

**Idyllwild Fire Protection District 2023-2024 FY DRAFT Budget :**



Account	Description: REVENUES	2022-2023 FY FINAL Budget		2023/2024 FY BUDGET		Difference	General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
01-000-8111	Current Secured (SA1, SS1, SA2, SS2, & SS3)	1,123,106.00	1,179,260.00	1,179,260.00	\$56,154.00	1,179,260.00				1,179,260.00
01-000-8121	Current Unsecured (UC1, UC2, & UC3)	49,150.00	51,610.00	51,610.00	\$2,460.00	51,610.00				51,610.00
01-000-8131	Prior Secured (SS4)	35,280.00	37,050.00	37,050.00	\$1,770.00	37,050.00				37,050.00
01-000-8141	Prior Unsecured (PYU)	17,520.00	18,400.00	18,400.00	\$880.00	18,400.00				18,400.00
01-000-8151	Supplemental Property Taxes- Current (S23-24)	6,850.00	7,250.00	7,250.00	\$400.00	7,250.00				7,250.00
01-000-8161	Supplemental Property Taxes-PRIOR (S22 - S23)	5,450.00	5,730.00	5,730.00	\$280.00	5,730.00				5,730.00
01-000-8211	Building Permits	4,250.00	4,700.00	4,700.00	\$450.00	4,700.00				4,700.00
01-000-8221	Event Permits	2,250.00	2,500.00	2,500.00	\$250.00	2,500.00				2,500.00
01-000-8311	Penalties on Delinquent Taxes Secured (SPA & SPB)	525.00	550.00	550.00	\$25.00	550.00				550.00
01-000-8521	Other State - In-Lieu Taxes (Unitary) (CS 1 - 3)	36,548.00	38,150.00	38,150.00	\$1,602.00	38,150.00				38,150.00
01-000-8531	Homeowners' Property Tax Relief (SH 1 - 3 & H23)	24,911.00	26,200.00	26,200.00	\$1,289.00	26,200.00				26,200.00
01-000-8541	General Special Supplemental Subvention (GEMT)				\$0.00					
01-000-8549	State-Other	500.00	550.00	550.00	\$50.00	550.00				550.00
01-000-8567	Volunteer Fire Assistance (VFA), Federal	9,500.00	10,500.00	10,500.00	\$1,000.00	10,500.00				10,500.00
01-000-8611	Assessment/Parcel Fee	212,000.00	212,000.00	212,000.00	\$0.00	212,000.00				212,000.00
01-000-8621	Ambulance Service	1,522,000.00	1,535,000.00	1,535,000.00	\$13,000.00	1,535,000.00				1,535,000.00
01-000-8629	Ambulance Service Write-off	(897,750.00)	(967,250.00)	(967,250.00)	(\$69,500.00)					(967,250.00)
01-000-8631	Escrow Fire Inspections	3,200.00	3,500.00	3,500.00	\$300.00	3,500.00				3,500.00
01-000-8651	Mutual Aid	1,025,000.00	1,189,500.00	1,189,500.00	\$164,500.00	1,189,500.00		1,189,500.00		1,189,500.00
01-000-8661	Record Requests	150.00	300.00	300.00	\$150.00	300.00				300.00
01-000-8721	Donations	12,500.00	12,500.00	12,500.00	\$0.00	12,500.00		8,750.00		12,500.00
01-000-8781	Other Revenue	1,500.00	2,000.00	2,000.00	\$500.00	2,000.00				2,000.00
<b>Total Revenue's</b>		<b>3,194,440.00</b>	<b>3,370,000.00</b>	<b>3,370,000.00</b>	<b>\$175,560.00</b>	<b>1,392,000.00</b>	<b>788,500.00</b>	<b>1,189,500.00</b>	<b>3,370,000.00</b>	



**Idyllwild Fire Protection District 2023/2024 FY**  
**DRAFT Budget: Expenditures**

2023 FY FINAL Budget

2023/2024 FY BUDGET

Account	Description: Salaries	2023/2024 FY BUDGET				Total
		111	121	131	Total	
01-101-1001	FSLA	21,591.56	18,530.38	(3,061.18)	5,559.11	18,530.38
01-101-1002	Public Safety Employees Salaries	771,127.14	814,518.32	43,391.18	244,355.49	814,518.32
01-101-1301	Overtime Pay (Regular)	185,070.51	188,750.00	3,679.49	56,625.00	188,750.00
01-101-1013	Overtime Pay (Mutual Aid)	482,500.00	505,500.00	23,000.00		505,500.00
01-1004-1006	Holiday/Longevity Pay (suppression employees)	55,306.66	62,491.18	7,184.52	18,747.35	62,491.18
01-101-1005	Out of Rank	15,000.00	12,500.00	(2,500.00)	3,750.00	12,500.00
01-101-1101	Reserve	43,800.00	54,750.00	10,950.00	16,425.00	54,750.00
01-101-1102	Reserve (Mutual Aid)	70,550.00	71,000.00	450.00	4,650.00	71,000.00
01-101-1103	Reserve (Limited Term)	12,500.00	15,500.00	3,000.00	4,650.00	15,500.00
01-101-1111	Ambulance Attendants	-	-	-	-	-
01-101-1201	Admin/Misc. Salaries	57,600.00	59,598.00	1,998.00	17,879.40	59,598.00
01-101-1501	Recertification Bonus	21,000.00	21,000.00	-	6,300.00	21,000.00
01-101-1511	Other(Vacation Payout)	28,500.00	30,250.00	1,750.00	9,075.00	30,250.00
	<b>Salaries</b>	<b>\$1,764,545.87</b>	<b>\$1,854,387.87</b>	<b>\$89,842.00</b>	<b>\$383,366.36</b>	<b>\$1,854,387.87</b>
	<b>Description: Benefits</b>					
01-101-2001	Social Security (6.2%)	12,175.00	12,665.00	490.00	3,799.50	12,665.00
01-101-2002	Medicare (1.45%)	18,550.00	19,250.00	700.00	5,775.00	19,250.00
01-101-2101	CalPERS Retirement	-	-	-	-	-
01-101-2111	CalPERS Retirement (UL)	291,911.20	307,236.53	15,325.33	92,170.96	307,236.53
01-101-2121	CalPERS Retirement (Classic District, 20.585%)	74,200.00	78,095.50	3,895.50	23,428.65	78,095.50
01-101-2131	CalPERS Retirement (PEPRA District, 13.141%)	63,600.00	66,780.00	3,180.00	20,034.00	66,780.00
01-101-2141	CalPERS Retirement (Classic Pick-up, 7%)	45,050.00	47,302.50	2,252.50	14,190.75	47,302.50
01-101-2151	CalPERS Retirement (PEPRA Pick-up (cannot pick-up))	-	-	-	-	-
01-101-2201	Workers Compensation	38,500.00	42,000.50	3,500.50	12,600.15	42,000.50
01-101-2301	Health & Welfare Benefits	145,300.00	166,800.00	21,500.00	50,040.00	166,800.00
01-101-2311	Life Insurance	8,550.00	9,000.00	450.00	2,700.00	9,000.00
01-101-2401	State Unemployment Insurance	8,500.00	9,200.00	700.00	2,760.00	9,200.00
01-101-2402	State Disability Insurance	500.00	1,050.00	550.00	315.00	1,050.00
01-101-2501	Other Postemployment Benefits (OPEB)	47,525.00	48,525.00	1,000.00	14,557.50	48,525.00
	<b>Benefits</b>	<b>\$754,361.20</b>	<b>\$807,905.03</b>	<b>\$53,543.83</b>	<b>\$242,371.51</b>	<b>\$807,905.03</b>

	8,500.00	9,500.10	1,000.10	2,850.03	6,650.07	9,500.10
01-101-311 Uniforms						
01-101-341 Oxygen						
01-101-342 Other Medical Supplies						
01-101-349 Office Supplies						
01-101-351 Minor Equipment (< \$1,000)						
01-101-361 Postage & Freight						
01-101-371 Station Supplies						
01-101-381 Vehicle Fuel						
01-101-391						
<b>Supplies</b>	<b>\$97,650.00</b>	<b>\$114,850.10</b>	<b>\$17,200.10</b>	<b>\$34,455.03</b>	<b>\$80,395.07</b>	<b>\$114,850.10</b>

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	22/23	2023-2024	111	121	131
<b>Description: Services/Operating</b>					
01-101-411 Telephone	3,150.00	4,200.00	1,050.00	2,940.00	4,200.00
01-101-412 Internet	4,000.00	5,200.00	1,200.00	3,640.00	5,200.00
01-101-420 Insurance (Property and Liability)	74,550.00	76,550.00	2,000.00	38,275.00	76,550.00
01-101-430 Equipment Repair & Maintenance	8,500.00	9,500.00	1,000.00	4,750.00	9,500.00
01-101-433 Vehicle Repair & Maintenance	20,500.00	24,000.00	3,500.00	12,000.00	24,000.00
01-101-434 Station Repairs & Maintenance	15,000.00	15,500.00	500.00	10,850.00	15,500.00
01-101-441 Dues, Memberships, and Subscriptions	6,000.00	6,250.00	250.00	4,375.00	6,250.00
01-101-442 Publications and Legal Notices	3,500.00	3,700.00	200.00	2,590.00	3,700.00
01-101-451 Accounting Service	32,500.00	33,000.00	500.00	23,100.00	33,000.00
01-101-452 Audit Service	9,250.00	9,250.00		6,475.00	9,250.00
01-101-4522 General Legal Service	12,500.00	15,000.00	2,500.00	10,500.00	15,000.00
01-101-4531 Payroll Processing	2,500.00	2,500.00	0.00	1,750.00	2,500.00
01-101-4541 Ambulance Collection Service	30,500.00	8,100.00	(22,400.00)	8,100.00	8,100.00
01-101-4551 Physician Services	2,500.00	2,250.00	(250.00)	2,250.00	2,250.00
01-101-461 Copier Lease	4,050.00	6,025.00	1,975.00	4,217.50	6,025.00
01-101-4612 Rents & Leases-Structures, Improvements & Grounds	3,500.00	3,750.00	250.00	2,625.00	3,750.00
01-101-4631 Radio Antenna Rental	3,600.00		(3,600.00)		
01-101-4691 Other Rentals	1,200.00	1,000.00	(200.00)	700.00	1,000.00
01-101-4701 Assessment services	2,550.00	3,050.00	500.00	2,135.00	3,050.00
01-101-4702 Riverside County Tax Admin Fee	5,500.00	5,700.00	200.00	3,990.00	5,700.00
01-101-4711 Board of Commissioners Expenditures	3,250.00	3,500.00	250.00	2,450.00	3,500.00
01-101-4712 Election Expense	8,500.00		(8,500.00)		
01-101-4721 EMS Coordinator	12,000.00	12,000.00	0.00	12,000.00	12,000.00
01-101-4722 EMS Education	3,500.00	4,250.00	750.00	4,250.00	4,250.00
01-101-4723 EMS Licenses	6,500.00	6,500.00	0.00	6,500.00	6,500.00
01-101-4724 EMS Medical Director	12,000.00	12,000.00	0.00	12,000.00	12,000.00
01-101-4731 Fingerprinting, Other Hiring Expenditure	1,250.00	1,250.00	0.00	1,250.00	1,250.00
01-101-4741 Fire Training	8,500.00	10,000.00	1,500.00		10,000.00
01-101-4761 Dispatch Services	82,550.00	86,050.00	3,500.00	60,235.00	86,050.00
01-101-4771 School & Seminar	5,500.00	6,000.00	500.00	4,200.00	6,000.00

01-101-4772	Miscellaneous District Expenditure	12,500.00	20,750.00	8,250.00	6,225.00	14,525.00	20,750.00
01-101-4782	Administrative Fee	2,500.00	2,500.00	0.00	750.00	1,750.00	2,500.00
01-101-4791	Bank Fee	1,500.00	1,750.00	250.00	525.00	1,225.00	1,750.00
01-101-4801	Transportation & Travel	8,500.00	10,150.00	1,650.00	3,045.00	7,105.00	10,150.00
01-101-4911	Electricity	9,850.00	10,250.00	400.00	3,075.00	7,175.00	10,250.00
01-101-4921	Water	4,500.00	4,750.00	250.00	1,425.00	3,325.00	4,750.00
01-101-4931	Propane	4,250.00	5,700.00	1,450.00	1,710.00	3,990.00	5,700.00
01-101-4941	Trash Service	3,000.00	3,250.00	250.00	975.00	2,275.00	3,250.00
01-101-4952	Cable TV	1,550.00	1,700.00	150.00	510.00	1,190.00	1,700.00
<b>Services and other operating</b>		<b>\$437,050.00</b>	<b>\$436,875.00</b>	<b>-\$175.00</b>	<b>\$113,655.00</b>	<b>\$290,707.50</b>	<b>\$436,875.00</b>

Account	Description: Capital Outlay (CIP)	2023-2024		General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
		22/23	121				
01-101-5201	Structures and Improvements	10,250.00	11,200.00	3,360.00	4,480.00	3,360.00	11,200.00
01-101-5301	Vehicles	41,645.94	15,000.00	4,500.00	6,000.00	4,500.00	15,000.00
01-101-5321	Other Equipment	30,000.00	28,500.00	8,550.00	11,400.00	8,550.00	28,500.00
<b>Capital Outlay (CIP)</b>		<b>\$81,895.94</b>	<b>\$54,700.00</b>	<b>\$16,410.00</b>	<b>\$21,880.00</b>	<b>\$16,410.00</b>	<b>\$54,700.00</b>

Account	Description: Debt Service	2023-2024		General Fire Protection	Emergency Medical Services ("EMS")	Mutual Aid	Total
		22/23	121				
01-101-6101	Principal	30,050.00	70,632.00	21,189.60	28,252.80	21,189.60	70,632.00
01-101-6201	Other Debt Service	4,150.00	4,150.00	1,245.00	1,660.00	1,245.00	4,150.00
01-101-6301	Interest Expenditure	1,200.00	1,500.00	450.00	600.00	450.00	1,500.00
<b>Debt Service</b>		<b>\$35,400.00</b>	<b>\$76,282.00</b>	<b>\$22,884.60</b>	<b>\$30,512.80</b>	<b>\$22,884.60</b>	<b>\$76,282.00</b>

<b>Total Expenditures</b>	<b>\$3,170,903.01</b>	<b>\$3,345,000.00</b>	<b>\$174,096.99</b>	<b>\$813,142.50</b>	<b>\$1,870,950.25</b>	<b>\$660,907.25</b>	<b>\$3,345,000.00</b>
<b>Total Revenue's</b>	<b>\$3,194,440.00</b>	<b>\$3,370,000.00</b>	<b>\$175,560.00</b>	<b>\$1,392,000.00</b>	<b>\$788,500.00</b>	<b>\$1,189,500.00</b>	<b>\$3,370,000.00</b>

<b>ESTIMATED BALANCE</b>	<b>\$23,536.99</b>	<b>\$25,000.00</b>	<b>2023/2024 FY BUDGET</b>	<b>578,857.50</b>	<b>(1,082,450.25)</b>	<b>528,592.75</b>	<b>\$25,000.00</b>
<b>DRAFT (WORK PRODUCT ONLY)</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>BUDGET</b>	<b>111</b>	<b>121</b>	<b>131</b>	

