

# Idyllwild Fire Protection District 2024-2025 FY FINAL BUDGET :



## 2024/25FY Final Budget

Account	Description:	2024 - 2025 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)	\$1,320,700.00	\$141,440.00	\$1,320,700.00	111			1,320,700.00
01-000-8121	Current Unsecured (UC1, UC2, & UC3)	\$58,550.00	\$6,940.00	\$58,550.00				58,550.00
01-000-8131	Prior Secured (SS4)	\$41,700.00	\$4,650.00	\$41,700.00				41,700.00
01-000-8141	Prior Unsecured (PYU)	\$22,850.00	\$4,450.00	\$22,850.00				22,850.00
01-000-8151	Supplemental Property Taxes- Current (S23-24)	\$9,700.00	\$2,450.00	\$9,700.00				9,700.00
01-000-8161	Supplemental Property Taxes-PRIOR (S22 - S23)	\$6,500.00	\$770.00	\$6,500.00				6,500.00
01-000-8211	Building Permits	\$4,750.00	\$50.00	\$4,750.00				4,750.00
01-000-8221	Event Permits	\$2,500.00	\$0.00	\$2,500.00				2,500.00
01-000-8311	Penalties on Delinquent Taxes Secured (SPA & SF)	\$575.00	\$25.00	\$575.00				575.00
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)	\$42,100.00	\$3,950.00	\$42,100.00				42,100.00
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & H;	\$28,250.00	\$2,050.00	\$28,250.00				28,250.00
01-000-8541	General Special Supplemental Subvention (GEMT,	\$0.00	\$0.00	\$0.00				-
01-000-8549	State-Other	\$575.00	\$25.00	\$575.00				575.00
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	\$1,598,000.00	\$63,000.00	\$1,598,000.00				1,598,000.00
01-000-8629	Ambulance Service Write-off	<b>-\$1,010,000.00</b>	<b>-\$42,750.00</b>	<b>-\$1,010,000.00</b>				<b>(1,010,000.00)</b>
01-000-8631	Escrow Fire Inspections	\$3,750.00	\$250.00	\$3,750.00				3,750.00
01-000-8651	Mutual Aid	\$1,225,000.00	\$35,500.00	\$1,225,000.00				1,225,000.00
01-000-8661	Record Requests	\$300.00	\$0.00	\$300.00				300.00
01-000-8721	Donations	\$12,500.00	\$0.00	\$12,500.00				12,500.00
01-000-8781	Other Revenue	\$2,500.00	\$500.00	\$2,500.00				2,500.00
<b>Total Revenue's</b>		<b>\$3,593,300.00</b>	<b>\$223,300.00</b>	<b>\$1,559,550.00</b>		<b>808,750.00</b>	<b>1,225,000.00</b>	<b>3,593,300.00</b>



**Account**      **Description: Salaries**

Account	Description	Budget	Difference	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-1001	FSLA	\$20,155.00	\$1,624.62	111	121	131	20,155.00
01-101-1002	Public Safety Employees Salaries	\$862,000.00	\$47,481.68	258,600.00	603,400.00		862,000.00
01-101-1301	Overtime Pay (Regular)	\$215,000.00	\$26,250.00	64,500.00	150,500.00		215,000.00
01-101-1013	Overtime Pay (Mutual Aid)	\$525,000.00	\$19,500.00			\$525,000.00	525,000.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	\$65,600.00	\$3,108.82	19,680.00	45,920.00		65,600.00
01-101-1005	Out of Rank	\$10,000.00	(\$2,500.00)	3,000.00	7,000.00		10,000.00
01-101-1101	Reserve	\$61,500.00	\$6,750.00	18,450.00	43,050.00		61,500.00
01-101-1102	Reserve (Mutual Aid)	\$70,000.00	(\$1,000.00)			\$70,000.00	70,000.00
01-101-1103	Reserve (Limited Term)	\$15,250.00	(\$250.00)	4,575.00	10,675.00		15,250.00
01-101-1111	Ambulance Attendants	\$0.00	\$0.00	-	-		-
01-101-1201	Admin/Misc. Salaries	\$65,000.00	\$5,402.00	19,500.00	45,500.00		65,000.00
01-101-1501	Recertification Bonus	\$21,000.00	\$0.00	6,300.00	14,700.00		21,000.00
01-101-1511	Other (Vacation Payout)	\$41,250.00	\$11,000.00	12,375.00	28,875.00		41,250.00
	<b>Salaries</b>	<b>\$1,971,755.00</b>	<b>\$117,367.13</b>	<b>\$413,026.50</b>	<b>\$963,728.50</b>	<b>\$595,000.00</b>	<b>\$1,971,755.00</b>

**Description: Benefits**

01-101-2001	Social Security (6.2%)	\$13,108.00	\$443.00	3,932.40	9,175.60		13,108.00
01-101-2002	Medicare (1.45%)	\$19,925.00	\$675.00	5,977.50	13,947.50		19,925.00
01-101-2101	CalPERS Retirement	\$0.00	\$0.00	-	-		-
01-101-2111	CalPERS Retirement (UL)	\$315,000.00	\$7,763.47	94,500.00	220,500.00		315,000.00
01-101-2121	CalPERS Retirement (Classic District, 20.585%)	\$81,220.00	\$3,124.50	24,366.00	56,854.00		81,220.00
01-101-2131	CalPERS Retirement (PEPRA District, 13.141%)	\$69,450.00	\$2,670.00	20,835.00	48,615.00		69,450.00
01-101-2141	CalPERS Retirement (Classic Pick-up, 7%)	\$50,150.00	\$2,847.50	15,045.00	35,105.00		50,150.00
01-101-2151	CalPERS Retirement (PEPRA Pick-up (cannot pick-up))	\$0.00	\$0.00	-	-		-
01-101-2201	Workers Compensation	\$48,000.00	\$5,999.50	14,400.00	19,200.00	14,400.00	48,000.00
01-101-2301	Health & Welfare Benefits	\$186,500.00	\$19,700.00	55,950.00	130,550.00		186,500.00
01-101-2311	Life Insurance	\$9,500.00	\$500.00	2,850.00	6,650.00		9,500.00
01-101-2401	State Unemployment Insurance	\$9,550.00	\$350.00	2,865.00	6,685.00		9,550.00
01-101-2402	State Disability Insurance	\$1,100.00	\$50.00	330.00	770.00		1,100.00
01-101-2501	Other Postemployment Benefits (OPEB)	\$50,400.00	\$1,875.00	15,120.00	35,280.00		50,400.00

01-101-3111	Uniforms	\$10,250.00	\$749.90	3,075.00	7,175.00	10,250.00	
01-101-3411		\$0.00	\$0.00	-	-	-	
01-101-3421	Oxygen	\$3,150.00	\$100.00	945.00	2,205.00	3,150.00	
01-101-3491	Other Medical Supplies	\$24,000.00	\$500.00	7,200.00	16,800.00	24,000.00	
01-101-3511	Office Supplies	\$10,250.00	\$200.00	3,075.00	7,175.00	10,250.00	
01-101-3611	Minor Equipment (< \$1,000)	\$12,500.00	\$500.00	3,750.00	8,750.00	12,500.00	
01-101-3711	Postage & Freight	\$3,900.00	\$150.00	1,170.00	2,730.00	3,900.00	
01-101-3811	Station Supplies	\$15,500.00	\$500.00	4,650.00	10,850.00	15,500.00	
01-101-3911	Vehicle Fuel	\$40,000.00	\$2,000.00	12,000.00	28,000.00	40,000.00	
<b>Supplies</b>		<b>\$119,550.00</b>	<b>\$4,699.90</b>	<b>\$35,865.00</b>	<b>\$83,685.00</b>	<b>\$0.00</b>	<b>\$119,550.00</b>



Account	Description: Capital Outlay (CIP)	2024/2025	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-5201	Structures and Improvements	\$12,500.00	3,750.00	5,000.00	3,750.00	12,500.00
01-101-5301	Vehicles	\$43,500.00	13,050.00	17,400.00	13,050.00	43,500.00
01-101-5321	Other Equipment	\$22,250.00	6,675.00	8,900.00	6,675.00	22,250.00
	<b>Capital Outlay (CIP)</b>	<b>\$78,250.00</b>	<b>\$23,475.00</b>	<b>\$31,300.00</b>	<b>\$23,475.00</b>	<b>\$78,250.00</b>
	<b>Description: Debt Service</b>		111	121	131	
01-101-6101	Principal	\$70,632.00	21,189.60	28,252.80	21,189.60	70,632.00
01-101-6201	Other Debt Service	\$4,250.00	1,275.00	1,700.00	1,275.00	4,250.00
01-101-6301	Interest Expenditure	\$1,500.00	450.00	600.00	450.00	1,500.00
	<b>Debt Service</b>	<b>\$76,382.00</b>	<b>\$22,914.60</b>	<b>\$30,552.80</b>	<b>\$22,914.60</b>	<b>\$76,382.00</b>
	<b>Total Expenditures</b>	<b>\$3,563,300.00</b>	<b>\$884,290.00</b>	<b>\$1,989,657.90</b>	<b>\$689,352.10</b>	<b>\$3,563,300.00</b>
	<b>Total Revenue's</b>	<b>\$3,593,300.00</b>	<b>\$1,559,550.00</b>	<b>\$808,750.00</b>	<b>\$1,225,000.00</b>	<b>\$3,593,300.00</b>
		3%				
	<b>ESTIMATED BALANCE</b>	<b>\$30,000.00</b>	<b>675,260.00</b>	<b>(1,180,907.90)</b>	<b>535,647.90</b>	<b>\$30,000.00</b>
	<b>FINAL 24/25FY Budget (IFPD)</b>	<b>2024 - 2025 FY Budget</b>	<b>111</b>	<b>121</b>	<b>131</b>	

Adopted at the regular Board Meeting of the Idyllwild Fire Protection District Board of Commissioners on MAY 28, 2024.

*Rachel Teegarden* 5/28/24  
 Rachel Teegarden: Clerk of the Board Date

*Mark Lamont* 5/28/24  
 Mark Lamont: Fire Chief Date