

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