

Idyllwild Fire Protection District 2025-2026 FY DRAFT BUDGET :



2025/26FY DRAFT 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 (SA1, 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 (\$23-24)	\$10,330.50	\$630.50	\$10,330.50			10,330.50
01-000-8161	Supplemental Property Taxes- PRIOR (\$22 - \$23)	\$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	\$1,755,000.00	\$530,000.00			\$1,755,000.00	1,755,000.00
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	10,500.00		15,000.00
01-000-8781	Other Revenue	\$10,000.27	\$7,500.27	\$5,000.14	5,000.14		10,000.27
Pg 1/15	Total Revenue's	\$3,995,250.00	\$401,950.00	1,671,249.86	569,000.14	1,755,000.00	3,995,250.00

Description: Services/Operating					
		111	121	131	
01-101-4111 Telephone	\$5,000.00	1,500.00	3,500.00		5,000.00
01-101-4121 Internet	\$6,200.00	1,860.00	4,340.00		6,200.00
01-101-4201 Insurance (Property and Liability)	\$87,500.00	21,875.00	43,750.00	21,875.00	87,500.00
01-101-4301 Equipment Repair & Maintenance	\$12,000.00	3,000.00	6,000.00	3,000.00	12,000.00
01-101-4303 Vehicle Repair & Maintenance	\$28,500.00	7,125.00	14,250.00	7,125.00	28,500.00
01-101-4304 Station Repairs & Maintenance	\$24,000.00	7,200.00	16,800.00		24,000.00
01-101-4411 Dues, Memberships, and Subscriptions	\$7,000.00	2,100.00	4,900.00		7,000.00
01-101-4421 Publications and Legal Notices	\$4,000.00	1,200.00	2,800.00		4,000.00
01-101-4511 Accounting Service	\$34,250.00	10,275.00	23,975.00		34,250.00
01-101-4512 Audit Service	\$9,700.00	2,910.00	6,790.00		9,700.00
01-101-4522 General Legal Service	\$16,000.00	4,800.00	11,200.00		16,000.00
01-101-4531 Payroll Processing	\$2,750.00	825.00	1,925.00		2,750.00
01-101-4541 Ambulance Collection Service	\$8,250.00	2,475.00	5,775.00		8,250.00
01-101-4551 Physician Services	\$2,500.00	750.00	1,750.00		2,500.00
01-101-4611 Copier Lease	\$6,750.00	2,025.00	4,725.00		6,750.00
01-101-4612 Rents & Leases-Structures, Improvements & Grounds	\$4,000.00	1,200.00	2,800.00		4,000.00
01-101-4631 Radio Antenna Rental	\$0.00				
01-101-4691 Other Rentals	\$1,000.00	300.00	700.00		1,000.00
01-101-4701 Assessment services	\$3,500.00	1,050.00	2,450.00		3,500.00
01-101-4702 Riverside County Tax Admin Fee	\$6,000.00	1,800.00	4,200.00		6,000.00
01-101-4711 Board of Commissioners Expenditures	\$6,250.00	1,875.00	4,375.00		6,250.00
01-101-4712 Election Expense	\$0.00				
01-101-4721 EMS Coordinator	\$12,000.00	3,600.00	8,400.00		12,000.00
01-101-4722 EMS Education	\$6,000.00	1,800.00	4,200.00		6,000.00
01-101-4723 EMS Licenses	\$8,250.00	2,475.00	5,775.00		8,250.00
01-101-4724 EMS Medical Director	\$12,000.00	3,600.00	8,400.00		12,000.00
01-101-4731 Fingerprinting, Other Hiring Expenditure	\$1,750.00	525.00	1,225.00		1,750.00
01-101-4741 Fire Training	\$12,500.00	3,125.00	6,250.00		12,500.00
01-101-4761 Dispatch Services	\$89,550.00	26,865.00	62,685.00	3,125.00	89,550.00
01-101-4771 School & Seminar	\$8,250.00	2,475.00	5,775.00		8,250.00
01-101-4772 Miscellaneous District Expenditure	\$40,000.00	12,000.00	28,000.00		40,000.00
01-101-4782 Administrative Fee	\$2,725.00	817.50	1,907.50		2,725.00
01-101-4791 Bank Fee	\$2,500.00	750.00	1,750.00		2,500.00
01-101-4801 Transportation & Travel	\$12,000.00	3,600.00	8,400.00		12,000.00
01-101-4911 Electricity	\$12,000.00	3,600.00	8,400.00		12,000.00
01-101-4921 Water	\$5,500.00	1,650.00	3,850.00		5,500.00
01-101-4931 Propane	\$7,050.00	2,115.00	4,935.00		7,050.00
01-101-4941 Trash Service	\$3,500.00	1,050.00	2,450.00		3,500.00
01-101-4952 Cable TV	\$2,000.00	600.00	1,400.00		2,000.00
Pg. 4/5 Services and other operating	\$512,725.00	\$49,265.00	\$146,792.50	\$330,807.50	\$35,125.00
					\$512,725.00



Idyllwild Fire Protection District 2025/2026 FY

FINAL Budget : Expenditures

2025 - 2026 FY

Budget

Difference

**General Fire
Protection**

**Emergency Medical
Services ("EMS")**

Mutual Aid

Total

Account Description: Salaries

Account	Description: Salaries	111				121		131		Total
01-101-1001	FSLA	\$21,050.00	\$895.00	6,315.00	14,735.00					21,050.00
01-101-1002	Public Safety Employees Salaries	\$980,550.00	\$118,550.00	294,165.00	686,385.00					980,550.00
01-101-1301	Overtime Pay (Regular)	\$215,750.00	\$750.00	64,725.00	151,025.00					215,750.00
01-101-1013	Overtime Pay (Mutual Aid)	\$615,750.00	\$90,750.00					\$615,750.00		615,750.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	\$84,275.00	\$18,675.00	25,282.50	58,992.50					84,275.00
01-101-1005	Out of Rank	\$10,000.00	\$0.00	3,000.00	7,000.00					10,000.00
01-101-1101	Reserve	\$80,750.00	\$19,250.00	24,225.00	56,525.00					80,750.00
01-101-1102	Reserve (Mutual Aid)	\$77,850.00	\$7,850.00					\$77,850.00		77,850.00
01-101-1103	Reserve (Limited Term)	\$17,250.00	\$2,000.00	5,175.00	12,075.00					17,250.00
01-101-1111	Ambulance Attendants	\$0.00	\$0.00							-
01-101-1201	Admin/Misc. Salaries	\$67,425.00	\$2,425.00	20,227.50	47,197.50					67,425.00
01-101-1501	Recertification Bonus	\$24,000.00	\$3,000.00	7,200.00	16,800.00					24,000.00
01-101-1511	Other(Vacation Payout)	\$42,750.00	\$1,500.00	12,825.00	29,925.00					42,750.00

Salaries

Description: Benefits

	Description: Benefits	111				121		131		Total
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	Workers Compensation	\$62,500.00	\$14,500.00	18,750.00	25,000.00			18,750.00		62,500.00
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 (OPFB)	\$51,250.00	\$850.00	15,375.00	35,875.00					51,250.00

\$921,870.00

\$67,967.00

\$276,561.00

\$626,559.00

\$18,750.00

\$921,870.00

01-101-3111	Uniforms	\$12,000.00	\$1,750.00	3,600.00	8,400.00	12,000.00
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	Vehicle Fuel	\$42,000.00	\$2,000.00	12,600.00	29,400.00	42,000.00
Supplies		\$132,450.00	\$12,900.00	\$39,735.00	\$92,715.00	\$132,450.00

Account	Description: Capital Outlay (CIP)		General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-101-5201	Structures and Improvements	\$14,000.00	\$1,500.00	4,200.00	5,600.00	14,000.00
01-101-5301	Vehicles	\$55,000.00	\$11,500.00	16,500.00	22,000.00	55,000.00
01-101-5321	Other Equipment	\$24,550.00	\$2,300.00	7,365.00	9,820.00	24,550.00
Capital Outlay (CIP)		\$93,550.00	\$15,300.00	\$28,065.00	\$37,420.00	\$93,550.00
Description: Debt Service						
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
Debt Service		\$77,255.00	\$873.00	\$23,176.50	\$30,902.00	\$77,255.00
Total Expenditures		\$3,975,250.00	\$411,950.00	\$977,470.00	\$2,199,063.50	\$3,975,250.00
Total Revenue's		\$3,995,250.00	\$401,950.00	\$1,671,249.86	\$569,000.14	\$3,995,250.00
ESTIMATED BALANCE		\$20,000.00	693,779.86	(1,630,063.37)	956,283.50	\$20,000.00
DRAFT 25/26FY Budget (IFPD)		2025-2026 BUDGET	111	121	131	

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

Rhonda Anderson, President

Date

Daniel Messina, Vice President

Date

Henry Smwicki, Secretary

Date

Stephanie Yost, Commissioner

Date

Dennis Fogle, Commissioner

Date

Rachel Teegarden, Clerk of the Board

Mark LaMotte, Fire Chief

Date