



COOS COUNTY AIRPORT DISTRICT FY 2026/2027 BUDGET MEETING INFORMATION

July 1, 2026 – June 30, 2027

COOS COUNTY AIRPORT DISTRICT

Budget Committee Meeting
FY 2026/27 Budget
May 13, 2026
5:30 P.M.

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MESSAGE FROM THE BUDGET OFFICER

TO THE

COOS COUNTY AIRPORT DISTRICT

BUDGET COMMITTEE

May 13, 2026

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 present the proposed Fiscal Year (FY) 2026–2027 (FYE 27) budget for the Coos County Airport District.

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

- Conservatively estimating revenues;
- Basing expenditures on experience with incremental adjustments where necessary;
- Maintaining prudent reserve levels consistent with generally accepted accounting principles (GAAP);
- Ensuring sufficient cash carryover to meet District obligations until property tax revenues are received in November; and
- Maintaining District facilities, equipment, and vehicles in a safe and serviceable condition.

Although this budget represents a one-year financial plan, it has been developed with a multi-year perspective to ensure that today's financial decisions support the District's long-term operational stability and strategic goals.

The proposed budget reflects the collaborative efforts of myself as Budget Officer and Deputy Director Robert Brittsan, and aligns with the priorities established by the Airport Commission.

Budget Message

The proposed Fiscal Year 2026–2027 budget reflects a transition from a period of significant capital investment to one of operational stability, strategic positioning, and sustained growth for the Coos County Airport District.

Over the past year, the District has successfully delivered a series of transformative capital improvement projects, including the completion of a new cargo facility, major concourse upgrades, expansion of the terminal parking lot, landscaping around the terminal parking lot, reconstruction of the BEC parking lot, reconfiguration of the shuttle bus parking area by the old terminal building, and the expansion of the Runway Safety Area. These investments have strengthened the Airport's infrastructure, enhanced safety and reliability, and positioned the Southwest Oregon Regional Airport to better serve both commercial and general aviation users.

As a result, the proposed budget reflects a notable reduction in total expenditures compared to the prior fiscal year, signaling a return to more typical operating levels following this period of substantial investment. At the same time, the budget

continues to prioritize the maintenance of critical infrastructure, the preservation of financial reserves, and the responsible management of rising operational costs.

Importantly, the District continues to experience strong passenger growth and increasing demand for air service, driven in large part by regional economic activity and key destinations such as Bandon Dunes Golf Resort. These trends reinforce the importance of ongoing air service development efforts, including the continued pursuit of a Portland connection and exploration of additional market opportunities.

Looking ahead, this budget supports key strategic initiatives, including advancement of the Airport Master Plan update, continued engagement with airline partners, and targeted capital investments such as the planned terminal apron expansion, relocating the Glide Slope equipment shed, and runway/taxiway maintenance. These efforts are essential to ensuring the Airport can accommodate larger aircraft, improve operational efficiency, and meet the evolving needs of the region.

At its core, this budget reflects the District's continued commitment to fiscal responsibility, infrastructure stewardship, and economic development. It positions the Airport not only to sustain current operations, but to capitalize on future opportunities that will benefit the citizens of Coos County and the broader Southwestern Oregon region.

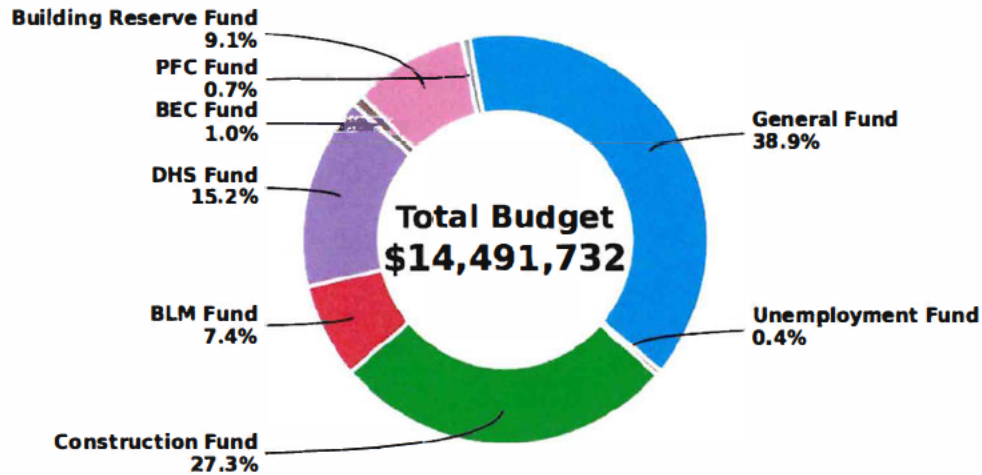
ORGANIZATION OF BUDGET:

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:

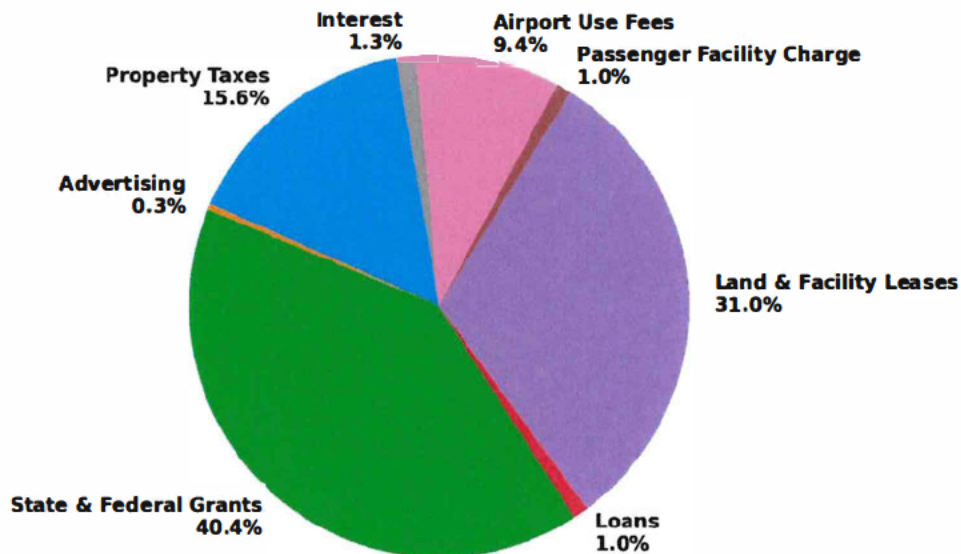
General Fund	\$ 5,630,378
Construction Fund	\$ 3,960,822
BLM Fund	\$ 1,079,221
DHS Fund	\$ 2,201,059
BEC Fund	\$ 139,094
Building Reserve Fund	\$ 1,315,487
PFC Fund	\$ 103,671
Unemployment Fund	<u>\$ 62,000</u>
	\$14,491,732

Budget Distribution by Fund



The total proposed budget across all funds is \$14,491,732, representing a substantial decrease from the current year's budget. This reduction is primarily attributable to the completion of several major capital improvement projects undertaken during the current fiscal year (FYE26), including the construction of the new cargo facility, the concourse capital improvement project, expansion of the parking lot, terminal parking lot landscaping project, reconstruction of the BEC parking lot, reconfiguration of the shuttle bus parking area by Coos Aviation office, and the expansion of the runway safety area. While the proposed budget continues to account for unavoidable increases in expenses such as utilities, liability, and health insurance premiums, and PERS assessments, the overall decrease reflects a return to more typical operating and capital expenditure levels following this period of significant investment.

Budget Revenue Source (%)



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.

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 "R. Allen".

COOS COUNTY AIRPORT DISTRICT BUDGET COMMITTEE

COMMISSIONERS

POSITION #1
Andrew Brainard

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #2
Joe Benetti

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #3
Caddy McKeown

[REDACTED]
[REDACTED]
[REDACTED]

POSITION #4
Dr. Brent Pahls
Pahls Dentistry, P.C

[REDACTED]
[REDACTED]
[REDACTED]

POSITION #5
Jason Bell
1257 Laurel Ave

[REDACTED]
[REDACTED]
[REDACTED]

CITIZEN COMMITTEE MEMBERS

POSITION #1 – Three-Year Term
Steve Horne – Expires after FY 2028/29 Budget

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #2 – Three -Year Term
MJ Koreiva - Expires after FY 2028/29 Budget

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #3 – Three -Year Term
Jeff Adkins - Expires after FY 2028/29 Budget
Fire Chief, City of Coos Bay

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #4 – Three-Year Term
Linnea Kircher - Expires after 2026/27 Budget

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

POSITION #5 – Three-Year Term
Kelsey Guenther - Expires after 2026/27 Budget

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

COOS COUNTY AIRPORT DISTRICT

Budget Calendar

Fiscal Year 2026/2027

January 22, 2026	CCAD Board of Commissioners approves the Budget Calendar and appoints a Budget Officer.
February 2, 2026	Notice of Budget Committee openings
March 26, 2026	Appointment of Budget Committee members
April 24, 2026	Send Notice of the first Budget Committee meeting to be published on April 27, 2026, and May 4, 2026 (Requirement is to publish twice, 5 to 30 days before the meeting, separated by at least 5 days).
May 13, 2026	First Budget Committee meeting at 5:30 p.m. in the District Board Room located at 1100 Airport Lane, North Bend.
May 15, 2026	Send Notice of second Budget Committee meeting to be published on May 20, 2026 (Requirement is to publish as a normal public meeting, 5 days before the meeting and on the Website 10 days before the meeting).
May 27, 2026	Second Budget Committee meeting at 5:30 p.m. located in the District Board Room located at 1100 Airport Lane, North Bend.
May 28, 2026	Upload Notice of the third Budget Committee meeting to the Website.
June 3, 2026	Third Budget Committee meeting at 5:30 p.m. located in the District Board Room located at 1100 Airport Lane, North Bend.
June 3, 2026	Send Notice of Budget Hearing & Budget Summary to be published on June 10, 2026 (Requirement is to publish once, not less than 5 days and not more than 30 days before the Hearing).
June 17, 2026	Public Hearing for FYE 27 Budget at 7:30 a.m. located in the District Boardroom, 1100 Airport Lane, North Bend.
June 17, 2026	Board of Commissioners meeting, with Resolution to Adopt the Budget approved by the Budget Committee, make Appropriations, Certify Tax Rate and Amount, and Categorize Taxes for FYE 27 (required by June 30, 2026).

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 2026–2027, property tax revenue is projected at \$1,550,150, representing just over 28% of total General Fund resources.

Combined with a beginning cash balance, interfund transfers, proceeds from capital project financing, and additional operating revenues, total proposed General Fund resources are projected at \$5,630,378.

DETAILED RESOURCES

4/27/2026

FORM
LB-20

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
						Available Beginning Cash on Hand			
1	2,238,549	2,525,046	2,033,656	2,297,608		1 Cash Balance - June 30	463,181		1
						Operating Resources "Revenues"			
2	98,033	105,940	90,000	65,000	4010	2 Interest Earnings	65,000		2
3	42,386	41,870	50,000	40,000	4018	3 Taxes - prior	50,000		3
4	1,668	492	1,000	500	4213	4 Security Background	1,000		4
5			375,000	-	4316	5 Federal Air Service Grant (Total \$750,000)	375,000		5
6					4426	6 Federal CARES/CRRSA/RELIEF Grants			6
7					4425	7 State Grants			7
8			5,000	5,000	4427	8 Other Grants	5,000		8
			5,000	5,000		(VCB;SDAO Safety & Security; Etc.)	5,000		
10A	28,369	23,313	30,000	20,000	4110	10A Aeronautical - 30,000 sft Hangar Building	30,000		10A
10B	44,991	43,668	47,000	47,000	4111	10B Aeronautical - T-Hangar	49,140		10B
10C	340	2,530	200	500	4135	10C Transient Hangared Aircraft Fees	500		10C
10D	95,056	79,210	142,910	146,510	4115	10D Airside Facility Leases	186,887		10D
	38,574		40,512	40,512		Reach Air Medical	44,104		
	48,922		51,134	51,134		FedEx (Unit A)	70,383		
						Cargo Facility Unit B			
			33,264	33,264		Cargo Facility Unit C	16,070		
						Sause Bros	34,262		
	7,560	79,210	18,000	21,600		South Ramp Hangars (hangar 1, 3 & 4)	22,068		
10E	9,594	11,040	4,000	7,000	4120	10E Airside Land Leases	7,428		10E
10	178,350	159,761	224,110	221,010		10 Total Hangars & Storage	273,955	-	10
11A	97,429	79,100	110,000	120,000	4112	11A Transient Overnight Ramp Fee	110,000		11A
11B	78	80	200	-	4130	11B Aircraft landing Fees (2nd per day @ \$2 per 1k lbs)	200		11B
11C	249,591	230,790	260,000	250,000	4132	11C Airport Aircraft Use Fees	260,000		11C
11D	66,037	68,906	93,000	94,752	4140	11D Carriers -Cargo & Passenger Landing Fees	108,000		11D
	7,268		10,500	2,252		Ameriflight, LLC - UPS carrier	10,500		
	6,528		7,000	7,000		Empire Airlines - FedEx carrier	7,000		
	4,870		5,500	5,500		AirPac Airlines - UPS Carrier	5,500		
	47,371		70,000	80,000		United Airlines / SkyWest	85,000		
						Other			
11F	87,472	88,531	120,000	120,000	4150	11F Fuel Flowage Fees	120,000		11F

DETAILED RESOURCES

4/27/2026

FORM
LB-20

General Fund

Coos County Airport District

	Historical Data				Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026	Forecast Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
11G	83,216	81,652	90,000	90,000	4160	11G Fixed Base Operators (FBO's)	92,500		11G
	59,171		61,300	61,300		Coos Aviation-FBO Building	61,300		
	8,249		9,000	9,000		Coos Aviation - Insurance Reimbursement	9,000		
	12,631		16,500	16,500		Coos Aviation - Power allocation	16,500		
	3,165		3,200	3,200		Sub-lease	5,700		
11H	1,839	2,000	2,000	2,000	4171	11H NOAA Access Agreement	2,000		
11I	10,373	9,508	10,000	10,000	4212	11I Land Lease FBO	10,000		11I
11	596,035	560,567	685,200	686,752		11 Total Fuel, FBO ,Carriers & Fees	702,700	-	11
12A	2,100	3,750	5,600	11,750	4200	12A Ground Transportation	13,250		12A
	300		600	625		Aviation Transportation, LLC	600		
	300		875	750		Connoisseurs Golf Transportation	875		
	300		500	500		Bandon Golf Transportation LLC	500		
						Bandon Manor	375		
	300		525	925		Yellow Cab Taxi	525		
	300		425	400		Fairway Shuttle	425		
	300		600	300		Loop Golf	600		
			325	350		Toyota	325		
			450	325		Smooth Moves Shuttle	450		
				3,500		Uber (10%)	4,000		
			500	3,500		TURO (10%)	4,000		
			425			O.C. Cab Co.			
				575		Ko Kwel	575		
	300		375			Smart Cats			
12B	102,002	102,193	104,170	103,950	4220	12B Terminal Building Leases	107,290		12B
	960	960	960	960		Enterprise Rent-A-Car Inc.	960		
		720	960	960		Hertz Corporation	960		
	69,828	69,828	70,000	70,000		SkyWest/United	70,000		
	30,214	29,685	31,000	30,000		Transportation Security Administration	31,000		
	1,000	1,000	1,250	1,250		ARINC	1,250		
				780		Coastal Landing Café	3,120		
12D	15,155	13,400	16,000	18,810	4230	12D Terminal Advertising	35,760		12D
	900		900	960		Bandon Chamber of Commerce	960		
						B Side Motel	2,100		
	1,800		1,800	2,100		Alloro Wine Bar & Restaurant	2,100		
						Dancia Mast Realtor	2,100		
				1,800		Douglas County	2,100		
				1,400		Premier Property Group	4,200		
	2,280					Premier General Builders (2 yrs)			

DETAILED RESOURCES

4/27/2026

FORM
LB-20

General Fund

Coos County Airport District

	Historical Data				Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026	Forecast Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
			2,100	2,100		Seven Devils	2,400		
				250		SWOCC	1,500		
	625					Photo Caddie			
				2,100		Three Rivers	2,100		
	1,800		2,000	2,100		KoKwel	4,200		
	2,100		2,100	2,100		Yellow Cab Taxi-Advertising	2,100		
	1,200		1,200			Execly	1,500		
	1,800		1,800	1,800		NBMC	2,100		
	2,100		2,100	2,100		Restaurant O, LLC	4,200		
	550		2,000			Other	2,100		
12E	114,677	138,480	160,500	145,350	4240	12E Concessions, Vending	180,300		12E
	114,350	120,250	80,000	110,000		Enterprise Rent-A-Car Inc.	100,000		
		18,000	80,000	35,000		Hertz Corporation	80,000		
	327	230	500	350		Vend West Services	300		
12F	2,880	5,040	5,760	5,760	4250	12F Rental Parking-Hertz & Enterprise	5,760		12F
12	236,814	262,863	292,030	285,620		12 Total Passenger Terminal Revenues	342,360	-	-
13A	113,398	105,737	106,591	163,160	4311	13A Business Park Building Leases	179,568	-	-
	22,032	22,032	22,692	22,032		Aslin Industries	22,032		
	7,661					Douglas Fast Net	-		
	12	12	12	12		Senior Center- in kind services	12		
	77,213	77,213	77,213	77,213		Oregon State Police	97,524		
	6,480	6,480	6,674	4,731		Big Tents			
				48,000		Peterson Machinery Company	48,000		
				11,172		Goldstar Communication (Traylor)	12,000		
13B	123,856	126,757	127,788	63,331	4312	13B Business Park Land Leases	89,104	-	-
	1,953	1,953	1,953	1,953		Blake, Paul & Jill	1,953		
	1,950	1,950	1,950	1,950		Steve Oldberg	3,213		
	1,950	1,950	1,950	1,950		Frost, Dennis	1,950		
	584	584	584	584		Knutson Carpet Hut	918		
	7,776	7,776	7,776	7,776		Trice Underground	9,600		
	48,000	48,000	48,000			Peterson Machinery Company			
	10,980	11,078	12,000			Goldstar Communication (Moved)			
	4,457	4,457	4,457			Pony Creek Development (Lewis & Marineau)			
	29,681	29,681	29,681	29,681		UPS-Real Estate	36,000		
	1,996	4,800	4,800	4,800		Virginia Center West (Parking Lot)	4,901		
	9,344	9,344	9,344	9,344		Mid-Columbia Bus Company	17,844		
	1,620	1,620	1,620	1,620		Triple J Auto	4,345		
						Enterprise Rental Car Parking/Car Wash	4,600		

DETAILED RESOURCES

4/27/2026

FORM
LB-20

General Fund

Coos County Airport District

	Historical Data				Account Code	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	Forecast Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
	3,564	3,564	3,673	3,673		VolleyCart	3,780			
13C	-	-	-	3,710	4201	13C Parking Leases	6,360	-	-	13C
				1,050		Aviation Transportation, LLC	1,800			
				1,470		Connoisseurs Golf Transportation	2,520			
				1,190		Loop Golf	2,040			
13	237,254	232,494	234,380	230,201	13	Total Business Park Revenue	275,032	-	-	13
14	1,390,540	1,363,987	1,956,720	1,534,083	14	Total Operating Resources	2,090,047	-	-	14
15					4070	15 Finance Charges				15
16	325	6,705		-	4080	16 Reimbursements & Cost Shares	12,000	-	-	16
	325	6,705				Other				
						Cargo Utilities	12,000			
						Bandon Dunes- Other Air Service Meetings				
						Air Service Study				
17					2500	17 Refundable Contractor Retention				17
18	15,535	7,561		13,000	4090	18 Miscellaneous Revenue	5,000			18
19					4091	19 Gain on Sale of Assets				19
20					4095	20 Insurance Settlement Proceeds				20
21					4096	21 Legal Settlement Proceeds				21
22					4350	21 Security/Key Deposit - Refundable				
23			3,100,000	2,426,190	4440	23 Loans & Lines of Credit	210,000			23
24	15,860	14,266	3,100,000	2,439,190	24	Total Non-Operating Resources	227,000	-	-	24
25					4455	25 Loan repayment from BLM				25
26					4458	26 Loan repayment from: DHS Fund				26
27					4454	27 Loan repayment from Construction Fund				27
28	700,000				4504	28 Transfer in from Construction Fund				28
29			500,000	500,000	4505	29 Transfer in from Building Reserve Fund	500,000			29
30	100,000	80,000	110,000	110,000	4506	30 Transfer In From PFC Fund	100,000			30
31	50,000	50,000	50,000	50,000	4512	31 Transfer in From BEC Fund	50,000			31
32	400,000	550,000	150,000	150,000	4513	32 Transfer in From BLM Facility Fund	250,000			32
33	400,000	450,000	600,000	600,000	4514	33 Transfer in From DHS Fund	400,000			33
34	1,650,000	1,130,000	1,410,000	1,410,000	34	Total Transfers In / Interfund Loan Repayments	1,300,000	-	-	34
35	5,294,949	5,033,299	8,500,376	7,680,881	35	Total Resources, Except Taxes to be Levied	4,080,228	-	-	35
36			1,501,174	1,505,000	4017	36 Taxes estimated to be received	1,550,150			36
37	1,428,703	1,496,174			4017	37 Taxes collected in the year levied				37
38	6,723,652	6,529,473	10,001,549	9,185,881	38	Total CCAD General Fund Resources	5,630,378	-	-	38

DETAILED REQUIREMENTS

FORM
LB-31

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
						Personnel Services			
1	1,415,757	1,355,159	1,405,000	1,290,000	6100	1 Airport Salaries	1,300,000		1
2	70,194	89,726	90,000	60,000	6210	2 Temporary Services	150,000		2
3	7,650	4,000	12,000		6260	3 Merit Pay	12,000		3
4	4,023	3,068	10,000	3,000	6270	4 Overtime	10,000		4
5	96,852	90,634	105,000	105,000	6400	5 FICA & Medicare	105,000		5
6	321,828	298,773	442,000	440,000	6410	6 Retirement Benefits	405,000		6
7	197,000	284,831	310,000	295,000	6420	7 Health, Disability, Life Insurance	260,000		7
8	13,648	12,210	16,000	16,000	6430	8 Workers' Compensation Insurance	25,000		8
9			10,000	-	6450	9 Compensation (Reimb; Transfer of Assets; Severance)	10,000		9
10	2,126,952	2,138,401	2,400,000	2,209,000		10 Total Personnel Services	2,277,000	-	-
11	21.0	21.0	22.5	21.0		11 Total Full-Time Equivalent Employees (FTE)	21.0		11
	19.0	19.0	20.5	19.0		11a CCAD Payroll	18.5		
	2.0	2.0	2.0	2.0		11b Cardinal Temp Payroll	2.5		
						Materials & Services			
12	200,649	245,128	271,220	278,500	7105	12 Liability Insurance	311,655	-	-
	11,025	11,858	14,000	14,000		Northwest Insurance (Airport Policy)	14,000		
				4,500		Coalition Cyber Insurance	4,500		
	189,624	233,270	257,220	260,000		Special Districts Association (Liability, Property, etc..)	293,155		
13	91,117	36,323	40,000	35,000	7110	13 Legal Services	40,000		13
	25,425	35,173	35,000	35,000		7110-10 · CCAD Legal Counsel	40,000		
	65,692	1,150	5,000	-		7110-30 · Other Legal Issues (Perkins Coie, Kaplan)	-		
14	58,445	56,272	81,040	82,000	7120	14 Telephone/Data	77,500		14
		2,395	2,500			7120-10 · Telephone Land Line Service			
		2,805	2,500			7120-20 · Cellular Phone Service	2,500		
		46,328	70,000			7120-30 · Data Com Service (Streamline, ACS, DNS)	31,500		
		1,278	2,000			7120-50 · I-Pad Service, Apps & Assessor	2,000		
		1,528	1,500			7120-60 · Tower Emergency Land Line	1,500		
		1,207	1,500			7120-80 · Old Terminal Elevator Land Line	20,000		
		731	840			7120-90 · ARFF Emergency Land Line			
			200			7120 - Other	20,000		
15	138,900	181,439	239,000	239,000	7125	15 Lights/power utilities	275,800		15
		147,768	200,000	200,000		7125-10 · Electric Power (4% Increase)	228,800		
		16,307	22,000	22,000		7125-20 · Water & Sewer Charges (8% Increase)	27,000		
		17,364	17,000	17,000		7125-30 · Natural Gas Expense	20,000		
						7125 - Other	5,000		
16	9,500	9,850	10,000	10,000	7126	16 Refuse disposal	10,000		16

DETAILED REQUIREMENTS

FORM
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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
17		3,151	5,000	5,000	7129	17 Events	5,000		17
18	13,510	70,890	65,500	65,500	7130	18 Auditing	65,500		18
		20,690				Pauly, Rogers & Co			
		38,500	52,500	52,500		Umpqua Valley Financial LLC	52,500		
		11,700	13,000	13,000		Debtbook	13,000		
19	5,259	5,470	6,000	6,000	7132	19 Payroll Services	6,000		19
20			10,000	2,400	7134	20 ADA Document Remediation	2,400		
21	4,757	3,745	10,000	10,000	7135	21 Office supplies	10,000		21
			500			Bi-Mart	500		
			1,500			South Coast	1,500		
			4,000			Staples	4,000		
			1,000			Intuit - QuickBooks	1,000		
			3,000			Other	3,000		
22	10,951	11,023	15,000	10,000	7136	22 Banking & Credit Service Charges	10,000		22
23	16,532	7,703	21,000	10,000	7137	23 Operation tools & supplies	15,000		23
			1,500			Ace Hardware	1,500		
			1,500			Bi-Mart/Cascade	1,500		
			1,000			Coastal Paper	1,000		
			2,500			Coos Head Builders	2,500		
			2,500			Oregon Pacific Co	2,500		
			2,000			Sherwin Williams/Bayshore	2,000		
			2,000			South Coast Saw	2,000		
			8,000			Other	2,000		
24	760	1,745	2,000	2,000	7138	24 Public Notifications	2,000		24
25	1,476	1,100	1,500	1,200	7139	25 Postage & Shipping	1,500		25
26	28,215	7,100	13,000	7,500	7140	26 Janitorial services & supplies	8,000		26
			-			Bay Area Enterprises	-		
			2,000			Coast Paper Supply	2,000		
			1,000			Bi-Mart/Cascade	1,000		
			10,000			Other Suppliers	5,000		
27	6,163	5,903	9,750	9,750	7143	27 Membership fees & dues	10,500		27
			1,500	1,500		American Assoc of Airport Executives	1,500		
			4,250	4,250		SDAO	4,500		
						Local Govt Personnel Institute or Lane Council of Gov			
			3,000	3,000		Chamber of Commerce	3,000		
						Rotary			

DETAILED REQUIREMENTS

FORM
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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
						National Air Transportation Assoc			
			500	500		OR Airport Management Assoc	1,000		
			100	100		PRIMA (Best Practices)	100		
			400	400		Other Organizations	400		
28	955	310	500	500	7145	28 Subscriptions	3,000		28
29	29,747	29,659	40,000	36,000	7151	29 Operating fuel - vehicles	40,000		29
30	10,348	10,422	15,000	15,000	7152	30 Environmental expense	15,000		30
						Neilson Research			
			2,000			Dept of Enviro Quality	2,000		
			8,000			McCowan Clinical	8,000		
						UPS-Water samples			
						Analytical Laboratory Group, Inc			
						Pacific Environmental Group - Disposal of Fire Retardant			
			5,000			Other tests, supplies & permits	5,000		
31	1,785	2,605	3,000	3,000	7153	31 Medical/safety hazard supplies	3,000		31
32	12,219	1,671	4,000	4,500	7154	32 Signs, sign repair	5,000		32
33	40,148	25,928	34,000	35,000	7155	33 Maint/repairs - Equipment/vehicles	35,000		33
						7155-09 · Vehicle #9 1200 gal Fire Truck			
						7155-10 · ARFF Oshkosh P19			
						7155-21 · Vehicle #21 Maint -2005 Ford F350 4x4			
			2,000			7155-22 · Vehicle #22 Maint -2005 Ford F350 4X4	2,000		
			2,000			7155-23 · Vehicle #23 Maint - 2005 Ford F350 4X4	2,000		
			2,000			7155-25 · Vehicle #25 Maint -2013 Ford F150 4x4	2,000		
			2,000			7155-27 · Vehicle #27 Maint -2016 Ford F150 4x4	2,000		
						7155-28 · Ford Transit Van			
			1,000			7155-51 · 2008 Kawasaki Mule	1,000		
			4,000			7155-52 · 2009 TYM 4X4 Farm Tractor	4,000		
			1,000			7155-53 · 2011 Toro TimeCutter SS4200 Mower	1,000		
			1,000			7155-54 · DR Brush Mower	1,000		
			1,000			7155-55 · Linemaster Paint Stripper	1,000		
						7155-56 · Ford farm tractor			
			1,000			7155-57 · 40' personnel lift	1,000		
			2,000			7155-58 · Genie 65' Boom lift	2,000		
			500			7155-59 · Bead Dispenser	500		
			2,000			7155-60 · Fuel Farm	2,000		
			500			7155-62 · Stihl RZ 560 Mower	500		

DETAILED REQUIREMENTS

FORM
LB-31

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
			2,000			7155-70 - Generators	2,000		
			2,000			7155-74 - 2015 Dixie Chopper Mower 3372	2,000		
						7155-77 - Striker 2016 Oshkosh ARFF Vehicle			
			500			7155-79 - 2018 Ford Transit Van	500		
			500			7155-80 - 2019 Ford F150	500		
			500			7155-81 - 2021 Ford F150	500		
			500			7155-82 - 2024 Ford F150	500		
			500			7155-83 - Bobcat Zero Turn Mower	500		
			500			7155-84 - CNC Machine	500		
			5,000			7155 ---- Other	6,000		
34	63,824	109,303	82,000	109,500	7156	34 Maint/repairs - Buildings	92,000		34
		43,612	35,000	15,000		7156-01 - Terminal	35,000		
		6,132	2,000	5,000		7156-04 - ATC Tower	2,000		
			1,000	1,000		7156-05 - Luggage System	1,000		
		3,587	500	500		7156-06 - Terminal Security System Repair	500		
		12,000	2,000	2,000		7156-10 - T-Hangars	2,000		
		6,207	3,000	2,000		7156-15 - Coos Aviation FBO	3,000		
			2,500	2,500		7156-15 - Coos Aviation Hangar	2,500		
			500	500		7156-16 - Aslin Industries	500		
			500	500		7156-17 - FedEx	500		
		458	500	500		7156-19 - Airport Maintenance Shop	500		
		159	1,000	3,000		7156-20 - ARFF Station	1,000		
			500	500		7156-55 - Big Tents Rental			
			2,500	1,500		7156-60 - South Ramp Hangars	2,500		
		31,352	5,000	15,000		7156-65 - State Police	10,000		
		604	5,000	2,000		7156-69 - Reach Office	10,000		
		1,665	5,000	20,000		7156-70 - Reach Hangar	5,000		
		1,700	5,000	2,000		7156-71 - Senior Center	5,000		
		1,686	1,000	1,000		7156-99 - 30,000 sft Hangar	1,000		
		141	9,500	35,000		7156 ---- Other	10,000		
35	35,000	95,506	114,200	100,000	7158	35 Building maintenance contracts	114,200		35
	35,000	63,000	76,500			Elevators/Escalators	76,500		
		9,048	10,000			HVAC - Terminal	10,000		
		1,520	3,300			HVAC - OSP	3,300		
		1,692	1,800			HVAC - Coos Aviation	1,800		
		858	1,000			HVAC - NBSC	1,000		
		1,008	1,100			HVAC - ATCT	1,100		

DETAILED REQUIREMENTS

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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
		1,140	1,300			HVAC - Reach	1,300		
		2,007	2,200			HVAC - Hangar	2,200		
		4,068	4,500			HVAC - ARFF	4,500		
		2,285	2,500			Generator Service Contract - ATCT	2,500		
		2,300	2,500			Generator Service Contract - ARFF	2,500		
		3,035	3,500			Generator Service Contract - Terminal	3,500		
		3,545	4,000			Generator Service Contract - Airfield Lights	4,000		
36	4,748	7,200	15,000	15,000	7160	36 Travel Expense	15,000		36
37	6,770	10,190	12,000	18,500	7161	37 Meals and Lodging	12,000		37
			500	500		7161-10 · Business Meals	500		
			8,000	8,000		7161-20 · Lodging	8,000		
			3,000	3,000		7161-30 · Travel Meals	3,000		
			500	7,000		Other	500		
38	3,350	1,862	3,500	3,000	7166	38 Facility Sundries	3,500		38
39	35,523	27,170	35,000	35,000	7167	39 Grounds & roadway supplies	35,000		39
			2,000			Wildlife Control	2,000		
			12,000			Grounds Maintenance	12,000		
			5,000			Backflow Assembly Tests	5,000		
			3,500			Sanican Services	3,500		
			5,000			Landscaping/Trails	5,000		
			7,500			Other	7,500		
40	-	7,910			7169	40 Pass through Services	-		40
41	10,824	1,184	15,000	10,000	7175	41 Board expense	3,000		41
42			100,000		7176	42 New Air Service Incentives	100,000		42
43	45,284	88,760	47,750	64,750	7179	43 Airfield Maint/Repair/Certification	54,750		43
			20,000	25,000		Airfield Equip. Signage/Lights/windsock	20,000		
			10,000	15,000		FAA Inspection Findings/Part139	10,000		
			10,000	5,000		Runway Painting	10,000		
			5,000	15,000		ATC Tower Equip.	10,000		
				2,000		Drainage/Wildlife habitat/Invasive Species	2,000		
						Obstruction Removal-Flight Path Approach			
			2,750	2,750		Ship Monitoring	2,750		
44	27,834	20,682	35,000	25,000	7180	44 Staff training & development	25,000		44
			35,000	25,000		Staff training	25,000		
						Other			
45	59,623	76,864	83,500	85,000	7181	45 Promotion & marketing	90,000		45
						Website Redesign			

DETAILED REQUIREMENTS

FORM
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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
			10,000			SCDC	10,000		
			3,000			Bay Area Chamber of Commerce	3,000		
			500			Print (Business cards, Hangar Network, Civil Air)	500		
			40,000			TV Digital Package	40,000		
			2,500			Other	7,500		
			10,000			Radio	10,000		
			7,500			Digital (Meta, Mailchimp)	7,500		
						Website (moved Streamline)			
			5,000			Advertising Infrastructure	5,000		
			5,000			Swag	6,500		
46	45,147	63,774	61,000	53,700	7184	46 Contracted Services - Non Professional	42,000		46
			5,000	5,000		Securecom	6,000		
			2,500	2,500		Peterson Machinery Co.	3,000		
			22,500	22,200		Security	23,000		
			21,000	19,000		Landscaping Services	-		
			10,000	5,000		Other	10,000		
47	3,638	3,242	4,000	5,000	7185	47 Security background	4,000		47
48	9,718	665	5,000	5,000	7187	48 Regulatory Permits	5,000		48
49	286	295	500	500	7188	49 Property Tax	500		49
									0
50	-	-	-	-	7189	50 Building & Structure Demolition	70,000		50
							70,000		
51	5	5	300	300	7191	51 Recording Fees	300		51
52	3,267	914	5,000	3,000	7192	52 Uniforms	5,000		52
53	13,375	1,100	10,000	10,500	7194	53 Small office & computer equipment	10,000		53
54	50,939	21,698	70,000	82,000	7195	54 Consulting services	105,000		54
						Pavement Management Study			
			40,000	10,000		Air Service Consultant	40,000		
				52,000		Hotel RFP Services	30,000		
			20,000	15,000		Professional Services	20,000		
						Project Management	10,000		
			5,000			Accounting Services			
			5,000	5,000		Other	5,000		
55	38,490	78,902	85,000	85,000	7196	55 ARFF Fire Protection Service	85,000		55
			15,000	15,000		7196-05 - Training/Certification	15,000		
			10,000	10,000		7196-06 - Travel Expenses	10,000		

DETAILED REQUIREMENTS

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General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
			2,500	2,500		7196-10 - Supplies	2,500			
			5,000	5,000		7196-14 - SCBA	5,000			
			20,000	20,000		7196-15 - Equipment (SCBA Replacement, Tires)	20,000			
			25,000	25,000		7196-17,18,19 - Equipment Service/Repairs	25,000			
			7,500	7,500		7196-09 - Other	7,500			
56	1,484	663	2,000	1,000	7198	56 Miscellaneous expenses	2,000			56
57	4,479	3,793	4,836	3,880	7199	57 Equipment rental	3,000	-	-	57
			1,680	1,680		Coos Art Museum				
			1,656			Quadiant Postage Meter				
			1,500	2,200		Other	3,000			
58	663	1,825	2,000	2,000	7200	58 Staff recognition/achievement	2,000			58
59	90	16	500	500	7201	59 Finance Charges & Bank Fees	500			59
60	-	-	750,000		7207	60 Air Service	375,000			60
			750,000			Federal Air Service Grant	375,000			
61			1,500	-	7250	61 Security Deposit - Return	1,500			61
62				51,000	7251	62 Voluntary Lease Termination				62
63					7641	63 Legal Suit Settlement Expense				63
64					64	64				64
65	1,145,797	1,340,960	2,441,096	1,636,980		65 Total Materials & Services	2,207,105	-	-	65
						Capital Outlay				
66				23,000	8105	66 Office and computer equipment/Furniture	12,000			66
				23,000			12,000			
67	429,226	230,971	295,000	226,000	8106	67 Equipment and Vehicles	330,000	-	-	67
		9,700	10,000			Commercial Mower				
	87,323			55,000		Access Control/CCTV	80,000			
	141,070	6,200	150,000	150,000		Baggage Belt System Repair				
	-	103,221				ARFF AFFF Foam Replacement				
		20,375				ATCT Operations				
	-		75,000			Terminal HVAC Computer Control Upgrade				
		81,700				Cab Tractor (Kubota M5-111 & Bucket)				
	84,654					Airfield Generator Repair				
		8,075				Area Vacuum/Carpet Cleaner				
						Video Wall	60,000			
	69,179	1,700	40,000			Equipment (Skid Steer w Attach)	155,000			
	47,000		20,000	21,000		Vehicle Purchase	35,000			
						Miscellaneous				

DETAILED REQUIREMENTS

FORM
LB-31

General Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	REQUIREMENTS FOR: <u>GENERAL AND ADMINISTRATION</u>	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
68	81,303	94,064	205,398	250,000	8116	68 Structures/parking/building/gates	192,398	-	-	68
	39,523					Terminal Carpet				
	29,900	8,287	40,000			Facility Repairs	30,000			
						Terminal Roof Repair/Replacement (FY26/27)	75,000			
						Concession Remodel				
	11,880	47,565		40,000		Boarding Gate Breezeway				
		8,712				Taxiway Alpha Mitigation				
			88,000			OSP Window Replacement/Parking Expansion	45,000			
				35,000		Cargo Apron/Fuel Truck Route Expansion				
		29,500	50,000	175,000		Pavement Maintenance	15,000			
			27,398			Lift Station #4 Relocation	27,398			
						Sinkhole Repairs				
						Miscellaneous				
69	510,529	325,035	500,398	499,000		69 Total Capital Outlay	534,398	-	-	69
						Debt Service				
70	56,309	56,309	56,309	56,309	8560	70 Terminal- OR IFA Deferred Interest	56,309			70
71	216,918	71,161	71,161	71,161	8574	71 Banner Bank - #7219938	71,161			71
72			80,000	70,000	8575	72 Banner Bank - 2025 #72605561	155,000			72
73	273,227	127,470	207,470	197,470		73 Total Debt Service	282,470	-	-	73
						Transfers and Interfund Loans				
74	4,953				7625	74 Transfer to Unemployment Fund	6,690		-	74
75					7624	75 Transfer to Construction Fund - Loan				75
76	100,000	300,000	4,180,250	4,180,250	7624	76 Transfer to Construction Fund	190,000		-	76
77					7627	77 Transfer to DHS Fund				77
78					7637	78 Transfer to Building Reserve Fund				78
79					7638	79 Transfer to Debt Service Fund				79
80					7639	80 Transfer to BEC Fund				80
81					7636	81 Transfer to PFC Fund				81
82	104,953	300,000	4,180,250	4,180,250		82 Total Transfers	196,690	-	-	82
83			272,334		8800	83 Contingency	132,715			83
84					8810	84 Reserved for Future Capital Expenditures		-		84
85	2,562,194	2,297,608	272,334	463,181		85 Ending balance	132,715			85
86						86 UNAPPROPRIATED ENDING FUND BALANCE				86
87	6,723,652	6,529,473	10,001,549	8,722,700		87 TOTAL GENERAL FUND REQUIREMENTS	5,630,378	-	-	87

Construction Fund

The Construction Fund is designated to account for capital improvement projects on District property. For FY 2026/2027, the fund's revenue sources include a beginning cash carryforward of \$6,369 from the FY 2025/2026 budget year, a \$190,000 transfer from the General Fund, and \$3,804,426 in anticipated state and federal grant funding. This results in total available resources of \$3,960,822 to undertake planned capital construction projects during the fiscal year. The planned construction projects for FY 2026/2027 are as follows:

Capital Improvement Projects				
Project Name	Estimated Cost	Grant Funding	Source of Grant Funding	District Funding
Glide Slope Relocation	\$ 984,970	\$ 934,970	FAA AIP Grant	\$ 50,000
Updating Airport Master Plan	\$ 626,331	\$ 603,032 \$ 23,299	BIL Grant ODA COAR Grant	
Terminal Apron Expansion Project	\$1,503,125	\$ 792,416 \$ 613,834 \$ 46,875	FAA AIP Grant BIL Grant ODA COAR Grant	\$ 50,000
Runway/Taxiway Resealing Project	\$ 800,000	\$ 750,000	FAA Entitlement	\$ 50,000
Project Management	\$ 40,000			\$ 40,000
Totals	\$ 3,954,426	\$ 3,764,426		\$ 190,000

Construction Fund
DETAILED RESOURCES AND REQUIREMENTS

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
						RESOURCES				
1	1,214,806	305,123	243,004	42,349	1124	1 Cash on hand * (cash basis), or	6,396	6,396	6,396	1
						Transfers in from the General Fund total \$190,000 and encompass District obligated-matching funds and any fully District funded capital projects.				
2	104,108	523,181		-	2	ARFF Facility Construction	-	-	-	2
3	15,611	523,181			4423	3 FAA - Discretionary Funds - ARFF/Maintenance Facility Construction				3
4	13,417				4425	4 State Grant - ODA - ARFF/Maintenance Facility Construction (3.125%)				4
5					4507	5 Transfer from General Fund for Discretionary Funds Match (3.125%)				5
6	75,080					6 Settlement Agreement				6
7	250,903	125,012	-	62,508	7	Runway 23 RSA Improvements - Phase 1 Design	-	-	-	7
8	250,903	113,787		62,508	4423	8 FAA - Runway RSA Improvements - Entitlement Funds				8
9					4425	9 State Grant - ODA - RSA (2.5%)				9
10		11,225			4507	10 Transfer from General Fund for Runway RSA (6.25% match)				10
11			3,700,000	3,719,103	11	Runway 23 RSA Improvements - Phase 2 Construction	-	-	-	11
12			1,626,000	2,492,403	4423	12 FAA - Runway RSA Improvements - Entitlement Funds				12
13			1,999,000	1,100,000	4423	13 FAA - Discretionary Funds - Runway RSA Improvements				13
14			75,000	126,700	4425	14 State Grant - ODA - RSA (3.29%)				14
15					4507	15 Transfer from General Fund for Runway RSA (2.5% match)				15
16	-	21,663	760,000	-	16	Glideslope Relocation	984,970	-	-	16
17		21,663	760,000		4423	17 FAA - Entitlement Funds 2026	934,970			17
18					4507	18 Transfer from General Fund for Glideslope (6.25% match)	50,000			18
19	559,929	-	-	-	19	Ramp/Apron Expansion	-	-	-	19
20	288,664				4423	20 FAA - Entitlement Funds 2022				20
21	50,000				4423	21 FAA - Entitlement Funds 2023				21
22	108,684				4423	22 FAA - 2022 BIL				22
23	108,581				4423	23 FAA - 2023 BIL				23
24					4423	24 FAA - 2024 BIL				24
25	4,000				4507	25 Transfer from General Fund				25

Construction Fund
DETAILED RESOURCES AND REQUIREMENTS

Coos County Airport District

	Historical Data				Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	Forecast Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
26	-	1,618,377	190,000	173,827	26	Reconstruct Ramp/Apron	-	-	-	26
27		601,145	75,000	69,531	4423	FAA - Entitlement Funds 2024				27
28		901,717	115,000	104,296	4423	FAA - 2024 BIL				28
29		115,515			4507	Transfer from General Fund 2024 AIP/BIL Match 6.25%				29
30	-	-	505,817	470,000	30	Airport Master Plan Update	626,331	-	-	30
31					4423	FAA - Entitlement Funds 2025				31
32			505,817	470,000	4423	FAA - 2025 BIL	603,032			32
33					4425	State Grant - ODA (2.06%)	23,299			33
34					4507	Transfer from General Fund 2025 AIP/BIL Match 5.00%				34
35	29,289	291,332	3,920,578	3,944,502	35	Cargo Facility (Design, Bid, Site Prep)	-	-	-	35
36	29,289	223,672	1,200,578	1,224,502	4425	State Grant - Connect Oregon				36
37		67,660	2,720,000	2,720,000	4507	Transfer from General Fund				37
38					38					38
39	-	-	750,000	750,000	39	Terminal Parking/Sidewalk Reconfiguration	-	-	-	39
40					4425	DOT Raise - Discretionary Funds				40
41			750,000	750,000	4507	Transfer from General Fund				41
42	-		750,000	750,000	42	Concourse Rehab	-	-	-	42
43			150,000	150,000	4425	State Grant - ODA COAR (18.75%)				43
44			600,000	600,000	4507	Transfer from General Fund				44
45					45	Terminal Apron Expansion	1,503,125	-	-	45
46					4423	FAA - Entitlement Funds 2027	792,416			46
47					4423	FAA - 2027 BIL	613,834			47
48					4425	State Grant - ODA COAR	46,875			48
49					4507	Transfer from General Fund	50,000			49
50					50	Runway/Taxiway Pavement Resealing	800,000			50
51					4423	FAA - Entitlement Funds 2027	750,000			51
52					4507	Transfer from General Fund	50,000			52
53	96,000	105,600	110,250	110,250	53	Project Management/Consulting services	40,000	-	-	53
54	96,000	105,600	110,250	110,250	4507	Transfer from General Fund	40,000			54
55					55					55
56					4440	Loan from Banner Bank				56
57						Loan from Building Reserve Fund				57
58						Loan from General Fund				58
59	2,255,035	2,990,288	10,929,648	10,022,539	59	TOTAL RESOURCES	3,960,822	6,396	6,396	59

Construction Fund
DETAILED RESOURCES AND REQUIREMENTS

Coos County Airport District

Historical Data				Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027			
Actual		Adopted Budget This Year 2025-2026	Proposed by Budget Officer						Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025											
Actual		Adopted Budget This Year 2025-2026	Forecast Year 2025-2026	REQUIREMENTS			Budget for Next Year 2026-2027					
Year 2023-2024	Year 2024-2025			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
				Org Unit or prog & activity	Object Classif ication	Detail						
60				60							60	
61	175,158	60,000		8340-03	61	ARFF Facility Construction		-	-	-	61	
62	148,324				62	Operations Capital Outlay ARFF/Maintenance Facility Construction - FAA					62	
63	13,417				63	Operations Capital Outlay ARFF/Maintenance Facility State Grant ODA					63	
64	13,417	60,000			64	Operations Capital Outlay ARFF/Maintenance Facility (GF 6.25% match)					64	
65					65						65	
66	-	-	-	8340-05	66	Demolition / Building and Structures		-	-	-	66	
67	-				67	Operations Capital Outlay Demolition / Buildings and Structures					67	
68					68						68	
69	-	-	-	8340-02	69	EA - Runway 22 RSA Improvements Phase 2		-	-	-	69	
70					70	Operations Capital Outlay Airfield Safety - Runway 22 Improvements - FAA Portion					70	
71					71	Operations Capital Outlay Airfield Safety - Runway 22 Improvements State Grant ODA					71	
72					72	Operations Capital Outlay Airfield Safety - Runway 22 Improvements (GF 3.125% match)					72	
73					73						73	
74	270,720	232,058	-	8340-13	74	Runway 23 RSA Improvements Phase 1 - Design		-	-	-	74	
75	253,800	232,058			75	Operations Capital Outlay Airfield Safety - Runway 23 Improvements - FAA Portion					75	
76					76	Operations Capital Outlay Airfield Safety - Runway 23 Improvements State Grant ODA					76	
77	16,920				77	Operations Capital Outlay Airfield Safety - Runway 23 Improvements (GF 6.25% match)					77	
78					78						78	
79	-	-	3,775,000	3,781,403	8340-14	79	Runway 23 RSA Improvements Phase 2 - Construction		-	-	-	79
80			3,625,000	3,592,403	80	Operations Capital Outlay Airfield Safety - Runway 23 Improvements - FAA Portion					80	
81			75,000	125,000	81	Operations Capital Outlay Airfield Safety - Runway 23 Improvements State Grant ODA					81	
82			75,000	64,000	82	Operations Capital Outlay Airfield Safety - Runway 23 Improvements (GF 6.25% match)					82	
79	441,810	-	-	-	8340-07	79	Ramp/Apron Expansion		-	-	-	79
80	414,196				80	Operations Capital Outlay Apron / Ramp Expansion - FAA					80	
81					81	Operations Capital Outlay Apron / Ramp Expansion - State					81	
82	27,614				82	Operations Capital Outlay Apron / Ramp Expansion - CCAD					82	
83					83	Operations Capital Outlay Apron / Ramp Expansion - Fencing					83	
84	163,251	1,523,550	-	98,840	8340-12	84	Reconstruct Ramp/Apron		-	-	-	84
85	163,251	1,428,328		70,190	85	Operations Capital Outlay Apron / Ramp Expansion - FAA					85	
86					86	Operations Capital Outlay Apron / Ramp Expansion - State					86	
87		95,222		28,650	87	Operations Capital Outlay Apron / Ramp Expansion - CCAD					87	
88					88						88	
89	29,470	749,856	4,204,141	3,867,002	8340-09	89	Cargo Facility (Design, Bid, Site Prep)		-	-	-	89
90					90	Operations Capital Outlay Cargo Facility - FAA					90	
91	29,289	223,672	1,200,578	1,224,502	91	Operations Capital Outlay Cargo Facility - Connect Oregon					91	
92	181	526,184	2,860,000	2,642,500	92	Operations Capital Outlay Cargo Facility - CCAD					92	
93			143,563		93	Operations Capital Outlay Cargo Facility - CCAD (Fencing,CA)					93	

**Construction Fund
DETAILED RESOURCES AND REQUIREMENTS**

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027				
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
	Year 2023-2024	Year 2024-2025	2025-2026								
94	68,503	44,992	760,000	-	8340-10	94	Glideslope Relocation	985,000	-	-	94
95			720,000			95	Operations Capital Outlay Glideslope Relocation - FAA	935,750			95
96						96	Operations Capital Outlay Glideslope Relocation - State				96
97	68,503	44,992	40,000			97	Operations Capital Outlay Glideslope Relocation - Match	49,250			97
98	-	-			8340-08	98	Fencing Around Airport Lands - Artifact Evaluation				98
99	-					99	Operations Capital Outlay CCAD				99
100		130,976	750,000	825,000	8340-16	100	Terminal Parking/Sidewalk Reconfiguration				100
101						101	Operations Capital Outlay DOT				101
102		130,976	750,000	825,000		102	Operations Capital Outlay CCAD				102
103		-	-		8340-17	103	Business Park Site Development				103
104						104	Operations Capital Outlay DOT				104
105						105	Operations Capital Outlay CCAD				105
106		66,408	750,000	835,000	8340-18	106	Concourse Rehab				106
107			150,000	150,000		107	Operations Capital Outlay State Grant ODA				107
108			600,000	685,000		108	Operations Capital Outlay CCAD				108
109		34,500	562,254	498,238	8340-19	109	Airport Master Plan Update	631,270			109
110			505,817	470,000		110	Operations Capital Outlay FAA - 2025 BIL	603,032			110
111						111	Operations Capital Outlay State Grant ODA				111
112		34,500	56,437	28,238		112	Operations Capital Outlay CCAD - Match	28,238			112
113					8340-20	113	Terminal Apron Expansion	1,500,000			113
114						114	Operations Capital Outlay FAA - 2027 AIP	792,416			114
115						115	Operations Capital Outlay FAA - 2027 BIL	613,834			115
116						116	Operations Capital Outlay CCAD - Match	93,750			116
117					8340-21	117	Runway/Taxiway Pavement Resealing	800,000			117
118						118	Operations Capital Outlay FAA - 2027 AIP	750,000			118
119						119	Operations Capital Outlay CCAD - Match	50,000			119
120	101,000	105,600	110,250	110,660	8340-11	120	Project Management/Consulting services	40,000			120
121	101,000	105,600	110,250	110,660		121	Operations Capital Outlay CCAD	40,000			121
122						122					122
123	1,249,912	2,947,940	10,911,645	10,016,143		123	Total Capital Outlay	3,956,270			123
124						124					124
125					7457	125	Operations Debt Service Interfund Loan repayment to General Fund				125
126					7458	126	Operations Debt Service Interfund Loan repayment to Building Reserve Fund				126
127						109	Total Debt Service				109
128					7637	128	Operations Debt Service Transfer to Building Reserve Fund				128
129	700,000				7627	129	Operations Debt Service Transfer to General Fund				129
130	700,000	-	-	-		130	Total Transfers	-	-	-	130
131					8800	131	Contingency				131
132			18,004	6,396	8810	132	Reserved for Future Expenditures	4,552			132
133	305,123	42,349	18,004	6,396		133	Ending balance	4,552			133
134						134	UNAPPROPRIATED ENDING FUND BALANCE				134
135	2,255,035	2,990,288	10,929,648	10,022,539		135	TOTAL REQUIREMENTS	3,960,822	-	-	135

BLM Fund

The BLM facility was originally constructed in 1989 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 \$1,079,221, of which \$940,240 is derived from lease revenue. Planned expenditures include \$465,150 for debt service and \$302,510 for maintenance and capital improvements, including the replacement of two HVAC units, repainting the facility, and landscaping enhancements. In addition, \$300,000 is proposed to be transferred, \$250,000 to the General Fund and \$50,000 to the Building Reserve Fund.

DETAILED REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

BLM FACILITY FUND

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
						OPERATING RESOURCES				
1	253,572	651,412	250,632	243,081	1141	1 Cash on hand * (cash basis), or	169,981			1
2						2				2
3	665,689				4090	3 Miscellaneous revenue				3
4	819,117	889,000	896,000	889,000	4311	4 Lease Revenue	904,240			4
5					4440	5 Banner Bank Loan - Refinance				5
6					4440	6 Banner Bank Loan - Tenant Upgrades/Seismic ABAAS				6
7						7				7
8					4080	8 Reimbursements				8
9	7,136	15,000	15,000	5,000	4010	9 Investment Earnings	5,000			9
10						10				10
11	1,745,514	1,555,412	1,161,632	1,137,081		11 TOTAL RESOURCES	1,079,221	-	-	11
						REQUIREMENTS				
						Materials & Services				
12	37,500	42,900	48,000	45,000	7105	12 Liability Insurance	55,130			12
13	24,000	0	0	0	7110	13 Legal Services	0			13
14	3,600	3,350	3,600	3,600	7120	14 Telephone	3,600			14
15	37,000	45,812	37,000	35,000	7125-10	15 Utilities-Power (4% Increase)	38,480			15
16	5,500	12,245	12,000	14,000	7125-20	16 Utilities-Water & Sewer (8% Increase)	14,000			16
17	10,000	7,595	7,500	7,500	7126	17 Refuse disposal	7,500			17
18					7135	18 Office supplies				18
19					7136	19 Bank Service Charges				19
20					7137	20 Operation tools & supplies				20
21					7138	21 Public Notification				21
22					7139	22 Postage & Shipping				22
23	5,212	2,218	5,000	4,000	7140	23 Janitorial services & supplies	5,000			23
24					7150	24 Parking Lot Maintenance & Repairs				24
25					7153	25 Medical/safety hazard supplies				25
26					7154	26 Signs, sign repair				26
27	40,000	69,545	80,000	80,000	7156-66	27 Maintenance/repairs - Office Buildings - Includes 2 New HVAC Unit	90,000			27
28	15,000	17,364	15,000	15,000	7156-67	28 Maintenance/repairs - Warehouse	15,000			28
29		18,930	20,100	19,150	7158	29 Building maintenance contracts	20,100	-	-	29
		2,580	3,750	2,800		Elevator	3,750			
		11,350	11,350	11,350		HVAC	11,350			
		5,000	5,000	5,000		Fire Suppression System	5,000			
30					7166	30 Building & plant supplies				30
31	500	3,000	3,000	3,000	7167	31 Grounds & roadway supplies	3,000			31

DETAILED REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

BLM FACILITY FUND

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
32					7169	32 Pass through expenses				32
33					7184	33 Contracted Services - Non Professional				33
34	200	200	200	200	7187	34 Regulatory Permits	200			34
35					7191	35 Recording Fees				35
36					7195	36 Consulting services	10,000			36
37			5,000		7198	37 Miscellaneous expenses	5,000			37
38	500	500	500	500	7199	38 Equipment rental	500			38
39					7201	39 Finance Charges & Bank Fees				39
40	179,012	223,659	236,900	226,950	40	Total Materials & Services	267,510	-	-	40
41					41					41
42					42	Capital Outlay				42
43					8116	43 Seismic/ABAAS/Tenant Improvements				43
		23,522	200,000	75,000		Exterior Paint/Gutters/Siding	25,000			
			20,000			Landscaping	10,000			
						Gates				
44	0	23,522	220,000	75,000	44	Total Capital Outlay	35,000	-	-	44
45					45					45
46					46	Debt Service				46
47					8569	47 IFA BLM Building Purchase Loan (Paid off July 2019)				47
48	465,090	465,150	465,150	465,150	8574	48 Banner Bank	465,150			48
49	465,090	465,150	465,150	465,150	49	Total debt service	465,150	-	-	49
50					50					50
51					51	Transfers Out				51
52	400,000	550,000	150,000	150,000	7627	52 Transfer to General Fund	250,000			52
53	50,000	50,000	50,000	50,000	7637	53 Transfer to Building Reserve Fund	50,000			53
54	450,000	600,000	200,000	200,000	54	Total Transfers	300,000	-	-	54
55					55					55
56		243,081	39,582	169,981	8800	56 Operating Contingency	11,561	-	-	56
57	651,412	243,081	39,582	169,981	57	57 Ending balance	11,561			57
58			-	-	58	UNAPPROPRIATED ENDING FUND BALANCE				58
59	1,745,514	1,555,412	1,161,632	1,137,081	59	TOTAL REQUIREMENTS	1,079,221	-	-	59

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 \$2,225,259, of which \$1,588,538 is derived from lease revenue. Planned expenditures include \$957,150 for debt service and \$500,000 in transfers to other funds—\$400,000 to the General Fund and \$100,000 to the Building Reserve Fund.

DETAILED RESOURCES/REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

DHS MULTI SERVICES CAMPUS FUND

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
						OPERATING RESOURCES				
1	709,340	876,974	811,627	818,245	1117	1 Cash on hand * (cash basis), or	592,521			1
2	32,661	30,000	30,000	20,000	4010	2 Interest Earnings	20,000			2
3					4090	3 Miscellaneous revenue				3
4	1,712,931	1,583,280	1,585,522	1,585,522	4314	4 Lease Revenue	1,588,538			4
	321,581	298,956	301,198	301,198	4314	APD	304,214			
	1,391,350	1,284,324	1,284,324	1,284,324	4320	CW	1,284,324			
5	23,526				4080	5 Reimbursements				5
7					4457	7 Borrow from General Fund				7
8						8 Transfer from General Fund				8
9						9				9
10	2,478,458	2,490,254	2,427,149	2,423,767		10 TOTAL RESOURCES	2,201,059	-	-	10
11						Requirements				
12						Materials & Services				
13	76,800	87,600	98,012	91,800	7105	13 Liability Insurance	111,708			13
14	0	0	1,000	0	7110-34	14 Legal Services	-			14
15	1,224	1,157	1,400	1,400	7120	15 Telephone	1,400			15
16					7125	16 Utilities				16
17	550	0	500	0	7126	17 Refuse Disposal	500			17
18					7136	18 Bank Service Charges				18
19					7137	19 Operational Tools & Supplies				19
20	120	100	1,000	100	7150	20 Parking Lot Maint & Repairs - Ice/Snow removal	1,000			20
21					7154	21 Signs/Sign Repair				21
22	20,000	28,298	20,000	25,000	7156-26	22 Maint/repairs - APD Buildings-Office	25,000			22
23	19,532	10,327	25,000	20,000	7156-27	23 Maint/repairs - CW/SSP Buildings	25,000			23
24	3,240	17,737	19,744	18,407	7158	24 Building maintenance contracts	19,812			24
	3,240	2,580	4,332	3,250		Elevator	4,400			
		12,912	12,912	12,912		HVAC	12,912			
		2,245	2,500	2,245		Generator Service Contract	2,500			
25	2,100	2,000	5,000	2,000	7167	25 Grounds & Roadway Supplies	5,000			25
26	18,500				7169	26 Pass through services				26
27	400	17,472	5,000	17,472	7184	27 Contracted Services	5,000			27
28	200		200		7187	28 Regulatory Fees & Licenses	200			28
29			2,000		7198	29 Miscellaneous expenses	2,000			29
30					7201	30 Finance Charges				30
31	142,666	164,691	178,856	176,179		31 Total Materials & Services	196,620	0	0	31

DETAILED RESOURCES/REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

DHS MULTI SERVICES CAMPUS FUND

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
						Capital Outlay				
32			40,000		8116	32 Minor Capital Repairs	40,000			32
33			20,000		81XX	33 Landscaping	20,000			33
34	0	-	60,000	-		34 Total Capital Outlay	60,000	-	-	34
						Debt Service				
35	139,023	139,023	139,100	139,023	8572	35 OR Pacific - DHS APD - 7113075	139,100			35
36	819,795	818,295	816,045	816,045	8573	36 IFA - DHS CW - L17001	818,050			36
37					7457	37 Repay General Fund				37
38	958,818	957,318	955,145	955,068		38 Total debt service	957,150	-	-	38
						Transfers Out				
39	400,000	450,000	600,000	600,000	7627	39 Transfer to General Fund	400,000			39
40	100,000	100,000	100,000	100,000	7637	40 Transfer to Building Reserve Fund	100,000			40
	50,000	50,000	50,000	50,000		ADP	50,000			
	50,000	50,000	50,000	50,000		CW	50,000			
41	500,000	550,000	700,000	700,000		41 Total Transfers	500,000	-	-	41
42		340,031	54,934	114,307	8800	42 Operating Contingency	9,075			42
43		478,214	478,214	478,214		43 UNAPPROPRIATED ENDING FUND BALANCE	478,214			43
44	876,974	818,245	533,148	592,521		46 Ending balance	487,289			44
45	2,478,458	2,490,254	2,427,149	2,423,767		45 TOTAL REQUIREMENTS	2,201,059			45

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 \$140,094, of which \$110,750 is derived from lease revenue. Planned expenditures include 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.

DETAILED RESOURCES AND REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

BEC Fund - Business Center

Coos County Airport District

	Historical Data				Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
						OPERATING RESOURCES					
1	45,653	35,814	30,903	28,954	1138	1	Cash on hand *(cash basis), or	28,344		1	
2						2				2	
3	98,370	103,939	112,764	109,240	4313	3	BEC Rent Receipts	110,750		3	
		64,819	73,524	70,000			Bays	70,000			
		39,120	39,240	39,240			Suites	40,750			
4					4095	4	Insurance Proceeds			4	
5					4080	5	Reimbursements & Cost Shares			5	
6	1,107				4350	6	Refundable Security Deposits			6	
7						7				7	
8	145,130	139,753	143,667	138,194		8	TOTAL RESOURCES	139,094	-	-	8
							REQUIREMENTS				
							Materials & Services				
9	9,750	11,100	12,412	11,100	7105	9	Liability Insurance	14,124		9	
10					7120	10	Telephone			10	
11	11,000	12,645	10,000	9,000	7125-10	11	Utilities-Power (4% Increase)	10,500		11	
12	3,000	2,668	4,000	3,750	7125-20	12	Utilities-Water & Sewer (8% Increase)	4,320		12	
13	7,900	7,428	8,000	7,500	7126	13	Refuse disposal	8,000		13	
14					7137	14	Operational tools & supplies			14	
15	466	633	1,500	1,000	7140	15	Janitorial services & supplies	1,500		15	
16					7150	16	Parking Lot Maint & Repairs			16	
17					7152	17	Environmental expense			17	
18					7153	18	Medical/safety hazard supplies			18	
19					7154	19	Signs, sign repair			19	
20	2,000	1,325	5,000	2,500	7156-25	20	Maintenance/repairs - Buildings	5,000		20	
21	200		500		7166	21	Building & plant supplies	500		21	
22			2,000		7167	22	Grounds & roadway supplies	2,000		22	
23					7169	23	Pass Through Service Provided			23	
24					7187	24	Regulatory Fees & Licenses			24	
25			50		7198	25	Miscellaneous expenses	50		25	
26			200		7199	26	Equipment rental	200		26	
27					7201	27	Finance Charges & Refinance Bank Fees			27	
28			1,060		7250	28	Security deposit refund - rent & key	1,060		28	
29						29				29	
30	34,316	35,799	44,722	34,850		30	Total Materials & Services	47,254	-	-	30

DETAILED RESOURCES AND REQUIREMENTS SHEET

4/27/2026

FORM
LB-31

BEC Fund - Business Center

Coos County Airport District

	Historical Data				Forecast Year 2025-2026	Account Code	DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget	This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
						Capital Outlay					
31					8116	31	Pavement Maintenance				31
32						32	Gutters/Roof Cap/Storm drain	12,000			32
33	-	-	-	-		33	Total Capital Outlay	12,000	-	-	33
							Transfers Out				
34	50,000	50,000	50,000	50,000	7627	34	Transfer to General Fund	50,000			34
35	25,000	25,000	25,000	25,000	7637	35	Transfer to Building Reserve Fund	25,000			35
36	75,000	75,000	75,000	75,000		36	Total Transfers	75,000	-	-	36
37			23,945	28,344	8800	37	Operating Contingency	4,840	-	-	37
38	35,814	28,954	23,945	28,344		38	Ending balance	4,840			38
39		-	-	-		39	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	39
40	145,130	139,753	143,667	138,194		40	TOTAL REQUIREMENTS	139,094	-	-	40

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 \$1,314,487. This amount comprises:

- A beginning cash balance of \$1,100,487 in unspent funds carried forward from the current budget year,
- Accrued interest earnings of 40,000, and
- Transfers of \$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 an \$800,000 transfer to the General Fund.

The proposed budget maintains a remaining balance of \$515,487, which will be preserved for priority facility improvements in future budget years.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Building Reserve Fund

Coos County Airport District

	Historical Data				Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026								
RESOURCES											
1	928,157	1,150,487	1,385,487	1,385,487	4000	1	Cash on hand * (cash basis)	1,100,487			1
2						2					2
3	47,330	60,000	40,000	40,000	4010	3	Interest	40,000			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			7
8	50,000	50,000	50,000	50,000	4513	8	Transfer from BLM Fund	50,000			8
9	50,000	50,000	50,000	50,000	4514	9	Transfer from DHS Fund - APD	50,000			9
10	50,000	50,000	50,000	50,000	4514	10	Transfer from DHS Fund - CW & SS	50,000			10
11					4500	11	Transfer from Construction Fund				11
12						12	Interfund Loan repayment from Construction Fund				12
13						13					13
14	1,150,487	1,385,487	1,600,487	1,600,487		14	TOTAL RESOURCES	1,315,487	-	-	14
REQUIREMENTS											
							Org unit or prog & activity	Object Classification	Detail		
15						15		Transfers	Loan to Construction Fund		15
16			500,000	500,000	7627	16		Transfers	Transfer to General Fund	500,000	16
17						17		Transfers	Transfer to BEC		17
18	1,150,487	1,385,487				18	Ending balance (prior years)				18
19			1,100,487	1,100,487	8810	19	Reserved for Future Expenditures			815,487	19
20	1,150,487	1,385,487	1,600,487	1,600,487		20	TOTAL REQUIREMENTS			1,315,487	20

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

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 to reimburse the District for prior expenditures on approved projects that preserve or enhance the airport's capacity, safety, security, and efficiency. 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 \$100,000 transfer to the General Fund as reimbursement to the District for prior costs incurred related to the terminal facility.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Passenger Facility Charges Fund

4/27/2026

Coos County Airport District

	Historical Data				Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027				
	Actual		Adopted Budget	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	This Year 2025-2026									
RESOURCES												
1	29,594	11,671	11,671	13,671	1135	1	Cash on hand * (cash basis), or		3,671			1
2						2						2
3						4010	3	Interest				3
4							4					4
5							5	Other Resources				5
6	82,077	82,000	100,000	100,000	4217	6	Passenger Facility Charges		100,000			6
7					4507	7	Transfer In from General Fund					7
8						8						8
9	111,671	93,671	111,671	113,671		9	TOTAL RESOURCES		103,671	-	-	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			-	-	15
10						10	Transfers to Other Funds					10
11	100,000	80,000	110,000	110,000	7627	11	Operations	Transfer	General Fund	100,000		11
12						12				-		12
13	100,000	80,000	110,000	110,000		13	Total Transfers			100,000	-	13
14			1,671	3,671	8810	14	Reserved For Future Expenditures			3,671	-	14
15	11,671	13,671				15	Ending balance (prior years)					15
16			-	-		16	UNAPPROPRIATED ENDING FUND BALANCE			-		16
17	111,671	93,671	111,671	113,671		17	TOTAL REQUIREMENTS			103,671	-	17

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.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Unemployment Fund

Coos County Airport District

	Historical Data			Forecast Year 2025-2026	Account Code	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027				
	Actual		Adopted Budget This Year 2025-2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
						RESOURCES					
1	57,196	62,149	62,149	62,149	1123	1 Cash on hand (cash basis)	55,310			1	
2						2				2	
3					4010	3 Interest				3	
4	4,953				4507	4 Transferred In from General Fund	6,690			4	
5						5				5	
6						6				6	
7	62,149	62,149	62,149	62,149		7 TOTAL RESOURCES	62,000	-	-	7	
						REQUIREMENTS					
						Org unit or prog & activity	Object Classification	Detail			
8						8				8	
9		0	20,000	6,839	6445	9 Operations	Personnel Services	Unemployment claims	20,000	9	
10						10				10	
11			42,149	55,310	8810	11 Reserved for Future Expenditures			42,000	11	
12	62,149	62,149				12 Ending balance (prior years)				12	
13			-	-		13 UNAPPROPRIATED ENDING FUND BALANCE			-	13	
14	62,149	62,149	62,149	62,149		14 TOTAL REQUIREMENTS			62,000	-	14