

Morongo Valley Community Services District Budget vs. Actuals: Mid-Year Review

July - December, 2025

	Total				Description of budget overages
	Actual	Budget	Budget Diff	% of Budget	
Income					
4000 County Taxes			0.00		
4001 Countywide & Unitary Accrued	340,149.48	340,149.48	0.00	100.00%	
4003 General Governmental Tax		0.00	0.00		
4006 Fire Suppression Assessment	197,026.98	197,026.98	0.00	100.00%	
Total 4000 County Taxes	\$ 537,176.46	\$ 537,176.46	\$ 0.00	100.00%	
4100 CSD			0.00		
4101 Community Donations	10.00	250.02	-240.02	4.00%	
4105 Interest	69.87	124.98	-55.11	55.90%	
4107 Note Payments	3,333.72	1,666.98	1,666.74	199.99%	
4190 Income - Other	5,831.27	124.98	5,706.29	4665.76%	\$5612.10 Winter Storm
Community Donations fee	-170.21		-170.21		
Total 4100 CSD	\$ 9,074.65	\$ 2,166.96	\$ 6,907.69	418.77%	
4200 FIRE SERVICES			0.00		
4290 Income - Other		499.98	-499.98	0.00%	
4291 Donations	500.00		500.00		
4293 OES Reimbursement			0.00		
4293.2 OES Costs	0.00		0.00		
Total 4293 OES Reimbursement	\$ 0.00	\$ 0.00	\$ 0.00		
4294 Cost Recovery - Reimbursement	4,439.48	7,500.00	-3,060.52	59.19%	
4296 Fire Inspection Income		4,000.02	-4,000.02	0.00%	
4296 1 Fire Inspection Billing	10,815.00		10,815.00		
4296 2 Fire Inspection Costs	-6,723.15		-6,723.15		
Total 4296 Fire Inspection Income	\$ 4,091.85	\$ 4,000.02	\$ 91.83	102.30%	
4298 Voluntary Revenue Plan	2,710.00		2,710.00		
Total 4200 FIRE SERVICES	\$ 11,741.33	\$ 12,000.00	-\$ 258.67	97.84%	
4300 COVINGTON PARK			0.00		
4310 Rents & Concessions	1,990.00	1,999.98	-9.98	99.50%	
Total 4300 COVINGTON PARK	\$ 1,990.00	\$ 1,999.98	-\$ 9.98	99.50%	
Total Income	\$ 559,982.44	\$ 553,343.40	\$ 6,639.04	101.20%	
Gross Profit	\$ 559,982.44	\$ 553,343.40	\$ 6,639.04	101.20%	
Expenses					
5000.1 Fire Operations			0.00		
A Operating Supplies			0.00		
5252 Fire Prevention Services	160.92	1,362.48	-1,201.56	11.81%	
5265 Paramedic Supply & Equipment	7,270.80	7,900.02	-629.22	92.04%	
Total A Operating Supplies	\$ 7,431.72	\$ 9,262.50	-\$ 1,830.78	80.23%	
A Training & Safety			0.00		
5247 Physicals & Vaccinations	1,700.00	1,249.98	450.02	136.00%	
5249 Firefighter Personal Equipment	12,296.90	6,707.52	5,589.38	183.33%	
5250 Firefighter Training Expense	15.23	1,500.00	-1,484.77	1.02%	
5256 Uniforms	1,901.88	2,899.98	-998.10	65.58%	
Total A Training & Safety	\$ 15,914.01	\$ 12,357.48	\$ 3,556.53	128.78%	
Administration			0.00		
5225 County Dispatch	6,762.00	6,324.00	438.00	106.93%	
5227 Communications	3,078.58	4,249.98	-1,171.40	72.44%	
5237 Inspections ICEMA/Zoll	3,000.00	1,200.00	1,800.00	250.00%	ICEMA/WILDAN full year \$3,000
5245 Other Expense	378.39		378.39		
5260 Building Maintenance	5,249.96	1,999.98	3,249.98	262.50%	Septic \$2,475
5280 Medical Director	2,400.00	2,400.00	0.00	100.00%	
5290 Special Assessment	4,107.92	2,100.00	2,007.92	195.62%	
5295 Office Equipment	225.00	1,500.00	-1,275.00	15.00%	
5296 Office Expenses & Supplies	199.22	525.00	-325.78	37.95%	
5297 Supplies	1,638.88	1,549.98	88.90	105.74%	
5298 Memberships & Associations	2,328.48	250.02	2,078.46	931.32%	CSDA - full year \$1,390
Total Administration	\$ 29,368.43	\$ 22,098.96	\$ 7,269.47	132.90%	
Apparatus			0.00		
5234 Apparatus\Equipment Purchased	3,896.82	4,750.02	-853.20	82.04%	
5235 Apparatus Gasoline	4,862.69	7,500.00	-2,637.31	64.84%	
5240 Apparatus Maint. & Repair	1,383.59	1,249.98	133.61	110.69%	
5241 Fire Engine Maint. & Repair		8,863.50	-8,863.50	0.00%	
BE461 Brush Engine 461	3,820.91		3,820.91		
ME461 Medic Engine 461	1,785.18		1,785.18		
Total 5241 Fire Engine Maint. & Repair	\$ 5,606.09	\$ 8,863.50	-\$ 3,257.41	63.25%	
5243 Yearly Equipment Testing	984.84	2,500.02	-1,515.18	39.39%	
5244 Radio Equipment	6,720.00	5,760.00	960.00	116.67%	
5293 Command Vehicle		750.00	-750.00	0.00%	
C5200 2013 Tahoe	350.00		350.00		
Total 5293 Command Vehicle	\$ 350.00	\$ 750.00	-\$ 400.00	46.67%	
Total Apparatus	\$ 23,804.03	\$ 31,373.52	-\$ 7,569.49	75.87%	

Compensation			0.00				
5203 Compensation - Paramedics	109,419.68	106,092.00	3,327.68	103.14%			
5204 Compensation - Engineers	140,856.66	116,196.00	24,660.66	121.22%	1 Eng on Admin leave	\$	30,361
5207 Compensation - Chief	14,511.32	21,060.00	-6,548.68	68.90%			
5209 Payroll Taxes	21,388.41	20,134.98	1,253.43	106.23%	1 Eng on Admin leave	\$	2,323
5215 Worker's Comp. Ins.	15,422.91	15,273.48	149.43	100.98%			
5219 Employee Benefits	6,836.36	12,060.00	-5,223.64	56.69%	Medical EE on leave	\$	5,062
5230 Substance Pay Reserves	12,550.00	18,250.02	-5,700.02	68.77%			
5232 EMS Coordinator	346.14	3,000.00	-2,653.86	11.54%			
Total Compensation	\$ 321,331.48	\$ 312,066.48	\$ 9,265.00	102.97%			
Total 5000.1 Fire Operations	\$ 397,849.67	\$ 387,158.94	\$ 10,690.73	102.76%			
5000.2 Administration			0.00				
5070 Insurance-General	33,060.12	33,931.50	-871.38	97.43%			
5071 Repair and Maintenance			0.00				
5320 CP Equipment		1,500.00	-1,500.00	0.00%			
5365 CP Buildings	5,033.00	4,500.00	533.00	111.84%	Septic	\$	1,700
5370 CP Grounds	12,327.36	1,249.98	11,077.38	986.20%	Summary:		\$ 6,900
5375 Gasoline	57.16	1,249.98	-1,192.82	4.57%	Trees	\$	1,500
Total 5071 Repair and Maintenance	\$ 17,417.52	\$ 8,499.96	\$ 8,917.56	204.91%	Fence	\$	852
5080 Office Expense	44.14		44.14		Wifi Locks	\$	236
5065 Postage	109.75	250.02	-140.27	43.90%	Burrtec	\$	613
5068 Printing/Copies	2,858.76	2,250.00	608.76	127.06%			
5073 Legal & Professional Expense	36,982.28	7,500.00	29,482.28	493.10%	Investigations	\$	29,321
5074 Internet Service	240.00	499.98	-259.98	48.00%			
5075 Publications & Education	-697.39	1,500.00	-2,197.39	-46.49%			
5076 Memberships	4,020.00	1,999.98	2,020.02	201.00%	CSDA -full year		\$2,010
5078 Meeting Expense	2,731.98	1,750.02	981.96	156.11%	Streamlight-full year		\$2,700
5081 Office Equip & Maintenance		750.00	-750.00	0.00%			
5082 Bank Charges	705.06	499.98	205.08	141.02%			
5083 Expenses & Supplies	1,819.88	1,500.00	319.88	121.33%			
5099 Other Expenses	118.23	250.02	-131.79	47.29%			
Total 5080 Office Expense	\$ 48,932.69	\$ 18,750.00	\$ 30,182.69	260.97%			
5085 Auditing/Accounting	16,679.76	11,250.00	5,429.76	148.26%	Audit - full year		\$10,630
5087 Park Lease		300.00	-300.00	0.00%			
5096 Street Lights	2,561.89	2,599.98	-38.09	98.53%			
5100 Utilities			0.00				
5052 Water	2,188.77	1,999.98	188.79	109.44%			
5053 Electricity	7,115.28	7,500.00	-384.72	94.87%			
5054 Gas	788.24	1,999.98	-1,211.74	39.41%			
5060 Telephone	2,449.57	2,477.52	-27.95	98.87%			
Total 5100 Utilities	\$ 12,541.86	\$ 13,977.48	-\$ 1,435.62	89.73%			
5200 Debt Service	2,181.87	4,999.98	-2,818.11	43.64%			
Total 5000.2 Administration	\$ 133,375.71	\$ 94,308.90	\$ 39,066.81	141.42%			
5400 Grant Expense			0.00				
5405 Special Programs		499.98	-499.98	0.00%			
Total 5400 Grant Expense	\$ 0.00	\$ 499.98	-\$ 499.98	0.00%			
A Wages & Benefits			0.00				
5002 Wages - Administrative	26,771.41	25,999.98	771.43	102.97%			
5003 Wages - Support Staff	8,430.88	8,839.98	-409.10	95.37%			
5004 Wages - Parks	22,121.01	20,800.02	1,320.99	106.35%			
5015 Payroll Taxes - Employer	4,386.04	4,907.52	-521.48	89.37%			
5018 CSD Workers Comp.	2,374.01	3,031.98	-657.97	78.30%			
5019 Employee Benefits	6,237.51	3,796.02	2,441.49	164.32%	Increase in medical prem		
Total A Wages & Benefits	\$ 70,320.86	\$ 67,375.50	\$ 2,945.36	104.37%			
Payroll Expenses			0.00				
Taxes	0.00		0.00				
Total Payroll Expenses	\$ 0.00	\$ 0.00	\$ 0.00				
QuickBooks Payments Fees	3.53		3.53				
Uncategorized Expense	81.52		81.52				
Total Expenses	\$ 601,631.29	\$ 549,343.32	\$ 52,287.97	109.52%			
Net Operating Income	-\$ 41,648.85	\$ 4,000.08	-\$ 45,648.93	-1041.20%			
Other Expenses							
Community Outreach	743.94		743.94		Community events		
Total Other Expenses	\$ 743.94	\$ 0.00	\$ 743.94				
Net Other Income	-\$ 743.94	\$ 0.00	-\$ 743.94				
Net Income	-\$ 42,392.79	\$ 4,000.08	-\$ 46,392.87	-1059.80%			