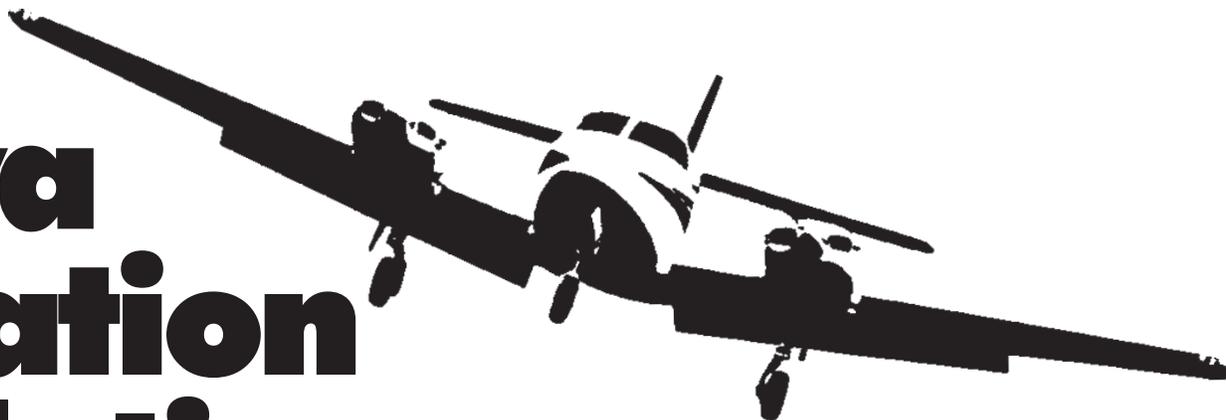


Spring 1999

Iowa Aviation Bulletin



TO ENCOURAGE, FOSTER AND ASSIST IN THE GENERAL DEVELOPMENT OF AERONAUTICS IN THE STATE OF IOWA

Waterloo selected to host FLY IOWA 2000

The Iowa Aviation Promotion Group has selected Waterloo as the site for the FLY IOWA 2000 statewide fly-in and aviation fair. It will be the ninth FLY IOWA event, and will be held at the Waterloo Municipal Airport June 10-11, 2000.

The Waterloo Municipal Airport is a primary commercial service airport serving northeast Iowa. Three airlines (United Express, Northwest AirlinK and Trans World Express) currently operate out of Waterloo and passenger enplanements over the past five years have averaged over 60,000. There is also a considerable amount of corporate

aviation with many business jets operating at the airport. The airport is also the base for the Iowa Air National Guard, 194th Air Cavalry.

The creation of the Waterloo Municipal Airport began with a bond issue in 1943. The initial land purchase was at the site of the present day airport located within the Waterloo city limits. The airport is six miles northwest of the central business district of Waterloo.

Ground breaking ceremonies took place on July 29, 1944. By late November of that year, one runway was complete and the first aircraft landing took place on December 1, 1944. All of the initial

airport construction was finished in 1945. The initial airport construction consisted of several items. Three paved runways each 150 feet wide by 5,400 feet long were constructed. A quonset hut was erected to serve as a temporary terminal building. Paved taxiways were built connecting the runways with each other and with a paved apron area adjacent to the terminal building.

The Waterloo Airport Commission was formed in September 1945, to give guidance and direction to the development of the airport. An airport manager was also selected in 1945 to oversee the day-to-day operation of the airport. A scheduled airline service began operating at the Waterloo Municipal Airport on September 26, 1950. Braniff Airways offered the first jet service to the area in July 1965. Ozark Air Lines jet service was inaugurated on July 27, 1966. Since deregulation, several commuter airlines have served Waterloo.

The Waterloo Municipal Airport has been continually improved since its inception. The temporary terminal building was replaced in 1950. The entire terminal area has been expanded, runways have been lengthened and strengthened, and many navigational aids have been installed. Private fixed-based operations complement the scheduled airline service.

The Waterloo Municipal Airport is an excellent facility and a great location for hosting FLY IOWA 2000. The local planning committee has some great ideas that should result in an excellent opportunity for the aviation community to "show its wares".

FAA revises Wide Area Augmentation System (WAAS) schedule

The Federal Aviation Administration (FAA) announced in January that it is revising the implementation schedule for the Wide Area Augmentation System (WAAS) to allow more time to complete development of a critical software safety package that monitors, corrects and verifies the performance of the WAAS system.

The original July 1999 commissioning date for Phase 1 of WAAS has been rescheduled to September 2000. WAAS is an augmentation to the Global Positioning System (GPS) that corrects the GPS standard civil signal to provide the accuracy, integrity and availability needed for civil aviation navigation.

When Phase 1 is in operation, WAAS will provide pilots with en route navigation and vertical guidance for precision approaches to runways over a limited portion of the continental United States.

The new schedule will provide a navigation signal broadcast in mid 1999. This signal will be broadcast from two Inmarsat satellites already on contract and will be capable of supporting non-safety applications, such as aid to visual flight rule (VFR) flight. WAAS commissioning, scheduled for the fall of 2000, will support instrument flight rule (IFR) flight.

Flying services & sales tax

©1999, Paul Berge, Indianola, IA

If flight instructing teaches a flight instructor anything, it teaches us how little we know about aviation.

Humbling, but true. Okay, so I ripped off that philosophy from either Aristotle or Michael Corleone; can't remember which. The point is, flight instructors go through a fairly hefty training regimen to get those three letters, CFI, typed beside their names. As Certified Flight Instructors, we're able to make almost as much as Burger King chefs while building valuable time in the right seats of Cessna 150s. I've yet to meet the instructor who has made a bundle teaching others to fly. For the most part, we become instructors, because...well, we like flying. Frankly, it's fun and, we often learn more from our students than we teach them. Yet they pay us. It's a sweet deal, but all this reward and privilege comes with the responsibility to keep abreast of the changing art, science and regulations of flying. Some of the administrative aspects can appear a bit cloudy unless we understand what a flight instructor is.

The flight instructor is more than a hired teacher. We have to be sales rep, cheerleader, coach, adviser, life guard, and friend to our clients. The term, "mentor," is a bit overworked, but, yes, that too. We're expected to know almost everything about flight or at least know where to look it up. My favorite trick, when faced with an embarrassing question by a sharp student, is to turn the tables and say, "You should know that; now, go look it up before we fly." They do, and we both learn. For all our certified worth, though, we instructors tend to overlook our status of "rendering a service" for hire. Unfortunately, we're just not trained for the business aspects.

The FAA keeps tabs on our teaching abilities and requires instructors to renew their certificates every two years. Several ways to go about this. We can take a check ride with an examiner or, if FSDO (Flight Standards District Office) is

About The Author:

Paul Berge, author of the aviation novel Bootleg Skies, is a flight instructor from Indianola, Ia. A former FAA air traffic controller at DSM tower (1984-97), Berge is a contributing editor to IFR magazine and monthly contributor to Aviation Safety, Pilot's Audio Update and Aviation Consumer. His articles have also appeared in Private Pilot. He is on-air host of WHO radio's weekly "Rejection Slip Theater." He teaches tailwheel flying in a 1946 Aeronica Champ off Nash Field, Indianola.

appropriately impressed with the instructor's success rate, the certificate can be renewed with an office visit. A third option is to attend a sixteen hour instructor renewal clinic. It costs about \$200 and is about as exciting as a driver's ed. class. The last one I took was held in a stuffy conference hall where keeping awake was the major challenge. Dull though they can be, they are important. The course forces us into a concentrated review of our craft. Subjects range from METAR weather to FARs. Sixteen hours prevents detailed analysis, but usually it's enough to remind instructors of items they might have forgotten. One item that is not emphasized enough is bookkeeping. We instructors tend to forget that instructing is a trade (if we charge) and suffers the same accountability of other trades. This includes taxes.

Instructors are usually familiar with the FAA's paperwork demands such as logbook endorsements or how to recommend a student for a check ride. FSDO is a phone call away to answer questions (DSM FSDO 515/285-9895), even if we don't like the answer. Tax laws, however, fall outside the FAA purview and, like them or not (few do), many "flying services" are subject to sales tax in Iowa.

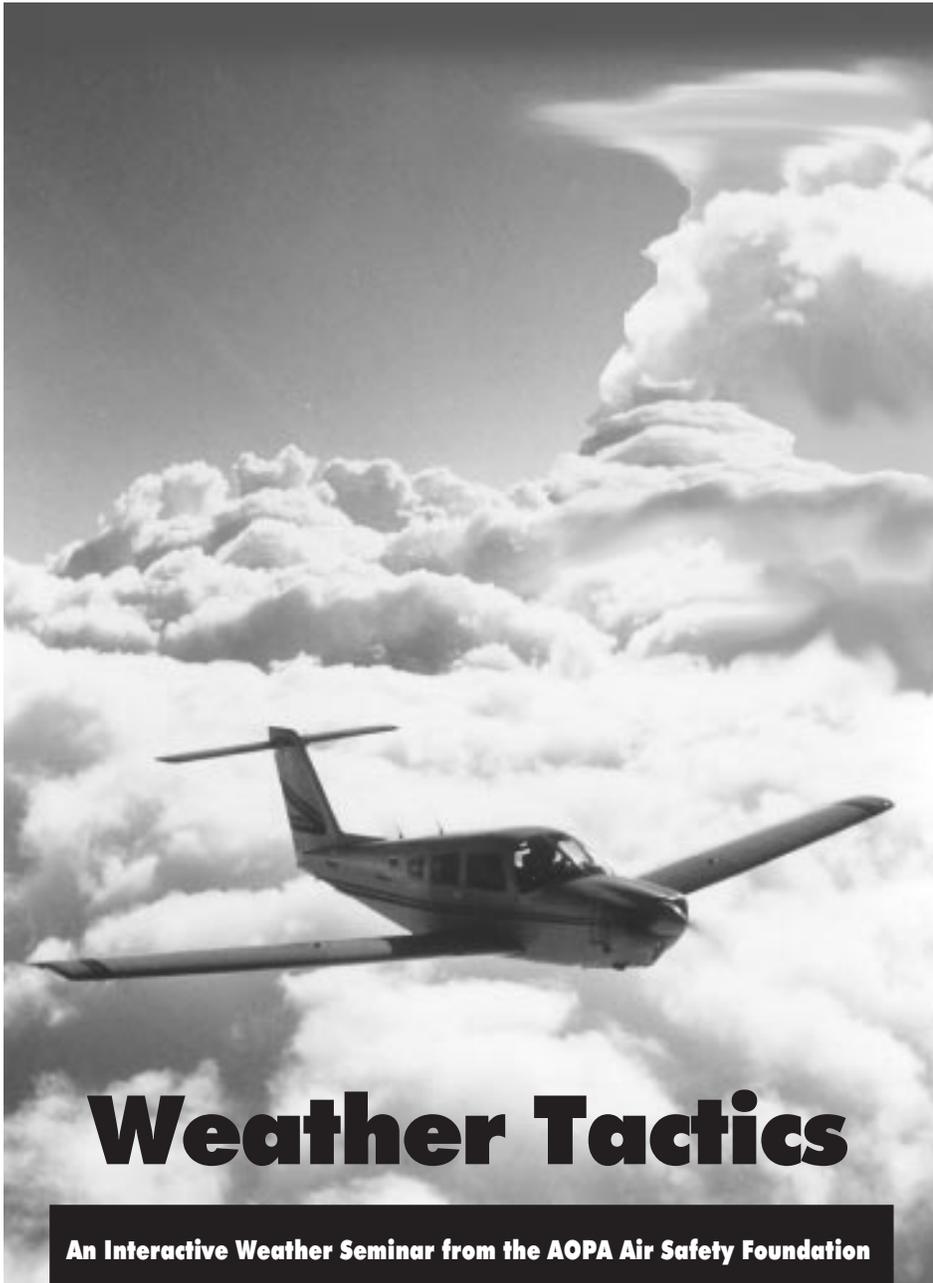
Under Iowa code, "flying services" subject to tax include (but are not limited to): Flight Instruction (dual instruction in an aircraft), Ground Instruction (one-on-one tutorial), classroom Ground School (one instructor teaching many students) or just about anything where an instructor charges for aviation related "services." Instructors may be protected when connected with a tax exempt school, so check applicability with the school.

An instructor who contracts to instruct in a non-profit club may still be required to charge sales tax for his/her time. Depending upon its charter, the non-profit organization may or may not have to charge sales tax. Generally, non-profit educational institutions, such as a college, are exempt, but other non-profit organizations may still have to charge sales tax. It gets sticky, so check with the experts.

Iowa flight instructors must collect 5% sales tax. Local option taxes may also apply in your area. If you work for free you need not collect sales tax. You needn't eat, either. Aircraft rental is also subject to sales tax. If a private aircraft is provided by the student/owner, not the instructor, then, there is no sales tax on the aircraft, because there was no rental. The instructor, in that case, only charges for his/her time and must collect sales tax on the instructor fee.

Not all services are subject to sales tax in Iowa. A complete list is available from the Iowa Department of Revenue and Finance (1-800-367-3388 or www.state.ia.us/tax). The paperwork isn't that complicated, just annoying. Flight instructors who charge for their services are required to obtain a Sales Tax Permit at no cost from the Department of Revenue and Finance. Call the above number. If you collect, you must also file. If you regularly collect more than \$120 per year you must file quarterly; less than that and you file annually by January 31.

Sales tax, go to page 5



Weather Tactics

An Interactive Weather Seminar from the AOPA Air Safety Foundation

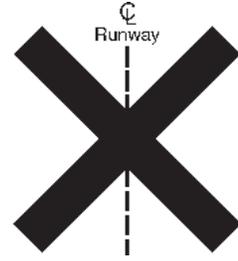
Coming soon to Cedar Rapids, Johnston and Sioux City.

- May 3, 1999** Kirkwood Community College, South entrance
Cedar Hall, Room 234, Cedar Rapids
- May 4, 1999** STARC Armory Complex, 6100 NW 78th St.
Camp Dodge, Johnston
*(Note: Pilots will be required to show photo ID
and sign in for entrance to STARC Armory.)*
- May 5, 1999** Western Iowa Tech College, Building A
Room 920, Entry #6, 4647 Stone Ave., Sioux City

Sponsored by: AOPA Air Safety Foundation; the Iowa Department of Transportation; and the FAA Des Moines FSDO.

CAUTION

closed temporarily



Runways being marked or under construction will be closed temporarily and marked accordingly. Flight service will also be notified. The markings showing that a runway is closed will be yellow and placed at the end of the affected runway.

All pilots should watch for the closed markings and not land or take off on that runway. Using closed runways violates state and federal laws that prohibit careless and reckless operation of an aircraft.

Airport pavement marking

The annual runway marking program for this year will include work at 12 airports. Airports scheduled to be marked in 1999 are:

City	Runway(s)
Belle Plaine	17/35
Carroll	13/31
Clarion	14/32
Decorah	11/29
Fairfield	18/36
Forest City	09/27 15/33
Fort Dodge	06/24
Ida Grove	11/29
Orange City	16/34
Rockwell City	12/30
Sheldon	15/33
Vinton	09/27
Waverly	10/28
West Union	17/35
Winterset	14/32

All pilots should check NOTAMs and be especially alert to the possibility of marking crews working on the pavements at these airports this summer.

FAA reauthorization

Our winter issue carried a story describing the half-year reauthorization of the Federal Airport Improvement Program (AIP). That legislation only provided an AIP program through March 31, 1999. Hopefully, by the time you are reading this, Congress will have enacted legislation to extend

FAA reauthorization for the remainder of federal fiscal year 1999 (April 1, 1999 - September 30, 1999).

Congress will then, it is expected, take several months to debate and deliberate a new long term reauthorization. The National Association of State Aviation Officials has developed a six point

recommendation which has also been endorsed or echoed by the National Governor's Association, Southern Governor's Association, American Association of State Highway and Transportation Officials, and the National Conference of State Legislatures. These recommendations include:

- Reauthorization and appropriation of an AIP at a minimum level of \$2 billion annually over the next five years to provide for the upkeep of the nations airports and to avoid the disorderly start-and-stop nature of the development of our airports due to short time frames and uncertain funding levels.
- Development of a mechanism that guarantees all revenue dedicated to the Airport and Airway Trust Fund is spent each year for its intended purpose, and that provides for a continued commitment of a general fund contribution at the minimum current level, which supports the FAA operations budget.
- Increase state apportionment share of the AIP from 18.5% to 20% to replace system planning funds eliminated in the 1996 AIP legislation and help states meet the planning needs associated with projected record traffic growth.
- Allow all states voluntary participation in the State Block Grant Program to reduce administration, streamline operations, promote greater efficiency and cost savings, and expedite the implementation and completion of airport development projects.
- Provide for AIP flexibility by providing for flexible shares in project cost formulation and flexible airport design and construction standards. Implement innovative financing methods such as state infrastructure banks and revolving loans. Allow airport maintenance to be eligible for AIP funding.
- Congress should reaffirm its intent that all existing grant assurances remain in effect for their full term.

1999 construction

The construction season will be underway soon. As always, it is imperative that all aviators make that extra effort to watch for such things as closed runway crosses, temporarily displaced thresholds with associated shorter runway lengths, and construction personnel and equipment on or near runways or taxiways.

The following is a partial list of scheduled construction projects. It is always important to check NOTAMs for information on construction or maintenance activities taking place at specific airports.

Atlantic Municipal
Runway construction

Boone Municipal
Runway construction

Charles City Municipal
Runway, apron, and taxiway construction

Cresco Municipal (Ellen Church Field)
Grading for a new runway

Decorah Municipal
Runway construction and NAVAID improvements

Emmetsburg Municipal
Runway rehabilitation

Fort Dodge Regional
Taxiway rehabilitation

Independence Municipal
Apron expansion

Iowa City Municipal
Fencing and refurbishing the lighted windtee, and windsock

Jefferson Municipal
Runway rehabilitation

Muscatine Municipal
Runway construction

Onawa Municipal
Apron and taxiway construction

Otumwa Industrial
Pavement rehabilitation

Pella Municipal
Runway construction

Pocahontas Municipal
Runway rehabilitation

Red Oak Municipal
Drainage rehabilitation

Sioux Center Municipal
Lighting improvements

Vinton Veteran's Memorial Airport
Obstruction removal

Waverly Municipal
Replacing runway lights and PAPIs

West Union Municipal
Runway construction and obstruction removal

Burlington airport project receives national recognition

On December 5, 1998, the American Concrete Paving Association and Concrete Construction Magazine sponsored their 9th annual National Awards Program for Excellence in Concrete Pavement in Orlando, Florida.

The 1998 awards recognize contractors, engineers and owners who completed outstanding projects in 1997. The program attracted more than 80 nominations nationwide in nine different award categories. Iowa placed in five of the nine categories, including a finalist in the Airports Category:

Finalist: McCarthy Improvement Co., Davenport, Iowa

Project: Runway 12-30 whitetopping, Burlington Regional Airport, Iowa

Owner: Southeast Iowa Regional Airport Authority

The existing surface for Runway 12-30 was a 10 inch thick concrete pavement with a two inch thick asphaltic overlay. The contractor was required to place a concrete overlay at a minimum six inch thickness while achieving finish grades required by the Federal Aviation Administration. Workers milled some areas of the existing surface to obtain the six inch overlay thickness, then slurry sealed it to rehabilitate the asphalt, break bond with the concrete overlay and provide a better paving platform.

As in past programs, a panel of industry representatives judged each project on the basis of:

- Overall pavement smoothness
- Quality-control measures
- Innovative construction solutions
- Project complexity

Statistical data published

The AOPA Air Safety Foundation (ASF) recently distributed the 1998 Nall Report. The report looks at general aviation fixed-wing accidents for 1997 that involved aircraft weighing less than 12,500 pounds. The purpose of the report is to provide the aviation community and regulatory organizations with a general overview of problem areas and some ideas on where to invest safety resources. Copies of the report are available by calling ASF at 301-695-2375 or by e-mail at: asf@aopa.org. In addition, the U.S. DOT's Bureau of Transportation Statistics has released a new edition of its Pocket Guide to Transportation. For a free copy of the guide, call 202-366-3282 or fax your request to 202-366-4640. The electronic version of the report is on the BTS website at: www.bts.gov.

AECI awards grants to teachers

The Aerospace Education Council of Iowa has awarded four grants to assist teachers in the development and presentation of classroom activities involving aviation, space or related topics. The objective of this new grant program is to increase student awareness of the challenges and opportunities in the aviation and space fields.

Recipients of the grants this year are as follows:

Diane Wolf, 7th grade teacher at Trinity Lutheran School, Cedar Rapids;

Deanna Walvatne, science teacher at Waverly-Shell Rock High School, Waverly;

Kathleen Lockard, second grade teacher at East Union Community Schools, Afton; and

Stan Thompson, 5th & 6th grade teacher at Agassiz Elementary School, Ottumwa.

The grant amounts range from \$294 to \$395 per teacher, and the projects included classroom trips, purchase of a telescope, and support for a Young Astronauts Club.

Under this grant program, funds may be requested for a wide range of uses including, but not limited to, purchase of equipment and expendable supplies; purchase of library materials and computer programs; student and/or teacher attendance at workshops and conferences; and demonstration aircraft flights.

The Aerospace Education Council of Iowa is made up of representatives of many aviation and education entities in the state, including the Iowa Department of Education, Iowa Department of Transportation, Federal Aviation Administration, Iowa National Guard, Civil Air Patrol, Iowa State University, Iowa Space Grant Consortium, and educators, pilots, business leaders and other interested persons.

The goal of AECI is to promote the use of aviation/aerospace to stimulate interest and excitement in students, and to increase their awareness of the importance of aviation in our lives. For more information on the council contact AECI president, Bill Patterson, at 515-266-8711.

Sales tax, from page 2

Iowa's sales tax net is broad and catches more than flight instructors. Aircraft mechanics, for instance, are required to charge sales tax for their paid services. Normally, this is included in an FBO's maintenance bill to the customer. The shop owner holds the sales tax permit and files the appropriate paperwork. An independent mechanic, however, is considered to be a contractor and, just like the independent instructor, must pay income tax and collect sales tax for services rendered. Interstate air carriers are exempt.

In providing our clients with instruction for safe flight, we instructors need to watch out for the hazards awaiting our improper handling of "flying services" in the taxable skies. This article merely calls attention to the existence of sales tax requirements. To see where you fit, check with the Iowa Department of Revenue and Finance or your CPA.

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Fort Dodge Regional Airport

June 19-20, 1999



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ADMISSION TO THE GROUNDS IS FREE

Organized by the Iowa Aviation Promotion Group, Inc. and the City of Fort Dodge

THE IOWA AVIATION PROMOTION GROUP, INC.



WANTS YOU

- Help promote aviation in Iowa and educate the general public about aviation.
- Help promote a spirit of cooperation and mutual support among the aviation public and aviation-related organizations and businesses in Iowa.
- Participate in aviation promotion activities such as the FLY IOWA statewide fly-in and aviation fair.

Memberships Available

- Charter members - Open to statewide aviation-related associations.
- Corporate members - Open to businesses, groups or clubs with an interest in promotion of aviation.
- Participating members - Open to individuals with an interest in promotion of aviation.

For more information call
800-743-1439
or write to the
Iowa Aviation Promotion Group,
Inc.
P.O. Box 93501
Des Moines, IA 50393-3501

The Iowa Aviation Promotion Group is a not for profit Iowa corporation.
All donations and membership dues are tax-deductible.

Aviation Calendar



March 5-7 Cedar Falls
Iowa Flying Farmers Convention.

April 7-10 Orlando, FL
National Congress on Aviation & Space Education.

April 10 Fort Dodge
Chili Fly-In. 1000 - 1300. Rain Day, April 11.

April 20-22 Phoenix, AZ
NATA Annual meeting

April 24 Storm Lake
Fly-In serving Chief Ron Wilson's "Firehouse Chili". 1000-1400. Free for pilot in command. For information 712-732-6494

April 25-27 Chicago, IL
National Air Service Conference.

April 28-29 Kansas City, MO
FAA Central Region Airport Conference.

May 3 Cedar Rapids
Weather Tactics. Kirkwood Community College, South entrance, Cedar Hall, Room 234. 1900-2200.

May 4 Johnston
Weather Tactics. STARC Armory Complex, 6100 NW 78th St, Camp Dodge, Johnston. (NOTE: Pilots will be required to show a photo ID and sign in for entrance to STARC Armory). 1900-2200.

May 5 Sioux City
Weather Tactics. Western Iowa Tech College, Building A, Room 920, Entry #6, 4647 Stone Ave, Sioux City. 1900 - 2200.

May 16 Cherokee
Annual Flight Breakfast sponsored by the Cherokee Flying Club. 0700 - 1200. Miscellaneous entertainment. For information call 712-225-2810.

May 16-19 Phoenix, AZ
Annual AAAE Conference & Exposition.

May 29 Oskaloosa
Airport hog roast. 1000 - 1300. Followed by airshow and evening hanger dance by the Rumbles. For information contact David Sampson at 515-673-8715 or Berens Aviation 515-933-4316.

June 5 Frederick, MD
9th Annual AOPA Fly-In and Open House.

June 6 Audubon
Flight Breakfast. 0630 - 1030. Free to all Fly-Ins. (Due to crosswinds - please no Ultra-lite planes.)

June 6 Denison
Fly-in Breakfast. 0700-1100. Free to fly-in pilots.

June 19-20 Ft. Dodge
FLY IOWA '99 Statewide Fly-In and Aviation Fair. For more information call 515-573-3881.

June 20 Harlan
Flight Breakfast. 0700 - 1100. All Fly-Ins are free. For more information call 712-744-3366.

July 10 Des Moines
10th Annual Iowa Aviation Hall of Fame Banquet at the State Historical Museum. Speaker: Lt. Colonel Kim Olson, originally of New Hampton, Iowa, and now commander of the "Screaming Eagles" 96th Air Refueling Squadron in Seattle, Washington. For information call 515-343-7184.

July 11 Emmetsburg
Annual Kiwanis Flight Breakfast. 0700-1230. Free to pilots and co-pilots. For more information 712-852-3810.

July 23-25 Keokuk
ILPA-IBDA. L-Birds Fly In. Formation school, many activities. All Warbirds are welcome. Contact Irv Lindner at 319-524-6378 or 6203.

July 23-25 Newton
Newton Air Show. For more information call 800-798-0299

July 28 - August 3 Oshkosh, WI
EAA Air Venture. Wittman Field.

August 15 Monona
Fly-In, Drive-In Pancake Breakfast sponsored by EAA Chapter #368. 0700 - 1200. Breakfast free to fly-in pilots.

August 29 Greenfield
Wings, Wheels, and Whistles fly-in omelette breakfast. 0730 - 1130. Breakfast free to fly-in pilots. For more information call 515-343-7184.

August 29 Iowa City
20th Annual SERTOMA Flight Breakfast. 0700 - 1200. For more information call 319-388-9222.

September 25-26 Ankeny
Wings, Wheels, and Water Festival. Ankeny Expo grounds. For more information call 515-289-1439.

October 12-13 Waterloo
Iowa Airport Conference.

October 12-14 Atlanta, GA
NBAA Annual Meeting and Convention.

October 21-23 Atlantic City, NJ
AOPA Expo '99 at the New Atlantic City Convention Center

October 24-27 Las Vegas, NV
ACI-NA Annual Conference.



- The AWOS frequency at Fort Dodge is being changed to 119.275 megahertz to eliminate interference with the Creston AWOS broadcast.

- The three airlines serving the Dubuque Regional Airport boarded a record number of passengers in 1998, surpassing the previous record set in 1993. The overall passenger count for 1998 totaled 44,666.

- Shane Vande Voort is the new airport manager and FBO at Pella.

Iowa Aviation Bulletin

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The **Iowa Aviation Bulletin** is a quarterly publication of the Iowa Department of Transportation. It is distributed free of charge to pilots, aircraft owners and interested individuals or organizations. It is also available on the department's web site at: www.state.ia.us/government/dot.

The staff wishes to thank those who have provided information and reference materials for this newsletter.

Darrel Rensink, Director
Iowa Department of Transportation

Bob Dickens named AOPA midwest regional representative

The Aircraft Owners and Pilots Association has named former FAA official, NTSB investigator and decorated Army aviator Bob Dickens as AOPA Regional Representative for Illinois, Iowa, Michigan, Minnesota, Missouri and Wisconsin.

Dickens was formerly the safety program manager for FAA's Kansas City (Missouri) Flight Standards District Office and the principal operations inspector for the Little Rock (Arkansas) FSDO.

He has also been an NTSB aircraft accident investigator. He was assigned to some 300 accidents, including the 1989 United Airlines Flight 232 crash at Sioux City, Iowa, where a catastrophic engine failure severed hydraulic lines powering the DC-10's flight controls.

Dickens learned to fly in high school and later joined the U.S. Army, where he flew attack helicopters. He was awarded the Distinguished Flying Cross and the Bronze Star, among other honors.

A helicopter pilot for the Los Angeles County Fire Department, he also flew "Copter 10" in the TV series "Emergency."

Dickens is a Certificated Flight Instructor in both aircraft and helicopters. He has more than 14,000 flight hours, including some 8,000 hours in General Aviation aircraft. He owns a Grumman Tiger, which he says he flies "at the least provocation."

Dickens, who resides in Bolivar, Missouri, succeeds AOPA Midwest Regional Representative Karl Kerscher.