ALPINE FIRE PROTECTION DISTRICT

2025/2026 BUDGET



BOARD OF DIRECTORS

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



SERVICE WITH PRIDE

FISCAL YEAR 2025-2026
BUDGET OVERVIEW

REVENUE		**2025/26**	**2024/25 Budgeted**	***FY 24/25 Actual***
4000	PROPERTY TAXES	5,348,000	4,966,919	*5,137,310.18*
4002	USE OF MONEY AND PROPERTY	262,000	253,506	*418,398.54*
4005	MISCELLANEOUS REVENUE	15,000	39,645	*98,869.41*
4006	GRANT INCOME	1,229,039	1,081,160	*506,414.29*
4007	INTER-GOVERNMENTAL REVENUE	50,000	352,163	*489,003.24*
4008	FEES AND SERVICES	80,000	80,000	*120,225.05*
	Total Revenue	6,984,039	6,773,393	*6,770,220.71*
EXPENSES		**2025/26**	**2024/25 Budgeted**	***FY 24/25 Actual***
5000	PAYROLL	3,251,082	3,034,933	*2,896,454.80*
5002	EMPLOYEE BENEFITS	1,425,147	1,292,542	*1,284,381.15*
5003	GRANT EXPENSES	1,281,084	1,036,160	*509,121.40*
5007	UNIFORMS/PPE	36,165	31,850	*28,384.42*
5008	COMMUNICATIONS	147,794	134,196	*129,054.97*
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	281,165	255,900	*278,039.83*
5010	HOUSEHOLD SUPPLIES	7,000	7,000	*6,840.94*
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	73,623	66,258	*65,348.00*
5012	MAINTENANCE - EQUIPMENT	82,600	81,030	*45,672.99*
5013	MAINTENANCE - VEHICLES	107,500	120,890	*99,022.86*
5014	MAINTENANCE - FACILITIES	44,506	46,982	*41,423.08*
5015	EMERGENCY MEDICAL SERVICES	14,294	27,422	*20,439.54*
5016	AGENCY MEMBERSHIPS	4,250	4,408	*3,782.00*
5018	OFFICE EXPENSE	21,342	17,666	*13,210.30*
5019	PROFESSIONAL SERVICES AND FEES	94,175	118,921	*77,556.70*
5023	TRAINING	37,733	32,317	*29,323.44*
5025	PROFESSIONAL DEVELOPMENT	48,230	56,634	*17,655.42*
5028	UTILITIES	38,970	37,333	*34,828.13*
5030	SPECIAL DISTRICT EXPENSE	51,981	49,838	*39,972.81*
5032	COMMUNITY RISK REDUCTION	9,850	7,350	*6,849.48*
5035	MINOR EQUIPMENT	67,885	129,172	*60,483.50*
5037	CAPITALIZED EXPENSES	242,884	383,100	*243,565.84*
5038	CONTINGENCY FUND	182,645	165,426	-
5039	EMERGENCY FUND	5,000	5,000	-
5040	FUND ACCRUAL ACCOUNTS	73,841	162,958	-
5050	INTERFUND TRANSFERS	(1,078,805)	(1,056,517)	-
8000	DEBT SERVICE FUND	432,098	423,367	*423,714.29*
	Total Expenses	6,984,039	6,672,136	6,355,125.89

Total Revenue	6,984,039	6,773,393	6,770,220.71
Total Expense	6,984,039	6,672,136	6,355,125.89
Difference	-	101,257	415,094.82

FISCAL YEAR 2025-2026
REVENUE AND EXPENSES

REVENUE			**FINAL BUDGET 2025/2026**
4000	**PROPERTY TAXES**		**5,348,000**
	4000.01	*Property Taxes*	*4,668,000*
	4000.02	*Interest - General Fund*	*15,000*
	4000.03	*Benefit Fee*	*665,000*
4002	**USE OF MONEY AND PROPERTY**		**262,000**
	4002.01	*Interest Income*	*201,000*
	4002.02	*Property Lease*	*61,000*
4005	**MISCELLANEOUS REVENUE**		**15,000**
	4005.01	*Other*	*15,000*
4006	**GRANT INCOME**		**1,229,039**
	4006.01	*San Diego River Conservancy*	*1,099,942*
	4006.02	*American Rescue Plan Act (ARPA)*	*-*
	4006.03	*City of San Diego - OES*	*6,950*
	4006.04	*County of San Diego*	*17,027*
	4006.05	*Alpine Fire Foundation*	*5,000*
	4006.06	*FEMA Hazardous Grant Program*	*-*
	4006.07	*San Diego Fire Foundation*	*100,120*
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*
4008	**FEES AND SERVICES**		**80,000**
	4008.01	*Mitigation Fees*	*45,000*
		Mitigation Fees	*40,000*
		Mitigation Fee Interest	*5,000*
	4008.02	*Fees for Services*	*35,000*
		Total Income	6,984,039
		Operating Inome	5,755,000

FISCAL YEAR 2025-2026
REVENUE AND EXPENSES

	EXPENSES		**FINAL BUDGET 2025/2026**
5000	**PAYROLL**		**3,251,082**
	5000.01	*Salaries*	*2,508,744*
	5000.02	*Overtime*	*735,338*
	5000.03	*Director Compensation*	*7,000*
5002	**EMPLOYEE BENEFITS**		**1,425,147**
	5002.01	*Educational Incentive*	*135,641*
	5002.02	*Vacation/Sick Leave Expense*	*30,000*
	5002.03	*Medicare (Employer)*	*48,192*
	5002.04	*CalPERS Retirement*	*669,036*
	5002.05	*Group Medical Insurance*	*510,906*
	5002.06	*Life Insurance*	*6,820*
	5002.07	*Long Term Disability Insurance*	*10,618*
	5002.08	*Social Security Insurance*	*434*
	5002.10	*Retirement (401a)*	*13,250*
	5002.11	*Uniform Allowance*	*250*
5003	**GRANT EXPENSES**		**1,281,084**
	5003.01	*SDRC*	*1,099,942*
	5003.03	*City of San Diego - OES*	*3,900*
	5003.04	*County of San Diego*	*21,372*
	5003.05	*Alpine Fire Foundation*	*5,000*
	5003.07	*San Diego Fire Foundation*	*150,870*
5007	**UNIFORMS/PPE**		**36,165**
	5007.01	*Uniforms*	*18,250*
	5007.02	*Structure PPE*	*12,915*
	5007.03	*Wildland PPE*	*5,000*
5008	**COMMUNICATIONS**		**147,794**
	5008.01	*Heartland Communications Facility*	*124,410*
	5008.02	*Mobile Communicatons*	*9,700*
	5008.05	*Emergency Operations Center*	*200*
	5008.07	*Regional Communications System*	*8,784*
	5008.08	*Cox Communicatons*	*4,700*
5009	**PUBLIC AGENCY SELF INSURANCE SYSTEM**		**281,165**
	5009.01	*Administrative Costs*	*156,165*
	5009.02	*Claim Related Expenses*	*125,000*
5010	**HOUSEHOLD SUPPLIES**		**7,000**
5011	**FIRE AGENCIES INSURANCE RISK AUTHORITY**		**73,623**

FISCAL YEAR 2025-2026
REVENUE AND EXPENSES

EXPENSES			**FINAL BUDGET 2025/2026**
5012	**MAINTENANCE - EQUIPMENT**		**82,600**
	5012.01	*Self Contained Breathing Apparatus*	*3,700*
	5012.02	*Station Air Compressor*	*2,200*
	5012.03	*800mhz Radios*	*3,568*
	5012.04	*VHF Radios*	*3,000*
	5012.05	*Rescue Tools*	*2,800*
	5012.06	*Hydrant Maintenance*	*500*
	5012.07	*Station Generator*	*3,705*
	5012.08	*SCBA Compressor*	*5,970*
	5012.09	*Portable Extinguishers*	*850*
	5012.10	*Hose and Ladder Testing*	*5,000*
	5012.11	*Miscellaneous Equipment*	*3,500*
	5012.12	*Fuel*	*42,627*
	5012.13	*Foam*	*2,000*
	5012.14	*Fire Hose and Appliances*	*2,000*
	5012.15	*Gas Detectors*	*1,180*
5013	**MAINTENANCE - VEHICLES**		**107,500**
	5013.10	*E17 (2015 KME)*	*36,000*
	5013.20	*E-217 (2005 KME)*	*30,000*
	5013.30	*2023 CHEVROLET SILVERADO*	*5,500*
	5013.40	*2019 FORD F-250*	*5,500*
	5013.50	*BR-17 (2019 HI-TECH)*	*20,500*
	5013.60	*4705 (2020 FORD EXPLORER)*	*3,000*
	5013.70	*4701 (2021 CHEVROLET SILVERADO)*	*5,500*
	5013.80	*Vermeer 1500C Chipper*	*1,500*
5014	**MAINTENANCE - FACILITIES**		**44,506**
	5014.01	*Station 17*	*15,825*
	5014.02	*HVAC Maintenance*	*2,820*
	5014.03	*Apparatus Bay Doors/Gates*	*7,900*
	5014.04	*Station 17 Life Safety Systems*	*4,221*
	5014.05	*Plymovent*	*1,500*
	5014.06	*Gym Equipment*	*1,500*
	5014.07	*Grounds Maintenance*	*5,460*
	5014.08	*Photovoltaic System*	*5,280*
5015	**EMERGENCY MEDICAL SERVICES**		**14,294**
	5015.01	*EMS Supplies*	*8,500*
	5015.02	*EMS Maintenance Contracts*	*4,872*
	5015.03	*Medication Disposal*	*922*
5016	**AGENCY MEMBERSHIPS**		**4,250**

FISCAL YEAR 2025-2026
REVENUE AND EXPENSES

	EXPENSES		**FINAL BUDGET 2025/2026**
5018	**OFFICE EXPENSE**		**21,342**
	5018.01	*Expendable Supplies*	*4,300*
	5018.02	*Postage*	*750*
	5018.03	*IT Equipment*	*15,592*
	5018.04	*Publishing*	*700*
5019	**PROFESSIONAL SERVICES AND FEES**		**94,175**
	5019.01	*Legal Counsel*	*21,465*
	5019.02	*Auditor*	*23,000*
	5019.03	*Election*	*-*
	5019.04	*IT Services*	*5,000*
	5019.05	*Investment Manager Fees*	*500*
	5019.06	*Wellness*	*37,500*
	5019.08	*SD LAFCO*	*2,210*
	5019.09	*Benefit Fee Administration*	*4,500*
5023	**TRAINING**		**37,733**
	5023.01	*Incidentals*	*2,000*
	5023.02	*EMS Training*	*4,700*
	5023.03	*Heartland Training Facility*	*19,033*
	5023.04	*Education*	*12,000*
5025	**PROFESSIONAL DEVELOPMENT**		**48,230**
	5025.01	*Administration*	*14,180*
	5025.02	*Chief Officers*	*5,250*
	5025.03	*Board of Directors*	*2,500*
	5025.04	*In-house Training*	*5,000*
	5025.05	*Community Risk Reduction*	*7,800*
	5025.06	*Operations*	*13,500*
5028	**UTILITIES**		**38,970**
	5028.01	*SDG&E*	*20,000*
	5028.02	*Telephone*	*4,570*
	5028.03	*Water*	*6,000*
	5028.04	*Trash*	*3,300*
	5028.05	*Sewer*	*5,100*
5030	**SPECIAL DISTRICT EXPENSE**		**51,981**
	5030.01	*District Operations*	*12,850*
	5030.02	*Incident Operations*	*4,000*
	5030.03	*Website*	*1,800*
	5030.04	*Recruitment*	*500*
	5030.05	*Reimbursable Expenses*	*500*
	5030.06	*Software/Licenses*	*32,331*
5032	**COMMUNITY RISK REDUCTION**		**9,850**
	5032.01	*Public Education*	*5,350*
	5032.02	*Supplies*	*4,000*
	5032.03	*Mapping*	*500*

FISCAL YEAR 2025-2026
REVENUE AND EXPENSES

	EXPENSES		**FINAL BUDGET 2025/2026**
5035	**MINOR EQUIPMENT**		**67,885**
	5035	*Communications*	*18,250*
	5035	*Vehicles*	*-*
	5035	*Facilities*	*11,700*
	5035	*Office*	*10,000*
	5035	*Operations*	*27,935*
5037	**CAPITALIZED EXPENSES**		**242,884**
	5037	*Communications*	*-*
	5037	*Vehicles*	*-*
	5037	*Facilities*	*188,500*
	5037	*Office*	*-*
	5037	*Operations*	*54,384*
5038	**CONTINGENCY FUND *(3% of Total Operating Expenses)***		**182,645**
5039	**EMERGENCY FUND**		**5,000**
5040	**FUND ACCRUAL ACCOUNTS**		**73,841**
5050	**INTERFUND TRANSFERS**		**(1,078,805)**
8000	**DEBT SERVICE FUND**		**432,098**
	8000.01	*Pension Obligation Bond*	*382,850*
	8000.02	*ECAA Solar Loan*	*49,248*
		Total Expenses	**6,984,039**

Total Income	**6,984,039**
Total Expense	**6,984,039**
Difference	**-**

FISCAL YEAR 2025-2026 INTER-FUND TRANSFERS

Sunrise Powerlink Mitigation Grant		
Fund Name	Description	Amount
5000.02 - Overtime (Critical Weather)		34,085
5007.04 - Wildland PPE		5,000
5013.02 - Radios		3,000
5035 - Communications		6,250
	Total	48,335
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)	District share - truck/aircurtain burner	46,750
	Total	46,750
Equipment Fund		
Fund Name	Description	Amount
5035 - Minor Equipment (Communications)	800mhz Portable Chargers	1,000
5035 - Minor Equipment (Communications)	VHF Chargers	1,000
5035 - Minor Equipment (Operations)	Hose	10,100
5037 - Capitalized Expenses (Operations)	Zoll X-Series Monitor	44,835
5003.07 - SD Fire Foundation	District cost share for IP Cellular Grant	4,000
5035 - Minor Equipment (Operations)	Turnouts	15,000
	Total	75,935
Capital Improvement Fund		
Fund Name	Description	Amount
5037 - Capitalized Expenses (Facilities)	Lighting Project	16,000
5037 - Capitalized Expenses (Facilities)	Stove	25,000
5037 - Capitalized Expenses (Facilities)	Painting Project - App Floor	25,000
5037 - Facilities	HVAC Replacement	110,000
5035 - Minor Equipment (Facilities)	Electric Reel Project - Installation	2,500
	Total	178,500
PASIS Risk Pool Deposit - SIR		
	Total	-
CalPERS UAL		
Fund Name	Description	Amount
8000.1 - Pension Obligation Bond - Principal		230,000
8000.1b - Pension Obligation Bond - Interest		150,000
5002.4a - UAL Payment		194,285
	Total	574,285
Budget Stability Reserve		
	Total	-
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		1,078,805

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE
TAXABLE PENSION OBLIGATION BONDS
FISCAL YEAR 2025-2026

Purpose: Reduce the Unfunded Accrued Liability as of January 2022

CURRENT YEAR SUMMARY

Principal Outstanding as of July 1, 2024	$ 4,868,000.00
Reduction in Principal Balance	$ 215,000.00
Interest Due	$ 156,620.00
Total Payment Due	$ 371,620.00
Principal Outstanding as of June 30, 2025	$ 4,653,000.00

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
		$ 5,278,000.00	$ 1,826,104.99	$ 7,104,104.99

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE
SOLAR LOAN
FISCAL YEAR 2025-2026

Purpose: 1% Loan for a Solar Photovoltaic System

CURRENT YEAR SUMMARY

Principal Outstanding as of July 1, 2024	$ 473,790
Reduction in Principal Balance	$ 42,830
Interest Due	$ 6,415
Total Payment Due	$ 49,245
Principal Outstanding as of June 30, 2025	$ 430,960

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	$ 363,227
27/28	$ 45,945	$ 3,299	$ 49,244	$ 317,501
28/29	$ 46,415	$ 2,829	$ 49,244	$ 271,325
29/30	$ 46,880	$ 2,364	$ 49,244	$ 224,678
30/31	$ 47,350	$ 1,894	$ 49,244	$ 177,563
31/32	$ 47,821	$ 1,423	$ 49,244	$ 129,976
32/33	$ 48,304	$ 940	$ 49,244	$ 81,915
33/34	$ 48,788	$ 456	$ 49,244	$ 33,369
34/35	$ 8,914	$ 45	$ 8,959	$ -
	$ 473,790.00	$ 27,608.02	$ 501,398.02	