

**Idyllwild Fire Protection District 2025-2026 FY FINAL BUDGET :**



Account	Description:	REVENUES	2025 - 2026 FY Budget	Difference/ Over-Under Prev. Year	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-000-8111	Current Secured (SAI, SS1, SA2, SS2, & SS3)		\$1,414,460.10	\$93,760.10	\$1,414,460.10			1,414,460.10
01-000-8121	Current Unsecured (UC1, UC2, & UC3)		\$62,355.75	\$3,805.75	\$62,355.75			62,355.75
01-000-8131	Prior Secured (SS4)		\$44,410.50	\$2,710.50	\$44,410.50			44,410.50
01-000-8141	Prior Unsecured (PYU)		\$24,335.25	\$1,485.25	\$24,335.25			24,335.25
01-000-8151	Supplemental Property Taxes- Current (S23-24)		\$10,330.50	\$630.50	\$10,330.50			10,330.50
01-000-8161	Supplemental Property Taxes-PRIOR (S22 - S23)		\$6,922.50	\$422.50	\$6,922.50			6,922.50
01-000-8211	Building Permits		\$5,050.00	\$300.00	\$5,050.00			5,050.00
01-000-8221	Event Permits		\$2,750.00	\$250.00	\$2,750.00			2,750.00
01-000-8311	Penalties on Delinquent Taxes Secured (SPA & SPB)		\$612.38	\$37.38	\$612.38			612.38
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)		\$44,836.50	\$2,736.50	\$44,836.50			44,836.50
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & H23)		\$30,086.25	\$1,836.25	\$30,086.25			30,086.25
01-000-8541	General Special Supplemental Subvention (GEMT)		\$0.00	\$0.00	\$0.00			-
01-000-8549	State-Other		\$600.00	\$25.00	\$600.00			600.00
01-000-8567	Volunteer Fire Assistance (VFA), Federal		\$10,500.00	\$0.00	\$10,500.00			10,500.00
01-000-8611	Assessment/Parcel Fee		\$212,000.00	\$0.00	\$212,000.00			212,000.00
01-000-8621	Ambulance Service		\$1,610,000.00	\$12,000.00	\$1,610,000.00			1,610,000.00
01-000-8629	Ambulance Service Write-off		-\$1,268,500.00	-\$258,500.00	-\$1,268,500.00			(1,268,500.00)
01-000-8631	Escrow Fire Inspections		\$4,200.00	\$450.00	\$4,200.00			4,200.00
01-000-8651	Mutual Aid		\$1,896,000.00	\$671,000.00	\$671,000.00		\$1,896,000.00	1,896,000.00
01-000-8655	Grant Funding		\$675,000.00	\$675,000.00	\$675,000.00		\$675,000.00	\$675,000.00
01-000-8661	Record Requests		\$300.00	\$0.00	\$300.00			300.00
01-000-8721	Donations		\$15,000.00	\$2,500.00	\$4,500.00			15,000.00
01-000-8781	Other Revenue		\$10,000.27	\$7,500.27	\$5,000.14			10,000.27
Pg. 1/5	Total Revenue's		\$4,811,250.00	\$1,217,950.00	1,671,249.86	569,000.14	2,571,000.00	4,811,250.00





**Idyllwild Fire Protection District 2025/2026 FY**

**FINAL Budget : Expenditures**

Account	Description: Salaries	2025 - 2026 FY Budget	Difference	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-1001	FSLA	\$21,050.00	\$895.00	111 6,315.00	121 14,735.00	131	21,050.00
01-101-1002	Public Safety Employees Salaries	<b>\$1,195,000.00</b>	\$333,000.00	358,500.00	836,500.00		1,195,000.00
01-101-1301	Overtime Pay (Regular)	<b>\$230,250.00</b>	\$15,250.00	69,075.00	161,175.00		230,250.00
01-101-1013	Overtime Pay (Mutual Aid)	<b>\$762,550.00</b>	\$237,550.00			\$762,550.00	762,550.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	<b>\$84,275.00</b>	\$18,675.00	25,282.50	58,992.50		84,275.00
01-101-1005	Out of Rank	<b>\$10,000.00</b>	\$0.00	3,000.00	7,000.00		10,000.00
01-101-1101	Reserve	<b>\$80,750.00</b>	\$19,250.00	24,225.00	56,525.00		80,750.00
01-101-1102	Reserve (Mutual Aid)	<b>\$92,500.00</b>	\$22,500.00			\$92,500.00	92,500.00
01-101-1103	Reserve (Limited Term)	<b>\$82,550.00</b>	\$67,300.00	24,765.00	57,785.00		82,550.00
01-101-1111	Ambulance Attendants	<b>\$0.00</b>	\$0.00				
01-101-1201	Admin/Misc. Salaries	<b>\$67,425.00</b>	\$2,425.00	20,227.50	47,197.50		67,425.00
01-101-1501	Recertification Bonus	<b>\$24,000.00</b>	\$3,000.00	7,200.00	16,800.00		24,000.00
01-101-1511	Other(Vacation Payout)	<b>\$42,750.00</b>	\$1,500.00	12,825.00	29,925.00		42,750.00
	<b>Salaries</b>	<b>\$2,693,100.00</b>	<b>\$721,345.00</b>	<b>\$551,415.00</b>	<b>\$1,286,635.00</b>	<b>\$855,050.00</b>	<b>\$2,693,100.00</b>
	<b>Description: Benefits</b>			111	121	131	
01-101-2001	Social Security (6.2%)	\$13,970.00	\$862.00	4,191.00	9,779.00		13,970.00
01-101-2002	Medicare (1.45%)	\$20,250.00	\$325.00	6,075.00	14,175.00		20,250.00
01-101-2101	CalPERS Retirement	\$0.00	\$0.00				
01-101-2111	CalPERS Retirement (UL)	\$335,250.00	\$20,250.00	100,575.00	234,675.00		335,250.00
01-101-2121	CalPERS Retirement (Classic District, 20.585%)	\$85,000.00	\$3,780.00	25,500.00	59,500.00		85,000.00
01-101-2131	CalPERS Retirement (PEPRA District, 13.141%)	\$72,150.00	\$2,700.00	21,645.00	50,505.00		72,150.00
01-101-2141	CalPERS Retirement (Classic Pick-up, 7%)	\$54,250.00	\$4,100.00	16,275.00	37,975.00		54,250.00
01-101-2151	CalPERS Retirement (PEPRA Pick-up (cannot pick-up))		\$0.00				
01-101-2201	<b>Workers Compensation</b>	<b>\$87,000.00</b>	\$39,000.00	26,100.00	34,800.00	26,100.00	87,000.00
01-101-2301	Health & Welfare Benefits	\$203,400.00	\$16,900.00	61,020.00	142,380.00		203,400.00
01-101-2311	Life Insurance	\$11,850.00	\$2,350.00	3,555.00	8,295.00		11,850.00
01-101-2401	State Unemployment Insurance	\$10,250.00	\$700.00	3,075.00	7,175.00		10,250.00
01-101-2402	State Disability Insurance	\$1,750.00	\$650.00	525.00	1,225.00		1,750.00
01-101-2501	Other Postemployment Benefits (OPEB)	\$51,250.00	\$850.00	15,375.00	35,875.00		51,250.00
Pg 2 / 5	<b>Benefits</b>	<b>\$946,370.00</b>	<b>\$92,467.00</b>	<b>\$283,911.00</b>	<b>\$636,359.00</b>	<b>\$26,100.00</b>	<b>\$946,370.00</b>



01-101-3111	<b>Uniforms</b>	<b>\$17,550.00</b>	\$7,300.00	5,265.00	12,285.00	17,550.00
01-101-3411		\$0.00	\$0.00			
01-101-3421	Oxygen	\$4,000.00	\$850.00	1,200.00	2,800.00	4,000.00
01-101-3491	Other Medical Supplies	\$25,500.00	\$1,500.00	7,650.00	17,850.00	25,500.00
01-101-3511	Office Supplies	\$12,500.00	\$2,250.00	3,750.00	8,750.00	12,500.00
01-101-3611	Minor Equipment (< \$1,000)	\$15,000.00	\$2,500.00	4,500.00	10,500.00	15,000.00
01-101-3711	Postage & Freight	\$4,200.00	\$300.00	1,260.00	2,940.00	4,200.00
01-101-3811	Station Supplies	\$17,250.00	\$1,750.00	5,175.00	12,075.00	17,250.00
01-101-3911	<b>Vehicle Fuel</b>	<b>\$48,250.00</b>	\$8,250.00	14,475.00	33,775.00	48,250.00
	<b>Supplies</b>	<b>\$144,250.00</b>	<b>\$24,700.00</b>	<b>\$43,275.00</b>	<b>\$100,975.00</b>	<b>\$144,250.00</b>



		Description: Services/Operating					
		111	121	131			
01-101-4111	Telephone	\$5,000.00				5,000.00	
01-101-4121	Internet	\$6,200.00				6,200.00	
01-101-4201	<b>Insurance (Property and Liability)</b>	<b>\$97,750.00</b>				<b>97,750.00</b>	
01-101-4301	Equipment Repair & Maintenance	\$12,000.00				12,000.00	
01-101-4303	Vehicle Repair & Maintenance	\$28,500.00				28,500.00	
01-101-4304	Station Repairs & Maintenance	\$24,000.00				24,000.00	
01-101-4411	Dues, Memberships, and Subscriptions	\$7,000.00				7,000.00	
01-101-4421	Publications and Legal Notices	\$4,000.00				4,000.00	
01-101-4511	Accounting Service	\$34,250.00				34,250.00	
01-101-4512	Audit Service	\$9,700.00				9,700.00	
01-101-4522	General Legal Service	\$16,000.00				16,000.00	
01-101-4531	Payroll Processing	\$2,750.00				2,750.00	
01-101-4541	Ambulance Collection Service	\$8,250.00				8,250.00	
01-101-4551	Physician Services	\$2,500.00				2,500.00	
01-101-4611	Copier Lease	\$6,750.00				6,750.00	
01-101-4612	Rents & Leases-Structures, Improvements & Grounds	\$4,000.00				4,000.00	
01-101-4631	Radio Antenna Rental	\$0.00				-	
01-101-4691	Other Rentals	\$1,000.00				1,000.00	
01-101-4701	Assessment services	\$3,500.00				3,500.00	
01-101-4702	Riverside County Tax Admin Fee	\$6,000.00				6,000.00	
01-101-4711	Board of Commissioners Expenditures	\$6,250.00				6,250.00	
01-101-4712	Election Expense	\$0.00				-	
01-101-4721	EMS Coordinator	\$12,000.00				12,000.00	
01-101-4722	EMS Education	\$6,000.00				6,000.00	
01-101-4723	EMS Licenses	\$8,250.00				8,250.00	
01-101-4724	<b>EMS Medical Director</b>	<b>\$15,000.00</b>				<b>15,000.00</b>	
01-101-4731	Fingerprinting, Other Hiring Expenditure	\$1,750.00				1,750.00	
01-101-4741	Fire Training	\$12,500.00				12,500.00	
01-101-4761	Dispatch Services	\$89,550.00				89,550.00	
01-101-4771	School & Seminar	\$8,250.00				8,250.00	
01-101-4772	<b>Miscellaneous District Expenditure</b>	<b>\$50,100.00</b>				<b>50,100.00</b>	
01-101-4782	Administrative Fee	\$2,725.00				2,725.00	
01-101-4791	Bank Fee	\$2,500.00				2,500.00	
01-101-4801	Transportation & Travel	\$12,000.00				12,000.00	
01-101-4911	Electricity	\$12,000.00				12,000.00	
01-101-4921	Water	\$5,500.00				5,500.00	
01-101-4931	Propane	\$7,050.00				7,050.00	
01-101-4941	Trash Service	\$3,500.00				3,500.00	
01-101-4952	Cable TV	\$2,000.00				2,000.00	
Pg. 4/5	<b>Services and other operating</b>	<b>\$536,075.00</b>	<b>\$72,615.00</b>	<b>\$153,285.00</b>	<b>\$345,102.50</b>	<b>\$37,687.50</b>	



Account	Description: Capital Outlay (CIP)	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-5201	Structures and Improvements	111	121	131	
	\$21,000.00	\$8,500.00	6,300.00	6,300.00	21,000.00
01-101-5301	Vehicles				
	\$158,200.00	\$14,700.00	47,460.00	47,460.00	158,200.00
01-101-5321	Other Equipment				
	\$210,000.00	\$187,750.00	63,000.00	63,000.00	210,000.00
	<b>Capital Outlay (CIP)</b>	<b>\$389,200.00</b>	<b>\$310,950.00</b>	<b>\$116,760.00</b>	<b>\$389,200.00</b>
	Description: Debt Service	111	121	131	
01-101-6101	Principal				
	\$70,632.00	\$0.00	21,189.60	28,252.80	70,632.00
01-101-6201	Other Debt Service				
	\$4,500.00	\$250.00	1,350.00	1,800.00	4,500.00
01-101-6301	Interest Expenditure				
	\$2,123.00	\$623.00	636.90	849.20	2,123.00
	<b>Debt Service</b>	<b>\$77,255.00</b>	<b>\$873.00</b>	<b>\$23,176.50</b>	<b>\$77,255.00</b>
	<b>Total Expenditures</b>	<b>\$4,786,250.00</b>	<b>\$1,222,950.00</b>	<b>\$1,171,822.50</b>	<b>\$4,786,250.00</b>
		3,975,250.00			
	<b>Total Revenue's</b>	<b>\$4,811,250.00</b>	<b>\$1,217,950.00</b>	<b>\$1,671,249.86</b>	<b>\$4,811,250.00</b>
		3,995,250.00			
	<b>ESTIMATED BALANCE</b>	<b>\$25,000</b>	<b>499,427.36</b>	<b>(1,986,653.37)</b>	<b>\$25,000.00</b>
	<b>FINAL 25/26FY Budget (IFPD)</b>	<b>2025-2026</b>	<b>FY BUDGET</b>	<b>111</b>	<b>121</b>
				<b>131</b>	

Presented by Staff, and Adopted at the regular Board Meeting of the Idyllwild Fire Protection District Board of Commissioners on MAY 27, 2025.

*Rhonda Andrews*  
Rhonda Andrews, President  
Date: 5/27/25

*Henry Sawicki*  
Henry Sawicki, Secretary  
Date: 5/27/25

*Dennis Fogle*  
Dennis Fogle, Commissioner  
Date: 5/27/25

*Rachel Teegarden*  
Rachel Teegarden, Clerk of the Board  
Date: 5/27/25

*Daniel Messina*  
Daniel Messina, Vice President  
Date: 5/27/25

*Stephanie Yost*  
Stephanie Yost, Commissioner  
Date: 5/27/25

*Mark LaMont*  
Mark LaMont, Fire Chief  
Date: 5/27/25

