| | | Actual ly 2023 to | Ξ | Budget uly 2023 to | A | ctual minus | | oosed Budget uly 2024 to | | hange from | | ige from | |
|--|------------|-------------------------|----------|-------------------------|----|-------------------------|-----------------|-----------------------------|----------|----------------------|----------|----------------------|---|
| Ordinary Income/Expense | | une 2024 | | June 2024 | _ | Budget | | lune 2025 | 23 | /24 Actuals | 23/24 | Budget | Notes |
| Income | | | | | | | | | | | | | |
| 4000 · Fuel Income | | 275,649.77 | | 266,600.00 | \$ | 9,049.77 | | 271,791.33 | \$ | (3,858.44) | | 3,191.33 | See fuel tab. Assume 3 yr ave gallons sold 45,000 gallons, assume \$0.90 per gallon |
| 4002 · Hanger income 4004 · Grant income-Cal Trans | \$ \$ | 78,228.00 | \$ | 73,620.00 10,000.00 | \$ | 4,608.00 (10,000.00) | \$ | 80,388.00 10,000.00 | \$ | | \$ | 6,768.00 | Increase in hangar rent to \$0.54 per square foot Annual Income |
| 4005 · Grant income | \$ | 2,200.00 | | 4 700 00 | \$ | 2,200.00 | | 4 000 00 | \$ | (2,200.00) | | - (700.00) | Difficult to predict. Dependent on weather (Lots of rain and hot |
| 4010 · Transient parking income 4012 · District tie down | \$ \$ | 431.00 24,725.00 | \$ | 1,700.00 23,000.00 | \$ | (1,269.00) 1,725.00 | \$ \$ | 1,000.00 23,000.00 | \$ \$ | 569.00 (1,725.00) | | (700.00) | temps this year) No change. Did not increase rate |
| 4014 · T-Hangar Fees | \$ | 7,800.00 | | | \$ | 7,800.00 | \$ | 7,800.00 | \$ | - 1 | \$ | 7,800.00 | No change. Did not increase rate |
| 4040 · Property tax income 4045 · Special tax income | \$ 1 | 15,902.54 118,073.52 | \$ | 15,500.00 119,700.00 | \$ | 402.54 (1,626.48) | \$ | 15,500.00 119,700.00 | \$ | | \$ | - | No change. Did not increase rate See Special Tax tab |
| 4048 · Assessment Administrative Fees 4075 · Gate Card Fees | \$ \$ | 1,632.00 275.00 | \$ | 1,650.00 2,625.00 | \$ | (18.00) | \$ \$ | 1,650.00 2,625.00 | s s | 18.00 2,350.00 | | | No Change Crossover between years since we are collecting hangar fees |
| 4079 · Other Parking Income | \$ | - | \$ | 2,200.00 | \$ | (2,350.00) | \$ | 2,200.00 | \$ | 2,200.00 | | | later Props Cops and Rodders |
| 4080 · Miscellaneous income 4081 · Donations | \$ | 334.13 | \$ | 450.00 1.500.00 | \$ | (115.87) (1,500.00) | \$ | 450.00 | \$ | 115.87 | \$ | - | More Donations going to CPAF |
| 4090 - Interest Total Income | \$ | 764.62 526.015.58 | \$ | 270.00 518.815.00 | \$ | 494.62 7.200.58 | \$ | 750.00 536.854.33 | \$ | (14.62) | \$ | 480.00 8.039.33 | wore bollations going to or Ar |
| Gross Profit | | 526,015.58 | \$ | 518,815.00 | \$ | 7,200.58 | \$ | 536,854.33 | \$ | 10,838.75 | | 8,039.33 | |
| Expense - Infrastructure Major Maintenance Street Restricted Account from Special Tax | | | | | | | \$ | 39,900.00 | | | | | |
| Outside Services Net Allocation to Restrict Street Account | | | | | | | \$ | 39,900.00 | | | | | |
| Airport Restricted Account from Special Tax | (| | | | | | \$ | 39,900.00 | | | | | \$13,000 for Brandley Exhibit A work approved at June 2024 |
| Outside Services Deduction for Operations | | | | | | | \$ \$ | 13,000.00 7.410.00 | | | | | Board Meeting |
| Net Allocation to Restrict Airport Accoun | ıt | | | | | | \$ | 19,490.00 | | | | | |
| Total income minus Allocation to Restricted Fuel Profit | \$ | 39,335.73 | \$ | 36,550.00 | | | \$ \$ | 477,464.33 40,500.00 | | | | | |
| Total Allocation to Restricted Expense - Operations | | | | | | | \$ | 59,390.00 | | | | | |
| 5000 · Office & Computer Maintenance | | | | | | | | | | | | | Server equipment charges, should not be an issue going |
| 5000.20 · Computer Expenses | \$ | 495.54 | \$ | 150.00 | \$ | 345.54 | \$ | 200.00 | \$ | (295.54) | \$ | 50.00 | forward |
| 5000.50 · Office supplies | \$ | 520.40 | \$ | 400.00 | \$ | 120.40 | \$ | 400.00 | \$ | (120.40) | | | Need paper, printer ink, misc. supplies and cost of business is increasing |
| Total 5000 · Office & Computer Maintenance 5006 · Security | \$ | 1,015.94 | \$ | 550.00 800.00 | \$ | 465.94 (800.00) | \$ | 600.00 500.00 | \$ | (415.94) 500.00 | | 50.00 (300.00) | New Keycard system would be the only cost |
| 5030 · Bank service charges | \$ | 10.00 | | | \$ | 10.00 | \$ | - | \$ | (10.00) | \$ | - | Should not normally happen No need for write offs since we do not give discounts for |
| 5050 · Discounts/Write offs | \$ | - | \$ | 800.00 | \$ | (800.00) | \$ | - | \$ | - | \$ | | hangars any more |
| 5073 · Repairs and maintenance 5073.10 · Repairs-General | \$ | 4,951.39 | \$ | 9,500.00 | \$ | (4,548.61) | \$ | 7,300.00 | \$ | 2,348.61 | s i | 2.200.00) | Cost of business is increasing but lots of repairs have been |
| 5073.11 · Repairs-Electrical | \$ | 235.97 | \$ | 100.00 | \$ | 135.97 | \$ | 300.00 | \$ | 64.03 | \$ | 200.00 | Cost of business is increasing but lots of repairs have been made thanks to volunteers Cost of business is increasing |
| 5073.20 · Maintenance-General 5073.30 · Fire Protection | \$ | 2,994.20 1,331.72 | \$ | 2,500.00 800.00 | \$ | 494.20 531.72 | \$ | 3,000.00 1,500.00 | \$ \$ | | \$ \$ | | Cost of business is increasing Cost of business is Increasing |
| 5073 · Repairs and maintenance - Other Total 5073 · Repairs and maintenance | \$ | 118.48 9,631.76 | \$ | 12,900.00 | \$ | 118.48 (3,268.24) | \$ | 200.00 12,300.00 | \$ | 81.52 | \$ \$ | | Cost of business is increasing |
| 5074 · Repairs & Maint Residential | | | Ψ | 12,300.00 | | | | | • | 2,000.24 | Ψ | | One to filtration as in insurante |
| 5074.20 · Maintenance-General Total 5074 · Repairs & Maint Residential | \$ | 317.78 317.78 | | | \$ | 317.78 317.78 | \$ | 500.00 500.00 | | | | | Cost of business is increasing Cost of business is increasing |
| 5079 · Airfield Systems 5079.30 · AWOS Maintenance and Inspection | n \$ | 3,133.34 | \$ | 3,500.00 | \$ | (366.66) | \$ | 3,500.00 | \$ | 366.66 | \$ | | Annual fees for inspections |
| 5079.40 · Obstruction Lighting Maint. | \$ | | \$ | 1,000.00 | \$ | (1,000.00) | \$ | 1,000.00 | \$ | 1,000.00 | \$ | - | Still need to replace batteries on two obstruction lights |
| Total 5079 · Airfield Systems | \$ | 3,133.34 | \$ | 4,500.00 | \$ | (1,366.66) | \$ | 4,500.00 | \$ | 1,366.66 | \$ | - | Cost of business is increasing so should not decrease budget |
| 5080 · Clearing & Tree Services | s | 433.29 | \$ | 15,000.00 | \$ | (14,566.71) | \$ | 15,000.00 | s | 14,566.71 | s | | \$2,000 will be in the next accounting cycle for trees removed on |
| | s | 100.20 | \$ | 3.000.00 | s | (3.000.00) | | 3.000.00 | s | 3.000.00 | | | the west side. Will be reviewing tree trimming on east side |
| 5081 · Fence and gate expense 5098 · Association Dues & Subscription | \$ | 2,321.00 | \$ | 2,200.00 | \$ | 121.00 | \$ | 2,300.00 | \$ | (21.00) | \$ | 100.00 | Plans to repair and update residential gates Cost of business is increasing |
| 5099 · Conferences and meetings 5526 · Small equipment and tools | \$ | 896.64 1.175.51 | s | 500.00 | \$ | 896.64 675.51 | \$ | 1,000.00 | \$ \$ | 103.36 (175.51) | | 500.00 | ACA conference costs Continually purchasing equipment to maintain airport with costs |
| 5528 · Mower and sprayer operations | \$ | 223.69 | \$ | 5,000.00 | \$ | (4,776.31) | \$ | 1,000.00 | s | 776.31 | | | of equipment increasing With purchase of tractor, most cost will be sprayer mix |
| 6001 · Salaries | \$ | 58,008.33 | \$ | 58,240.00 | \$ | (231.67) | \$ | 68,000.00 | \$ | 9,991.67 | | 0.700.00 | Full year exempt salary is (now no less then \$66,560 (\$32/hour)) |
| 6005 · Outside services 6096 · Workers compensation insurance | \$ | 1,300.00 2,343.67 | \$ | 18,000.00 2.125.00 | \$ | (16,700.00) | \$ \$ | 18,000.00 2.500.00 | \$ \$ | | \$ | - | Most of this will be \$13,000 for Brandley Exhibit A work |
| 6560 · Payroll Expenses | \$ \$ | 4,635.66 | \$ \$ | 4,300.00 | \$ | 218.67 335.66 | \$ | 4,800.00 | \$ | 164.34 | \$ \$ | | Cost of business is increasing Cost of business is increasing |
| 7200 · Utilities 7200.10 · Electric | \$ | 5,528.32 | \$ | 6,450.00 | \$ | (921.68) | \$ | 6,000.00 | \$ \$ | | \$ \$ | (450.00) | |
| 7200.20 · Sewer 7200.30 · Garbage | \$ | 1,229.70 616.18 | \$ | 800.00 600.00 | \$ | 429.70 16.18 | \$ | 1,300.00 700.00 | \$ | | \$ \$ | | Cost of business is increasing Cost of business is increasing |
| Total 7200 · Utilities 8010 · Accounting services | \$ | 7,374.20 8,234.50 | \$ | 7,850.00 7,500.00 | \$ | (475.80) 734.50 | \$ | 8,000.00 8,500.00 | \$ | | \$ \$ | 150.00 | Cost of business is increasing |
| 8020 · Audit Expense | \$ | 6,000.00 | \$ | 6,000.00 | \$ | 734.30 | \$ | 6,000.00 | \$ | | \$ | - | Cost of business is increasing |
| 8090 · Insurance 8090.30 · Comm General Liability Ins | \$ | 5,931.00 | \$ | 6,000.00 | \$ | (69.00) | \$ | 6,000.00 | \$ | 69.00 | | - | |
| 8090.40 · Fidelity Bond 8090.50 · Property Coverage Insurance | \$ \$ | 300.00 3,465.34 | \$ | 300.00 2,550.00 | \$ | 915.34 | \$ \$ | 300.00 3,500.00 | \$ | 34.66 | \$ \$ | | Cost of business is increasing |
| 8090.70 · D&O Insurance 8090.80 · Tank Pollution Liability Ins | \$ | 5,941.47 1,852.12 | \$ | 5,850.00 1,750.00 | \$ | 91.47 102.12 | \$ | 6,000.00 1,900.00 | \$ | | \$ \$ | 150.00 150.00 | Cost of business is increasing Cost of business is increasing |
| 8090.90 · Non-owned Auto Liability Ins Total 8090 · Insurance | \$ | 3,128.40 20,618.33 | \$ | 1,350.00 17,800.00 | \$ | 1,778.40 2,818.33 | \$ | 3,500.00 21,200.00 | \$ | | \$ \$ | 2,150.00 3,400.00 | Truck, tractor, and John Deere on insurance |
| 8135 · Miscellaneous expense 8165 · Postage | \$ | 28.59 | \$ | 100.00 | \$ | (100.00) | \$ | 100.00 | \$ | 100.00 | \$ \$ | - | One to an elicate |
| 8166 · Printing | \$ | 76.59 | \$ | | \$ | 28.59 76.59 | _ | | | | \$ | | Cant predict Cant predict |
| 8167 · Legal services 8168 · Property Tax Admin Fee | \$ | 1,500.00 15.83 | \$ | 2,000.00 550.00 | \$ | (500.00) (534.17) | \$ | 2,000.00 100.00 | \$ | | \$ \$ | (450.00) | |
| 8169 · Public notices 8170 · LAFCO | \$ | 286.02 | \$ | 300.00 300.00 | \$ | (300.00) (13.98) | \$ | 100.00 300.00 | \$ | 13.98 | \$ \$ | (200.00) | Does not require as much funds |
| 8195 · Signs 8200 · Communications | \$ | 670.45 | \$ | 650.00 | \$ | 20.45 | \$ | 650.00 | \$ | (20.45) | \$ \$ | - | Replacement of fading signs |
| 8200.10 · Website 8200.20 · Telephone | \$ | 1,540.00 | \$ | 1,400.00 | \$ | 140.00 | \$ | 1,600.00 | \$ | 60.00 | | 200.00 | Cost of business is increasing |
| 8200.25 · Cellphone 8200.26 · VOIP | \$ \$ | 561.15 | \$ | 600.00 200.00 | \$ | (38.85) (200.00) | \$ | 600.00 | \$ | | \$ \$ | (200.00) | Cost of business is increasing so should not decrease budget |
| Total 8200.20 · Telephone | \$ | 561.15 | \$ | 800.00 | \$ | (238.85) | \$ | 600.00 | \$ | 38.85 | \$ | (200.00) | |
| 8200 · Communications - Other Total 8200 · Communications | \$ | 624.00 2,725.15 | \$ | 540.00 2,740.00 | \$ | 84.00 (14.85) | \$ | 650.00 2,850.00 | \$ | 26.00 124.85 | \$ \$ | 110.00 110.00 | |
| 8223 · Vehicle expense | \$ | 1,766.18 | | | \$ | 1,766.18 | \$ | 5,500.00 | \$ | 3,733.82 | \$ | E E00 00 | Monthly payments to finance tractor (\$403.74 per month) plus airport truck fuel |
| 8500 · Fuel Expense 8501 · Credit Card processing fees | \$ 2 \$ | 236,314.04 7.767.93 | \$ | 230,050.00 7.300.00 | \$ | 6,264.04 467.93 | \$ \$ | 231,291.33 7,900.00 | \$ \$ | (5,022.71) 132.07 | | 1,241.33 | See fuel tab Cost of business is increasing |
| 8502 · Inventory change | \$ | 2,767.18 | \$ | 23,000.00 | \$ | (20,232.82) | \$ | 23,000.00 | \$ | 20,232.82 | \$ | - | Fuel levels vary so should remain at estimated level |
| 8503 · Fuel System Maintenance 8504 · Network Access/Support (QTPod) | \$ | 1,118.22 945.00 | \$ | 7,500.00 1,000.00 | \$ | (6,381.78) (55.00) | \$ | 5,500.00 1,000.00 | \$ | 4,381.78 55.00 | \$ | - 1 | Costs spread over multiple accounts Should remain the same since it is a annual service |
| 8525 · Permits | \$ | 1,717.40 | \$ | 1,750.00 | \$ | (32.60) | \$ | 1,750.00 | \$ | 32.60 | \$ | | Should remain the same since it is a annual service Costs spread over multiple accounts. Needed drop tube repairs |
| 8530 · Underground tank fees | \$ | 4,644.68 | \$ | 2,800.00 | \$ | 1,844.68 | \$ | 5,000.00 | \$ | 355.32 | \$ | 2,200.00 | should have more funds |
| Total Expense | | 390,016.90 | \$ | 447,105.00 | | (57,088.10) | \$ | 465,741.33 | \$ | 75,724.43 | | 8,636.33 | SHOULD HERE HIGHE INITIO |
| Net Ordinary Income Other Income/Expense | \$ 1 | 135,998.68 | \$ | 71,710.00 | \$ | 64,288.68 | \$ | 11,723.00 | \$ | (124,275.68) | \$ (5 | 9,987.00) | |
| Other Expense 8998 · Depreciation | _\$ | 93,075.82 | \$ | 96,000.00 | \$ | (2,924.18) | \$ | 80,000.00 | \$ | (13,075.82) | \$ (1 | 6,000.001 | |
| Total Other Expense | | 93,075.82 | \$ | 96,000.00 | \$ | (2,924.18) | \$ | 80,000.00 | \$ | (13,075.82) | \$ (1 | 6,000.00) | |
| | | | | | | | | | | | | | |

 Actual July 2023 to June 2024 Net Income
 5 (93.075.82) s 42.922.86
 \$ (24.299.00) s 6.7212.86
 \$ (82.279.00) s 6.7212.86

| rational Income minus Expenses (Net Ordinary Income) | \$ | 11,723.00 | | |
|---|------|------------|-----|--|
| Contingency Calculation | | | İ | |
| Total Expenses | \$ | 465,741.33 | 1 | |
| Fuel Cost (8500) | \$ | 231,291.33 | İ | |
| Total Expenses minus Fuel Cost | \$ | 234,450.00 | 1 | |
| Assume contingency amount is Net Inc | 3 13 | 11.723.00 | 1 | |
| Precent Contingency | | 5.00% | İ | |
| | | | İ | |
| Total income minus Allocations to Restricted Accounts | \$ | 477,464.33 | 1 | |
| Total Expenses | \$ | 465,741.33 | İ | |
| Total Operational Income minus Expenses (Net Ordinary Income) | \$ | 11,723.00 | İ | |
| | | | İ | |
| Airport restricted allocation before deduction for operations | \$ | 26,900.00 | 1 | |
| Total Income minus full airport restricted allocation | \$ | 470,054.33 | 1 | |
| Total Expenses | \$ | 465,741.33 | 1 | |
| Net Orginary Income | \$ | 4,313.00 | İ | |
| | | | İ | |
| Total Expenses minus Fuel Cost | \$ | 234,450.00 | 1 | |
| Assume contingency amount is Net Income | | 1.84% | 1 | |
| Amount of deduction to airport restricted for airport ops to meet target contingency percentage | \$ | 7,410.00 | İ | |
| Net Allocation to Restrict Airport Account | \$ | 19,490.00 | l I | |

| Target | | 5.00% |
|---|-------|------------|
| Difference | | 0.00% |
| Checking with Adj to Restricte | ed \$ | 211,707.30 |
| Marg | in | -10.749 |
| Minimum Required Contingen | су | 5.009 |
| Resulting Net Ordinary Income (Total Operational Income minus Expense | s) \$ | 11,722.50 |
| Needed deduction from airport restricted allocation | n \$ | 7,409.50 |
| Ü | se \$ | 7,410.00 |