</b>	<b>20</b>

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 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
	Actual		Adopted Budget This Year 2024-2025	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024										
<b>RESOURCES</b>												
1	17,167	29,594	9,594	11,671	1135	1	Cash on hand * (cash basis), or		13,671	13,671	13,671	1
2						2						2
3	4					4010	3	Interest				3
4							4					4
5							5	<b>Other Resources</b>				5
6	72,423	82,077	80,000	82,000	4217	6	Passenger Facility Charges		100,000	100,000	100,000	6
7					4507	7	Transfer In from General Fund					7
8						8						8
<b>9</b>	<b>89,594</b>	<b>111,671</b>	<b>89,594</b>	<b>93,671</b>		<b>9</b>	<b>TOTAL RESOURCES</b>		<b>113,671</b>	<b>113,671</b>	<b>113,671</b>	<b>9</b>
<b>REQUIREMENTS</b>												
							<b>Org Unit or prog &amp; activity</b>	<b>Object Classification</b>	<b>Detail</b>			
10												10
11						11	<b>Debt Service</b>					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	<b>Total Debt Service</b>			-	-	-
10						10	<b>Transfers to Other Funds</b>					10
11	60,000	100,000	80,000	80,000	7627	11	Operations	Transfer	General Fund	110,000	110,000	110,000
12						12				-		12
13	60,000	100,000	80,000	80,000		13	<b>Total Transfers</b>			110,000	110,000	110,000
14			<b>9,594</b>	<b>13,671</b>	8810	14	<b>Reserved For Future Expenditures</b>			<b>3,671</b>	<b>3,671</b>	<b>3,671</b>
15	<b>29,594</b>	<b>11,671</b>				15	<b>Ending balance (prior years)</b>					15
16			-	-		16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			-		16
17	<b>89,594</b>	<b>111,671</b>	<b>89,594</b>	<b>93,671</b>		17	<b>TOTAL REQUIREMENTS</b>			<b>113,671</b>	<b>113,671</b>	<b>113,671</b>

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
Unemployment Fund

Coos County Airport District

	Historical Data			Forecast Year 2024-2025	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
<b>RESOURCES</b>										
1	57,196	57,196	62,149	62,149	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
<b>7</b>	<b>57,196</b>	<b>62,149</b>	<b>62,149</b>	<b>62,149</b>		<b>7 TOTAL RESOURCES</b>	<b>62,149</b>	<b>62,149</b>	<b>62,149</b>	<b>7</b>

<b>REQUIREMENTS</b>											
						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			42,149	62,149	8810	11 Reserved for Future Expenditures			42,149	42,149	42,149
12	57,196	62,149				12 Ending balance (prior years)					12
13			-	-		13 UNAPPROPRIATED ENDING FUND BALANCE			-		13
<b>14</b>	<b>57,196</b>	<b>62,149</b>	<b>62,149</b>	<b>62,149</b>		<b>14 TOTAL REQUIREMENTS</b>			<b>62,149</b>	<b>62,149</b>	<b>62,149</b>