

# Budget vs. Actuals\_Budget\_FY26

July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET BY	PERCENT OF BUDGET
<b>Income</b>				
5000.0 Income				
5001.0 Income-Interest	\$937.61		\$937.61	
5001.3 Income-Interest, Savings Acct	885.70	2,500.00	-1,614.30	35.43 %
<b>Total for 5001.0 Income-Interest</b>	<b>\$1,823.31</b>	<b>\$2,500.00</b>	<b>-\$676.69</b>	<b>72.93 %</b>
5002.0 Income-Rental Income	\$1,396.50		\$1,396.50	
5002.1 Income-Rent Income, Space Rent		1,000.00	-1,000.00	0.0 %
<b>Total for 5002.0 Income-Rental Income</b>	<b>\$1,396.50</b>	<b>\$1,000.00</b>	<b>\$396.50</b>	<b>139.65 %</b>
5003.0 Income-Fire Department				
5003.1 Income-FD, Burn Permits/Fire Letters	2,741.50	1,220.00	1,521.50	224.71 %
5003.4 Income-FD Donations	500.00		500.00	
5003.2 Income-FD, Response Charges		500.00	-500.00	0.0 %
<b>Total for 5003.0 Income-Fire Department</b>	<b>\$3,241.50</b>	<b>\$1,720.00</b>	<b>\$1,521.50</b>	<b>188.46 %</b>
5004.0 Income-Other Income	\$4,850.86		\$4,850.86	
5004.2 Income-Other Inc, Pur Card Reb	342.44	350.00	-7.56	97.84 %
5004.11 Kickball Tournament Income		350.00	-350.00	0.0 %
5004.4 Income-Other Inc, Fireworks Don		3,000.00	-3,000.00	0.0 %
5004.8 Other Income-Fitness Park Grant		14,000.00	-14,000.00	0.0 %
<b>Total for 5004.0 Income-Other Income</b>	<b>\$5,193.30</b>	<b>\$17,700.00</b>	<b>-\$12,506.70</b>	<b>29.34 %</b>
5005.0 Income, SB County Tax Share	144,030.59	273,554.31	-129,523.72	52.65 %
<b>Total for 5000.0 Income</b>	<b>\$155,685.20</b>	<b>\$296,474.31</b>	<b>- \$140,789.11</b>	<b>52.51 %</b>
FD Burn permits	500.00		500.00	
<b>Total for Income</b>	<b>\$156,185.20</b>	<b>\$296,474.31</b>	<b>- \$140,289.11</b>	<b>52.68 %</b>
<b>Cost of Goods Sold</b>				
<b>Gross Profit</b>	<b>\$156,185.20</b>	<b>\$296,474.31</b>	<b>- \$140,289.11</b>	<b>52.68 %</b>
<b>Expenses</b>				
1000.0 Administrative-Subtotal				
1005.0 Directors Stipend	3,675.00	6,000.00	-2,325.00	61.25 %
1006.0 Education Exp-Staff & Directors				
1006.1 Education-Tuition	65.00	850.00	-785.00	7.65 %
1006.3 Education-Lodging	572.10	250.00	322.10	228.84 %
1006.4 Education-Mileage Reimbursement	741.46	700.00	41.46	105.92 %
1006.2 Education-Books		100.00	-100.00	0.0 %
<b>Total for 1006.0 Education Exp-Staff &amp; Directors</b>	<b>\$1,378.56</b>	<b>\$1,900.00</b>	<b>-\$521.44</b>	<b>72.56 %</b>
1008.0 LAFCO Expense	\$109.08	\$350.00	-\$240.92	31.17 %
1009.2 1009.2 Legal Expenses -		15,000.00	-15,000.00	0.0 %

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Howard vs NCSD				
1009.3 1009.3 Legal Expenses - Howard vs NCSD Mileage 182		260.00	-260.00	0.0 %
<b>Total for 1008.0 LAFCO Expense</b>	<b>\$109.08</b>	<b>\$15,610.00</b>	<b>-\$15,500.92</b>	<b>0.7 %</b>

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July 1, 2025-June 30, 2026

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	ACTUAL	BUDGET	OVER BUDGET BY	PERCENT OF BUDGET
1009.0 Legal Expenses	540.00		540.00	
1010.0 Office Expenses	\$19.54		\$19.54	
1010.1 Office Supplies	427.15	1,000.00	-572.85	42.71 %
1010.2 Office Equipment-Maint/Repair	1,358.89	1,700.00	-341.11	79.93 %
1010.3 Office Equipment-Purchase	51.43	500.00	-448.57	10.29 %
1010.4 Postage (US Mail, UPS, FedEX)	240.00	400.00	-160.00	60.0 %
1010.5 Telephone/Fax	823.00	600.00	223.00	137.17 %
1010.6 Subscriptions/Memberships, Adm	2,933.53	3,000.00	-66.47	97.78 %
1010.7 Internet	1,311.89	3,000.00	-1,688.11	43.73 %
1010.8 Bookkeeping Services	1,819.00	2,500.00	-681.00	72.76 %
<b>Total for 1010.0 Office Expenses</b>	<b>\$8,984.43</b>	<b>\$12,700.00</b>	<b>-\$3,715.57</b>	<b>70.74 %</b>
1012.0 Admin Personnel Expenses				
1012.1 Board Secretary-Salary	507.00	12,792.00	-12,285.00	3.96 %
1012.2 General Manager-Salary	11,631.50	13,994.00	-2,362.50	83.12 %
1012.7 Department of Justice-Live Scan	110.00	100.00	10.00	110.0 %
1012.8 Workers Comp Insurance	8,976.00	13,000.00	-4,024.00	69.05 %
1012.3 Office Assistant-Salary		8,741.20	-8,741.20	0.0 %
1012.5 Fedl/State/Local Empl Tay Pmts		2,400.00	-2,400.00	0.0 %
1012.9 Staff Mileage		200.00	-200.00	0.0 %
<b>Total for 1012.0 Admin Personnel Expenses</b>	<b>\$21,224.50</b>	<b>\$51,227.20</b>	<b>- \$30,002.70</b>	<b>41.43 %</b>
1013.0 SDRMA Insurance-Liab/Bonding	18,563.99	25,000.00	-6,436.01	74.26 %
1001.0 Advertising		600.00	-600.00	0.0 %
1003.0 Auditor Expense		10,000.00	-10,000.00	0.0 %
1004.0 Bank Fees		100.00	-100.00	0.0 %
<b>Total for 1000.0 Administrative-Subtotal</b>	<b>\$54,475.56</b>	<b>\$123,137.20</b>	<b>- \$68,661.64</b>	<b>44.24 %</b>
2000.0 Parks and Recreation - Subtotal				
2001.0 Community Events	\$626.18		\$626.18	
2001.2 Community Event-Expenses	\$1,348.42	\$15,000.00	-	8.99 %
			\$13,651.58	
2001.21 Annual Kickball Tournament		2,000.00	-2,000.00	0.0 %
<b>Total for 2001.2 Community Event-Expenses</b>	<b>\$1,348.42</b>	<b>\$17,000.00</b>	<b>- \$15,651.58</b>	<b>7.93 %</b>
2001.1 Community Event-Advertising		300.00	-300.00	0.0 %
<b>Total for 2001.0 Community Events</b>	<b>\$1,974.60</b>	<b>\$17,300.00</b>	<b>- \$15,325.40</b>	<b>11.41 %</b>
2002.0 Community Center Expenses				
2002.1 CC-Consumable Supplies	342.38	500.00	-157.62	68.48 %
2002.2 CC-Electricity	4,098.92	4,700.00	-601.08	87.21 %
2002.3 CC-Propane	1,489.11	1,200.00	289.11	124.09 %
2002.4 CC-Contract Labor/Cleaning	2,700.00	3,600.00	-900.00	75.0 %
2002.5 CC-Health Permits	1,185.00	2,000.00	-815.00	59.25 %
2002.7 Pest Control	396.00	756.00	-360.00	52.38 %
2002.6 CC-Maint/Repairs		2,000.00	-2,000.00	0.0 %
<b>Total for 2002.0 Community Center</b>	<b>\$10,211.41</b>	<b>\$14,756.00</b>	<b>-\$4,544.59</b>	<b>69.2 %</b>

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July 1, 2025-June 30, 2026

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<b>Expenses</b>				

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July 1, 2025-June 30, 2026

DISTRIBUTION ACCOUNT	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET BY	PERCENT OF BUDGET
2003.0 Ground Expenses				
2003.1 Grounds-Landscaping	4,080.00	6,000.00	-1,920.00	68.0 %
2003.2 Grounds-Disposal Services	1,344.70	3,360.00	-2,015.30	40.02 %
2003.3 Grounds-Tractor Expense	134.06	700.00	-565.94	19.15 %
2003.4 Grounds Maint/Repair	3,896.45	5,500.00	-1,603.55	70.84 %
2003.7 Grounds-Capital Improvement				
2003.71 Ball Park Exp	2,400.00		2,400.00	
2003.72 Fitness Park Exp		300.00	-300.00	0.0 %
<b>Total for 2003.7 Grounds-Capital Improvement</b>	<b>\$2,400.00</b>	<b>\$300.00</b>	<b>\$2,100.00</b>	<b>800.0 %</b>
2003.8 Grounds-Electric	868.16	2,000.00	-1,131.84	43.41 %
2003.9 Gounds-Water Testing	724.33	700.00	24.33	103.48 %
2003.5 Gounds-Well Maint/Repair		500.00	-500.00	0.0 %
2003.6 Grounds-MWA Fees		200.00	-200.00	0.0 %
<b>Total for 2003.0 Ground Expenses</b>	<b>\$13,447.70</b>	<b>\$19,260.00</b>	<b>-\$5,812.30</b>	<b>69.82 %</b>
<b>Total for 2000.0 Parks and Recreation - Subtotal</b>	<b>\$25,633.71</b>	<b>\$51,316.00</b>	<b>-</b>	<b>49.95 %</b>
			<b>\$25,682.29</b>	
3000.0 Municipal Services-Subtotal				
3001.0 Electric - Street Lights	4,489.95	9,000.00	-4,510.05	49.89 %
<b>Total for 3000.0 Municipal Services-Subtotal</b>	<b>\$4,489.95</b>	<b>\$9,000.00</b>	<b>-\$4,510.05</b>	<b>49.89 %</b>
4000.0 Fire Department - Subtotal				
4002.0 FD-Capital Improvements				
4002.3 FD Bunkhouse	1,649.45	4,000.00	-2,350.55	41.24 %
<b>Total for 4002.0 FD-Capital Improvements</b>	<b>\$1,649.45</b>	<b>\$4,000.00</b>	<b>-\$2,350.55</b>	<b>41.24 %</b>
4003.0 FD-Equipment Expense				
4003.1 FD-Equip Exp, Fuel	6,569.44	8,000.00	-1,430.56	82.12 %
4003.2 FD-Vehicle Maint/Repair (1099)	20,429.36	15,000.00	5,429.36	136.2 %
4003.4 E392 KME Engine Equipment	2,742.72	4,000.00	-1,257.28	68.57 %
4003.3 FD-Equip Exp, Veh, SDRMA Ins		7,000.00	-7,000.00	0.0 %
<b>Total for 4003.0 FD-Equipment Expense</b>	<b>\$29,741.52</b>	<b>\$34,000.00</b>	<b>-\$4,258.48</b>	<b>87.48 %</b>
4004.0 FD-Equip Exp, Non-Vehicle				
4004.1 FD-Equip Exp, NV, Purchase	11,120.20	15,000.00	-3,879.80	74.13 %
4004.2 FD-Equip Exp, NV, Maint/Repair	1,178.83	2,000.00	-821.17	58.94 %
4004.3 FD-Equip Exp, NV, First Aid Sup	1,792.64	2,000.00	-207.36	89.63 %
4004.4 FD-Equip Exp, NV, Equip Fuel	46.00	50.00	-4.00	92.0 %
<b>Total for 4004.0 FD-Equip Exp, Non-Vehicle</b>	<b>\$14,137.67</b>	<b>\$19,050.00</b>	<b>-\$4,912.33</b>	<b>74.21 %</b>
4004.5 Grant Expenses	30,000.00	500.00	29,500.00	6000.0 %
4005.0 FD-Dispatching Expense				
4005.3 FD-Disp Exp, Cal Fire Dispatch	14,192.59	16,000.00	-1,807.41	88.7 %
4005.2 FD-Disp Exp, Equip Maint/Repair		500.00	-500.00	0.0 %
<b>Total for 4005.0 FD-Dispatching Expense</b>	<b>\$14,192.59</b>	<b>\$16,500.00</b>	<b>-\$2,307.41</b>	<b>86.02 %</b>

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4006.0 FD-Station Expenses				
4006.1 FD-Station Exp, Internet	3,913.13	3,000.00	913.13	130.44 %
4006.2 FD-Station Exp, Maint/Repair	2,520.77	2,000.00	520.77	126.04 %
4006.3 FD-Station Exp, Office Supplies	2,286.88	2,000.00	286.88	114.34 %
4006.4 FD-Station Exp, Pest Control	729.00	800.00	-71.00	91.12 %
4006.5 FD-Station Exp, Membership/Subs	5,613.21		5,613.21	
4006.6 FD-Station Exp, Electric	3,106.70	3,000.00	106.70	103.56 %
4006.7 FD-Station Exp, Drinking Water	240.96	500.00	-259.04	48.19 %
4006.8 FD-Station Exp, Trash Service	935.09	900.00	35.09	103.9 %
<b>Total for 4006.0 FD-Station Expenses</b>	<b>\$19,345.74</b>	<b>\$12,200.00</b>	<b>\$7,145.74</b>	<b>158.57 %</b>
4007.0 FD-Firefighter Personnel Exp				
4007.10 FD-Personnel Exp, Uniform Exp	628.70	500.00	128.70	125.74 %
4007.1 Office Admin-Fire Dept-Salary	9,879.04	14,333.44	-4,454.40	68.92 %
4007.4 FD-Personnel Exp, FF Apprec	900.00	2,000.00	-1,100.00	45.0 %
4007.5 FD-Personnel Exp, Call-out Stip	8,725.00	10,000.00	-1,275.00	87.25 %
4007.6 FD-Perssonel Exp, Training Exp	2,409.48	1,620.00	789.48	148.73 %
4007.8 FD-Personnel Exp, DOJ Live Scan		300.00	-300.00	0.0 %
<b>Total for 4007.0 FD-Firefighter Personnel Exp</b>	<b>\$22,542.22</b>	<b>\$28,753.44</b>	<b>-\$6,211.22</b>	<b>78.4 %</b>
4008.0 FD-Public Relations				
4008.1 FD-PR, Fire Prevention	593.70	500.00	93.70	118.74 %
<b>Total for 4008.0 FD-Public Relations</b>	<b>\$593.70</b>	<b>\$500.00</b>	<b>\$93.70</b>	<b>118.74 %</b>
4010.0 Fire Dept Explorers Expenses				
4010.1 Fire Dept Explorer's Admin	729.77	1,000.00	-270.23	72.98 %
<b>Total for 4010.0 Fire Dept Explorers Expenses</b>	<b>\$729.77</b>	<b>\$1,000.00</b>	<b>-\$270.23</b>	<b>72.98 %</b>
<b>Total for 4000.0 Fire Department - Subtotal</b>	<b>\$132,832.66</b>	<b>\$116,503.44</b>	<b>\$16,329.22</b>	<b>114.02 %</b>
Payroll Expenses				
Taxes	2,243.31		2,243.31	
Wages	5,404.03		5,404.03	
<b>Total for Payroll Expenses</b>	<b>\$7,647.34</b>		<b>\$7,647.34</b>	
<b>Total for Expenses</b>	<b>\$225,079.22</b>	<b>\$299,956.64</b>	<b>- \$74,877.42</b>	<b>75.04 %</b>
<b>Net Operating Income</b>	<b>-\$68,894.02</b>	<b>-\$3,482.33</b>	<b>- \$65,411.69</b>	<b>1978.39 %</b>
Other Income				
Other Expenses				
Reconciliation Discrepancies-1	5,891.61		5,891.61	
<b>Total for Other Expenses</b>	<b>\$5,891.61</b>		<b>\$5,891.61</b>	
<b>Net Other Income</b>	<b>-\$5,891.61</b>		<b>-\$5,891.61</b>	
<b>Net Income</b>	<b>-\$74,785.63</b>	<b>-\$3,482.33</b>	<b>- \$71,303.30</b>	<b>2147.57 %</b>

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