



## Big Bear Airport District BUDGET DETAIL Fiscal Year 2024/25

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year End 2023/24	Proposed Budget 2024/25	\$ Difference (C - A)	% Difference (D / A)
1 <b>Revenue</b>					
2 <b>Operating Revenue</b>					
3 Facility & Hangar Rentals	\$ 577,300	\$ 574,800	\$ 577,000	\$ (300)	-0.1%
4 Sales-Aircraft Fuel	703,000	583,700	612,900	(90,100)	-12.8%
5 Aircraft Tie Downs, Parking & Souvenirs	46,700	50,700	50,700	4,000	8.6%
6 Other Operating Revenues	1,300	2,200	1,700	400	30.8%
7 <b>Total Operating Revenue</b>	<b>1,328,300</b>	<b>1,211,400</b>	<b>1,242,300</b>	<b>(86,000)</b>	<b>-6.5%</b>
8 <b>Non-Operating Revenue</b>					
9 Property Taxes	2,081,700	2,147,800	2,190,700	109,000	5.2%
10 Grant Revenue	-	-	-	-	0.0%
11 State Subsidy	10,000	20,000	20,000	10,000	100.0%
12 Reimbursed Expenses	-	-	60,000	60,000	0.0%
13 Investment Revenue	58,700	296,800	296,800	238,100	405.6%
14 <b>Total Non-Operating Revenue</b>	<b>2,150,400</b>	<b>2,464,600</b>	<b>2,567,500</b>	<b>417,100</b>	<b>19.4%</b>
15 <b>Total Revenue</b>	<b>3,478,700</b>	<b>3,676,000</b>	<b>3,809,800</b>	<b>331,100</b>	<b>9.5%</b>
16 <b>Cost of Goods Sold</b>					
17 Aircraft Fuel	595,600	473,500	497,200	(98,400)	-16.5%
18 Souvenirs	3,500	5,100	5,300	1,800	51.4%
19 Oil	1,700	1,700	1,800	100	5.9%
20 Aircraft Stores	1,200	1,000	1,000	(200)	-16.7%
21 <b>Total Cost of Goods Sold</b>	<b>602,000</b>	<b>481,300</b>	<b>505,300</b>	<b>(96,700)</b>	<b>-16.1%</b>
22 <b>Gross Profit</b>	<b>2,876,700</b>	<b>3,194,700</b>	<b>3,304,500</b>	<b>427,800</b>	<b>14.9%</b>
23 <b>Expense</b>					
24 Marketing	74,500	72,600	72,600	(1,900)	-2.6%
25 Bank Charges/Credit Card Fees	32,400	29,000	29,900	(2,500)	-7.7%
26 Board Election Costs	3,800	-	12,000	8,200	215.8%
27 Contract Services	125,000	91,400	105,600	(19,400)	-15.5%
28 Motorized Vehicle Fuel	26,800	27,200	27,200	400	1.5%
29 Directors' Expenses	14,100	12,200	13,700	(400)	-2.8%
30 Dues & Subscriptions	13,000	14,900	15,000	2,000	15.4%
31 Staff Expenses	12,700	12,600	13,200	500	3.9%
32 Fees/Permits/Licenses	22,100	23,600	23,600	1,500	6.8%
33 Hazardous Waste Pickup	2,500	800	1,000	(1,500)	-60.0%
34 Insurance-Liability Expense	100,500	110,400	121,400	20,900	20.8%
35 Insurance-Worker's comp	15,800	23,200	23,200	7,400	46.8%
36 Janitorial Supplies	4,800	5,100	5,100	300	6.3%
37 Manager's Expenses	2,100	800	2,100	-	0.0%
38 Office Operational Expense	6,400	3,700	3,700	(2,700)	-42.2%
39 Professional Services	67,700	69,200	114,200	46,500	68.7%
40 AviMet DataLink AWOS Service	1,000	1,000	-	(1,000)	-100.0%
41 Repair & Maintenance-AWOS	4,100	4,200	5,000	900	22.0%
42 Repair & Maintenance-Computer	6,200	4,800	4,800	(1,400)	-22.6%
43 R & M - Aircraft Fuel Farm	8,400	7,600	7,600	(800)	-9.5%
44 Repair & Maintenance-Grounds	35,000	10,900	35,000	-	0.0%
45 Repair & Maintenance-Hangars	10,000	5,700	10,000	-	0.0%
46 Repair & Maintenance-Lighting	6,200	5,500	5,500	(700)	-11.3%
47 R & M - Terminal Building	6,200	6,100	6,200	-	0.0%
48 R & M - Motorized Equipment	25,000	29,600	32,000	7,000	28.0%
49 Repair & Maint Fire Extinguish	3,600	1,700	1,700	(1,900)	-52.8%
50 Emerg Equip/Supplies	1,200	1,300	1,300	100	8.3%
51 CDTFD Dealer Tax	600	600	600	-	0.0%
52 Office Communications	8,500	8,800	8,800	300	3.5%
53 Tools/Small Maint Equipment	2,500	2,500	2,500	-	0.0%
54 Winter Ops Contingency	6,000	-	6,000	-	0.0%
55 Utilities	200,000	179,800	209,600	9,600	4.8%
56 <b>Salaries &amp; Benefits</b>					
57 Salaries	\$ 800,000	\$ 655,200	\$ 703,200	\$ (96,800)	-12.1%
58 FICA-Employer	2,500	800	800	(1,700)	-68.0%
59 Medicare-Employer	9,100	6,100	9,700	600	6.6%
60 Health, Life, Dent.& Vision Ins	251,500	260,000	304,500	53,000	21.1%
61 Retirement Expense	191,500	152,200	173,100	(18,400)	-9.6%



**Big Bear Airport District**  
**BUDGET DETAIL**  
 Fiscal Year 2024/25

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
	<b>Adopted Budget 2023/24</b>	<b>Projected Year End 2023/24</b>	<b>Proposed Budget 2024/25</b>	<b>\$ Difference (C - A)</b>	<b>% Difference (D / A)</b>
62 Total Salaries & Benefits	1,254,600	1,074,300	1,191,300	(63,300)	-5.0%
63 GASB 68 Report Fee	700	700	700	-	0.0%
64 OPEB/GASB 75 Expense	-	-	-	-	0.0%
65 SSA218-CalPERS Annual Admin Fee.	300	300	300	-	0.0%
<b>66 Total Expense</b>	<b>2,104,300</b>	<b>1,842,100</b>	<b>2,112,400</b>	<b>8,100</b>	<b>0.4%</b>
<b>67 Capital Improvement Projects &amp; Debt Service</b>					
68 Temporary Modular Office Space	150,000	45,900	150,000		
69 Pavement Rehabilitation/Crack Filling	55,000	55,000	55,000		
70 Repair & Replacement - 08 PAPI	-	-	60,000		
71 Utility Trailer	25,000	-	-		
72 Hangar Door Upgrade (Y1)	50,000	44,000	-		
<b>73 Total Capital Improvement Projects</b>	<b>424,956</b>	<b>1,229,898</b>	<b>265,000</b>		
74 Airport Capital Improvement Proj. (FAA Funded)					
75 Runway 08-26 Rehabilitation, Fog Seal, Restriping	-	-	22,000		
76 AWOS Replacement	-	-	16,500		
77 Conduct Obstruction Survey	-	-	5,500		
78 Taxiway A - Rehab Design	-	-	24,750		
<b>79 Total Airport Capital Improvement Proj. (FAA Funded)</b>	<b>-</b>	<b>-</b>	<b>68,750</b>		
80 Principal-Terminal Bldg Loan	275,000	275,000	220,000		
81 Interest Exp-Terminal Bldg Loan	169,600	173,600	224,300		
<b>82 Total CIP Projects &amp; Debt Service</b>	<b>724,600</b>	<b>593,500</b>	<b>778,050</b>		
<b>83 Net Increase/(Decrease) To Reserves</b>	<b>\$ 47,800</b>	<b>\$ 759,100</b>	<b>\$ 414,050</b>		



## Big Bear Airport District Terminal Building Project Budget Fiscal Year 2024/2025

		<b>A</b>	<b>B</b>	<b>C</b>
		<b>Adopted Budget 2023/24</b>	<b>Projected Year End 2023/24</b>	<b>Proposed Budget 2024/25</b>
<b>1</b>	<b>Funding Sources</b>			
<b>2</b>	Use of Terminal Building Reserve Funds	662,700	104,600	558,100
<b>3</b>	Use of Debt Proceeds	-	-	-
<b>4</b>	<b>Total Funding Sources</b>	<b>662,700</b>	<b>104,600</b>	<b>558,100</b>
<b>5</b>	<b>Project Expenses</b>			
<b>6</b>	Terminal Bldg. Design & Constr.	662,700	104,600	558,100
<b>7</b>	<b>Total Project Expenses</b>	<b>662,700</b>	<b>104,600</b>	<b>558,100</b>
<b>8</b>	<b>Net Increase/(Decrease) To Reserves</b>	-	-	-