ALPINE FIRE PROTECTION DISTRICT
FISCAL YEAR 2024/25 BUDGET



SERVICE WITH PRIDE

FISCAL YEAR 2024/2025
FINAL BUDGET

	REVENUE	**2024/25**
4000	PROPERTY TAXES	4,884,789
4002	USE OF MONEY AND PROPERTY	188,506
4005	MISCELLANEOUS REVENUE	5,000
4006	GRANT INCOME	1,081,160
4007	INTER-GOVERNMENTAL REVENUE	135,000
4008	FEES AND SERVICES	80,000
	Total Revenue	6,374,455
	EXPENSES	**2024/25**
5000	PAYROLL	2,861,872
5002	EMPLOYEE BENEFITS	1,275,538
5003	GRANT EXPENSES	1,036,160
5007	UNIFORMS/PPE	31,850
5008	COMMUNICATIONS	134,196
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	255,900
5010	HOUSEHOLD SUPPLIES	7,000
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	66,258
5012	MAINTENANCE - EQUIPMENT	81,030
5013	MAINTENANCE - VEHICLES	107,890
5014	MAINTENANCE - FACILITIES	46,982
5015	EMERGENCY MEDICAL SERVICES	27,422
5016	AGENCY MEMBERSHIPS	4,408
5018	OFFICE EXPENSE	17,666
5019	PROFESSIONAL SERVICES AND FEES	108,921
5023	TRAINING	32,317
5025	PROFESSIONAL DEVELOPMENT	56,634
5028	UTILITIES	37,333
5030	SPECIAL DISTRICT EXPENSE	47,838
5032	COMMUNITY RISK REDUCTION	7,350
5035	MINOR EQUIPMENT	122,311
5037	CAPITALIZED EXPENSES	383,100
5038	CONTINGENCY FUND	165,426
5039	EMERGENCY FUND	5,000
5040	FUND ACCRUAL ACCOUNTS	86,074
5050	INTERFUND TRANSFERS	(1,055,388)
8000	DEBT SERVICE FUND	423,367
	Total Expenses	6,374,455

Total Revenue	6,374,455
Total Expense	6,374,455
Difference	-

FISCAL YEAR 2024/2025
REVENUE AND EXPENSES

REVENUE				
			2024/25	**2023/23 Actual**
4000	**PROPERTY TAXES**		**4,884,789**	**4,926,744.66**
	4000.01	Property Taxes	4,232,870	4,273,257.43
	4000.02	Interest - General Fund	10,000	44,852.61
	4000.03	Benefit Fee	641,919	608,634.62
4002	**USE OF MONEY AND PROPERTY**		**188,506**	**263,662.06**
	4002.01	Interest Income	86,000	255,662.06
	4002.02	Property Lease	102,506	8,000.00
4005	**MISCELLANEOUS REVENUE**		**5,000**	**495,245.96**
	4005.01	Other	5,000	21,455.96
	4005.02	ECAA Solar (Loan)	-	473,790.00
4006	**GRANT INCOME**		**1,081,160**	**345,666.73**
	4006.01	San Diego River Conservancy	579,455	220,543.80
	4006.02	American Rescue Plan Act (ARPA)	-	14,284.40
	4006.03	City of San Diego - OES	-	2,120.00
	4006.04	County of San Diego	18,742	-
	4006.05	Alpine Fire Foundation	4,500	1,254.80
	4006.06	FEMA Hazardous Grant Program	-	-
	4006.07	San Diego Fire Foundation	471,513	108,354.53
4007	**INTER-GOVERNMENTAL REVENUE**		**135,000**	**189,007.50**
	4007.01	Incident Reimbursement - Personnel	125,000	113,439.85
	4007.02	Incident Reimbursement - Vehicle	5,000	18,525.05
	4007.03	Incident Reimbursement - Other	5,000	40,396.20
4008	**FEES AND SERVICES**		**80,000**	**143,582.93**
	4008.01	Mitigation Fees	45,000	85,883.65
		Mitigation Fees	*40,000*	85,342.00
		Mitigation Fee Interest	*5,000*	541.44
	4008.02	Fees for Services	35,000	57,669.28
		Total Income	6,374,455	6,365,006.73
		Operating Inome	5,293,295	6,018,243

FISCAL YEAR 2024/2025
REVENUE AND EXPENSES

EXPENSES			
		2024/25	**2023/24 Actual**
5000	**PAYROLL**	**2,861,872**	**2,445,873.86**
5000.01	Salaries	2,184,124	1,944,287.55
5000.02	Overtime	670,748	496,892.31
5000.03	Director Compensation	7,000	4,700.00
5002	**EMPLOYEE BENEFITS**	**1,275,538**	**1,108,729.73**
5002.01	Educational Incentive	116,142	103,138.04
5002.02	Vacation/Sick Leave Expense	30,000	42,316.92
5002.03	Medicare (Employer)	47,973	35,653.53
5002.04	CalPERS Retirement	620,533	494,525.20
5002.05	Group Medical Insurance	430,970	407,346.23
5002.06	Life Insurance	6,820	6,435.37
5002.07	Long Term Disability Insurance	9,166	7,534.65
5002.08	Social Security Insurance	434	291.40
5002.10	Retirement (401a)	13,250	11,210.00
5002.11	Uniform Allowance	250	250.00
5003	**GRANT EXPENSES**	**1,036,160**	**1,096,523**
5003.01	SDRC	579,455	220,543.80
5003.02	American Rescue Plan Act (ARPA)	-	14,284.40
5003.03	City of San Diego - OES	6,950	-
5003.04	County of San Diego	18,742	-
5003.05	Alpine Fire Foundation	4,500	1,254.80
5003.06	FEMA Hazardous Grant Program	-	-
5003.07	San Diego Fire Foundation	426,513	108,354.53
5007	**UNIFORMS/PPE**	**31,850**	
5007.01	Uniforms	17,250	11,948.75
5007.02	Structure PPE	11,500	39,435.68
5007.03	Wildland PPE	3,100	785.48
5008	**COMMUNICATIONS**	**134,196**	**122,618.11**
5008.01	Heartland Communications Facility	112,237	105,666.35
5008.02	Mobile Communicatons	8,683	6,002.94
5008.05	Emergency Operations Center	200	128.22
5008.07	Regional Communications System	8,496	7,676.61
5008.08	Cox Communicatons	4,580	3,143.99
5009	**PUBLIC AGENCY SELF INSURANCE SYSTEM**	**255,900**	**253,183.56**
5009.01	Administrative Costs	130,900	123,115.00
5009.02	Claim Related Expenses	125,000	130,068.56
5010	**HOUSEHOLD SUPPLIES**	**7,000**	**4,472.61**
5011	**FIRE AGENCIES INSURANCE RISK AUTHORITY**	**66,258**	**53,718.00**
5012	**MAINTENANCE - EQUIPMENT**	**81,030**	**65,715.59**
5012.01	Self Contained Breathing Apparatus	3,555	2,921.57
5012.02	Station Air Compressor	1,900	1,739.35
5012.03	800mhz Radios	3,500	2,412.00
5012.04	VHF Radios	3,000	1,963.32
5012.05	Rescue Tools	1,900	888.31
5012.06	Hydrant Maintenance	500	-
5012.07	Station Generator	5,205	4,637.57
5012.08	SCBA Compressor	5,970	4,205.49
5012.09	Portable Extinguishers	850	359.45
5012.10	Hose and Ladder Testing	5,000	4,082.40
5012.11	Miscellaneous Equipment	2,000	1,429.78
5012.12	Fuel	41,650	31,572.80
5012.13	Foam	4,000	2,047.25
5012.14	Fire Hose and Appliances	2,000	7,456.30

FISCAL YEAR 2024/2025
REVENUE AND EXPENSES

EXPENSES			
		2024/25	**2023/24 Actual**
5013	**MAINTENANCE - VEHICLES**	**107,890**	**76,096.47**
5013.10	E17 (2015 KME)	37,530	26,595.79
5013.20	E-217 (2005 KME)	36,530	30,557.95
5013.30	2023 CHEVROLET SILVERADO	2,500	816.43
5013.40	2019 FORD F-250	5,000	3,131.15
5013.50	BR-17 (2019 HI-TECH)	19,830	12,143.53
5013.60	4705 (2020 FORD EXPLORER)	3,000	132.00
5013.70	4701 (2021 CHEVROLET SILVERADO)	2,500	2,719.62
5013.80	Vermeer 1500C Chipper	1,000	-
5014	**MAINTENANCE - FACILITIES**	**46,982**	**37,326**
5014.01	Station 17	19,725	20,703.39
5014.02	HVAC Maintenance	2,800	1,856.00
5014.03	Apparatus Bay Doors/Gates	4,900	1,128.62
5014.04	Station 17 Life Safety Systems	6,640	5,046.36
5015.05	Plymovent	1,500	-
5015.06	Gym Equipment	1,350	1,105.85
5015.07	Grounds Maintenance	4,787	1,251.18
5015.08	Photovoltaic System	5,280	-
5015	**EMERGENCY MEDICAL SERVICES**	**27,422**	
5015.01	EMS Supplies	8,500	8,423.92
5015.02	EMS Maintenance Contracts	18,000	4,092.00
5015.03	Medication Disposal	922	866.00
5016	**AGENCY MEMBERSHIPS**	**4,408**	**1,614.87**
5018	**OFFICE EXPENSE**	**17,666**	**12,893.30**
5018.01	Expendable Supplies	4,300	2,882.95
5018.02	Postage	500	389.60
5018.03	IT Equipment	12,206	9,023.76
5018.04	Publishing	660	596.99
5019	**PROFESSIONAL SERVICES AND FEES**	**108,921**	**94,630.42**
5019.01	Legal Counsel	23,009	20,431.54
5019.02	Auditor	15,250	13,603.00
5019.03	Election	12,000	-
5019.04	IT Services	20,000	32,253.17
5019.05	Investment Manager Fees	500	-
5019.06	Wellness	30,000	25,530.08
5019.08	SD LAFCO	3,752	2,812.63
5019.09	Benefit Fee Administration	4,410	-
5023	**TRAINING**	**32,317**	**31,901.20**
5023.01	Incidentals	2,000	493.85
5023.02	EMS Training	4,700	6,691.00
5023.03	Heartland Training Facility	18,117	17,491.00
5023.04	Education	7,500	7,225.35
5025	**PROFESSIONAL DEVELOPMENT**	**56,634**	**30,677.72**
5025.01	Administration	12,714	7,214.08
5025.02	Chief Officers	3,750	1,730.56
5025.03	Board of Directors	5,000	-
5025.04	In-house Training	7,270	3,470.00
5025.05	Community Risk Reduction	7,800	2,748.91
5025.06	Operations	20,100	15,514.17

FISCAL YEAR 2024/2025
REVENUE AND EXPENSES

EXPENSES			
		2024/25	**2023/24 Actual**
5028	**UTILITIES**	**37,333**	**60,841.01**
5028.01	SDG&E	22,700	48,340.86
5028.02	Telephone	2,920	2,209.69
5028.03	Water	4,900	4,123.84
5028.04	Trash	2,700	2,284.17
5028.05	Sewer	4,113	3,888.45
5030	**SPECIAL DISTRICT EXPENSE**	**47,838**	**38,645.40**
5030.01	District Operations	12,700	7,066.45
5030.02	Incident Operations	4,000	3,266.87
5030.03	Website	1,320	1,050.00
5030.04	Recruitment	500	123.00
5030.06	Software/Licenses	29,318	22,940.11
5030.07	Benefit Fee Administration	-	4,198.97
5032	**COMMUNITY RISK REDUCTION**	**7,350**	**6,514.24**
5032.01	Public Education	4,850	6,401.62
5032.02	Supplies	2,000	12.62
5032.03	Mapping	500	100.00
5035	**MINOR EQUIPMENT**	**122,311**	**26,895.56**
5035	Communications	7,300	2,781.36
5035	Vehicles	1,500	2,808.44
5035	Facilities	18,550	9,294.35
5035	Office	3,270	5,284.40
5035	Operations	91,691	6,727.01
5037	**CAPITALIZED EXPENSES**	**383,100**	**698,215.50**
5037	Communications	-	12,881.50
5037	Vehicles	-	26,832.76
5037	Facilities	369,850	630,949.93
5037	Office	-	9,117.33
5037	Operations	13,250	7,174.05
5038	**CONTINGENCY FUND**	**165,426**	**165,426**
5039	**EMERGENCY FUND**	**5,000**	**5,000**
5040	**FUND ACCRUAL ACCOUNTS**	**86,074**	**86,074**
5050	**INTERFUND TRANSFERS**	**(1,055,388)**	**(2,099,079)**
8000	**DEBT SERVICE FUND**	**423,367**	**376,111.70**
8000.01	Pension Obligation Bond	374,120	376,111.70
8000.02	ECAA Solar Loan	49,247	-
	Total Expenses	**6,374,455**	**5,957,386.37**

Total Income	6,374,455	6,365,007
Total Expense	6,374,455	5,957,386
Difference	-	407,620

FISCAL YEAR 2024-25 INTER-FUND TRANSFERS

Sunrise Powerlink Mitigation Grant			
Fund Name	Description		Amount
5000.02 - Overtime (Critical Weather)		$	29,262
5007.04 - Wildland PPE		$	3,100
5013.02 - Radios		$	3,000
5035 - Communications	Clamshells	$	2,500
	Total	$	37,862

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)		$	-
	Total	$	-

Equipment Fund			
Fund Name	Description		Amount
5035 - Minor Equipment (Equipment)	Weather Station	$	1,800
5035 - Minor Equipment (Equipment)	800mhz Radios	$	4,800
5035 - Minor Equipment (Equipment)	Stairmaster	$	5,250
5035 - Minor Equipment (Operations)	Hose	$	10,000
5035 - Minor Equipment (Operations)	Zoll Monitor Upgrade	$	7,000
5035 - Minor Equipment (Operations)	Seek Thermal Cameras	$	4,000
5035 - Minor Equipment (Operations)	Hydrant Diffuser	$	2,000
5035 - Minor Equipment (Operations)	Turnouts	$	16,600
	Total	$	51,450

Capital Improvement Fund			
Fund Name	Description		Amount
5035 - Minor Equipment (Facilities)	Mattresses	$	7,200
5035 - Minor Equipment (Facilities)	Airline Reel Replacement	$	2,500
5037 - Capital Expenses (Facilities)	Roof Repair	$	9,850
5037 - Capital Expenses (Facilities)	Lighting Project	$	15,600
5037 - Capital Expenses (Facilities)	Gate Motors and Gearbox	$	4,400
5037 - Capital Expenses (Facilities)	Bay Door Motor and Light System	$	10,000
5037 - Capital Expenses (Facilities)	Stove	$	25,000
5037 - Capital Expenses (Facilities)	Apparatus Bay Door Project	$	280,000
	Total	$	354,550

PASIS Risk Pool Deposit - SIR			
	Total	$	-

CalPERS UAL			
Fund Name	Description		Amount
8000.1 - Pension Obligation Bond - Principal		$	215,000
8000.1b - Pension Obligation Bond - Interest		$	156,620
5002.4a - UAL Payment		$	209,906
	Total	$	581,526

Budget Stability Reserve			
	Total	$	-

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

Total Inter-Fund Transfer	$	1,055,388

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE
TAXABLE PENSION OBLIGATION BONDS
FISCAL YEAR 2024 - 2025

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 2024 - 2025

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	