



Idyllwild Fire Protection District 2025/2026 FY

FINAL Budget : **Expenditures**

2025 - 2026 FY

Budget

2026 - 2027 FY

BUDGET

Difference

General Fire
ProtectionEmergency Medical
Services ("EMS")

Mutual Aid

Total

Account Description: Salaries

Account	Description: Salaries				111	121	131	Total
		2025 - 2026 FY	2026 - 2027 FY	Difference				
01-101-1001	FSLA	\$21,050.00	\$26,500.00	\$5,450.00	7,950.00	18,550.00		26,500.00
01-101-1002	Public Safety Employees Salaries	\$1,195,000.00	\$1,200,000.00	\$5,000.00	360,000.00	840,000.00		1,200,000.00
01-101-1301	Overtime Pay (Regular)	\$230,250.00	\$225,050.00	-\$5,200.00	67,515.00	157,535.00		225,050.00
01-101-1013	Overtime Pay (Mutual Aid)	\$762,550.00	\$770,000.00	\$7,450.00			\$770,000.00	770,000.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	\$84,275.00	\$102,500.00	\$18,225.00	30,750.00	71,750.00		102,500.00
01-101-1005	Out of Rank	\$10,000.00	\$12,500.00	\$2,500.00	3,750.00	8,750.00		12,500.00
01-101-1101	Reserve	\$80,750.00	\$80,000.00	-\$750.00	24,000.00	56,000.00		80,000.00
01-101-1102	Reserve (Mutual Aid)	\$92,500.00	\$94,000.00	\$1,500.00			\$94,000.00	94,000.00
01-101-1103	Reserve (Limited Term)	\$82,550.00	\$24,000.00	-\$58,550.00	7,200.00	16,800.00		24,000.00
01-101-1111	Deferred Comp 457	\$0.00	\$46,250.00	\$46,250.00	23,125.00	23,125.00		46,250.00
01-101-1201	Admin/Misc. Salaries	\$67,425.00	\$80,150.00	\$12,725.00	24,045.00	56,105.00		80,150.00
01-101-1501	Recertification Bonus	\$24,000.00	\$62,000.00	\$38,000.00	18,600.00	43,400.00		62,000.00
01-101-1511	Other (Vacation Payout)	\$42,750.00	\$44,250.00	\$1,500.00	13,275.00	30,975.00		44,250.00

Salaries

\$2,693,100.00

\$2,767,200.00

\$74,100.00

\$580,210.00

\$1,322,990.00

\$864,000.00

\$2,767,200.00

Description: Benefits

Account	Description: Benefits				111	121	131	Total
		2025 - 2026 FY	2026 - 2027 FY	Difference				
01-101-2001	Social Security (6.2%)	\$13,970.00	\$14,000.00	\$30.00	4,200.00	9,800.00		14,000.00
01-101-2002	Medicare (1.45%)	\$20,250.00	\$20,750.00	\$500.00	6,225.00	14,525.00		20,750.00
01-101-2101	CalPERS Retirement	\$0.00	\$0.00	\$0.00				
01-101-2111	CalPERS Retirement (UI)	\$335,250.00	\$340,250.00	\$5,000.00	102,075.00	238,175.00		340,250.00
01-101-2121	CalPERS Retirement (Classic District, 20.585%)	\$85,000.00	\$86,000.00	\$1,000.00	25,800.00	60,200.00		86,000.00
01-101-2131	CalPERS Retirement (PEPRA District, 13.141%)	\$72,150.00	\$74,200.00	\$2,050.00	22,260.00	51,940.00		74,200.00
01-101-2141	CalPERS Retirement (Classic Pick-up, 7%)	\$54,250.00	\$56,100.00	\$1,850.00	16,830.00	39,270.00		56,100.00
01-101-2151	CalPERS Retirement (PEPRA Pick-up (cannot pick-up))	\$0.00	\$0.00	\$0.00				
01-101-2201	Workers Compensation	\$87,000.00	\$82,550.00	(\$4,450.00)	24,765.00	33,020.00	24,765.00	82,550.00
01-101-2301	Health & Welfare Benefits	\$203,400.00	\$235,000.00	\$31,600.00	70,500.00	164,500.00		235,000.00
01-101-2311	Life Insurance	\$11,850.00	\$18,600.00	\$6,750.00	5,580.00	13,020.00		18,600.00
01-101-2401	State Unemployment Insurance	\$10,250.00	\$10,500.00	\$250.00	3,150.00	7,350.00		10,500.00
01-101-2402	State Disability Insurance	\$1,750.00	\$1,250.00	(\$500.00)	375.00	875.00		1,250.00
01-101-2501	Other Postemployment Benefits (OPEB)	\$51,250.00	\$52,550.00	\$1,300.00	15,765.00	36,785.00		52,550.00

Benefits

\$946,370.00

\$991,750.00

\$45,380.00

\$297,525.00

\$669,460.00

\$24,765.00

\$991,750.00

01-101-3111 Uniforms

\$17,550.00

\$18,000.00

\$450.00

5,400.00

12,600.00

18,000.00

01-101-3411 Oxygen

\$4,000.00

\$4,250.00

\$250.00

1,275.00

2,975.00

4,250.00

01-101-3491 Medical Supplies

\$25,500.00

\$26,250.00

\$750.00

7,875.00

18,375.00

26,250.00

01-101-3511 Office Supplies

\$12,500.00

\$15,000.00

\$2,500.00

4,500.00

10,500.00

15,000.00

01-101-3611 Minor Equipment (<\$1,000)

\$15,000.00

\$17,500.00

\$2,500.00

5,250.00

12,250.00

17,500.00

01-101-3711 Postage & Freight

\$4,200.00

\$4,500.00

\$300.00

1,350.00

3,150.00

4,500.00

01-101-3811 Station Supplies

\$17,250.00

\$18,650.00

\$1,400.00

5,595.00

13,055.00

18,650.00

01-101-3911 Vehicle Fuel

\$48,250.00

\$50,250.00

\$2,000.00

15,075.00

35,175.00

50,250.00

Supplies

\$144,250.00

\$154,400.00

\$10,150.00

\$46,320.00

\$108,080.00

\$0.00

\$154,400.00

Idyllwild Fire Protection District 2026-2027 FY FINAL BUDGET :



Account	Description: REVENUES	2025 - 2026 FY	2026 - 2027 FY	Difference/ Over- Under Prev. Year	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
		Budget	BUDGET					
01-000-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)	\$1,414,460.10	\$1,492,500.00	\$78,039.90	111	121	131	
01-000-8121	Current Unsecured (UC1, UC2, & UC3)	\$62,355.75	\$67,525.00	\$5,169.25	\$67,525.00			1,492,500.00
01-000-8131	Prior Secured (SS4)	\$44,410.50	\$46,750.00	\$2,339.50	\$46,750.00			67,525.00
01-000-8141	Prior Unsecured (PYU)	\$24,335.25	\$25,250.00	\$914.75	\$25,250.00			46,750.00
01-000-8151	Supplemental Property Taxes- Current (S23-24)	\$10,330.50	\$10,755.00	\$424.50	\$10,755.00			25,250.00
01-000-8161	Supplemental Property Taxes-PRIOR (S22 - S23)	\$6,972.50	\$7,200.00	\$227.50	\$7,200.00			10,755.00
01-000-8211	Building Permits	\$5,050.00	\$5,750.00	\$700.00	\$5,750.00			7,200.00
01-000-8221	Event Permits	\$2,750.00	\$3,200.00	\$450.00	\$3,200.00			5,750.00
01-000-8311	Penalties on Delinquent Taxes Secured (SPA & SPB)	\$612.38	\$650.00	\$37.63	\$650.00			3,200.00
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)	\$44,836.50	\$46,350.00	\$1,513.50	\$46,350.00			650.00
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & H23)	\$30,086.25	\$31,550.00	\$1,463.75	\$31,550.00			46,350.00
01-000-8541	General Special Supplemental Subvention (GEMT)	\$0.00	\$0.00	\$0.00	\$0.00			31,550.00
01-000-8549	State-Other	\$600.00	\$750.00	\$150.00	\$750.00			750.00
01-000-8567	Volunteer Fire Assistance (VFA), Federal	\$10,500.00	\$10,500.00	\$0.00	\$10,500.00			10,500.00
01-000-8611	Assessment/Parcel Fee	\$212,000.00	\$212,000.00	\$0.00		\$212,000.00		212,000.00
01-000-8621	Ambulance Service	\$1,610,000.00	\$1,620,000.00	\$10,000.00		\$1,620,000.00		1,620,000.00
01-000-8629	Ambulance Service Write-off	-\$1,268,500.00	-\$1,292,500.00	-\$24,000.00		-\$1,292,500.00		1,620,000.00
01-000-8631	Escrow Fire Inspections	\$4,200.00	\$5,500.00	\$1,300.00	\$5,500.00			1,292,500.00
01-000-8651	Mutual Aid	\$1,896,000.00	\$2,045,500.00	\$149,500.00			\$2,045,500.00	5,500.00
01-000-8655	Grant Funding	\$675,000.00	\$360,000.00	-\$315,000.00			\$360,000.00	2,045,500.00
01-000-8661	Record Requests	\$300.00	\$300.00	\$0.00	\$300.00			360,000.00
01-000-8721	Donations	\$15,000.00	\$15,000.00	\$0.00	4,500.00	10,500.00		300.00
01-000-8781	Other Revenue	\$10,000.27	\$12,500.00	\$2,499.73	\$6,250.00	6,250.00		15,000.00
PG 1 of 4	Total Revenue's	\$4,811,250.00	\$4,727,030.00	-\$84,220.00	1,765,280.00	556,250.00	2,405,500.00	4,727,030.00

Total Expenditures		\$4,786,250.00	\$4,707,030.00	-\$79,220.00	\$1,156,627.00	\$2,555,797.50	\$994,605.50	\$4,707,030.00
		3,975,250.00						
Total Revenue's		\$4,811,250.00	\$4,727,030.00	-\$84,219.99	\$1,765,280.00	\$556,250.00	\$2,405,500.00	\$4,727,030.00
		3,995,250.00						
ESTIMATED BALANCE		\$25,000	\$20,000	-\$4,999.99	608,653.00	(1,999,547.50)	1,410,894.50	\$20,000.00
FINAL 2026/2027 IFPD BUDGET		2025-2026 FY BUDGET	2026-2027 FINAL BUDGET		111	121	131	

Presented by Staff, and Adopted at the regular Board Meeting of the Idyllwild Fire Protection District Board of Commissioners on MAY 26, 2026.

Rhonda Anderson, President

Date

5/26/26

Henry Sawicki, Secretary

Date

5/26/26

Dennis Fogie, Commissioner

Date

5-26-26

Rachel Teegarden, Clerk of the Board

Date

5/26/26

Daniel Messina, Vice President

Date

5/26/26

Stephanie Yost, Commissioner

Date

5/26/26

Mark LaMont, Fire Chief

Date

5/26/26