

	Approved Budget FY 2025/2026	2025-2026 Estimated Actuals	FY 2026/2027 Changes	Proposed Budget FY 2026/2027	% of FY 2026/2027 Budget
5000.0 - Income					
5001.0 - Income - Interest					
5001.2 - Income - Interest, CD-Interest	0.00			0.00	0.00%
5001.3 - Income-Interest, Savings Acct.	2,500.00	2,187.97		2,500.00	0.77%
5001.0 - Income - Interest Total	2,500.00	2,187.97		2,500.00	0.77%
5002.0-Income-Rental Income					
5002.1 Income-Rent Income, Space Rent	1,000.00	1,675.80		1,000.00	0.31%
5002.2 Income-Rent Income, Equip-Rent	0.00			0.00	0.00%
5002.0-Income-Rental Income Total	1,000.00	1,675.80		1,000.00	0.31%
5003.0 - Fire Department Income					
5003.1 - FD Burn Permits/ Fire Letters	1,220.00	3,289.80		1,220.00	0.38%
Burn Permits		600.00			
5003.2 - FD Response Charges/EFT	500.00			500.00	0.15%
5003.3 FD Grant Income					0.00%
5003.4 FD-Donations		720.00			0.00%
5003.41 FD Donations-Supv Rowe Discretionary Funds	0.00			0.00	0.00%
5003.5 - FD Reserve Transfer				18,875.64	5.85%
5003.6 General Fund Reserve Transfer to FD/Bunkhouse					0.00%
5003.0 - Fire Department Income Total	1,720.00	4,609.80		20,595.64	6.38%
5004.0 - Other Income		5,821.03			
5004.11 Kickball Tournament Income	350.00			350.00	0.11%
5004.2 - Purchase Card Rebate	350.00	410.93		350.00	0.11%
5004.3 - Copies	0.00			0.00	0.00%
5004.4 Other Income-Fireworks Donations	3,000.00			3,000.00	0.93%
5004.5 Other Income-Misc Income	0.00			0.00	0.00%
5004.6 Other Income-Legal Settlement	0.00			0.00	0.00%
5004.8 Other Income-Fitness Park Grant - 14000.00	14,000.00				0.00%
5004.0 - Other Income Total	17,700.00	10,430.83		3,700.00	1.16%
5005.0 - San Bernardino County Tax Share	273,554.31	294,846.36		294,846.36	91.38%
5005.0 - San Bernardino County Tax Share Total	273,554.31	294,846.36		294,846.36	91.38%
Grand Total Income	296,474.31	313,750.76	8,891.24	322,642.00	101.16%
Expense					
1000.0 - ADMINISTRATION					
1001.0 - Advertising	600.00	0.00		600.00	0.19%
1003.0 - Auditor	10,000.00	0.00		12,000.00	3.72%
1004.0 - Bank Fees	100.00	0.00		100.00	0.03%
1005.0 - Director Stipends	6,000.00	5,670.00	Includes 5 Special Mtgs	6,000.00	1.86%
1000.0 - ADMINISTRATION Total	16,700.00	5,670.00		18,700.00	5.80%
1006.1 - Education, Tuition	850.00	78.00		425.00	0.13%
1006.2 - Education, Books	100.00	0.00		100.00	0.03%
1006.3 - Education, Lodging	250.00	686.52		250.00	0.08%
1006.4 - Education, Mileage Reimbursement	700.00	889.75		350.00	0.11%
1006.0 - Education Total	1,900.00	1,654.27	0.00	1,125.00	0.35%
Nov. 2026 is the next CSD Election					
1007.0 Election Expenses	0.00	0.00	Election this year for 3 directors	1,500.00	0.46%
1007.0 Election Expenses TXtal	0.00	0.00	0.00	1,500.00	0.46%
1008.0 - LAFCO	350.00	130.90		250.00	0.08%
1008.0 - LAFCO Total	350.00	130.90	0.00	250.00	0.08%
1009.0 - Legal Expenses	0.00	648.12		0.00	0.00%
1009.2 - Legal Expenses - Howard vs NCSD	13,517.67	0		10,000.00	3.10%
	260.00	0.00			
1009.3 Legal Expenses -Howard vs NCSD Mileage 182 mi @ \$.70/mi		0.00		260.00	0.08%
1009.4 - Workplace Violence ????? Not Budgeted		15,000.00		0.00	0.00%
1009.0 - Legal Expenses - Other		810.00		1,500.00	0.46%

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1009.0 - Legal Expenses Total	13,777.67	15,810.00	0.00	11,760.00	3.64%
1010.0 - Office Expenses					
1010.1 - Office Supplies	1,000.00	536.03		1,000.00	0.31%
1010.2 - Office Equipment, Maint/Repair	1,700.00	1,798.81		1,700.00	0.53%
1010.3 - Office Equipment, Purchase	500.00	61.72		500.00	0.15%
shredder, GC-Reader, Secretary's Desktop computer-		0.00			
1010.4 - Postage/Shipping	400.00	288.00		400.00	0.12%
1010.5 - Office Telephone	600.00	1,063.12	\$65.87/Mo	600.00	0.19%
1010.6 - Subscriptions/ Membership Fees	3,000.00	3,859.60		3,000.00	0.93%
1010.7 - Office Internet	3,000.00	1,763.28		1,500.00	0.46%
1010.8 - Bookkeeping Services Stewart's	2,500.00	2,410.80		2,500.00	0.77%
1010.9 - Bookkeeping Services Eide Bailly-	0.00	0.00		0.00	0.00%
1010.0 - Office Expenses Total	12,700.00	11,781.35	\$ -	11,200.00	3.78%
1012.0 - Admin. Personnel Expense					
1012.1 - Salary, Board Secretary	12,792.00	608.40	18.50	12,500.00	3.87%
1012.2 - Salary, General Manager	13,994.00	16,357.80	21.50	15,551.00	4.82%
1012.3 - Salary, Bookkeeper	8,741.20	0.00	25.00	13,995.00	4.34%
1012.5 - Payroll Tax Payment	2,400.00	0.00		2,400.00	0.74%
1012.7 - Department of Justice-Live Scan	100.00	132.00		100.00	0.03%
1012.8 - Workers Comp Insurance	13,000.00	10,771.20		13,000.00	4.03%
1012.9 - Staff Mileage	200.00	0.00		200.00	0.06%
1012.0 - Admin. Personnel Expense Total	51,227.20	27,869.40		57,746.00	17.90%
1013 SDRMA Insurance-Liab/Bonding	25,000.00	22,276.79	70%of SDRMA	15,594.00	4.83%
1013 SDRMA Insurance-Liab/Bonding Total	25,000.00	22,276.79	0.00	15,594.00	4.83%
1000 Admin Total	121,654.87			117,875.00	39.76%
2000.0 - PARK & RECREATION					
2001.0 - Community Events		751.42	626.18???		
2001.1 - Community Event-Advertising	300.00	0.00		300.00	0.09%
2001.2 - Community Events, Expenses	15,000.00	1,618.10		16,000.00	4.96%
2001.21 - Annual Kickball Tournament Expenses	2,000.00	0.00		0.00	0.00%
2001.0 - Community Events Total	17,300.00	1,618.10	0.00	16,300.00	5.05%
2002.0 - Community Center Expenses					
2002.1 CC-Consumable Supplies-Cleaning	500.00	410.86		500.00	0.15%
2002.2 CC-Electricity	4,700.00	4,918.70		4,900.00	1.52%
2002.3 CC-Propane	1,200.00	1,786.93		1,600.00	0.50%
2002.4 CC-Contract Labor, Cleaning	3,600.00	3,600.00		3,600.00	1.12%
2002.5 CC-Health Permits	2,000.00	1,422.00		1,500.00	0.46%
2002.6 CC-Maint/Repair	2,000.00	0.00	\$6,000 possible	2,000.00	0.62%
2002.7 CC-Pest Control	756.00	558.00	Rat eradication in Static	756.00	0.23%
2002.0 - Community Center Expenses Total	14,756.00	12,696.49	0.00	14,856.00	4.60%
2003.0 - Grounds Expenses					
2003.1 Grounds-Contract Labor, Landscaping	6,000.00	5,820.00	\$500/mo	6,000.00	1.86%
2003.2 Grounds-Disposal Services	3,360.00	1,613.64	Burrtec+Alan	3,360.00	1.04%
2003.3 Grounds-Maint/Repair, Tractor Expense Equipment	700.00	160.87		700.00	0.22%
2003.4 Grounds-Maint/Repair, Grounds	5,500.00	4,675.74		5,500.00	1.70%
2003.5 Grounds-Well Maint/Repair	500.00	0.00		500.00	0.15%
2003.6 Grounds-MWA Fees	200.00	0.00		200.00	0.06%
2003.7 Grounds-Capital Improvement		0.00			0.00%
2003.71 Ball Park		2,880.00			0.00%
2003.72 Fitness Park	300.00	0.00		300.00	0.09%
2003.8 Grounds-Park, Electric	2,000.00	1,041.79		2,000.00	0.62%
2003.9 Grounds-Water Testing	700.00	895.20		900.00	0.28%
2003.0 - Grounds Expenses Total	19,260.00	17,087.24	0.00	19,460.00	6.03%
Total 2000.0 - PARK & RECREATION Total	51,316.00	31,401.84	0.00	50,616.00	15.69%
3000.0 - STREET LIGHTS /Municipal Services					
3001.0 - Street Lights	9,000.00	5,387.94		7,500.00	2.32%
3000.0 - STREET LIGHTS/Municipal Services Total	9,000.00	5,387.94	0.00	7,500.00	2.53%
4000.0 Fire Department - Subtotal		-120.00			
4000.1 Other Miscellaneous					

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4002.0 - Capital Improvements					
4002.1 - Station(Electrical-)	0.00	0.00		0.00	0.00%
4002.3 Bunk House Installation	2,000.00	2,081.24	-1,000.00	1,000.00	0.31%
4002.0 - Capital Improvements Total	2,000.00	2,081.24	-1,000.00	1,000.00	0.31%
4003.0 - Equipment Expense, Vehicle					
4003.1 - Equip. Exp., Vehicle, Fuel	8,000.00	8,190.71		8,000.00	2.48%
4003.2 - Equip Exp Vehicle, Maint/Repair	15,000.00	21,952.81	+5000	20,000.00	6.20%
4003.3 - FD-Equip Exp. Veh, SDRMA Ins	7,000.00	0.00	30%+of SDRMA	7,000.00	2.17%
4003.4 E392 KME Engine Equipment	4,000.00	5,103.07	E392 Parts only	4,000.00	1.24%
4003.0 - Equipment Expense, Vehicle Total	34,000.00	35,246.59	5,000.00	39,000.00	12.09%
4004.0 - Equip Exp, Non-Vehicle					
4004.1 - Equip Exp Non-Vehicle, Purchase	15,000.00	16,543.15		15,000.00	4.65%
4004.2 - Equip Exp Non-Vehicle, Maint/Repair	2,000.00	1,414.60	Labor maint & parts	2,000.00	0.62%
4004.3 - Equip Exp Non-Vehicle, 1st Aid	2,000.00	2,151.17		2,000.00	0.62%
4004.4 - Equip Exp Non-Vehicle, Fuel	50.00	756.48	+50	100.00	0.03%
4004.0 - Equip Exp, Non-Vehicle Total	19,050.00	20,865.40	50.00	19,100.00	5.92%
4004.5 FD-Grant Expenses	500.00			0.00	0.00%
4004.5 FD-Grant Expenses Total	500.00	0.00	-500.00	0.00	0.00%
4005.0 FD-Dispatching Expense					
4005.1 FD-Equipment Purchase					0.00%
4005.2 FD-Equipment Maint/Repair	500.00	3,781.16	+500	1,000.00	0.31%
4005.3 FD-Disp Exp, Cal Fire Dispatch	16,000.00	17,031.11	+1000	17,000.00	5.27%
4005.0 FD-Dispatching Expense Total	16,500.00	20,812.26	1,500.00	18,000.00	5.58%
4006.0 FD-Station Expenses					
4006.1 FD-Internet/Phone Service	3,000.00	4,822.78	+300	3,300.00	1.02%
4006.2 FD-Station, Maint/Repair	2,000.00	3,452.33		2,000.00	0.62%
4006.3 FD-Office Supplies	2,000.00	2,957.54	+1000	3,000.00	0.93%
4006.4 FD-Pest Control	800.00	957.60	-300.00	500.00	0.15%
4006.5 FD-Membership/Subscriptions,		6,735.85	-735.00	6,000.00	1.86%
4006.6 FD-Station, Electric	3,000.00	3,728.04	COL +1000	4,000.00	1.24%
4006.7 FD-Drinking Water	500.00	321.02		500.00	0.15%
4006.8 FD-Trash Service	900.00	1,500.62	-100.00	800.00	0.25%
4006.0 FD-Station Expenses Total	12,200.00	24,475.78	1,165.00	20,100.00	6.23%
4007.0 - Firefighter Personnel Expenses					
4007.1 FD-Fire Dept Office Administrator	14,333.44	11,854.85	\$16.90/hr 12hrs/wk	11,353.00	3.52%
4007.4 FD-Firefighter Appreciation	2,000.00	1,080.00		2,000.00	0.62%
4007.5 FD-Firefighter Callout Stipend	10,000.00	12,282.00	+3000	13,000.00	4.03%
4007.6 FD-Training Exp, Cert./Books/Etc.	1,620.00	6,360.47	+3380	5,000.00	1.55%
4007.8 FD-DOJ Live Scan	300.00	0.00	-200.00	100.00	0.03%
4007.11 FD Fire Chief			24.41	16,398.00	5.08%
4007.10 FD-Personnel Exp, Uniform Expense	500.00	754.44	+500	1,000.00	0.31%
4007.0 - Firefighter Personnel Expenses Total	28,753.44	32,331.76	23,474.00	48,851.00	15.14%
4008.0 FD-Public Relations					
4008.1 FD-Prevention	500.00	712.44	+100	600.00	0.19%
4008.0 FD-Public Relations Total	500.00	712.44	100.00	600.00	0.19%
4010.0 FD-Explorer's Expenses					
4010.1 FD-Explorer's Expenses Admin.	1,000.00	875.72		0.00	0.00%
4010.0 FD-Explorer's Expenses Total	1,000.00	875.72		0.00	0.00%
4000.0 - FIRE DEPARTMENT Total	114,503.44	142,789.13	0.00	146,651.00	45.45%
Payroll Expenses					
Taxes	2,243.31	2,691.97			0.00%
Wages	5,404.03	6,484.84			0.00%
Total for Payroll Expenses	7,647.34	9,176.81			0.00%
Expense Grand Total	296,474.31	188,755.72	28,543.41	322,642.00	100.00%
Income	296,474.31	313,750.76		322,642.00	
Income Minus Expenses	0.00	124,995.04		0.00	
Budget \$ Approved					

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		Information Received 10/23/25					
		SBO Tax Estimate For 2025/2026			SBO Tax Estimate For 2026/2027	256,860.78	
						37,985.58	
		Total			Total	294,846.36	