



## Big Bear Airport District Amended Budget Detail Fiscal Year 2025/26

	A	B	C	D	E
	Amended Budget 2024/25	Projected Year End 2024/25	Amended Budget 2025/26	\$ Difference (C - A)	% Difference (D / A)
<b>1 Revenue</b>					
<b>2 Operating Revenue</b>					
3 Facility & Hangar Rentals	\$ 577,000	\$ 581,000	\$ 564,100	\$ (12,900)	-2.2%
4 Sales-Aircraft Fuel	612,900	647,500	666,100	53,200	8.7%
5 Aircraft Tie Downs, Parking & Souvenirs	50,700	47,200	45,700	(5,000)	-9.9%
6 Other Operating Revenues	1,700	3,200	1,900	200	11.8%
<b>7 Total Operating Revenue</b>	<b>1,242,300</b>	<b>1,278,900</b>	<b>1,277,800</b>	<b>35,500</b>	<b>2.9%</b>
<b>8 Non-Operating Revenue</b>					
9 Property Taxes	2,190,700	2,180,800	2,224,400	33,700	1.5%
10 Grant Revenue	-	-	-	-	0.0%
11 State Subsidy	20,000	10,000	10,000	(10,000)	-50.0%
12 Reimbursed Expenses	60,000	55,600	202,500	142,500	0.0%
13 Investment Revenue	296,800	571,500	285,800	(11,000)	-3.7%
<b>14 Total Non-Operating Revenue</b>	<b>2,567,500</b>	<b>2,817,900</b>	<b>2,722,700</b>	<b>155,200</b>	<b>6.0%</b>
<b>15 Total Revenue</b>	<b>3,809,800</b>	<b>4,096,800</b>	<b>4,000,500</b>	<b>190,700</b>	<b>5.0%</b>
<b>16 Cost of Goods Sold</b>					
17 Aircraft Fuel	497,200	581,000	598,300	101,100	20.3%
18 Souvenirs	5,300	5,600	5,800	500	9.4%
19 Oil	1,800	1,800	1,900	100	5.6%
20 Aircraft Stores	1,000	1,000	1,000	-	0.0%
<b>21 Total Cost of Goods Sold</b>	<b>505,300</b>	<b>589,400</b>	<b>607,000</b>	<b>101,700</b>	<b>20.1%</b>
<b>22 Gross Profit</b>	<b>3,304,500</b>	<b>3,507,400</b>	<b>3,393,500</b>	<b>89,000</b>	<b>2.7%</b>
<b>23 Expense</b>					
24 Marketing	72,600	70,700	75,000	2,400	3.3%
25 Bank Charges/Credit Card Fees	29,900	32,700	33,700	3,800	12.7%
26 Board Election Costs	12,000	-	-	(12,000)	-100.0%
27 Contract Services	105,600	72,600	91,300	(14,300)	-13.5%
28 Motorized Vehicle Fuel	27,200	19,000	27,200	-	0.0%
29 Directors' Expenses	13,700	12,500	13,700	-	0.0%
30 Dues & Subscriptions	15,000	16,000	16,500	1,500	10.0%
31 Staff Expenses	13,200	14,000	16,000	2,800	21.2%
32 Fees/Permits/Licenses	23,600	21,300	13,300	(10,300)	-43.6%
33 Hazardous Waste Pickup	1,000	400	1,000	-	0.0%
34 Insurance-Liability Expense	121,400	101,300	85,000	(36,400)	-30.0%
35 Insurance-Worker's comp	23,200	21,600	23,300	100	0.4%
36 Janitorial Supplies	5,100	2,300	2,300	(2,800)	-54.9%
37 Manager's Expenses	2,100	700	2,100	-	0.0%
38 Office Operational Expense	3,700	5,200	5,200	1,500	40.5%
39 Professional Services	114,200	108,700	98,300	(15,900)	-13.9%
40 Repair & Maintenance-AWOS	5,000	5,300	5,300	300	6.0%
41 Repair & Maintenance-Computer	4,800	1,600	-	(4,800)	-100.0%
42 R & M - Aircraft Fuel Farm	7,600	5,500	10,000	2,400	31.6%
43 Repair & Maintenance-Grounds	35,000	1,700	15,000	(20,000)	-57.1%
44 Repair & Maintenance-Hangars	10,000	600	10,000	-	0.0%



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45 Repair & Maintenance-Lighting	5,500	1,200	5,500	-	0.0%
46 R & M - Terminal Building	6,200	100	6,200	-	0.0%
47 R & M - Motorized Equipment	32,000	6,300	32,000	-	0.0%
48 Repair & Maint Fire Extinguish	1,700	1,800	3,600	1,900	111.8%
49 Emerg Equip/Supplies	1,300	500	1,300	-	0.0%
50 CDTFA Dealer Tax	600	1,100	1,100	500	83.3%
51 Office Communications	8,800	8,600	-	(8,800)	-100.0%
52 Tools/Small Maint Equipment	2,500	2,500	5,000	2,500	100.0%
53 Winter Ops Contingency	6,000	-	6,000	-	0.0%
54 Utilities	209,600	173,200	161,900	(47,700)	-22.8%
55 Salaries & Benefits					
56 Salaries	\$ 703,200	\$ 712,300	\$ 798,200	\$ 95,000	13.5%
57 FICA-Employer	800	300	300	(500)	-62.5%
58 Medicare-Employer	9,700	10,200	10,900	1,200	12.4%
59 Health, Life, Dental & Vision Insurance	304,500	278,200	317,400	12,900	4.2%
60 Retirement Expense	173,100	170,600	197,500	24,400	14.1%
61 Total Salaries & Benefits	1,191,300	1,171,600	1,324,300	133,000	11.2%
62 GASB 68 Report Fee	700	700	700	-	0.0%
63 SSA218-CalPERS Annual Admin Fee.	300	100	100	(200)	-66.7%
<b>64 Total Expense</b>	<b>2,112,400</b>	<b>1,881,400</b>	<b>2,091,900</b>	<b>(20,500)</b>	<b>-1.0%</b>
<b>65 Capital Improvement Projects &amp; Debt Service</b>					
66 Temporary Modular Office Space	150,000	76,800	-		
67 Pavement Rehabilitation/Crack Filling	55,000	15,000	25,000		
68 Repair & Replacement - 08 PAPI	60,000	65,800	-		
69 Utility Truck Purchase	-	-	85,000		
70 Total Capital Improvement Projects	265,000	157,600	110,000		
71 Airport Capital Improvement Proj. (FAA Funded)					
72 Runway 08-26 Rehabilitation, Fog Seal, Restriping	103,800	53,800	50,000		
73 AWOS Replacement	84,300	51,300	33,000		
74 Conduct Obstruction Survey	4,700	4,700	-		
75 Snow Removal Equipment	-	-	33,900		
76 Taxiway A - Rehab Design	9,700	4,700	5,000		
77 Total Airport Capital Improvement Proj. (FAA Funded)	202,500	114,500	121,900		
78 Principal-Terminal Bldg Loan	220,000	220,000	230,000		
79 Interest Exp-Terminal Bldg Loan	224,300	224,300	217,500		
<b>80 Total CIP Projects &amp; Debt Service</b>	<b>911,800</b>	<b>716,400</b>	<b>679,400</b>		
<b>81 Net Increase/(Decrease) To Reserves</b>	<b>\$ 280,300</b>	<b>\$ 909,600</b>	<b>\$ 622,200</b>		