

ALPINE

FIRE PROTECTION DISTRICT



2026/2027 BUDGET

Adopted September 15, 2026
Resolution No. 26/27-08

BOARD OF DIRECTORS

Steve Taylor
Barry Willis
Tim Mehrer
Bill F. Paskle
Chase Cromwell

FISCAL YEAR 2026-2027

FY 26/27 - REVENUE		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual
4000	PROPERTY TAXES	5,407,347	5,348,000	5,345,959
4002	USE OF MONEY AND PROPERTY	280,425	262,000	331,912
4005	MISCELLANEOUS REVENUE	25,000	51,766	73,494
4007	INTER-GOVERNMENTAL REVENUE	50,000	282,899	284,966
4008	FEES AND SERVICES	80,000	82,993	162,820
Total Revenue		5,842,772	6,027,658	6,199,151
EXPENSES		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual
5000	PAYROLL	3,437,085	3,500,955	3,512,664
5002	EMPLOYEE BENEFITS	1,611,959	1,425,147	1,483,659
5007	UNIFORMS/PPE	28,350	36,165	17,515
5008	COMMUNICATIONS	153,350	147,794	139,764
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	342,986	281,165	265,094
5010	HOUSEHOLD SUPPLIES	7,500	7,000	7,120
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	77,120	73,623	73,623
5012	MAINTENANCE - EQUIPMENT	93,011	82,600	57,881
5013	MAINTENANCE - VEHICLES	108,155	107,500	109,176
5014	MAINTENANCE - FACILITIES	42,213	44,506	32,789
5015	EMERGENCY MEDICAL SERVICES	26,975	14,294	7,744
5016	AGENCY MEMBERSHIPS	4,480	4,250	2,589
5018	OFFICE EXPENSE	12,892	21,342	11,658
5019	PROFESSIONAL SERVICES AND FEES	107,801	167,710	137,040
5023	TRAINING	48,763	37,733	32,935
5025	PROFESSIONAL DEVELOPMENT	65,000	48,230	35,523
5028	UTILITIES	35,400	38,970	30,573
5030	SPECIAL DISTRICT EXPENSE	64,743	51,981	49,656
5032	COMMUNITY RISK REDUCTION	8,100	9,850	7,178
5035	MINOR EQUIPMENT	129,713	67,885	58,216
5037	CAPITALIZED EXPENSES	131,886	294,012	240,341
5038	CONTINGENCY FUND	196,124	182,645	9,050
5039	EMERGENCY FUND	-	5,000	-
5040	FUND ACCRUAL ACCOUNTS	-	27,091	-
8000	DEBT SERVICE FUND	428,895	432,098	367,950
Total Expense		7,162,501	7,109,546	6,689,738
Total Revenue		5,842,772	6,027,658	6,199,151
Net Ordinary Income		(1,319,729)	(1,083,183)	(498,583)
Reserve Funds - Transfer In		1,319,729	1,083,183	-
Net Income		-	-	(498,583)
GRANT REVENUE/EXPENSE		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual
6000	GRANT INCOME	952,904	1,248,217	238,124
7000	GRANT EXPENSES	952,904	1,249,512	246,120

FISCAL YEAR 2026-2027

INCOME			FINAL BUDGET 26/27
4000	PROPERTY TAXES		5,407,347
	4000.01	Property Taxes	4,694,347
		<i>Property Taxes</i>	<i>4,784,347</i>
		<i>Refunds</i>	<i>(40,000)</i>
		<i>Admin Fees</i>	<i>(50,000)</i>
	4000.02	Interest - General Fund	15,000
	4000.03	Benefit Fee	698,000
4002	USE OF MONEY AND PROPERTY		280,425
	4002.01	Interest Income	217,500
	4002.02	Property Lease	62,925
4005	MISCELLANEOUS REVENUE		25,000
	4005.01	Other	25,000
4007	INTER-GOVERNMENTAL REVENUE		50,000
	4007.01	Incident Reimbursement - Personnel	20,000
	4007.02	Incident Reimbursement - Vehicle	15,000
	4007.03	Incident Reimbursement - Other	15,000
	4007.04	Paramedic Resource Pool	-
4008	FEES AND SERVICES		80,000
	4008.01	Mitigation Fees	45,000
		<i>Mitigation Fees</i>	<i>40,000</i>
		<i>Mitigation Fee Interest</i>	<i>5,000</i>
	4008.02	Fees for Services	35,000
			5,842,772

EXPENSES			FINAL BUDGET 26/27
5000	PAYROLL		3,437,085
	5000.01	Salaries	2,730,678
	5000.02	Overtime	699,407
	5000.03	Director Compensation	7,000
5002	EMPLOYEE BENEFITS		1,611,959
	5002.01	Educational Incentive	152,136
	5002.02	Vacation/Sick Leave Expense	30,000
	5002.03	Medicare (Employer)	52,912
	5002.04	CalPERS Retirement	781,779
	5002.05	Group Medical Insurance	507,361
	5002.06	Life Insurance	6,820
	5002.07	Long Term Disability Insurance	11,509
	5002.08	Social Security Insurance	434
	5002.09	Payroll Expenses	840
	5002.10	Retirement (401a)	28,250
	5002.11	Uniform Allowance	500
	5002.13	Health Reimbursement Arrangement	29,820
	5002.14	Compensation Other	9,598
5007	UNIFORMS/PPE		28,350
	5007.01	Uniforms	12,750
	5007.02	Structure PPE	12,500
	5007.03	Wildland PPE	3,100
5008	COMMUNICATIONS		153,350
	5008.01	Heartland Communications Facility	129,000

FISCAL YEAR 2026-2027

EXPENSES			FINAL BUDGET 26/27
	5008.02	Mobile Communications	9,610
	5008.05	Emergency Operations Center	200
	5008.07	Regional Communications System	9,600
	5008.08	Cox Communications	4,940
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM		342,986
	5009.01	Administrative Costs	217,986
	5009.02	Claim Related Expenses	125,000
5010	HOUSEHOLD SUPPLIES		7,500
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY		77,120
5012	MAINTENANCE - EQUIPMENT		93,011
	5012.01	Self Contained Breathing Apparatus	4,250
	5012.02	Station Air Compressor	2,200
	5012.03	800mhz Radios	4,568
	5012.04	VHF Radios	3,000
	5012.05	Rescue Tools	4,935
	5012.06	Hydrant Maintenance	500
	5012.07	Station Generator	8,798
	5012.08	SCBA Compressor	6,770
	5012.09	Portable Extinguishers	850
	5012.10	Hose and Ladder Testing	6,000
	5012.11	Miscellaneous Equipment	3,500
	5012.12	Fuel	42,340
	5012.13	Foam	2,000
	5012.14	Fire Hose and Appliances	2,000
	5012.15	Gas Detectors	1,300
5013	MAINTENANCE - VEHICLES		108,155
	5013.10	E17 (2015 KME)	36,000
	5013.20	E-217 (2005 KME)	30,000
	5013.30	2023 Chevrolet Silverado	4,000
	5013.40	2019 Ford F-250	5,500
	5013.41	2026 Chevrolet 3500	500
	5013.50	BR-17 (2019 HI-TECH)	18,000
	5013.60	4705 (2020 Ford Explorer)	3,000
	5013.70	4701 (2021 Chevrolet Silverado)	5,500
	5013.80	Vermeer 1500C Chipper	2,655
	5013.81	Burn Boss - Air Burner	1,000
	5013.90	SQ17 (2026 BME T6)	2,000
5014	MAINTENANCE - FACILITIES		42,213
	5014.01	Station 17	17,627
	5014.02	HVAC Maintenance	2,896
	5014.03	Apparatus Bay Doors/Gates	4,400
	5014.04	Station 17 Life Safety Systems	6,722
	5014.05	Plymovent	500
	5014.06	Gym Equipment	1,500
	5014.07	Grounds Maintenance	4,788
	5014.08	Photovoltaic System	3,780
5015	EMERGENCY MEDICAL SERVICES		26,975
	5015.01	EMS Supplies	8,500
	5015.02	EMS Maintenance Contracts	17,553
	5015.03	Medication Disposal	922

FISCAL YEAR 2026-2027

EXPENSES		FINAL BUDGET 26/27
5016	AGENCY MEMBERSHIPS	4,480
5018	OFFICE EXPENSE	12,892
	5018.01 Expendable Supplies	5,300
	5018.02 Postage	750
	5018.03 IT Equipment	6,042
	5018.04 Publishing	800
5019	PROFESSIONAL SERVICES AND FEES	107,801
	5019.01 Legal Fees and Services	22,949
	5019.02 Auditor	18,700
	5019.03 Election	15,000
	5019.04 IT Services	5,000
	5019.05 Investment Manager Fees	500
	5019.06 Wellness	37,500
	5019.08 SD LAFCO	3,152
	5019.09 Benefit Fee Administration	5,000
5023	TRAINING	48,763
	5023.01 Incidentals	2,000
	5023.02 EMS Training	12,300
	5023.03 Heartland Training Facility	19,463
	5023.04 Education	15,000
5025	PROFESSIONAL DEVELOPMENT	65,000
	5025.01 Administration	24,000
	5025.02 Chief Officers	6,000
	5025.03 Board of Directors	1,500
	5025.04 In-house Training	4,600
	5025.05 Community Risk Reduction	5,800
	5025.06 Operations	23,100
5028	UTILITIES	35,400
	5028.01 SDG&E	16,800
	5028.02 Telephone	4,200
	5028.03 Water	6,000
	5028.04 Trash	3,300
	5028.05 Sewer	5,100
5030	SPECIAL DISTRICT EXPENSE	64,743
	5030.01 District Operations	13,250
	5030.02 Incident Operations	4,000
	5030.03 Website	2,160
	5030.04 Recruitment	500
	5030.05 Reimbursable Expenses	500
	5030.06 Software/Licenses	44,333
5032	COMMUNITY RISK REDUCTION	8,100
	5032.01 Public Education	5,350
	5032.02 Supplies	2,750
	5032.03 Mapping	-
5035	MINOR EQUIPMENT	129,713
	5035 Communications	5,715
	5035 Vehicles	4,500
	5035 Facilities	59,650
	5035 Office	15,898
	5035 Operations	43,950

FISCAL YEAR 2026-2027

EXPENSES			FINAL BUDGET 26/27
5037	CAPITALIZED EXPENSES		131,886
	5037	Communications	-
	5037	Vehicles	61,886
	5037	Facilities	23,000
	5037	Office	-
	5037	Operations	47,000
5038	CONTINGENCY FUND (3% of Total Operating Expenses)		196,124
5039	EMERGENCY FUND		-
5040	FUND ACCRUAL ACCOUNTS		
8000	DEBT SERVICE FUND		428,895
	8000.01	Pension Obligation Bond	379,651
	8000.02	ECAA Solar Loan	49,244
Total Expense			7,162,501
Total Income			5,842,772
Total Expense			7,162,501
Difference			(1,319,729)
Reserve Funds - Transfer In			1,319,729
Under/(Over) Budget			-
GRANT REVENUE/EXPENSE			
6000	GRANT INCOME		952,904
	6000.01	San Diego River Conservancy	914,132
	6000.02	City of San Diego - OES	-
	6000.03	County of San Diego	18,902
	6000.04	Alpine Fire Foundation	-
	6000.05	San Diego Regional Fire Foundation	19,870
7000	GRANT EXPENSES		952,904
	7000.01	San Diego River Conservancy	914,132
	7000.02	City of San Diego - OES	-
	7000.03	County of San Diego	18,902
	7000.04	Alpine Fire Foundation	-
	7000.05	San Diego Regional Fire Foundation	19,870

FISCAL YEAR 2026-2027 INTER-FUND TRANSFERS

Sunrise Powerlink Mitigation Grant

Fund Name	Description	Amount
5000.02 - Overtime (Critical Weather)		36,966
5007.03 - Wildland PPE		3,100
5012.04 - Radios		3,000
5035 - Communications		1,897
Total		44,963

PARS Section 115 Trust Account

Total -

SD County Mitigation Fund

Total -

Economic Stability Fund

Total -

Apparatus/Vehicle Replacement

Fund Name	Description	Amount
5037 - Capital Expense (Vehicle)	CRR Vehicle	61,886
5035 - Minor Equipment (Vehicle)	David Clark Update	4,500
Total		66,386

Equipment Fund

Fund Name	Description	Amount
5037 - Operations	AFG Cost Share/Extractor	2,000
5035 - Minor Equipment (Operations)	Roto Decon SCBA/PPE Extractor	33,200
5037 - Capitalized Expenses (Operations)	Zoll X-Series Monitor	45,000
5035 - Minor Equipment	Fire Hose & Appliance Replacement	8,000
5035 - Minor Equipment (Operations)	Turnouts	30,000
Total		118,200

Capital Improvement Fund

Fund Name	Description	Amount
5037 - Capitalized Expenses (Facilities)	Trellis Replacement	23,000
5035 - Minor Equipment (Facilities)	Door Lock System - Training Room	2,997
5035 - Minor Equipment (Facilities)	Walkway/Landscaping	7,000
5035 - Minor Equipment (Facilities)	Johnson Controls Sprinkler System Repair	6,192
8000.02 - ECAA Solar	Solar Loan Repayment	49,244
5035 - Minor Equipment (Facilities)	PDK Locks	8,496
Total		96,929

PASIS Risk Pool Deposit - SIR

Total -

CalPERS UAL

Fund Name	Description	Amount
8000.1 - Pension Obligation Bond - Principal		235,000
8000.1b - Pension Obligation Bond - Interest		141,651
5002.4a - UAL Payment		265,476
Total		642,127

Budget Stability Reserve

Total 196,124

PASIS Risk Pool Deposit

Fund Name	Description	Amount
5009.02 - Claim Expenses	Work Comp Claim Expenses	125,000
Total		125,000

Compensated Absences

Fund Name	Description	Amount
5002.02 - Vacation/SL Liability	Liabilities	30,000
Total		30,000

Total Inter-Fund Transfer 1,319,729

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
TAXABLE PENSION OBLIGATION BONDS				
FISCAL YEAR 2026-2027				
Purpose: Reduce the Unfunded Accrued Liability as of January 2022				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2026	\$	4,423,000.00	
	Reduction in Principal Balance	\$	235,000.00	
	Interest Due	\$	141,651.00	
	Total Payment Due	\$	376,651.00	
	Principal Outstanding as of June 30, 2027	\$	4,188,000.00	
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
22/23	3.29%	200,000	166,497	366,497
23/24	3.29%	210,000	163,612	373,612
24/25	3.29%	215,000	156,620	371,620
25/26	3.29%	230,000	149,300	379,300
26/27	3.29%	235,000	141,651	376,651
27/28	3.29%	240,000	133,837	373,837
28/29	3.29%	250,000	125,777	375,777
29/30	3.29%	260,000	117,387	377,387
30/31	3.29%	265,000	108,751	373,751
31/32	3.29%	275,000	99,868	374,868
32/33	3.29%	285,000	90,656	375,656
33/34	3.29%	295,000	81,115	376,115
34/35	3.29%	305,000	71,245	376,245
35/36	3.29%	305,000	61,210	366,210
36/37	3.29%	315,000	51,011	366,011
37/38	3.29%	304,000	40,829	344,829
38/39	3.29%	311,000	30,712	341,712
39/40	3.29%	287,000	20,875	307,875
40/41	3.29%	276,000	11,614	287,614
41/42	3.29%	215,000	3,537	218,537
		5,278,000	1,826,105	7,104,105

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
SOLAR LOAN				
FISCAL YEAR 2026-2027				
Purpose: 1% Loan for a Solar Photovoltaic System				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2026	\$	385,914	
	Reduction in Principal Balance	\$	45,498	
	Interest Due	\$	3,746	
	Total Payment Due	\$	49,244	
	Principal Outstanding as of June 30, 2027	\$	340,416	
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	Principal Balance
24/25	42,830	6,415	49,245	430,960
25/26	45,046	4,198	49,244	385,914
26/27	45,498	3,746	49,244	340,416
27/28	45,945	3,299	49,244	294,471
28/29	46,415	2,829	49,244	248,057
29/30	46,880	2,364	49,244	201,177
30/31	47,350	1,894	49,244	153,827
31/32	47,821	1,423	49,244	106,006
32/33	48,304	940	49,244	57,702
33/34	48,788	456	49,244	8,914
34/35	8,914	45	8,959	-
	473,790	27,608	501,398	