

SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY

FINANCE & BUDGET COMMITTEE

(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)

REGULAR MEETING AGENDA

WEDNESDAY, APRIL 23, 2025 - 4:00 PM

Norton Regional Event Center, Conference Room 177

1601 East Third Street, San Bernardino, CA, 92408



A regional joint powers authority dedicated to the reuse of Norton Air Force Base
for the economic benefit of the East Valley

STANDING COMMITTEE MEMBERS:

Frank Navarro, Mayor, City of Colton

Penny Lilburn, Mayor, City of Highland

Rhodes Rigsby, Councilmember, City of Loma Linda

- Full agenda packets are available at the SBIAA office, 1601 East Third Street, San Bernardino, California, will be provided at the meeting, and are posted in the Public Meetings/Agenda section of our website at www.sbiaa.org. Office hours are 8:00 a.m. to 5:00 p.m., Monday-Friday.
- In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the SBIAA office at (909) 382-4100. Notification 48 hours prior to the meeting will enable SBIAA staff to make reasonable arrangements to ensure accessibility to this meeting.
- Anyone who wishes to speak during public comment or on a particular item will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be turned in to the Clerk of the Board.
- Public comments for agenda items that are not public hearings will be limited to three minutes.
- Public comments for items that are not on the agenda will be limited to three minutes.
- The three-minute limitation shall apply to each member of the public and cannot be shared.
- An additional three minutes will be allotted to those who require translation services.

A. CALL TO ORDER / ROLL CALL

B. CLOSED SESSION PUBLIC COMMENT

The Closed Session Public Comment portion of the SBIAA Finance & Budget Committee meeting is limited to a maximum of three minutes for each speaker and comments will be limited to matters appearing on the Closed Session portion of the agenda. An additional three minutes will be allotted to those who require translation services. Additional opportunities for further Public Comment will be given during and at the end of the meeting.

C. CLOSED SESSION

An announcement is typically made prior to closed session discussions as to the potential for a reportable action at the conclusion of closed session.

- a. Conference with Real Property Negotiator Pursuant to Government Code Section 5495.8

Property: Former Norton Air Force Base Building 302, San Bernardino International Airport

Negotiating Parties: Michael Burrows, SBIAA Chief Executive Officer and Terry Thompson,
Director Real Estate Services Department, County of San Bernardino

D. REPORT ON CLOSED SESSION

Public announcement(s) will be made following closed session if there are any reportable actions taken during closed session.

E. ITEMS TO BE ADDED OR DELETED

Pursuant to Government Code Section 54954.2, items may be added on which there is a need to take immediate action, and the need for action came to the attention of the SBIAA Finance & Budget Committee subsequent to the posting of the agenda.

F. CONFLICT OF INTEREST DISCLOSURE

1. POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF APRIL 23, 2025
[PRESENTER: Jillian Ubaldo, Clerk of the Board **PAGE#: 005**]

G. INFORMATIONAL ITEMS

It is intended that the following subject matters and their attachments are submitted to the SBIAA Finance & Budget Committee members for informational purposes only. No action is required with regard to these items in the form of a receive-and-file motion or otherwise. Members may inquire of staff as to any questions or seek clarifications, but no discussion may ensue other than to place an item on a subsequent agenda for further consideration. In such situations where permissible levels of discussion are conducted, members are reminded that staff has not presented the related contractor and interested parties conflicts of interest disclosures that are typically provided for agenda items for which action is intended to occur. Additionally, questions may arise as to negotiation strategies or other legal issues which are more appropriately addressed in a closed session discussion.

2. Informational Items

- a. UPDATE ON INSURANCE
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 012**]

H. COMMITTEE DISCUSSION ITEMS

Anyone who wishes to speak on a particular item will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be turned in to the Clerk of the Board. Public comments for agenda items that are not public hearings will be limited to three minutes.

3. RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS
[PRESENTER: Mark Cousineau, Director of Finance **PAGE#: 013**]

I. ADDED AND DEFERRED ITEMS

Deferred Items and Items which have been added pursuant to Government Code Section 54954.2 as noted above in Section E.

J. OPEN SESSION PUBLIC COMMENT

Anyone who wishes to speak during Open Session Public Comment will be requested to fill out a speaker slip. Prior to speaking, speaker slips should be given to the Clerk of the Board. Public comments for items that are not on the agenda will be limited to three minutes. The three-minute limitation shall

SBIAA Finance and Budget Committee

Regular Meeting Agenda


April 23, 2025

apply to each member of the public and cannot be shared with other members of the public. An additional three minutes will be allotted to those who require translation services.

K. ADJOURNMENT

Unless otherwise noted, this meeting will be adjourned to the next regularly scheduled meeting of the SBIAA Finance & Budget Committee, Wednesday, August 27, 2025

Copies of the reports or other written documentation relating to each agenda item described in the Committee Discussion Items section above, if any, will be provided at the meeting and on file in the office of the Clerk of the Board, Norton Regional Event Center, 1601 East 3rd Street, San Bernardino, California. They are available for public inspection during regular office hours, which are 8:00 a.m. to 5:00 p.m., Monday through Friday. This agenda was posted in accordance with applicable State law. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the San Bernardino International Airport Authority office at (909) 382-4100. Notification as soon as possible prior to the meeting will enable SBIAA staff to make reasonable arrangements to ensure accessibility to this meeting.

	<p>TO: SBIAA Finance and Budget Committee <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p>DATE: April 23, 2025</p> <p>ITEM NO: 1</p> <p>PRESENTER: Jillian Ubaldo, Assistant Secretary of the Commission</p>
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SUBJECT: POSSIBLE CONFLICT OF INTEREST ISSUES FOR THE SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY (SBIAA) FINANCE AND BUDGET COMMITTEE MEETING OF APRIL 23, 2025

SUMMARY

This agenda contains recommendations for action relative to certain contractors/principals and their respective subcontractors. Care should be taken by each Commission member to review and consider the information provided herein to ensure they are in compliance with applicable conflict of interest laws.

RECOMMENDED ACTION(S)

Receive for information and consideration in accordance with applicable conflict of interest laws.

FISCAL IMPACT

None.

PREPARED BY:	Jillian Ubaldo
CERTIFIED AS TO AVAILABILITY OF FUNDS:	N/A
APPROVED AS TO FORM AND LEGAL CONTENT:	Scott Huber
FINAL APPROVAL:	Michael Burrows

BACKGROUND INFORMATION

The potential conflicts information provided in this report and on the following pages is intended to be used as a means for each voting member to verify campaign contributions from their individual campaign records. The following information is considered to be complete only to the best knowledge that has been disclosed to staff by the following listed contractors and in many instances may not be complete as of the date of publication of the agenda. Staff will endeavor to provide updates and supplements to the disclosure information to the extent additional contractor disclosure information becomes known to staff at or prior to each particular meeting time.

In addition to other provisions of law which prohibit San Bernardino International Airport Authority (SBIAA) Commission members from having financial interests in the contracts of public agencies, the provisions of California Government Code Section 84308 prohibit individual SBIAA Commission members from participating in any Commission proceeding involving a license, permit, or other entitlement for use pending before the Commission, if the individual member has received a contribution of more than two hundred fifty dollars (\$250.00) within the preceding twelve (12) months or for three (3) months following any such Commission proceeding, from any person, company or entity who is the subject of the proceeding or from any person who actively supports or opposes a particular decision in the proceeding and who has a financial interest in such decision, as defined in California Government Code Section 87103.

The restrictions of Government Code Section 84308 do not apply if the individual member returns the contribution within thirty (30) days from the time he or she knows, or should have known, about the contribution and the proceeding.

This agenda contains recommendations for action relative to the following contractors/principals and their respective subcontractors (as informed to SBIAA staff by the Principals):

<u>Agenda Item No.</u>	<u>Contractors/Tenants</u>	<u>Subcontractors/Subtenants</u>
<u>THERE WILL BE NO ITEMS PRESENTED AT THIS MEETING RELATING TO CONTRACTORS, TENANTS, SUBCONTRACTORS, SUBTENANTS, ETC.</u>		

Attachments:

1. California Government Code §§ 84308 and 87103
2. California Code of Regulations, Title 2, Division 6, §18438.5

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 84308

84308. (a) The definitions set forth in this subdivision shall govern the interpretation of this section.

(1) "Party" means any person who files an application for, or is the subject of, a proceeding involving a license, permit, or other entitlement for use.

(2) "Participant" means any person who is not a party but who actively supports or opposes a particular decision in a proceeding involving a license, permit, or other entitlement for use and who has a financial interest in the decision, as described in Article 1 (commencing with Section 87100) of Chapter 7. A person actively supports or opposes a particular decision in a proceeding if he or she lobbies in person the officers or employees of the agency, testifies in person before the agency, or otherwise acts to influence officers of the agency.

(3) "Agency" means an agency as defined in Section 82003 except that it does not include the courts or any agency in the judicial branch of **government**, local governmental agencies whose members are directly elected by the voters, the Legislature, the Board of Equalization, or constitutional officers. However, this section applies to any person who is a member of an exempted agency but is acting as a voting member of another agency.

(4) "Officer" means any elected or appointed officer of an agency, any alternate to an elected or appointed officer of an agency, and any candidate for elective office in an agency.

(5) "License, permit, or other entitlement for use" means all business, professional, trade and land use licenses and permits and all other entitlements for use, including all entitlements for land use, all contracts (other than competitively bid, labor, or personal employment contracts), and all franchises.

(6) "Contribution" includes contributions to candidates and committees in federal, state, or local elections.

(b) No officer of an agency shall accept, solicit, or direct a contribution of more than two hundred fifty dollars (\$250) from any party, or his or her agent, or from any participant, or his or her agent, while a proceeding involving a license, permit, or other entitlement for use is pending before the agency and for three months following the date a final decision is rendered in the proceeding if the officer knows or has reason to know that the participant has a financial interest, as that term is used in Article 1 (commencing with Section 87100) of Chapter 7. This prohibition shall apply regardless of whether the officer accepts, solicits, or directs the contribution for himself or herself, or on behalf of any other officer, or on behalf of any candidate for office or on behalf of any committee.

(c) Prior to rendering any decision in a proceeding involving a license, permit or other entitlement for use pending before an agency, each officer of the agency who received a contribution within the preceding 12 months in an amount of more than two hundred fifty dollars (\$250) from a party or from any participant shall disclose that fact on the record of the proceeding. No officer of an agency shall make, participate in making, or in any way attempt to use his

or her official position to influence the decision in a proceeding involving a license, permit, or other entitlement for use pending before the agency if the officer has willfully or knowingly received a contribution in an amount of more than two hundred fifty dollars (\$250) within the preceding 12 months from a party or his or her agent, or from any participant, or his or her agent if the officer knows or has reason to know that the participant has a financial interest in the decision, as that term is described with respect to public officials in Article 1 (commencing with Section 87100) of Chapter 7.

If an officer receives a contribution which would otherwise require disqualification under this section, returns the contribution within 30 days from the time he or she knows, or should have known, about the contribution and the proceeding involving a license, permit, or other entitlement for use, he or she shall be permitted to participate in the proceeding.

(d) A party to a proceeding before an agency involving a license, permit, or other entitlement for use shall disclose on the record of the proceeding any contribution in an amount of more than two hundred fifty dollars (\$250) made within the preceding 12 months by the party, or his or her agent, to any officer of the agency. No party, or his or her agent, to a proceeding involving a license, permit, or other entitlement for use pending before any agency and no participant, or his or her agent, in the proceeding shall make a contribution of more than two hundred fifty dollars (\$250) to any officer of that agency during the proceeding and for three months following the date a final decision is rendered by the agency in the proceeding. When a closed corporation is a party to, or a participant in, a proceeding involving a license, permit, or other entitlement for use pending before an agency, the majority shareholder is subject to the disclosure and prohibition requirements specified in subdivisions (b), (c), and this subdivision.

(e) Nothing in this section shall be construed to imply that any contribution subject to being reported under this title shall not be so reported.

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 87103

87103. A public official has a financial interest in a decision within the meaning of Section 87100 if it is reasonably foreseeable that the decision will have a material financial effect, distinguishable from its effect on the public generally, on the official, a member of his or her immediate family, or on any of the following:

(a) Any business entity in which the public official has a direct or indirect investment worth two thousand dollars (\$2,000) or more.

(b) Any real property in which the public official has a direct or indirect interest worth two thousand dollars (\$2,000) or more.

(c) Any source of income, except gifts or loans by a commercial lending institution made in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars (\$500) or more in value provided or promised to, received by, the public official within 12 months prior to the time when the decision is made.

(d) Any business entity in which the public official is a director, officer, partner, trustee, employee, or holds any position of management.

(e) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating two hundred fifty dollars (\$250) or more in value provided to, received by, or promised to the public official within 12 months prior to the time when the decision is made. The amount of the value of gifts specified by this subdivision shall be adjusted biennially by the commission to equal the same amount determined by the commission pursuant to subdivision (f) of Section 89503.

For purposes of this section, indirect investment or interest means any investment or interest owned by the spouse or dependent child of a public official, by an agent on behalf of a public official, or by a business entity or trust in which the official, the official's agents, spouse, and dependent children own directly, indirectly, or beneficially a 10-percent interest or greater.

(Regulations of the Fair Political Practices Commission, Title 2, Division 6, California Code of Regulations.)

§ 18438.5. Aggregated Contributions Under Section 84308.

For purposes of Section 84308:

(a) Notwithstanding the provisions of Regulation 18215.1, to determine whether a contribution of more than \$250 has been made by any party to a proceeding, contributions made by a party's parent, subsidiary, or otherwise related business entity, (as those relationships are defined in subdivision (b) below), shall be aggregated and treated as if received from the party for purposes of the limitations and disclosure provisions of Section 84308.

(b) Parent, Subsidiary, Otherwise Related Business entity, defined.

(1) Parent-subsidiary. A parent-subsidiary relationship exists when one corporation has more than 50 percent of the voting power of another corporation.

(2) Otherwise related business entity. Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit, which do not have a parent-subsidiary relationship are otherwise related if any one of the following three tests is met:

(A) One business entity has a controlling ownership interest in the other business entity.

(B) There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:

(i) The same person or substantially the same person owns and manages the two entities;

(ii) There are common or commingled funds or assets;

(iii) The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;

1 (iv) There is otherwise a regular and close working relationship between the entities; or

2 (C) A controlling owner (50% or greater interest as a shareholder or as a general partner)

3 in one entity also is a controlling owner in the other entity.

4 Note: Authority cited: Section 83112, Government Code. Reference: Section 84308,

5 Government Code.

6 HISTORY

7 1. New section filed 5-26-2006; operative 6-25-2006. Submitted to OAL for filing pursuant to

8 *Fair Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924,

9 California Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992

10 (FPPC regulations only subject to 1974 Administrative Procedure Act rulemaking requirements

11 and not subject to procedural or substantive review by OAL) (Register 2006, No. 21). For prior

12 history of section 18438.5, see Register 85, No. 8.

13 2. Amendment filed 8-12-2014; operative 9-11-2014 pursuant to title 2, section 18312(e)(1) of

14 the California Code of Regulations. Submitted to OAL for filing and printing pursuant to *Fair*

15 *Political Practices Commission v. Office of Administrative Law*, 3 Civil C010924, California

16 Court of Appeal, Third Appellate District, nonpublished decision, April 27, 1992 (FPPC

17 regulations only subject to 1974 Administrative Procedure Act rulemaking requirements and not

18 subject to procedural or substantive review by OAL) (Register 2014, No. 33).



TO: SBIAA Finance and Budget Committee

(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)

DATE: April 23, 2025

ITEM NO: 2a

PRESENTER: Mark Cousineau, Director of Finance

SUBJECT: INFORMATIONAL ITEMS – UPDATE ON INSURANCE

SUMMARY

An oral report will be provided at the time of the meeting.


PREPARED BY:	Mark Cousineau
CERTIFIED AS TO AVAILABILITY OF FUNDS:	N/A
APPROVED AS TO FORM AND LEGAL CONTENT:	Scott Huber
FINAL APPROVAL:	Michael Burrows

BACKGROUND INFORMATION

None.

Attachments:

1. None

	<p>TO: SBIAA Finance and Budget Committee <i>(also performing auditing functions consistent with the Government Finance Officers Association (GFOA) Best Practices and Advisories)</i></p> <p>DATE: April 23, 2025</p> <p>ITEM NO: 3</p> <p>PRESENTER: Mark Cousineau, Director of Finance</p>
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SUBJECT: RECEIVE QUARTERLY BUDGET TO ACTUAL REPORTS

SUMMARY

An oral report will be provided at the time of the meeting.

RECOMMENDED ACTION(S)

Receive for information.

FISCAL IMPACT

None at this time.

PREPARED BY:	Mark Cousineau
CERTIFIED AS TO AVAILABILITY OF FUNDS:	N/A
APPROVED AS TO FORM AND LEGAL CONTENT:	Scott Huber
FINAL APPROVAL:	Michael Burrows

BACKGROUND INFORMATION

Fiscal Year 2024-25, quarter ended March 31, 2025, Budget to Actual Reports will be provided and discussed at the time of the meeting.

Attachments:

1. IVDA QTR3 Budget to Actual

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Summary
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
Revenues & Expenses			
Revenues			
Operating Revenues			
Aeronautical Non-Passenger Airline Revenue			
Non-Fuel Services	2,000,000	1,140,439	57.0%
FBO Revenue			
Fuel Sales	99,140,000	47,553,862	48.0%
COGS - Fuel	(97,970,000)	(46,323,543)	47.3%
Other FBO Services	5,016,000	4,489,755	89.5%
Total FBO Revenue	6,186,000	5,720,074	92.5%
Other Non-Passenger Aeronautical Fees	-	232	0.0%
Total Aeronautical Non-Passenger Airline Revenue	8,186,000	6,860,744	83.8%
Non-Aeronautical Revenues			
Other Airport Revenue	3,847,000	2,556,948	66.5%
Land and Non-Terminal Facility Leases and Licenses	15,281,058	11,041,096	72.3%
Other Services	250,000	-	0.0%
Other Income	630,000	136,868	21.7%
Total Non-Aeronautical Revenues	20,008,058	13,734,911	68.7%
Total Operating Revenues	28,194,058	20,595,656	73.1%
Non-Operating Revenues			
Investment Income	50,000	69,433	138.9%
Contributions	596,750	-	0.0%
Grant Revenues	6,120,544	1,369,917	22.4%
Total Non-Operating Revenues	6,767,294	1,439,350	21.3%
Total Revenues	34,961,352	22,035,006	63.0%
Expenses			
Personnel Costs	12,438,100	8,167,908	65.7%
Insurance	1,037,400	888,719	85.7%
Professional Services	1,532,200	1,141,024	74.5%
Utilities	2,212,149	1,206,437	54.5%
Telecommunication	170,600	175,375	102.8%
Repairs and Maintenance	1,916,700	1,166,629	60.9%
Parts and Supplies	1,738,600	498,412	28.7%
Other Expenses	5,911,977	2,908,414	49.2%
Capital Expenditures	12,558,946	2,214,783	17.6%
Total Expenses	39,516,673	18,367,701	46.5%
Net Income	(4,555,320)	3,667,306	-80.5%
Cash on Hand, Beginning	6,910,599	6,910,599	100.0%
Cash on Hand, Ending	2,355,279	10,577,905	449.1%

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Detail
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
Revenues & Expenses			
Revenues			
Operating Revenues			
Aeronautical Non-Passenger Airline Revenue			
Non-Fuel Services			
42110 - Landing Fees from Cargo	1,700,000	1,021,332	60.1%
42201 - Airport Aircraft Parking	300,000	119,106	39.7%
Total Non-Fuel Services	2,000,000	1,140,439	57.0%
FBO Revenue			
Fuel Sales			
42311 - Fuel Sales Jet A - All	98,700,000	21,036,138	21.3%
42312 - Fuel Sales Jet A - Buyback	-	22,744,699	0.0%
42313 - Fuel Sales Jet A - Contract	-	1,485,654	0.0%
42314 - Fuels Sales Jet A - DLA	-	1,532,233	0.0%
42315 - Fuel Sales Jet A - Other	-	414,686	0.0%
42321 - Fuel Sales AvGas - All	440,000	90,357	20.5%
42323 - Fuel Sales AvGas - Contract	-	237,772	0.0%
42325 - Fuel Sales AvGas - Other	-	12,323	0.0%
Total Fuel Sales	99,140,000	47,553,862	48.0%
COGS - Fuel			
42391 - COGS - Jet A	(97,600,000)	(46,149,883)	47.3%
42392 - COGS - AvGas	(370,000)	(173,660)	46.9%
Total COGS - Fuel	(97,970,000)	(46,323,543)	47.3%
Other FBO Services			
42331 - Fuel Sales 3rd Party Into Plane - All	4,500,000	2,274,889	50.6%
42332 - Fuel Sales 3rd Party Into Plane - Buyback	-	1,235,947	0.0%
42333 - Fuel Sales 3rd Party Into Plane - Contract	-	229,899	0.0%
42334 - Fuel Sales 3rd Party Into Plane - DLA	-	364,991	0.0%
42340 - Other FBO Services	506,000	383,285	75.8%
42341 - GSE fuel Services	-	745	0.0%
42342 - Equipment Rental	10,000	-	0.0%
Total Other FBO Services	5,016,000	4,489,755	89.5%
Total FBO Revenue	6,186,000	5,720,074	92.5%
Other Non-Passenger Aeronautical Fees			
42900 - Other Non-Passenger Aeronautical Fees	-	232	0.0%
Total Other Non-Passenger Aeronautical Fees	-	232	0.0%
Total Aeronautical Non-Passenger Airline Revenue	8,186,000	6,860,744	83.8%
Non-Aeronautical Revenues			
Other Airport Revenue			
43101 - Terminal Food and Beverage	13,000	669	5.1%
43103 - Terminal Services and Other	90,000	3,650	4.1%
43104 - Advertising Revenue	50,000	17,550	35.1%
43105 - Marketing Reimbursement	60,000	-	0.0%
43106 - Rental Car Revenue	50,000	4,111	8.2%
43107 - Ground Transportation Revenue	16,000	12,523	78.3%
43108 - Parking Revenue	250,000	108,632	43.5%
43109 - Nov Revenue	3,000	-	0.0%
43110 - Filming Revenue	80,000	142,800	178.5%
43111 - Special Events Revenue	175,000	127,059	72.6%
43112 - Badging Revenue	70,000	25,750	36.8%
43201 - COGS - Terminal Food and Beverage	(10,000)	(1,126)	11.3%
42398 - COGS - Food for Resale			

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Detail
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
42701 - Fuel Flowage Fees	3,000,000	2,115,331	70.5%
Total Other Airport Revenue	3,847,000	2,556,948	66.5%
Land and Non-Terminal Facility Leases and Licenses			
44101 - Lease/License Revenue	14,082,558	10,448,448	74.2%
44102 - Electric Usage Charges	533,500	195,930	36.7%
44103 - Network Services	100,000	65,870	65.9%
44104 - Security Services	160,000	67,575	42.2%
44105 - Permit fees	405,000	263,274	65.0%
Total Land and Non-Terminal Facility Leases and Licenses	15,281,058	11,041,096	72.3%
Other Services			
45109 - Assessment Fees	250,000	-	0.0%
Total Other Services	250,000	-	0.0%
Other Income			
48100 - Other Income	630,000	136,868	21.7%
Total Other Income	630,000	136,868	21.7%
Total Non-Aeronautical Revenues	20,008,058	13,734,911	68.7%
Total Operating Revenues	28,194,058	20,595,656	73.1%
Non-Operating Revenues			
Interest Income			
49101 - Interest Income	50,000	69,433	138.9%
Total Investment Income	50,000	69,433	138.9%
Contributions			
49205 - Contribution	596,750	-	0.0%
Total Contributions	596,750	-	0.0%
Grant Revenues			
Grant Revenue - Governmental			
49202 - Federal	6,120,544	1,369,917	22.4%
Total Grant Revenue - Governmental	6,120,544	1,369,917	22.4%
Total Grant Revenues	6,120,544	1,369,917	22.4%
Total Non-Operating Revenues	6,767,294	1,439,350	21.3%
Total Revenues	34,961,352	22,035,006	63.0%
Expenses			
Personnel Costs			
Salary and Wages			
51100 - Temporary Employment Agencies	25,000	2,665	10.7%
51101 - Salaries and Wages - Permanent Full-Time Employees	7,990,816	5,326,765	66.7%
51112 - Recruitment and Retention Bonuses	-	50,355	0.0%
51301 - Allocation of Personnel Cost - IVDA to SBIAA	2,000,100	1,106,882	55.3%
51901 - Compensation for Board Members/Commissioners	20,000	6,600	33.0%
Total Salary and Wages	10,035,916	6,493,267	64.7%
PR Benefits			
51210 - Employees Retirement -- Employer Contribution	445,084	313,561	70.5%
51211 - Payroll Health Insurance Contribution	1,354,100	704,630	52.0%
51215 - Employee Benefits - Other	-	94,478	0.0%
51221 - Workers' Compensation Insurance Premiums and Deductibles	603,000	561,971	93.2%
Total PR Benefits	2,402,184	1,674,641	69.7%
Total Personnel Costs	12,438,100	8,167,908	65.7%
Insurance			
52101 - Insurance Premiums and Deductibles	1,037,400	888,719	85.7%
Total Insurance	1,037,400	888,719	85.7%
Professional Services			
52106 - Educational/Training Services	-	19,044	0.0%

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Detail
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
52107 - Financial and Accounting Services	-	102	0.0%
52108 - Auditing	54,000	44,158	81.8%
52110 - Information Technology Services	75,000	51,146	68.2%
52112 - Marketing, Advertising, and Promotions	-	938	0.0%
52113 - Airport Navigation and Approaches	58,200	-	0.0%
52114 - Environmental	145,000	42,556	29.4%
52115 - Lobbyist	65,000	40,000	61.5%
52116 - Air Service Development	105,000	52,689	50.2%
52117 - Community Outreach	35,000	-	0.0%
52118 - Engineering	260,000	497,522	191.4%
52122 - Real Property Professional Services	-	16,410	0.0%
52124 - Wildlife Management	100,000	751	0.8%
52199 - Other Professional Services	215,000	167,768	78.0%
52299 - Other Professional Services (Executive Office)	55,000	-	0.0%
52801 - Consultant Services - Approval by Office of the Chief Executive	-	200	0.0%
52802 - Consultant Services - Other	-	12,300	0.0%
52803 - Legal Services	240,000	132,482	55.2%
52804 - Litigation Services	115,000	62,731	54.6%
52808 - Marketing, Advertising, and Promotions (Ad-hoc) Services	-	228	0.0%
52810 - Environmental	10,000	-	0.0%
Total Professional Services	1,532,200	1,141,024	74.5%
Utilities			
53101 - Electricity	1,515,500	950,900	62.8%
53102 - Water	215,400	158,455	73.6%
53104 - Natural and Liquefied Petroleum Gas	32,500	31,881	98.1%
53105 - Waste Disposal	85,000	64,163	75.5%
53106 - Thermal Energy	320,500	-	0.0%
53109 - Other Utilities	43,250	1,039	2.4%
Total Utilities	2,212,149	1,206,437	54.5%
Telecommunication			
54002 - Telecommunications - Monthly Charge	160,600	161,438	100.5%
54006 - Telecommunications - Parts and Supplies	-	11	0.0%
54008 - Communication Services	10,000	12,312	123.1%
54009 - Real Property - Infrastructure - Telecommunications - Expensed	-	1,614	0.0%
Total Telecommunication	170,600	175,375	102.8%
Repairs and Maintenance			
55001 - Real Property - Infrastructure - Maintenance and Repair - Expensed	137,000	197,479	144.1%
55002 - Real Property - Buildings - Maintenance and Repair - Expensed	717,500	485,250	67.6%
55003 - Real Property - Facilities & Other Improv. - Maintenance & Repair - Expensed	-	18,808	0.0%
55005 - Real Property - Land - Maintenance and Repair - Expensed	170,000	64,740	38.1%
55006 - Personal Property - Maintenance and Repair - Motor Vehicles - Expensed	380,000	61,158	16.1%
55007 - Real Property - Infrastructure - Telecomm - Maintenance and Repair - Expensed	80,000	-	0.0%
55009 - Personal Property - Maintenance and Repair - Expensed	140,200	228,229	162.8%
55010 - Personal Property - Maintenance and Repair - Computer Software - Expensed	287,000	109,648	38.2%
55012 - Personal Property - Maintenance and Repair - Computer Equipment - Expensed	5,000	1,318	26.4%
Total Repairs and Maintenance	1,916,700	1,166,629	60.9%
Parts and Supplies			
56001 - Parts - Furnishings and Equipment	30,000	51,837	172.8%
56002 - Fuels and Lubricants - Other	512,100	258,539	50.5%
56003 - Chemicals and Gases	-	2,746	0.0%
56004 - Supplies/Materials - Landscaping, Construction and Hardware	668,000	19,600	2.9%
56008 - Plants	-	1,027	0.0%

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Detail
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
56601 - Subscriptions, Periodicals, and Information Services	40,000	4,865	12.2%
56602 - Office Supplies	45,500	23,222	51.0%
56603 - Food Purchased By The Agency	-	72,761	0.0%
56604 - Medical Supplies	-	264	0.0%
56606 - Fabrics and Linens	78,900	8,431	10.7%
56607 - Décor	-	2,323	0.0%
56608 - Postal and Courier Services	15,250	1,451	9.5%
56609 - Safety	42,750	6,558	15.3%
56610 - Employee Engagement and Retention	25,000	5,560	22.2%
56999 - Consumables - Non Office Supplies	281,100	39,228	14.0%
Total Parts and Supplies	1,738,600	498,412	28.7%
Other Expenses			
57101 - Advertising Services	1,000	16,365	1636.6%
57102 - Awards	10,000	252	2.5%
57103 - Cleaning Services	536,200	230,775	43.0%
57108 - Fees for Receiving Electronic Payments	-	2,455	0.0%
57110 - Freight/Delivery Service	-	2,476	0.0%
57111 - Hazardous Waste Disposal Services	45,000	84,535	187.9%
57113 - Membership Dues	85,000	53,533	63.0%
57114 - Promotional Items	-	28,396	0.0%
57116 - Registration Fees-Employee Attendance at Seminars & Conferences	61,500	24,056	39.1%
57118 - Reproduction and Printing Services	1,500	4,046	269.7%
57119 - Tuition - Employee Training	150,700	10,505	7.0%
57121 - Board Meeting Expense	22,000	14,000	63.6%
57130 - Fees and Other Charges	172,600	272,884	158.1%
57131 - License and Permit Fees for Compliance	91,000	22,457	24.7%
57132 - Special Events Expense	100,000	127,675	127.7%
57133 - International Trade Expense	30,000	-	0.0%
57191 - Miscellaneous Expense	42,200	3,662	8.7%
57201 - Interest - Other	415,677	2,359	0.6%
57203 - Other Financing Fees	-	737	0.0%
57211 - Interest Expense 2014 - TABS A	-	126,107	0.0%
57212 - Interest Expense 2014 - TABS B	-	81,732	0.0%
57320 - Personal Property - Furnishings, Equipment and Other - Expensed	232,700	78,308	33.7%
57322 - Personal Property - Furnishings, Equipment and Other - Expensed	-	16,651	0.0%
57323 - Personal Property - Computer Equipment - Expensed	-	58,967	0.0%
57324 - Personal Property - Books and Reference Materials - Expensed	-	42	0.0%
57331 - Intangible Property - Computer Software - Expensed	-	277,761	0.0%
57401 - Contracted Service Expenses & Expenditures	100,000	-	0.0%
57402 - Airport Law Enforcement	515,900	238,628	46.3%
57403 - U.S. Customs Contract	385,000	77,505	20.1%
57404 - ARFF Services	1,155,000	-	0.0%
57405 - ILS Services	50,000	32,552	65.1%
57604 - Rental of Furnishings and Equipment	5,000	51,257	1025.1%
57606 - Rental of Motor Vehicles	-	13,314	0.0%
57800 - Travel Expenses & Expenditures	108,500	29,921	27.6%
57801 - Travel In-State - Public Transportation Fares	-	7,111	0.0%
57802 - Travel In-State - Overnight Meals and Lodging	-	8,257	0.0%
57803 - Travel - Mileage	-	875	0.0%
57804 - Travel In-State - Incidental Expenses	-	141	0.0%
57822 - Travel Out-of-State - Meal and Lodging Expenses, Overnight Travel	-	2,007	0.0%
57901 - Airport Noise Communications	-	22,829	0.0%

Company Name: San Bernardino International Airport Authority
Budget to Actual Report - Detail
Period: 07/01/2024 - 03/31/2025

	Budget 06/30/2025	Actual 03/31/2025	% of Budget
57910 - Marketing Services and Supplies	-	145,047	0.0%
57911 - Marketing Services	257,000	19,292	7.5%
57912 - Marketing Supplies	236,500	44,183	18.7%
57920 - Advertising Services, Media Buys, and Supplies	925,000	565,742	61.2%
57921 - Advertising Services	-	43,922	0.0%
57930 - Promotions: Events, Services, and Supplies	-	746	0.0%
57931 - Promotions: Events	90,000	-	0.0%
57932 - Promotions: Services	-	10,920	0.0%
57933 - Promotions: Supplies	-	33,297	0.0%
57940 - Meetings and Conferences	87,000	20,133	23.1%
Total Other Expenses	5,911,977	2,908,414	49.2%
Capital Expenditures			
63100 - Roadway Construction Capital Outlay	5,392,319	1,323,485	24.5%
63101 - Road Expense - Preliminary Engineering	-	5,000	0.0%
63104 - Road Expense - Construction	-	145,635	0.0%
63201 - Real Property - Infrastructure - Capitalized	692,000	34,369	5.0%
63203 - Real Property - Infrastructure/Preservation Costs - Capitalized	65,000	-	0.0%
63212 - Real Property - Land Improvements - Capitalized	1,843,508	25,000	1.4%
63222 - Real Property - Building Improvements - Capitalized	1,190,000	8,860	0.7%
63223 - Real Property - Facilities and Other Improvements - Capitalized	175,000	35,703	20.4%
63310 - Personal Property - Capitalized	1,572,000	160,042	10.2%
63321 - Personal Property - Computer Equipment - Capitalized	-	18,932	0.0%
63331 - Personal Property - Passenger Cars - Capitalized	387,000	8,127	2.1%
63332 - Personal Property - Other Motor Vehicles - Capitalized	80,000	106,588	133.2%
63341 - Personal Property - Furnishings and Equipment - Capitalized	557,500	56,356	10.1%
63420 - Capital Outlay - Right to Use Leases	450,000	286,687	63.7%
63620 - Intangible - Computer Software - Purchased/ - Capitalized	154,619	-	0.0%
Total Capital Expenditures	12,558,946	2,214,783	17.6%
Total Expenses	39,516,673	18,367,701	46.5%
Net Income	(4,555,320)	3,667,306	-80.5%
Cash on Hand, Beginning	6,910,599	6,910,599	100.0%
Cash on Hand, Ending	2,355,279	10,577,905	449.1%