

		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%
	5003.4 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%
	5004.0 - 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		1,500.00	0.46%
	1009.3 Legal Expenses -Howard vs NCSD Mileage 182 mi @ \$.70/mi		0.00		260.00	0.08%
	1009.0 - Legal Expenses - General Counsel		810.00		10,000.00	3.10%
	1009.0 - Legal Expenses Total	13,777.67	15,810.00	0.00	11,760.00	3.64%
	1010.0 - Office Expenses					

		Approved Budget FY 2025/2026	2025-2026 Estimated Actuals	FY 2026/2027 Changes	Proposed Budget FY 2026/2027	% of FY 2026/2027 Budget
	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%
	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%
	1010.0 - 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%
	2001.0 - 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					
	4002.0 - Capital Improvements					
	4002.1 - Station	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					

		Approved Budget FY 2025/2026	2025-2026 Estimated Actuals	FY 2026/2027 Changes	Proposed Budget FY 2026/2027	% of FY 2026/2027 Budget
	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					
	Information Received 10/23/25					
	SBO Tax Estimate				256,860.78	
	For 2025/2026				37,985.58	
	Total				294,846.36	

Payroll Calculations

Cost of Living 2025

Formulas=

			6.20%	1.45%	Estimated	Estimated			NCS	Worker	Cost to	
\$/hr	Hrs	Gross	SS	Medicare	Fed Tax	St Tax	Net	NCS	Medicare	Comp	NCS	
3.01%												
hr rate	#hrs / week	\$/hr*hrs	=- Gross*6.2%	=- Gross*1.45%	Est	Est	Sum(Gross--Est St Tax)	=Gross*6.2%	=Gross*1.45%	Unknown	Gross+SS+Medicare	=52*Cost to NCS
											Weekly	Yearly
			6.20%	1.45%	Estimated	Estimated			NCS	Worker	Cost to	Cost to
\$/hr	Hrs	Gross	SS	Medicare	Fed Tax	St Tax	Net	NCS	Medicare	Comp	NCS	NCS
GM 2025-2026	\$ 21.50	12.00	\$ 258.00	\$ (16.00)	\$ (3.74)	\$ (40.00)	\$ -	\$ 198.26	\$ 16.00	\$ 3.74	Unknown	\$ 277.74 \$ 14,442.32
GM 2026-2027	\$ 23.15	12.00	\$ 277.80	\$ (17.22)	\$ (4.03)	\$ (40.00)	\$ -	\$ 216.55	\$ 17.22	\$ 4.03	Unknown	\$ 299.05 \$ 15,550.69
	\$ 1.65											
Secretary 2025-2026	\$ 18.50	12.00	\$ 222.00	\$ (13.76)	\$ (3.22)	\$ (22.00)	0	\$ 183.02	\$ 13.76	\$ 3.22	Unknown	\$ 238.98 \$ 12,427.12
Secretary 2026-2027	\$ 18.50	12.00	\$ 222.00	\$ (13.76)	\$ (3.22)	\$ (40.00)	\$ -	\$ 165.02	\$ 13.76	\$ 3.22	Unknown	\$ 238.98 \$ 12,427.12
Bookkeeper 2026-2027	\$ 25.00	10.00	\$ 250.00	\$ (15.50)	\$ (3.63)	\$ (40.00)	\$ -	\$ 190.88	\$ 15.50	\$ 3.63	Unknown	\$ 269.13 \$ 13,994.50
Fire Chief 2026-2027	\$ 25.00	12.00	\$ 300.00	\$ (18.60)	\$ (4.35)	\$ (40.00)	\$ -	\$ 237.05	\$ 18.60	\$ 4.35	Unknown	\$ 322.95 \$ 16,793.40
Fire Chief 2026-2027	\$ 24.41	12.00	\$ 292.92	\$ (18.16)	\$ (4.25)	\$ (40.00)	\$ -	\$ 230.51	\$ 18.16	\$ 4.25	Unknown	\$ 315.33 \$ 16,397.08
FD Admin 2025-2026	\$ 23.41	12.00	\$ 280.92	\$ (17.42)	\$ (4.07)	\$ (40.00)	\$ -	\$ 219.43	\$ 17.42	\$ 4.07	Unknown	\$ 302.41 \$ 15,725.34
FD Admin 2026-2027	\$ 16.90	12.00	\$ 202.80	\$ (12.57)	\$ (2.94)	\$ (40.00)	\$ -	\$ 147.29	\$ 12.57	\$ 2.94	Unknown	\$ 218.31 \$ 11,352.34

			FY 2026/2027 Changes	Proposed Budget FY 2026/2027	
	5000.0 · Income				
	5003.0 · Fire Department Income				
	5003.1 · FD Burn Permits/Fire Letters			1,220.00	
	5003.2 · FD Response Charges/EFT			500.00	Do we bill for freeway calls?
	5003.0 · Fire Department Income Total			1,720.00	
	Expense				
	4003.0 · Equipment Expense, Vehicle				
	4003.2 · Equip Exp Vehicle, Maint/Repair	COLA +5000		20,000.00	Cost of Living
	4003.4 E392 KME Engine Equipment			4,000.00	E392 Parts only
	4004.3 · Equip Exp Non-Vehicle, 1st Aid			2,000.00	Labor maintenance & parts
	4005.2 FD-Equipment Maint/Repair	+500		1,000.00	Radio-Programing/Repairs
	4005.3 FD-Disp Exp, Cal Fire Dispatch	+1000		17,000.00	Dispatch/T/C 3%Approximately
	4006.0 FD-Station Expenses				
	4006.1 FD-Internet/Phone Service	+300		3,300.00	Starlink
					\$ 1,464.00
					Verizon 3 Ipads, 1Phone
					\$ 1,834.32
					Rounded up to \$3,300
					\$ 3,298.32
	4006.3 FD-Office Supplies	+1000		3,000.00	Microsoft
					\$ 390.72
					Adobe
					\$ 359.88
					Open AI
					\$ 240.00
					Office Supplies
					\$ 1,009.40
					\$ 2,000.00
	4006.4 FD-Pest Control	-300.00		500.00	Only need them 6 mo April=Sep
					\$ 500.00
	4006.5 FD-Membership/Subscriptions,	-735.00		6,000.00	Emergency Reporting
					\$ 3,129.21
					Streamline
					\$ 2,160.00
					Active 911
					\$ 325.00
					\$ 5,614.21
	4006.6 FD-Station, Electric	COL +1000		4,000.00	Cost of Living
					\$ 4,000.00
	4007.0 · Firefighter Personnel Expenses				
	4007.1 FD-Fire Dept Office Administrator	Currently 23.41 hr		11,353.00	Rylan Lanier, New Admin
					\$ 11,353.00
					12hr/week \$16.20/hr
	4007.5 FD-Firefighter Callout Stipend	+3000		13,000.00	Call volumn up - More shifts
					\$ 13,000.00
	4007.6 FD-Training Exp, Cert./Books/Etc.	+3380		5,000.00	NREMT 107*12
					\$ 1,284.00
					Vector
					\$ 1,251.00
					CPR \$85*16
					\$ 1,360.00
					Nancan \$25*12
					\$ 300.00
					Rounded up to \$5,000
					\$ 4,195.00
	4007.11 FD Fire Chief	NEW \$25/hr		16,794.00	Est includes SS+Med
					\$ 16,794.00
	4007.10 FD-Personnel Exp, Uniform Expense	+500		1,000.00	Prices are up
					\$ 600.00
	4008.0 FD-Public Relations				
	4008.1 FD-Prevention	+100		600.00	Prices up
					\$ 600.00

Safer Grant will cover most of line items:				
	4007.5 Stipends Retention			
	-Bonus' @ \$10,000/yr *3=\$30,000			
	4007.1 Admin			
	-Grant management Support=\$5,000/year			
	4006.3 Office			
	laptop/printer/mobile access			
	4006.5 Membership/Subscriptions			
	Website Upgrade/online portal			
	4007.6 Training			
	-FF1@\$5000			
	-EMT@\$1500			
	-Up to 5FFs for 3 years @ \$97,500			
	4004.1 Non Veh Purchase			
	-Gear * 12FF			
	-Helmet	\$	350.00	
	Boots	\$	800.00	
	Gloves	\$	150.00	
	Jacket & pants	\$	3,200.00	
			\$ 4,500.00	

Fire Department Justification