



Big Bear Airport District Budget Detail Fiscal Year 2026/27

	A	B	C	D	E
	Amended Budget 2025/26	Projected Year End 2025/26	Proposed Budget 2026/27	\$ Difference (C - A)	% Difference (D / A)
1 Revenue					
2 Operating Revenue					
3 Facility & Hangar Rentals	\$ 564,100	\$ 566,500	\$ 565,000	\$ 900	0.2%
4 Sales-Aircraft Fuel	666,100	610,400	666,100	-	0.0%
5 Aircraft Tie Downs, Parking & Souvenirs	45,700	40,400	43,600	(2,100)	-4.6%
6 Other Operating Revenues	1,900	1,000	1,000	(900)	-47.4%
7 Total Operating Revenue	1,277,800	1,218,300	1,275,700	(2,100)	-0.2%
8 Non-Operating Revenue					
9 Property Taxes	2,224,400	2,334,500	2,381,200	156,800	7.0%
10 Grant Revenue	-	-	-	-	0.0%
11 State Subsidy	10,000	10,000	10,000	-	0.0%
12 Investment Revenue	285,800	241,100	120,600	(165,200)	-57.8%
13 Total Non-Operating Revenue	2,520,200	2,585,600	2,511,800	(8,400)	-0.3%
14 Total Revenue	3,798,000	3,803,900	3,787,500	(10,500)	-0.3%
15 Cost of Goods Sold					
16 Aircraft Fuel	598,300	535,500	598,300	-	0.0%
17 Souvenirs	5,800	5,800	6,000	200	3.4%
18 Oil	1,900	2,000	2,100	200	10.5%
19 Aircraft Stores	1,000	100	1,000	-	0.0%
20 Total Cost of Goods Sold	607,000	543,400	607,400	400	0.1%
21 Gross Profit	3,191,000	3,260,500	3,180,100	(10,900)	-0.3%
22 Expense					
23 Marketing	75,000	68,200	75,300	300	0.4%
24 Bank Charges/Credit Card Fees	33,700	32,700	26,200	(7,500)	-22.3%
25 Board Election Costs	-	-	12,000	12,000	0.0%
26 Contract Services	92,100	85,500	95,400	3,300	3.6%
27 Motorized Vehicle Fuel	27,200	13,800	20,000	(7,200)	-26.5%
28 Directors' Expenses	13,700	13,700	14,900	1,200	8.8%
29 Dues & Subscriptions	16,500	14,100	14,500	(2,000)	-12.1%
30 Staff Expenses	16,000	8,400	16,500	500	3.1%
31 Fees/Permits/Licenses	13,300	13,900	13,900	600	4.5%
32 Hazardous Waste Pickup	1,000	500	1,000	-	0.0%
33 Insurance-Liability Expense	85,000	74,700	123,000	38,000	44.7%
34 Insurance-Worker's comp	23,300	23,300	27,800	4,500	19.3%
35 Janitorial Supplies	2,300	2,100	5,000	2,700	117.4%
36 Manager's Expenses	2,100	700	1,100	(1,000)	-47.6%
37 Office Operational Expense	5,200	4,000	5,200	-	0.0%
38 Professional Services	98,300	85,100	86,500	(11,800)	-12.0%
39 Repair & Maintenance-AWOS	5,300	7,100	13,000	7,700	145.3%
40 R & M - Aircraft Fuel Farm	10,000	9,100	10,000	-	0.0%
41 Repair & Maintenance-Grounds	15,000	21,100	35,000	20,000	133.3%
42 Repair & Maintenance-Hangars	10,000	600	10,000	-	0.0%
43 Repair & Maintenance-Lighting	5,500	2,400	5,500	-	0.0%
44 R & M - Terminal Building	6,200	-	6,200	-	0.0%
45 R & M - Motorized Equipment	32,000	22,400	23,100	(8,900)	-27.8%
46 Repair & Maint Fire Extinguish	3,600	3,800	3,800	200	5.6%
47 Emerg Equip/Supplies	1,300	400	1,300	-	0.0%
48 CDTFA Dealer Tax	1,100	1,100	1,100	-	0.0%
49 Tools/Small Maint Equipment	5,000	4,900	6,500	1,500	30.0%
50 Winter Ops Contingency	6,000	-	6,000	-	0.0%



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51 Utilities	161,900	172,500	188,900	27,000	16.7%
52 Salaries & Benefits					
53 Salaries	\$ 798,200	\$ 782,300	\$ 881,900	\$ 83,700	10.5%
54 FICA-Employer	300	400	400	100	33.3%
55 Medicare-Employer	10,900	11,700	11,900	1,000	9.2%
56 Health, Life, Dental & Vision Insurance	317,400	296,900	340,500	23,100	7.3%
57 Retirement Expense	197,500	204,800	234,700	37,200	18.8%
58 Total Salaries & Benefits	1,324,300	1,296,100	1,469,400	145,100	11.0%
59 Total Expense	2,091,900	1,982,200	2,318,100	226,200	10.8%
60 Capital Improvement Projects & Debt Service					
61 Pavement Rehabilitation/Crack Filling	25,000	23,800	25,000		
62 Utility Truck Purchase	85,000	76,100	-		
63 Snow Plow for Utility Truck	-	-	18,000		
64 Terminal Building - IT/Security Build Out	-	-	72,000		
65 Terminal Building - Furniture	-	-	120,000		
66 Total Capital Improvement Projects	110,000	99,900	235,000		
67 Airport Capital Improvement Proj. (FAA Funded)					
68 Runway 08-26 Rehabilitation, Fog Seal, Restriping	50,000	-	467,000		
69 AWOS Replacement	33,000	267,600	-		
70 Taxiway A - Rehab Design	5,000	3,000	-		
71 Snow Removal Equipment	33,900	33,900	1,323,900		
72 Total Airport Capital Improvement Proj. (FAA Funded)	121,900	304,496	1,790,900		
73 Reimbursed Expenses (FAA Funding)	(202,500)	(435,100)	(1,701,400)		
74 Debt Service-Terminal Building Loan	447,500	447,500	445,600		
75 Total CIP Projects & Debt Service	476,900	416,800	770,100		
76 Net Increase/(Decrease) To Reserves	\$ 622,200	\$ 861,500	\$ 91,900		