ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, August 18, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT AND DISCUSSION

Members of the public may address the Board on any agenda item or matter within the District's jurisdiction. Each speaker is limited to three (3) minutes per topic.

5. CONSENT CALENDAR

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

5.1 Board Meeting Minutes — July 21, 2026
5.2 District Financial Reports
5.3 Monthly Incident Report
5.4 Correspondence: Alpine Sun Article on Chief Boggeln’s Retirement

6. ACTION ITEMS

6.1 Hearing: Second Public Hearing on the FY 26/27 Budget
6.2 Resolution 26/27-06: Approve Amendment to Contract with CalPERS
6.3 Resolution 26/27-07 Amending the Conflict-of-Interest Code.

7. REPORTS

7.1 Board of Directors
7.2 Fire Marshal
7.3 Fire Chief
7.4 Alpine Firefighters Association — Local 2638

8. ADJOURNMENT

Next Regular Meeting: Tuesday, September 15, 2026 · 5:00 P.M. 1364 Tavern Road, Alpine, CA 91901

ACCESSIBILITY

In compliance with the Americans with Disabilities Act, individuals requiring disability-related accommodations may contact the Clerk of the Board at (619) 445-2635 at least 24 hours prior to the meeting.

MEETING MATERIALS

Pursuant to Government Code § 54957.5, written materials distributed to a majority of the Board are available for public inspection at the District Administration Office or by emailing admin@alpinefire.org.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted near the regular meeting place of the Board at least 72 hours in advance of this Regular Meeting. (Gov. Code § 54954.2)

Jennifer Davis, Clerk of the Board

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR MEETING MINUTES

Tuesday, July 21, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

****MINUTES****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Director Willis
Roll Call Quorum: Present – Director Willis, Mehrer, Taylor and Paskle
Absent: Director Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Director Mehrer
Invocation by: Director Willis

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Director Mehrer
Second by: Director Taylor
AYES: (4) NOES: (0) ABSENT: (1)

4. PUBLIC COMMENT AND DISCUSSION

Members of the public may address the Board on any agenda item or matter within the District's jurisdiction. Each speaker is limited to three (3) minutes per topic.

None at this time

5. CONSENT CALENDAR

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

5.1 Board Meeting Minutes — June 16, 2026
5.2 District Financial Reports
5.3 Monthly Incident Report

Motion to approve the Consent Calendar by Director Mehrer
Second by Director Taylor
AYES: (4) NOES: (0) ABSENT: (1)

6. ACTION ITEMS

6.1 Hearing: First Public Hearing on the FY 26/27 Budget

Fire Chief O'Gorman provided updates regarding PASIS and FAIRA. Datalink will be transitioning the organization's domain from .org to .gov and provided details regarding the change summary. The 12th Apportionment remains pending.

6.2 Resolution 26/27-01: Intention to amend contract with CalPERS

Motion to approve Resolution 26/27-01: Intention to amend contract with CalPERS by Director Taylor
Second by: Director Paskle
Roll call vote: Director Willis, Mehrer, Taylor and Paskle
Absent: Director Cromwell

6.3 Resolution 26/27-02: Amendment to the District's Conflict-of-Interest Code

Motion to approve Resolution 26/27-02: Amendment to the District's Conflict-of-Interest Code by Director Mehrer

Second by: Director Paskle

Roll call vote: Director Willis, Mehrer, Taylor and Paskle

Absent: Director Cromwell

6.4 Resolution 26/27-03: Fiscal Year 2026/27 Salary Schedule as Required by California Code of Regulations, Title 2, Section 570.5

Motion to approve Resolution 26/27-03: Fiscal Year 2026/27 Salary Schedule as Required by California Code of Regulations, Title 2, Section 570.5

by Director Mehrer

Second by: Director Taylor

Roll call vote: Director Willis, Mehrer, Taylor and Paskle

Absent: Director Cromwell

6.5 Resolution 26/27-04: Amending and Adopting the Cost Recovery Schedule for Certain Services Provided.

Motion to approve Resolution 26/27-04: Amending and Adopting the Cost Recovery Schedule for Certain Services Provided by Director Paskle

Second by: Director Taylor

Roll call vote: Director Willis, Mehrer, Taylor and Paskle

Absent: Director Cromwell

6.6 Resolution 26/27-05: Authorizing the Purchase of Seven (7) BKR5000-T3YC-1 Portable Radios from Cross Connections Emergency Services, Inc.

Motion to approve Resolution26/27-05: Authorizing the Purchase of Seven (7) BKR5000-T3YC-1 Portable Radios from Cross Connections Emergency Services, Inc. by Director Taylor

Second by: Director Mehrer

Roll call vote: Director Willis, Mehrer, Taylor and Paskle

Absent: Director Cromwell

7. REPORTS

7.1 Board of Directors

Director Paskel attended the HCF Commission Meeting. Director Taylor advised he will be out of town and unable to attend the next board meeting.

7.2 Fire Marshal

Fire Marshal McBroom provided information regarding the air curtain burner updates, including details with Air Pollution Control District. The Tavern Road Evacuation Project began on June 22 and is expected to be completed within the next few weeks. Phase 2 is scheduled to begin in September.

7.3 Fire Chief

Fire Chief O'Gorman advised that Captain Dotson is developing a promotional examination that will be administered in the near future. He also provided information regarding REMS training, along with photos from several incidents that occurred last week. Fire Chief O'Gorman advised that he will be out of the country next month.

7.4 Alpine Firefighters Association — Local 2638

Captain Lavigne provided details and expressed his appreciation regarding last week's incident. On a personal note, we could not do this without your support and commitment to training. Thank you to the entire department for going above and beyond. Your dedication and support are truly appreciated.

8. CLOSED SESSION - Board entered Closed Session at 5:54 pm

The Board will convene in Closed Session pursuant to the following:

8.1 Approval of Memorandum of Understanding – Alpine Fire Protection District and Assistant Administrative Director

Out of closed session at 5:59 pm

Direction given; No Action Taken

9. APPROVAL OF MOU – Alpine Fire Protection District and Assistant Administrative Director

Motion to Approve the Memorandum of Understanding between Alpine Fire Protection District and Assistant Administrative by Director: Taylor

Second by: Director Paskle

AYES: (4) NOES: (0) ABSENT: (1)

10. ADJOURNMENT 6:01 pm

Motion to Adjourn by: Director Mehrer Second by: Director Taylor

AYES: (4) NOES: (0) ABSENT: (1)

Minutes Approved:

Stephen R. Taylor, Board Secretary **Date**

Next Regular Meeting: Tuesday, August 18, 2026 · 5:00 P.M. 1364 Tavern Road, Alpine, CA 91901

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Jennifer Davis, Clerk of the Board

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
Expense								
5000 · PAYROLL								
Total 5000.01 · Salaries						221,931.33	48.20	221,883.13
Total FLSA						4,577.02	0.00	4,577.02
Total Sick Coverage						3,929.52	0.00	3,929.52
Total Training						598.70	0.00	598.70
Total Unclassified-Meetings, etc						140.64	0.00	140.64
Total Vacation - Coverage						15,111.84	0.00	15,111.84
Total 5000.02 · OVERTIME						30,905.88	0.00	30,905.88
Total 5000.03 · DIRECTORS COMPENSATION						400.00	0.00	400.00
Total 5000 · PAYROLL						253,237.21	48.20	253,189.01
5002 · EMPLOYEE BENEFITS								
Total 5002.01 · Educational Incentive						28,605.57	0.00	28,605.57
Total 5002.02 · Annual Leave Buyback						314.73	0.00	314.73
Total 5002.03 · Medicare Tax ER						4,034.59	0.00	4,034.59
Total Retirement - Pers						42,205.50	681.03	41,524.47
Total 5002.04 · CalPers Retirement						307,681.50	681.03	307,000.47
Total Health						36,020.93	36.05	35,984.88
Total Supp Benefits - FRMS						3,859.45	44.23	3,815.22
Total 5002.05 · Group Medical Ins						39,880.38	80.28	39,800.10
Total 5002.06 · Life Insurance						531.54	0.01	531.53
Total 5002.07 · LTD Insurance						858.48	0.00	858.48
Total 5002.08 · Social Security (ER)						24.80	0.00	24.80
Total 5002.09 · Payroll Expenses						3.50	3.50	0.00
Total 5002.10 · Retirement 401 (a)						15,427.50	0.00	15,427.50
Total 5002.11 · Uniform Allowance (Admin)						500.00	0.00	500.00
Total 5002.13 · HRA						2,407.32	0.00	2,407.32
Total 5002.14 · Compensation Other						9,597.54	0.00	9,597.54
Total 5002 · EMPLOYEE BENEFITS						409,867.45	764.82	409,102.63
5008 · COMMUNICATIONS								
5008.01 · Heartland Comm Facility								
	07/15/2026	3689	HEARTLAND COMMUNICATIONS	1st Quarter assessment, member, FY 2026-27 - July (35%)	2000 · Accounts Payable	45,169.95		45,169.95
Total 5008.01 · Heartland Comm Facility						45,169.95	0.00	45,169.95
5008.02 · Mobile Communications								
	07/01/2026	6147557135	VERIZON WIRELESS	2026/06 Acct -0005: 15 lines total; (-2100,-2274,-0050, -6522,-7844, -6226, -7650, -9835, -4087,...	2000 · Accounts Payable	576.67		576.67
Total 5008.02 · Mobile Communications						576.67	0.00	576.67
5008.08 · Cox Communications								
	07/09/2026	2026/07	COX COMMUNICATIONS	Internet Service 07/09-08/08/2026	2000 · Accounts Payable	311.11		311.11
Total 5008.08 · Cox Communications						311.11	0.00	311.11
Total 5008 · COMMUNICATIONS						46,057.73	0.00	46,057.73
5009 · PASIS (Workers Comp)								
5009.01 · Administrative Costs								
	07/01/2026	2026/2027 Q1	PASIS-San Miguel Fire Protection District	Q3=$6,434; Q4=$6,434 Total=$217,621	2000 · Accounts Payable	193,752.00		193,752.00
Total 5009.01 · Administrative Costs						193,752.00	0.00	193,752.00
Total 5009.02 · Claim Related Expenses						7,728.69	0.00	7,728.69

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5009 · PASIS (Workers Comp)						201,480.69	0.00	201,480.69
5010 · HOUSEHOLD								
	07/02/2026	1342	COSTCO	Drinks and household items	CalCard (Assist. FC GO-6824)	519.46		519.46
	07/08/2026	55645/1	ACE HARDWARE INC.	facet repair	2000 · Accounts Payable	65.04		65.04
	07/09/2026	4987	COSTCO	Coffee	CalCard (Fire Chief BB -2115)	74.98		74.98
Total 5010 · HOUSEHOLD						659.48	0.00	659.48
5011 · FAIRA								
	07/01/2026	PREM 2027-01	FAIRA	FTY business insurance coverage Property, Management Liability, Unmbrella Policy FY 26/27	2000 · Accounts Payable	77,120.00		77,120.00
Total 5011 · FAIRA						77,120.00	0.00	77,120.00
5012 · MAINTENANCE - EQUIPMENT								
5012.01 · SCBA's								
	07/10/2026	7YLL	AMAZON	AA Batteries	2000 · Accounts Payable	25.84		25.84
	07/20/2026	IN2550158	SERVICES INC	SCBA Flow Test (15)	2000 · Accounts Payable	825.00		825.00
	07/20/2026	IN2550158	SERVICES INC	Air Sample (1)	2000 · Accounts Payable	175.00		175.00
Total 5012.01 · SCBA's						1,025.84	0.00	1,025.84
5012.02 · Air Compressor - Station								
	07/29/2026	33981	AIR-VAC SYSTEMS INC.	Quareterly Maintenance FY 26/27	2000 · Accounts Payable	373.22		373.22
Total 5012.02 · Air Compressor - Station						373.22	0.00	373.22
5012.03 · 800 mhz Radios								
	07/01/2026	INV926953	DAY WIRELESS SYSTEMS	Annual Service Agreement FY 26/27	2000 · Accounts Payable	2,708.28		2,708.28
Total 5012.03 · 800 mhz Radios						2,708.28	0.00	2,708.28
5012.05 · Rescue Tools								
	07/06/2026	263	PREVAIL RESCUE SOLUTIONS	AVRR Totem Rack & 8mm Havoc Rescue Rope x 300'	2000 · Accounts Payable	1,813.65		1,813.65
Total 5012.05 · Rescue Tools						1,813.65	0.00	1,813.65
5012.07 · Station Generator								
	07/01/2026	W332876	BAY CITY ELECTRIC WORKS INC	Major Preventative Maintenance w/oil and filters	2000 · Accounts Payable	1,253.00		1,253.00
	07/01/2026	W332876	BAY CITY ELECTRIC WORKS INC	1 Hour Load Bank	2000 · Accounts Payable	930.00		930.00
	07/01/2026	W332876	BAY CITY ELECTRIC WORKS INC	Applicable Sales Tax/Fuel Surcharge	2000 · Accounts Payable	37.74		37.74
Total 5012.07 · Station Generator						2,220.74	0.00	2,220.74
5012.08 · SCBA - Compressor								
	07/20/2026	IN2550158	MUNICIPAL EMERGENCY SERVICES INC	ENERGIZER INDUSTRIAL ALK AA (sold by each ; 90)	2000 · Accounts Payable	72.00		72.00
	07/20/2026	IN2550158	SERVICES INC	Compression Calibration	2000 · Accounts Payable	50.00		50.00
	07/20/2026	IN2550158	SERVICES INC	Sales Tax	2000 · Accounts Payable	5.58		5.58
	07/24/2026	IN2553991	SERVICES INC	Compressor Annual Service	2000 · Accounts Payable	500.00		500.00
	07/24/2026	IN2553991	MUNICIPAL EMERGENCY SERVICES INC	X-pendable Ctg, fits American Bristol, Scott, 65-X-10CA	2000 · Accounts Payable	200.95		200.95
	07/24/2026	IN2553991	MUNICIPAL EMERGENCY SERVICES INC	X-pend Ctg, fits Scott 65-CAC - High Performance Filter	2000 · Accounts Payable	187.38		187.38
	07/24/2026	IN2553991	MUNICIPAL EMERGENCY SERVICES INC	Synthetic Diester Compressor Oil, Color Amber R18 (Sold by Quart/ Pur...	2000 · Accounts Payable	136.10		136.10
	07/24/2026	IN2553991	SERVICES INC	Repairs -KIT, REPAIR DUMP VALVE	2000 · Accounts Payable	108.94		108.94
	07/24/2026	IN2553991	SERVICES INC	Breathing Air Service Call	2000 · Accounts Payable	100.00		100.00
	07/24/2026	IN2553991	SERVICES INC	X-pendable Ctg, fits American	2000 · Accounts Payable	154.37		154.37
	07/24/2026	IN2553991	SERVICES INC	Sales Tax	2000 · Accounts Payable	61.05		61.05
Total 5012.08 · SCBA - Compressor						1,576.37	0.00	1,576.37
5012.11 · Misc. Equipment								

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	07/31/2026	IN2559619	MUNICIPAL EMERGENCY SERVICES INC	Gear Loop Outback (4)and Custom CMC Rescue Equipment Chest Ascender (2)	2000 · Accounts Payable	337.51		337.51
Total 5012.11 · Misc. Equipment						337.51	0.00	337.51
5012.12 · Fuel								
	07/06/2026	CERS ID:10357378 -26	COSD- DEH	surcharge for CUPA program oversite FY26-27	2000 · Accounts Payable	904.00		904.00
	07/09/2026	S150889	DION & SONS	Diesel Fuel 711.90 Gallons @ $5.298	2000 · Accounts Payable	3,771.65		3,771.65
	07/09/2026	S150889	DION & SONS	Federal Excise Tax Exempt	2000 · Accounts Payable	0.71		0.71
	07/09/2026	S150889	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	11.95		11.95
	07/09/2026	S150889	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	15.95		15.95
	07/09/2026	S150889	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	294.52		294.52
	07/09/2026	S150889	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	216.91		216.91
	07/09/2026	S150889	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	343.14		343.14
	07/27/2026	114070131	WEX	2026 07 25 stmnt	2000 · Accounts Payable	429.61		429.61
Total 5012.12 · Fuel						5,988.44	0.00	5,988.44
Total 5012 · MAINTENANCE - EQUIPMENT						16,044.05	0.00	16,044.05
5014 · MAINTENANCE - FACILITIES								
5014.01 · Station 17								
	07/01/2026	2424042	PURTEC INDUSTRIAL WATER	07/01-07/31/2026	2000 · Accounts Payable	39.32		39.32
	07/10/2026	9DG6	AMAZON	12V Batteries	2000 · Accounts Payable	64.62		64.62
	07/11/2026	55674/1	ACE HARDWARE INC.	Slip joint nut and waste arm	2000 · Accounts Payable	14.63		14.63
	07/15/2026	54244374	JOHNSON CONTROLS FIRE PROTECTION LP	Service Call for AC Duct detector	2000 · Accounts Payable	996.06		996.06
	07/31/2026	2433332	PURTEC INDUSTRIAL WATER	08/01-08/31/2026	2000 · Accounts Payable	39.32		39.32
Total 5014.01 · Station 17						1,153.95	0.00	1,153.95
5014.04 · ST-17 Life Safety Systems								
	07/01/2026	25507040	JOHNSON CONTROLS FIRE PROTECTION LP	2026 08	2000 · Accounts Payable	70.00		70.00
Total 5014.04 · ST-17 Life Safety Systems						70.00	0.00	70.00
5014.07 · Grounds Maintenance								
	07/01/2026	166529	SUNCOAST PEST MANAGEMENT	2026/07 (1st Service)	2000 · Accounts Payable	137.00		137.00
	07/22/2026	167736	SUNCOAST PEST MANAGEMENT	2026/07 (2nd Service)	2000 · Accounts Payable	137.00		137.00
Total 5014.07 · Grounds Maintenance						274.00	0.00	274.00
Total 5014 · MAINTENANCE - FACILITIES						1,497.95	0.00	1,497.95
5015 · EMERGENCY MEDICAL SERVICES								
5015.01 · EMS Supplies								
	07/15/2026		CA PARAMEDIC FOUNDATION	(2) LARGE: 2026-27 San Diego County Protocol & Medication EMS Handbook: Pre Order ships July 2026	CalCard (Capt. PD -8770)	53.88		53.88
	07/15/2026		CA PARAMEDIC FOUNDATION	(22) SMALL: 2026-27 San Diego County Protocol & Medication EMS Handbook: Pre Order ships July 2026	CalCard (Capt. PD -8770)	426.69		426.69
Total 5015.01 · EMS Supplies						480.57	0.00	480.57
5015.02 · EMS Maintenance Contracts								
	07/01/2026	9212741521	STRYKERS SALES CORPORATION	Procare Service Contract: Procare Services FY 2026-2027	2000 · Accounts Payable	3,704.00		3,704.00
	07/07/2026	91007174	ZOLL MEDICAL CORPORATION	Professional Defibrillators/Monitors - 2 Year Worry-Free Service Plan - Zoll X Series (07/01/202...	2000 · Accounts Payable	7,542.00		7,542.00
	07/07/2026	91007174	ZOLL MEDICAL CORPORATION	Professional Defibrillators/Monitors - 2 Year Precision Service Plan -Zoll X Series Service Plan...	2000 · Accounts Payable	6,237.00		6,237.00
Total 5015.02 · EMS Maintenance Contracts						17,483.00	0.00	17,483.00

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5015.03 · Medication Disposal								
	07/06/2026	CERS ID:10357378 -26	COSD- DEH	surcharge for CUPA program oversite FY26-27	2000 · Accounts Payable	198.00		198.00
Total 5015.03 · Medication Disposal						198.00	0.00	198.00
Total 5015 · EMERGENCY MEDICAL SERVICES						18,161.57	0.00	18,161.57
5016 · AGENCY MEMBERSHIPS								
	07/01/2026	27-6	CSDA, SAN DIEGO CHAPTER	District Membership FY25/26	2000 · Accounts Payable	150.00		150.00
	07/01/2026	300001245	CFCA - AFSS SOUTH	AFSS South FY 26/27 Dues Admin Assistant	2000 · Accounts Payable	75.00		75.00
	07/01/2026	300001334	CFCA - AFSS SOUTH	AFSS South FY 26/27 Dues Admin Director	2000 · Accounts Payable	75.00		75.00
	07/01/2026	6252	Prevention	SoCal FPO Membership FY 26/27	2000 · Accounts Payable	175.00		175.00
	07/07/2026	1467	INTERNATIONAL CODE COUNCIL, INC. (Dues)	ICC Membership	CalCard (Fire Marshal JM-0108)	104.00		104.00
	07/11/2026	7682	INTERNATIONAL CODE COUNCIL, INC. (Dues)	ICC Membership	CalCard (Fire Marshal JM-0108)	46.10		46.10
Total 5016 · AGENCY MEMBERSHIPS						625.10	0.00	625.10
5018 · OFFICE EXPENSE								
5018.01 · Expendable Supplies								
	07/09/2026	3PWL	AMAZON	clips	2000 · Accounts Payable	47.39		47.39
Total 5018.01 · Expendable Supplies						47.39	0.00	47.39
5018.02 · Postage								
	07/20/2026	EFT	FP POSTAGE RESET		1001.07 · CB&T Checking - 8473	50.00		50.00
Total 5018.02 · Postage						50.00	0.00	50.00
5018.03 · IT Equipment								
	07/01/2026	RI107365978	FP MAILING SOLUTIONS RENTAL	Postage Machine Rental Annually FY26/27	2000 · Accounts Payable	460.18		460.18
	07/01/2026	INV202637-F	FLEXTG	07/01-07/31/2026	2000 · Accounts Payable	138.78		138.78
	07/01/2026	INV202637-F	FLEXTG	Overage for 06/01-06/30/2026	2000 · Accounts Payable	19.42		19.42
	07/04/2026	P1-116915163	INTUIT- TAX TABLE SERVICE	Payroll Monthly Usage Fee	2000 · Accounts Payable	64.50		64.50
Total 5018.03 · IT Equipment						682.88	0.00	682.88
Total 5018 · OFFICE EXPENSE						780.27	0.00	780.27
5019 · PROFESSIONAL FEES / SERVICES								
5019.01 · Legal Fees and Related								
	07/01/2026	1269942	LEXIPOL	Annual Renewal 26/27: Fire Policy Manual & Daily Training Bulletins, Fire Supplemental Manuals &...	2000 · Accounts Payable	7,948.93		7,948.93
	07/31/2026	12776	FITCH LAW FIRM	2026 07	2000 · Accounts Payable	860.00		860.00
Total 5019.01 · Legal Fees and Related						8,808.93	0.00	8,808.93
5019.08 · SD LAFCO								
	07/01/2026	LC26-01	COSD-AUDITOR AND CONTROLLER	FY 26/27 Cost Pursuant to Gov Code Section 56381	2000 · Accounts Payable	3,151.26		3,151.26
Total 5019.08 · SD LAFCO						3,151.26	0.00	3,151.26
Total 5019 · PROFESSIONAL FEES / SERVICES						11,960.19	0.00	11,960.19
5023 · TRAINING								
5023.02 · EMS (Medical Training)								
	07/07/2026	16500	AMERICAN SAFETY EMT	(1)	2000 · Accounts Payable	275.00		275.00
Total 5023.02 · EMS (Medical Training)						275.00	0.00	275.00
5023.03 · Heartland Training Facility								
	07/29/2026	QTR1ALP2627	HEARTLAND FIRE TRAINING	HFTA Operating & Facility Lease Fees FY26/27 Q1 (July 2026)	2000 · Accounts Payable	6,755.00		6,755.00
Total 5023.03 · Heartland Training Facility						6,755.00	0.00	6,755.00
5023.04 · Education Reimbursement								

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	07/15/2026	22999	SMITH, JASON M	Extreme Ownership Leadership Course 7/08-07/10/2026	1001.07 · CB&T Checking - 8473	2,000.00		2,000.00
Total 5023.04 · Education Reimbursement						2,000.00	0.00	2,000.00
Total 5023 · TRAINING						9,030.00	0.00	9,030.00
5025 · PROFESSIONAL DEVELOPMENT								
5025.01 · Administration								
	07/15/2026		LIEBERT CASSIDY WHITMORE	Fair Labor Standards Act (FLSA) Academy - 4-Day Webinar - 09/02, 09/03, 09/09 & 09/10/2026 from...	CalCard (Finance DP -9292)	600.00		600.00
Total 5025.01 · Administration						600.00	0.00	600.00
5025.04 · In House Training								
	07/01/2026	326789	LIEBERT CASSIDY WHITMORE	ERC Membership & Premium Liebert Library Subscription FY 26/27	2000 · Accounts Payable	4,545.00		4,545.00
Total 5025.04 · In House Training						4,545.00	0.00	4,545.00
5025.06 · Operations								
	07/10/2026	26-008	RESQTEK Inc.	Rope Rescue Technician Class - Modesto Regional Fire Training Center - August 17-21, 2026 (2) F...	2000 · Accounts Payable	2,000.00		2,000.00
Total 5025.06 · Operations						2,000.00	0.00	2,000.00
Total 5025 · PROFESSIONAL DEVELOPMENT						7,145.00	0.00	7,145.00
5028 · UTILITIES								
5028.01 · SDG&E								
	07/09/2026	009032590621 2026/07	SDG&E	--5601kw 06/06-07/07/2026 6.2% increase over prior month, 28.5% increase over prior year)	2000 · Accounts Payable	917.33		917.33
	07/09/2026	090325928213 2026/07	SDG&E	78kw 06/07-07/07/2026 10.8% decrease over prior month, 2.6% increase over prior year)	2000 · Accounts Payable	127.31		127.31
Total 5028.01 · SDG&E						1,044.64	0.00	1,044.64
5028.02 · Telephone								
	07/01/2026	297237	ESI_ESTECH SYSTEMS	2026/07 Monthly	2000 · Accounts Payable	350.99		350.99
Total 5028.02 · Telephone						350.99	0.00	350.99
5028.03 · Water								
	07/27/2026	202607	PADRE DAM	Commercial 19 units (+3 units usage from prior month) 06/15-07/20/2026	2000 · Accounts Payable	272.33		272.33
	07/27/2026	202607	PADRE DAM	System Charge	2000 · Accounts Payable	40.97		40.97
	07/27/2026	202607	PADRE DAM	Fire Sprinklers	2000 · Accounts Payable	66.94		66.94
	07/27/2026	202607	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 · Accounts Payable	4.55		4.55
Total 5028.03 · Water						384.79	0.00	384.79
5028.04 · Trash								
	07/02/2026	5968008-1584-4	WASTE MANAGEMENT	1 - 3yd (reg charge) 2026/07	2000 · Accounts Payable	76.84		76.84
	07/02/2026	5968008-1584-4	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge) 2026/07	2000 · Accounts Payable	49.85		49.85
	07/02/2026	5968008-1584-4	WASTE MANAGEMENT	2026/07	2000 · Accounts Payable	111.41		111.41
	07/02/2026	5968008-1584-4	WASTE MANAGEMENT	Overage	2000 · Accounts Payable	185.00		185.00
Total 5028.04 · Trash						423.10	0.00	423.10
Total 5028 · UTILITIES						2,203.52	0.00	2,203.52
5030 · SPECIAL DISTRICT EXPENSE								
5030.01 · District Operations								
	07/02/2026	2026-6001	TRAUMA INTERVENTION PROGRAMS	On scene, 24hr volunteer responce services	2000 · Accounts Payable	2,475.20		2,475.20
	07/31/2026			Service Charge	1001.07 · CB&T Checking - 8473	40.00		40.00
Total 5030.01 · District Operations						2,515.20	0.00	2,515.20

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5030.03 · Web Site								
	07/01/2026	378155	STREAMLINE (Powered by CivicPlus)	Essentials Subscription- FY 2026/2027	2000 · Accounts Payable	50.00		50.00
Total 5030.03 · Web Site						50.00	0.00	50.00
5030.05 · Reimbursable expenses								
	07/30/2026	23005	Alpine Viejas Fire Safe Council	Phase# 2	1001.07 · CB&T Checking - 8473	44,644.41		44,644.41
Total 5030.05 · Reimbursable expenses						46,622.41	1,978.00	44,644.41
5030.06 · Software/Licenses								
	07/01/2026	50528	Datalink Networks	Barracuda Email Security - Annual Cost - Email Protection, Premium Plan, 30 users, $7.25/user/m...	2000 · Accounts Payable	2,610.00		2,610.00
	07/01/2026	50462	Datalink Networks	Tenant Migration Labor (One time Cost) - Professional Services - Remote, Fixed - O365 to GCC Mig...	2000 · Accounts Payable	6,300.00		6,300.00
	07/01/2026	50462	Datalink Networks	Tenant Migration Tools (One time Cost) -M365 Licensing - Annual Cost - Covers 7/1/26 - 6/30/27	2000 · Accounts Payable	399.00		399.00
	07/01/2026	50462	Datalink Networks	($21.75/user/month)	2000 · Accounts Payable	4,464.00		4,464.00
	07/01/2026	INV144143	TARGET SOLUTIONS	Stations, Edition Premier Membership, Drug Safes, Fire Vehic...	2000 · Accounts Payable	4,640.00		4,640.00
	07/01/2026	8441	DUE	Annual Renewal FY 26/27	2000 · Accounts Payable	11,342.64		11,342.64
	07/01/2026	7193	First Arriving IO, Inc	Dashboard License Renewal FY 2026-2027	2000 · Accounts Payable	1,550.96		1,550.96
	07/01/2026	91006961	ZOLL MEDICAL CORPORATION	CaseReview Subscription FY 26/27	2000 · Accounts Payable	651.00		651.00
	07/01/2026	KA-539842	KNOX COMPANY	1 Yr Knox Connect Cloud Experience FY 26/27	2000 · Accounts Payable	584.00		584.00
	07/02/2026	20133840726	FIRST AMERICAN DATA TREE, LLC	Annual Contract Property Report FY 26/27	2000 · Accounts Payable	1,800.00		1,800.00
	07/03/2026		ADOBE INC.	Admin Director 07/2026	CalCard (Finance DP -9292)	14.99		14.99
	07/06/2026	2464558245690	Kaseya US, LLC	07/31/2026	2000 · Accounts Payable	80.00		80.00
	07/08/2026		ADOBE INC.	Admin Assist 06/2026	CalCard (Finance DP -9292)	14.99		14.99
	07/12/2026	8660	ADOBE INC.	Assistant Fire Chief 07/2026	CalCard (Assist. FC GO-6824)	14.99		14.99
Total 5030.06 · Software/Licenses						34,466.57	0.00	34,466.57
Total 5030 · SPECIAL DISTRICT EXPENSE						83,654.18	1,978.00	81,676.18
5035 · MINOR EQUIPMENT								
Communications								
	07/21/2026	3070	STARLINK	Starlink Mini Kit	CalCard (Capt. PD -8770)	235.98		235.98
	07/21/2026	5077	STARLINK	Starlink Mini Kit	CalCard (Capt. PD -8770)	235.98		235.98
Total Communications						471.96	0.00	471.96
Facilities								
	07/08/2026		BESTBUY.com	Bosch - 800 Series Dishwasher	CalCard (Finance DP -9292)	1,763.47		1,763.47
Total Facilities						1,763.47	0.00	1,763.47
Total 5035 · MINOR EQUIPMENT						2,235.43	0.00	2,235.43
5037 · CAPITALIZED EXPENSES								
Facilities								
	07/01/2026	849066	Controlled Entry Specialists, Inc.	Device Hosting 07/01/2026--06/30/2027	2000 · Accounts Payable	180.00		180.00
	07/06/2026	849078	Controlled Entry Specialists, Inc.	Access System - Phase 2 - (3) Interior Doors	2000 · Accounts Payable	3,450.00		3,450.00
	07/24/2026	849150	Controlled Entry Specialists, Inc.	Installation of New Access System - Phase 2	2000 · Accounts Payable	8,043.00		8,043.00
Total Facilities						11,673.00	0.00	11,673.00
Total 5037 · CAPITALIZED EXPENSES						11,673.00	0.00	11,673.00
8000.00 · DEBT SERVICE FUND								

AFPD Alpine Fire Protection District
Current Month Expenses
July 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
8000.01 · POB								
POB - Interest								
	07/01/2026	3262650	CAPITAL ONE PUBLIC FUNDING, LLC	Interest Pymnt 07/27/2026 02/01/2026-07/31/2027	2000 · Accounts Payable	72,758.35		72,758.35
	07/01/2026			Interest Income 06302026	-SPLIT-	0.41		0.41
	07/01/2026			Interest Income 06302026	POB - Interest		0.41	-0.41
	07/01/2026	GJES Rev		REVERSE	-SPLIT-		59,895.00	-59,895.00
Total POB - Interest						72,758.76	59,895.41	12,863.35
POB - Principal								
	07/01/2026	3262650	CAPITAL ONE PUBLIC FUNDING, LLC	Principle Pymnt 07/27/2026 02/01/2026-07/31/2027	2000 · Accounts Payable	235,000.00		235,000.00
Total POB - Principal						235,000.00	0.00	235,000.00
Total 8000.01 · POB						307,758.76	59,895.41	247,863.35
8000.02 · ECAA Solar								
	07/01/2026	GJES Rev		REVERSE	POB - Interest		84.58	-84.58
Total 8000.02 · ECAA Solar						0.00	84.58	-84.58
Total 8000.00 · DEBT SERVICE FUND						307,758.76	59,979.99	247,778.77
Total Expense						1,612,938.84	214,518.27	1,398,420.57
						1,612,938.84	214,518.27	-1,398,420.57
						1,612,938.84	**214,518.27**	**-1,398,420.57**

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08/12/26
Accrual Basis

AFPD Alpine Fire Protection District
Balance Sheet
As of July 31, 2026

	Jul 31, 26			
ASSETS				
Current Assets				
Checking/Savings				
CA Class FMV				-345.73
General County Fund FMV				-1,119.00
Mitigation County Fund FMV				-11.68
1000 · COUNTY OF SAN DIEGO				
1000.01 · Gen. 310100-47500				
General		161,903.69		
Capital Bldg Fund		183,137.21		
Committed Equipment Replacement		44,821.40		
Total 1000.01 · Gen. 310100-47500			389,862.30	
1000.02 · Mitig.310135-47505				
SD County Mitigation Fund		5,944.09		
Allocated Capital Apparatus		20,030.67		
Assigned for Capital Accrual		639.23		
Total 1000.02 · Mitig.310135-47505			26,613.99	
Total 1000 · COUNTY OF SAN DIEGO				416,476.29
1001 · OTHER A/C'S				
1001.04 · CB&T-(Workers Comp)			61,987.14	
1001.07 · CB&T Checking - 8473			78,600.61	
1101.06 · CB&T Money Plus				
General		18,860.40		
Total 1101.06 · CB&T Money Plus			18,860.40	
1101.09 · CB&T Savings (Grant)			502.83	
1101.10 · CALIFORNIA CLASS				
CA-01-0075-0001 Enhanced Cash		1,276,983.99		
CA-01-0075-006 1%		26,602.13		
CA-01-0075 -0001 AFPD-Prime				
Committed Compensated Absences	30,000.00			
Committed Capital Apparatus Fnd	1,733,614.00			
Assigned CompensatedAbsences	30,000.00			
Assigned Budget Stab. Reserve	195,939.00			
Allocated Capital Apparatus	66,386.00			
Allocated Capital Building	90,737.00			
Allocated Equipment Replacement	118,200.00			
Allocated Unfunded Liability	69,037.44			
Committed Building Fund	269,342.79			
Committed Economic Stab. Fund	246,854.72			
Committed Equipment Replacement	187,695.21			
Committed OPEB (Retiree Health)	25,000.00			
Committed CalPers Unfunded Liab	444,882.49			
General	495,602.78			
CA-01-0075 -0001 AFPD-Prime - Other	-336.00			
Total CA-01-0075 -0001 AFPD-Prime		4,002,955.43		
CA-01-0075-005 Sunrise Pwr Lnk		273,724.33		
Total 1101.10 · CALIFORNIA CLASS			5,580,265.88	
1200.00 · US Bank - Trust Fund PARS 115				
Market Value FL		1,464.62		
Pension Investment		24,836.72		
Total 1200.00 · US Bank - Trust Fund PARS 115			26,301.34	
Total 1001 · OTHER A/C'S				5,766,518.20
Total Checking/Savings				6,181,518.08
Other Current Assets				
1002 · OTHER CURRENT ASSETS				

AFPD Alpine Fire Protection District
Balance Sheet
As of July 31, 2026

		Jul 31, 26
1002.14a - Ameriprise		
Money Market	7,532.65	
Market Value of Portfolio FL	-44,737.26	
Securities (Fixed Income)	297,571.00	
Total 1002.14a - Ameriprise	260,366.39	
1002.1 · LAIF 17-37-006		
Committed SRPL Funds	5,417.55	
General	1,052.25	
Total 1002.1 · LAIF 17-37-006	6,469.80	
1002.13a - Ameriprise		
Securities	250,000.00	
Market Value of Portfolio	-27,915.00	
Money Market	1,832.84	
Total 1002.13a - Ameriprise	223,917.84	
1002.15 · Deferred Outflows of Resources	1,950,559.00	
1002.2 · PASIS-Risk Pool Deposit	619,482.83	
1002.6 · Petty Cash	76.00	
1002.65 · Change Account	100.00	
Total 1002 · OTHER CURRENT ASSETS		3,060,971.86
Total Other Current Assets		3,060,971.86
Total Current Assets		9,242,489.94
Fixed Assets		
1600 · FIXED ASSETS		
1600.01 · Land	644,613.00	
1600.04 · Equipment & Vehicles	3,198,577.98	
1600.05 · Structures and Improvements	5,404,755.10	
1600.07 · Accumulated Depreciation	-4,555,582.88	
Total 1600 · FIXED ASSETS		4,692,363.20
Total Fixed Assets		4,692,363.20
TOTAL ASSETS		**13,934,853.14**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		12,553.42
Total Accounts Payable		12,553.42
Credit Cards		
2002 · CREDIT CARDS		
CalCard (Finance DP -9292)	80.00	
Total 2002 · CREDIT CARDS		80.00
Total Credit Cards		80.00
Other Current Liabilities		
1800 · Market value of portfolio		-2,655.86
2003 · OTHER LIABILITIES		
2003.12 · SRPL Mitigation Funds	175,724.09	
Total 2003 · OTHER LIABILITIES		175,724.09
Total Other Current Liabilities		173,068.23
Total Current Liabilities		185,701.65
Long Term Liabilities		

AFPD Alpine Fire Protection District
Balance Sheet
As of July 31, 2026

		Jul 31, 26
2500 · LONG TERM LIABILITIES		
2500.16 · Net Pension Liability	2,201,696.00	
2500.15 · ECAA Loan	385,914.18	
2500.01 · Compensated Absences	277,850.30	
2500.10 · Deferred Inflows of Resources	2,045,303.00	
2500.11 · ACCRUED CLAIMS LIABILITY	1,214,065.64	
2500.12 · Capital One Payable UALBond Iss	4,423,000.00	
Total 2500 · LONG TERM LIABILITIES		10,547,829.12
Total Long Term Liabilities		10,547,829.12
Total Liabilities		10,733,530.77
Equity		
OPENING BAL EQUITY		2,747,485.71
3000 · Opening Balance Equity		5,142,014.86
3002 · UNRESERVED and UNDESIGNATED		
3002.01 · General Fund Balance	1,553,545.88	
3002.02 · Mitigation Fee Fund	2,703.00	
Total 3002 · UNRESERVED and UNDESIGNATED		1,556,248.88
3007 · Investment in Fixed Assets		4,291,938.00
1110 · Retained Earnings		-9,182,996.64
Net Income		-1,353,368.44
Total Equity		3,201,322.37
TOTAL LIABILITIES & EQUITY		**13,934,853.14**

AFPD Alpine Fire Protection District
Profit & Loss
July 2026

			Jul 26
Ordinary Income/Expense			
Income			
4002 · USE OF MONEY AND PROPERTY			
4002.01 · INTEREST INCOME			
CA CLASS	18,503.61		
California Bank & Trust	9.10		
Investments	157.13		
Total 4002.01 · INTEREST INCOME		18,669.84	
4002.02 · Property Lease			
ALS Agreement (Restricted)	5,091.28		
Total 4002.02 · Property Lease		5,091.28	
Total 4002 · USE OF MONEY AND PROPERTY			23,761.12
4008 · FEES AND SERVICES			
4008.02 · Fees for Services		7,591.21	
Total 4008 · FEES AND SERVICES			7,591.21
Total Income			31,352.33
Gross Profit			31,352.33
Expense			
Purchase of Goods-Services			0.00
5000 · PAYROLL			
5000.01 · Salaries		221,883.13	
5000.02 · OVERTIME			
FLSA	4,577.02		
Sick Coverage	3,929.52		
Training	598.70		
Unclassified-Meetings, etc	140.64		
Vacation - Coverage	15,111.84		
Worker's Comp Coverage	6,548.16		
Total 5000.02 · OVERTIME		30,905.88	
5000.03 · DIRECTORS COMPENSATION		400.00	
Total 5000 · PAYROLL			253,189.01
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive		28,605.57	
5002.02 · Annual Leave Buyback		314.73	
5002.03 · Medicare Tax ER		4,034.59	
5002.04 · CalPers Retirement			
Retirement - Pers	41,524.47		
Retirement UAL Payments	265,476.00		
Total 5002.04 · CalPers Retirement		307,000.47	
5002.05 · Group Medical Ins			
Health	35,984.88		
Supp Benefits - FRMS	3,815.22		
Total 5002.05 · Group Medical Ins		39,800.10	
5002.06 · Life Insurance		531.53	
5002.07 · LTD Insurance		858.48	
5002.08 · Social Security (ER)		24.80	
5002.09 · Payroll Expenses		0.00	
5002.10 · Retirement 401 (a)		15,427.50	
5002.11 · Uniform Allowance (Admin)		500.00	
5002.13 · HRA		2,407.32	
5002.14 · Compensation Other		9,597.54	
Total 5002 · EMPLOYEE BENEFITS			409,102.63

AFPD Alpine Fire Protection District
Profit & Loss
July 2026

		Jul 26
5008 · COMMUNICATIONS		
5008.01 · Heartland Comm Facility	45,169.95	
5008.02 · Mobile Communications	576.67	
5008.08 · Cox Communications	311.11	
Total 5008 · COMMUNICATIONS		46,057.73
5009 · PASIS (Workers Comp)		
5009.01 · Administrative Costs	193,752.00	
5009.02 · Claim Related Expenses	7,728.69	
Total 5009 · PASIS (Workers Comp)		201,480.69
5010 · HOUSEHOLD		659.48
5011 · FAIRA		77,120.00
5012 · MAINTENANCE - EQUIPMENT		
5012.01 · SCBA's	1,025.84	
5012.02 · Air Compressor - Station	373.22	
5012.03 · 800 mhz Radios	2,708.28	
5012.05 · Rescue Tools	1,813.65	
5012.07 · Station Generator	2,220.74	
5012.08 · SCBA - Compressor	1,576.37	
5012.11 · Misc. Equipment	337.51	
5012.12 · Fuel	5,988.44	
Total 5012 · MAINTENANCE - EQUIPMENT		16,044.05
5014 · MAINTENANCE - FACILITIES		
5014.01 · Station 17	1,153.95	
5014.04 · ST-17 Life Safety Systems	70.00	
5014.07 · Grounds Maintenance	274.00	
Total 5014 · MAINTENANCE - FACILITIES		1,497.95
5015 · EMERGENCY MEDICAL SERVICES		
5015.01 · EMS Supplies	480.57	
5015.02 · EMS Maintenance Contracts	17,483.00	
5015.03 · Medication Disposal	198.00	
Total 5015 · EMERGENCY MEDICAL SERVICES		18,161.57
5016 · AGENCY MEMBERSHIPS		625.10
5018 · OFFICE EXPENSE		
5018.01 · Expendable Supplies	47.39	
5018.02 · Postage	50.00	
5018.03 · IT Equipment	682.88	
Total 5018 · OFFICE EXPENSE		780.27
5019 · PROFESSIONAL FEES / SERVICES		
5019.01 · Legal Fees and Related	8,808.93	
5019.08 · SD LAFCO	3,151.26	
Total 5019 · PROFESSIONAL FEES / SERVICES		11,960.19
5023 · TRAINING		
5023.02 · EMS (Medical Training)	275.00	
5023.03 · Heartland Training Facility	6,755.00	
5023.04 · Education Reimbursement	2,000.00	
Total 5023 · TRAINING		9,030.00
5025 · PROFESSIONAL DEVELOPMENT		
5025.01 · Administration	600.00	
5025.04 · In House Training	4,545.00	
5025.06 · Operations	2,000.00	
Total 5025 · PROFESSIONAL DEVELOPMENT		7,145.00
5028 · UTILITIES		

AFPD Alpine Fire Protection District
Profit & Loss
July 2026

	Jul 26
5028.01 · SDG&E	1,044.64
5028.02 · Telephone	350.99
5028.03 · Water	384.79
5028.04 · Trash	423.10
Total 5028 · UTILITIES	2,203.52
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	2,515.20
5030.03 · Web Site	50.00
5030.05 · Reimbursable expenses	44,644.41
5030.06 · Software/Licenses	34,466.57
Total 5030 · SPECIAL DISTRICT EXPENSE	81,676.18
5035 · MINOR EQUIPMENT	
Communications	471.96
Facilities	1,763.47
Total 5035 · MINOR EQUIPMENT	2,235.43
5037 · CAPITALIZED EXPENSES	
Facilities	11,673.00
Total 5037 · CAPITALIZED EXPENSES	11,673.00
8000.00 · DEBT SERVICE FUND	
8000.01 · POB	
POB - Interest	12,863.35
POB - Principal	235,000.00
Total 8000.01 · POB	247,863.35
8000.02 · ECAA Solar	-84.58
Total 8000.00 · DEBT SERVICE FUND	247,778.77
Total Expense	1,398,420.57
Net Ordinary Income	-1,367,068.24
Other Income/Expense	
Other Income	
6000.00 · GRANTS - INCOME	
6000.04 · SD Regional Fire Foundation	
VHF Radios	17,070.00
Total 6000.04 · SD Regional Fire Foundation	17,070.00
Total 6000.00 · GRANTS - INCOME	17,070.00
Total Other Income	17,070.00
Other Expense	
7000 · GRANTS - EXPENSE	
7000.01 · SD River Conservancy	
25-26 Fuels Management Project	3,370.20
Total 7000.01 · SD River Conservancy	3,370.20
Total 7000 · GRANTS - EXPENSE	3,370.20
Total Other Expense	3,370.20
Net Other Income	13,699.80
Net Income	**-1,353,368.44**

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	80,334.84	4,784,347.00	-4,704,012.16	1.7%
Admin Fees	-356.18	-50,000.00	49,643.82	0.7%
Refunds	-1,473.42	-40,000.00	38,526.58	3.7%
Total 4000.01 · Property Tax	78,505.24	4,694,347.00	-4,615,841.76	1.7%
4000.02 · General Fund Interest	0.00	15,000.00	-15,000.00	0.0%
4000.03 · Benefit Fee	0.00	698,000.00	-698,000.00	0.0%
Total 4000 PROPERTY TAXES	78,505.24	5,407,347.00	-5,328,841.76	1.5%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	18,503.61	165,000.00	-146,496.39	11.2%
California Bank & Trust	9.10	500.00	-490.90	1.8%
Investments	157.13	35,000.00	-34,842.87	0.4%
LAIF	0.00	500.00	-500.00	0.0%
PASIS	0.00	15,000.00	-15,000.00	0.0%
SRPL	0.00	1,500.00	-1,500.00	0.0%
Total 4002.01 · INTEREST INCOME	18,669.84	217,500.00	-198,830.16	8.6%
4002.02 · Property Lease				
ALS Agreement (Restricted)	5,091.28	62,925.00	-57,833.72	8.1%
Total 4002.02 · Property Lease	5,091.28	62,925.00	-57,833.72	8.1%
Total 4002 · USE OF MONEY AND PROPERTY	23,761.12	280,425.00	-256,663.88	8.5%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	0.00	25,000.00	-25,000.00	0.0%
Total 4005 · MISCELLANEOUS REVENUE	0.00	25,000.00	-25,000.00	0.0%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	0.00	20,000.00	-20,000.00	0.0%
4007.02 · Incident Reimburse - Vehicle	0.00	15,000.00	-15,000.00	0.0%
4007.03 · Incident Reimburse - Other	0.00	15,000.00	-15,000.00	0.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	0.00	50,000.00	-50,000.00	0.0%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	0.00	40,000.00	-40,000.00	0.0%
Interest	0.00	5,000.00	-5,000.00	0.0%
Total 4008.01 · Mitigation	0.00	45,000.00	-45,000.00	0.0%
4008.02 · Fees for Services	7,591.21	35,000.00	-27,408.79	21.7%
Total 4008 · FEES AND SERVICES	7,591.21	80,000.00	-72,408.79	9.5%
Total Income	109,857.57	5,842,772.00	-5,732,914.43	1.9%
Gross Profit	109,857.57	5,842,772.00	-5,732,914.43	1.9%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	333,112.18	2,730,678.00	-2,397,565.82	12.2%
5000.02 · OVERTIME				
Critical Weather	0.00	36,966.00	-36,966.00	0.0%
FLSA	6,865.53	56,297.00	-49,431.47	12.2%
Sick Coverage	7,520.16	146,384.00	-138,863.84	5.1%
Strike Team	19,641.92	20,000.00	-358.08	98.2%
Training	1,287.44	18,352.00	-17,064.56	7.0%
Unclassified-Meetings, etc	140.64	36,966.00	-36,825.36	0.4%
Vacation - Coverage	41,311.20	369,656.00	-328,344.80	11.2%
Worker's Comp Coverage	18,917.04	14,786.00	4,131.04	127.9%
Total 5000.02 · OVERTIME	95,683.93	699,407.00	-603,723.07	13.7%
5000.03 · DIRECTORS COMPENSATION	400.00	7,000.00	-6,600.00	5.7%
Total 5000 · PAYROLL	429,196.11	3,437,085.00	-3,007,888.89	12.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	33,816.18	152,136.00	-118,319.82	22.2%
5002.02 · Annual Leave Buyback	314.73	30,000.00	-29,685.27	1.0%

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
5002.03 · Medicare Tax ER	6,561.00	52,912.00	-46,351.00	12.4%
5002.04 · CalPers Retirement				
Retirement - Pers	62,680.47	516,303.00	-453,622.53	12.1%
Retirement UAL Payments	265,476.00	265,476.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	328,156.47	781,779.00	-453,622.53	42.0%
5002.05 · Group Medical Ins				
Health	53,733.25	448,081.00	-394,347.75	12.0%
Supp Benefits - FRMS	5,949.68	59,280.00	-53,330.32	10.0%
Total 5002.05 · Group Medical Ins	59,682.93	507,361.00	-447,678.07	11.8%
5002.06 · Life Insurance	797.30	6,820.00	-6,022.70	11.7%
5002.07 · LTD Insurance	1,287.72	11,509.00	-10,221.28	11.2%
5002.08 · Social Security (ER)	24.80	434.00	-409.20	5.7%
5002.09 · Payroll Expenses	0.00	840.00	-840.00	0.0%
5002.10 · Retirement 401 (a)	15,642.50	28,250.00	-12,607.50	55.4%
5002.11 · Uniform Allowance (Admin)	500.00	500.00	0.00	100.0%
5002.13 · HRA	2,407.32	29,820.00	-27,412.68	8.1%
5002.14 · Compensation Other	9,597.54	9,598.00	-0.46	100.0%
Total 5002 · EMPLOYEE BENEFITS	458,788.49	1,611,959.00	-1,153,170.51	28.5%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	0.00	12,750.00	-12,750.00	0.0%
5007.02 · Structure PPE	0.00	12,500.00	-12,500.00	0.0%
5007.03 · Wildland PPE	0.00	3,100.00	-3,100.00	0.0%
Total 5007 · UNIFORMS/PPE	0.00	28,350.00	-28,350.00	0.0%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	45,169.95	129,000.00	-83,830.05	35.0%
5008.02 · Mobile Communications	1,144.16	9,610.00	-8,465.84	11.9%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	768.00	9,600.00	-8,832.00	8.0%
5008.08 · Cox Communications	311.11	4,940.00	-4,628.89	6.3%
Total 5008 · COMMUNICATIONS	47,393.22	153,350.00	-105,956.78	30.9%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	193,752.00	217,986.00	-24,234.00	88.9%
5009.02 · Claim Related Expenses	9,195.10	125,000.00	-115,804.90	7.4%
Total 5009 · PASIS (Workers Comp)	202,947.10	342,986.00	-140,038.90	59.2%
5010 · HOUSEHOLD	659.48	7,500.00	-6,840.52	8.8%
5011 · FAIRA	77,120.00	77,120.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,913.04	4,250.00	-2,336.96	45.0%
5012.02 · Air Compressor - Station	373.22	2,200.00	-1,826.78	17.0%
5012.03 · 800 mhz Radios	2,708.28	4,568.00	-1,859.72	59.3%
5012.04 · VHF Radios	0.00	3,000.00	-3,000.00	0.0%
5012.05 · Rescue Tools	1,813.65	4,935.00	-3,121.35	36.8%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	2,220.74	8,798.00	-6,577.26	25.2%
5012.08 · SCBA - Compressor	1,576.37	6,770.00	-5,193.63	23.3%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	6,000.00	-6,000.00	0.0%
5012.11 · Misc. Equipment	337.51	3,500.00	-3,162.49	9.6%
5012.12 · Fuel	5,988.44	42,340.00	-36,351.56	14.1%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	0.00	2,000.00	-2,000.00	0.0%
5012.15 · Gas Detectors	0.00	1,300.00	-1,300.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	16,931.25	93,011.00	-76,079.75	18.2%
5013 · MAINTENANCE - VEHICLES				
5013.90 · SQ17 - 2026 BME Type 6	0.00	2,000.00	-2,000.00	0.0%
5013.41 · 2026 Chevrolet 3500	0.00	500.00	-500.00	0.0%
5013.81 · BURN BOSS - Air Burner	0.00	1,000.00	-1,000.00	0.0%
5013.10 · E17 - 2015 KME	0.00	36,000.00	-36,000.00	0.0%
5013.20 · E217 - 2005 KME	0.00	30,000.00	-30,000.00	0.0%
5013.30 · 2023 Chevrolet Silverado	0.00	4,000.00	-4,000.00	0.0%
5013.40 · 2019 F-250	0.00	5,500.00	-5,500.00	0.0%
5013.50 · BR17 Hi-Tech (2019)	0.00	18,000.00	-18,000.00	0.0%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	0.00	5,500.00	-5,500.00	0.0%
5013.80 · Vermeer 1500C Chipper	0.00	2,655.00	-2,655.00	0.0%

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Total 5013 · MAINTENANCE - VEHICLES	0.00	108,155.00	-108,155.00	0.0%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	1,153.95	17,627.00	-16,473.05	6.5%
5014.02 · HVAC Maintenance	0.00	2,896.00	-2,896.00	0.0%
5014.03 · Apparatus Bay Doors & Gates	0.00	4,400.00	-4,400.00	0.0%
5014.04 · ST-17 Life Safety Systems	140.00	6,722.00	-6,582.00	2.1%
5014.05 · Plymovent	0.00	500.00	-500.00	0.0%
5014.06 · Gym Equipment	0.00	1,500.00	-1,500.00	0.0%
5014.07 · Grounds Maintenance	411.00	4,788.00	-4,377.00	8.6%
5014.08 · Photovoltaic System	0.00	3,780.00	-3,780.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	1,704.95	42,213.00	-40,508.05	4.0%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	480.57	8,500.00	-8,019.43	5.7%
5015.02 · EMS Maintenance Contracts	17,483.00	17,553.00	-70.00	99.6%
5015.03 · Medication Disposal	198.00	922.00	-724.00	21.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	18,161.57	26,975.00	-8,813.43	67.3%
5016 · AGENCY MEMBERSHIPS	625.10	4,480.00	-3,854.90	14.0%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	47.39	5,300.00	-5,252.61	0.9%
5018.02 · Postage	50.00	750.00	-700.00	6.7%
5018.03 · IT Equipment	890.25	6,042.00	-5,151.75	14.7%
5018.04 · Publishing	0.00	800.00	-800.00	0.0%
Total 5018 · OFFICE EXPENSE	987.64	12,892.00	-11,904.36	7.7%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	8,808.93	22,949.00	-14,140.07	38.4%
5019.02 · Auditor	0.00	18,700.00	-18,700.00	0.0%
5019.03 · Election	0.00	15,000.00	-15,000.00	0.0%
5019.04 · IT Services	0.00	5,000.00	-5,000.00	0.0%
5019.05 · Investment Management Fees	0.00	500.00	-500.00	0.0%
5019.06 · Wellness - Fitness Program	0.00	37,500.00	-37,500.00	0.0%
5019.08 · SD LAFCO	3,151.26	3,152.00	-0.74	100.0%
5019.09 · Benefit Fee Administration	0.00	5,000.00	-5,000.00	0.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	11,960.19	107,801.00	-95,840.81	11.1%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	275.00	12,300.00	-12,025.00	2.2%
5023.03 · Heartland Training Facility	6,755.00	19,463.00	-12,708.00	34.7%
5023.04 · Education Reimbursement	2,000.00	15,000.00	-13,000.00	13.3%
Total 5023 · TRAINING	9,030.00	48,763.00	-39,733.00	18.5%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,135.35	24,000.00	-21,864.65	8.9%
5025.02 · Chief Officers	0.00	6,000.00	-6,000.00	0.0%
5025.03 · Board of Directors	0.00	1,500.00	-1,500.00	0.0%
5025.04 · In House Training	4,545.00	4,600.00	-55.00	98.8%
5025.05 · Community Risk Reduction	0.00	5,800.00	-5,800.00	0.0%
5025.06 · Operations	2,000.00	23,100.00	-21,100.00	8.7%
Total 5025 · PROFESSIONAL DEVELOPMENT	8,680.35	65,000.00	-56,319.65	13.4%
5028 · UTILITIES				
5028.01 · SDG&E	2,157.06	16,800.00	-14,642.94	12.8%
5028.02 · Telephone	702.31	4,200.00	-3,497.69	16.7%
5028.03 · Water	384.79	6,000.00	-5,615.21	6.4%
5028.04 · Trash	696.92	3,300.00	-2,603.08	21.1%
5028.05 · Sewer	0.00	5,100.00	-5,100.00	0.0%
Total 5028 · UTILITIES	3,941.08	35,400.00	-31,458.92	11.1%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,515.20	13,250.00	-10,734.80	19.0%
5030.02 · Incident Operations	0.00	4,000.00	-4,000.00	0.0%
5030.03 · Web Site	100.00	2,160.00	-2,060.00	4.6%
5030.04 · Recruitment	0.00	500.00	-500.00	0.0%
5030.05 · Reimbursable expenses	44,644.41	500.00	44,144.41	8,928.9%
5030.06 · Software/Licenses	34,466.57	44,333.00	-9,866.43	77.7%
Total 5030 · SPECIAL DISTRICT EXPENSE	81,726.18	64,743.00	16,983.18	126.2%
5032 · Community Risk Reduction				

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
5032.01 · Public Education	0.00	5,350.00	-5,350.00	0.0%
5032.02 · Supplies	0.00	2,750.00	-2,750.00	0.0%
Total 5032 · Community Risk Reduction	0.00	8,100.00	-8,100.00	0.0%
5035 · MINOR EQUIPMENT				
Communications	2,368.12	5,715.00	-3,346.88	41.4%
Facilities	1,763.47	53,458.00	-51,694.53	3.3%
Office	0.00	15,898.00	-15,898.00	0.0%
Operations	0.00	43,950.00	-43,950.00	0.0%
Vehicles	0.00	4,500.00	-4,500.00	0.0%
Total 5035 · MINOR EQUIPMENT	4,131.59	123,521.00	-119,389.41	3.3%
5037 · CAPITALIZED EXPENSES				
Facilities	11,673.00	23,000.00	-11,327.00	50.8%
Operations	0.00	47,000.00	-47,000.00	0.0%
Vehicles	0.00	61,886.00	-61,886.00	0.0%
Total 5037 · CAPITALIZED EXPENSES	11,673.00	131,886.00	-120,213.00	8.9%
5038 · CONTINGENCY FUND	0.00	195,939.00	-195,939.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	3,000.00	-3,000.00	0.0%
POB - Interest	12,863.35	141,651.00	-128,787.65	9.1%
POB - Principal	235,000.00	235,000.00	0.00	100.0%
Total 8000.01 · POB	247,863.35	379,651.00	-131,787.65	65.3%
8000.02 · ECAA Solar				
Interest	0.00	3,746.00	-3,746.00	0.0%
Principal	0.00	45,498.00	-45,498.00	0.0%
Total 8000.02 · ECAA Solar	-84.58	49,244.00	-49,328.58	-0.2%
Total 8000.00 · DEBT SERVICE FUND	247,778.77	428,895.00	-181,116.23	57.8%
Total Expense	1,633,436.07	7,156,124.00	-5,522,687.93	22.8%
Net Ordinary Income	-1,523,578.50	-1,313,352.00	-210,226.50	116.0%
Other Income/Expense				
Other Income				
6000.00 · GRANTS - INCOME				
6000.01 · SD River Conservancy				
SDRC 0723 Type 6	0.00	389,132.00	-389,132.00	0.0%
25-26 Fuels Management Project	0.00	525,000.00	-525,000.00	0.0%
Total 6000.01 · SD River Conservancy	0.00	914,132.00	-914,132.00	0.0%
6000.02 · County of San Diego				
SHGP 2025	0.00	9,553.00	-9,553.00	0.0%
SHGP 2026	0.00	9,349.00	-9,349.00	0.0%
Total 6000.02 · County of San Diego	0.00	18,902.00	-18,902.00	0.0%
6000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	17,070.00	0.00	100.0%
Personal Decon Unit	0.00	2,800.00	-2,800.00	0.0%
Total 6000.04 · SD Regional Fire Foundation	17,070.00	19,870.00	-2,800.00	85.9%
Total 6000.00 · GRANTS - INCOME	17,070.00	952,904.00	-935,834.00	1.8%
Total Other Income	17,070.00	952,904.00	-935,834.00	1.8%
Other Expense				
7000 · GRANTS - EXPENSE				
7000.01 · SD River Conservancy				
SDRC 0723 Type 6	0.00	389,132.00	-389,132.00	0.0%
25-26 Fuels Management Project	3,370.20	525,000.00	-521,629.80	0.6%
Total 7000.01 · SD River Conservancy	3,370.20	914,132.00	-910,761.80	0.4%
7000.02 · County of San Diego				
SHGP 2025	0.00	9,553.00	-9,553.00	0.0%
SHGP 2026	0.00	9,349.00	-9,349.00	0.0%
Total 7000.02 · County of San Diego	0.00	18,902.00	-18,902.00	0.0%
7000.04 · SD Regional Fire Foundation				

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
VHF Radios	17,070.00	17,070.00	0.00	100.0%
Personal Decon Unit	0.00	2,800.00	-2,800.00	0.0%
Total 7000.04 · SD Regional Fire Foundation	17,070.00	19,870.00	-2,800.00	85.9%
Total 7000 · GRANTS - EXPENSE	20,440.20	952,904.00	-932,463.80	2.1%
Total Other Expense	20,440.20	952,904.00	-932,463.80	2.1%
Net Other Income	-3,370.20	0.00	-3,370.20	100.0%
Net Income	**-1,526,948.70**	**-1,313,352.00**	**-213,596.70**	**116.3%**

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	80,334.84	4,762,044.45	-4,681,709.61	-98.3%
Admin Fees	-356.18	-51,594.74	51,238.56	99.3%
Refunds	-1,473.42	-67,724.57	66,251.15	97.8%
Total 4000.01 · Property Tax	78,505.24	4,642,725.14	-4,564,219.90	-98.3%
4000.02 · General Fund Interest	0.00	25,740.69	-25,740.69	-100.0%
4000.03 · Benefit Fee	0.00	672,084.52	-672,084.52	-100.0%
4000.04 · Interest-Mitigation Fund	0.00	298.37	-298.37	-100.0%
Total 4000 PROPERTY TAXES	78,505.24	5,340,848.72	-5,262,343.48	-98.5%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	18,503.61	219,174.14	-200,670.53	-91.6%
California Bank & Trust	9.10	101.28	-92.18	-91.0%
Investments	157.13	30,466.79	-30,309.66	-99.5%
LAIF	0.00	258.97	-258.97	-100.0%
PASIS	0.00	23,707.44	-23,707.44	-100.0%
SRPL	0.00	0.00	0.00	0.0%
Total 4002.01 · INTEREST INCOME	18,669.84	273,708.62	-255,038.78	-93.2%
4002.02 · Property Lease				
ALS Agreement (Restricted)	5,091.28	62,238.88	-57,147.60	-91.8%
Total 4002.02 · Property Lease	5,091.28	62,238.88	-57,147.60	-91.8%
Total 4002 · USE OF MONEY AND PROPERTY	23,761.12	335,947.50	-312,186.38	-92.9%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	0.00	73,493.85	-73,493.85	-100.0%
Total 4005 · MISCELLANEOUS REVENUE	0.00	73,493.85	-73,493.85	-100.0%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	0.00	100,810.50	-100,810.50	-100.0%
Total 4006.01 · SDRC	0.00	100,810.50	-100,810.50	-100.0%
4006.04 · COSD				
SHGP 2024	0.00	8,391.00	-8,391.00	-100.0%
Total 4006.04 · COSD	0.00	8,391.00	-8,391.00	-100.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	0.00	128,922.80	-128,922.80	-100.0%
Total 4006.07 · SD Regional Fire Fnd	0.00	128,922.80	-128,922.80	-100.0%
Total 4006 · GRANT INCOME	0.00	238,124.30	-238,124.30	-100.0%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	0.00	157,742.90	-157,742.90	-100.0%
4007.02 · Incident Reimburse - Vehicle	0.00	51,926.54	-51,926.54	-100.0%
4007.03 · Incident Reimburse - Other	0.00	67,065.61	-67,065.61	-100.0%
4007.04 · Paramedic Resource Pool	0.00	8,231.19	-8,231.19	-100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	0.00	284,966.24	-284,966.24	-100.0%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	0.00	124,159.04	-124,159.04	-100.0%
Interest	0.00	1,750.51	-1,750.51	-100.0%
Total 4008.01 · Mitigation	0.00	125,909.55	-125,909.55	-100.0%
4008.02 · Fees for Services	7,591.21	36,910.65	-29,319.44	-79.4%
Total 4008 · FEES AND SERVICES	7,591.21	162,820.20	-155,228.99	-95.3%
4009 · FAIR MARKET VALUE				
CA Class FMV	0.00	-244.37	244.37	100.0%
County Mit Fund FMV	0.00	-14.27	14.27	100.0%
County Gen Fund FMV	0.00	-1,801.36	1,801.36	100.0%

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	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
Total 4009 · FAIR MARKET VALUE	0.00	-2,060.00	2,060.00	100.0%
Total Income	109,857.57	6,434,140.81	-6,324,283.24	-98.3%
Gross Profit	109,857.57	6,434,140.81	-6,324,283.24	-98.3%
Expense				
Purchase of Goods-Services	0.00	0.00	0.00	0.0%
5000 · PAYROLL				
5000.01 · Salaries	333,112.18	2,544,289.45	-2,211,177.27	-86.9%
5000.02 · OVERTIME				
FLSA	6,865.53	50,623.46	-43,757.93	-86.4%
Paramedic Resource Pool	0.00	17,891.47	-17,891.47	-100.0%
Reimbursable	0.00	757.50	-757.50	-100.0%
Sick Coverage	7,520.16	217,637.61	-210,117.45	-96.5%
Strike Team	19,641.92	143,227.22	-123,585.30	-86.3%
Training	1,287.44	33,090.68	-31,803.24	-96.1%
Unclassified-Meetings, etc	140.64	152,005.00	-151,864.36	-99.9%
Vacation - Coverage	41,311.20	284,270.67	-242,959.47	-85.5%
Worker's Comp Coverage	18,917.04	63,271.66	-44,354.62	-70.1%
Total 5000.02 · OVERTIME	95,683.93	962,775.27	-867,091.34	-90.1%
5000.03 · DIRECTORS COMPENSATION	400.00	5,600.00	-5,200.00	-92.9%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
Total 5000 · PAYROLL	429,196.11	3,512,664.72	-3,083,468.61	-87.8%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	33,816.18	145,087.72	-111,271.54	-76.7%
5002.02 · Annual Leave Buyback	314.73	58,969.94	-58,655.21	-99.5%
5002.03 · Medicare Tax ER	6,561.00	52,809.20	-46,248.20	-87.6%
5002.04 · CalPers Retirement				
Retirement - Pers	62,680.47	505,534.91	-442,854.44	-87.6%
Retirement UAL Payments	265,476.00	194,285.00	71,191.00	36.6%
Total 5002.04 · CalPers Retirement	328,156.47	699,819.91	-371,663.44	-53.1%
5002.05 · Group Medical Ins				
Health	53,733.25	450,734.75	-397,001.50	-88.1%
Supp Benefits - FRMS	5,949.68	46,944.30	-40,994.62	-87.3%
Total 5002.05 · Group Medical Ins	59,682.93	497,679.05	-437,996.12	-88.0%
5002.06 · Life Insurance	797.30	6,492.36	-5,695.06	-87.7%
5002.07 · LTD Insurance	1,287.72	8,942.93	-7,655.21	-85.6%
5002.08 · Social Security (ER)	24.80	347.20	-322.40	-92.9%
5002.09 · Payroll Expenses	0.00	191.00	-191.00	-100.0%
5002.10 · Retirement 401 (a)	15,642.50	13,070.00	2,572.50	19.7%
5002.11 · Uniform Allowance (Admin)	500.00	250.00	250.00	100.0%
5002.12 · Compensated Absences Expense	0.00	-11,486.86	11,486.86	100.0%
5002.13 · HRA	2,407.32	0.00	2,407.32	100.0%
5002.14 · Compensation Other	9,597.54	0.00	9,597.54	100.0%
Total 5002 · EMPLOYEE BENEFITS	458,788.49	1,472,172.45	-1,013,383.96	-68.8%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	100,810.50	-100,810.50	-100.0%
Total 5003.01 · SDRC	0.00	100,810.50	-100,810.50	-100.0%
5003.04 · CountySD				
SHGP 2024	0.00	8,391.00	-8,391.00	-100.0%
Total 5003.04 · CountySD	0.00	8,391.00	-8,391.00	-100.0%
5003.05 · Alpine FireProtectionFoundation	0.00	25.58	-25.58	-100.0%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	0.00	5,288.80	-5,288.80	-100.0%
Total 5003.07 · SD Regional Fire Foundation	0.00	5,288.80	-5,288.80	-100.0%
Total 5003 · GRANT EXPENSES	0.00	114,515.88	-114,515.88	-100.0%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	0.00	6,452.55	-6,452.55	-100.0%
5007.02 · Structure PPE	0.00	11,062.49	-11,062.49	-100.0%
5007.03 · Wildland PPE	0.00	0.00	0.00	0.0%
Total 5007 · UNIFORMS/PPE	0.00	17,515.04	-17,515.04	-100.0%

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	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	45,169.95	118,920.37	-73,750.42	-62.0%
5008.02 · Mobile Communications	1,144.16	8,249.92	-7,105.76	-86.1%
5008.05 · Emergency Operations Center EOC	0.00	229.32	-229.32	-100.0%
5008.06 · Regional Communications System	768.00	8,816.67	-8,048.67	-91.3%
5008.08 · Cox Communications	311.11	3,548.24	-3,237.13	-91.2%
Total 5008 · COMMUNICATIONS	47,393.22	139,764.52	-92,371.30	-66.1%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	193,752.00	152,162.00	41,590.00	27.3%
5009.02 · Claim Related Expenses	9,195.10	112,932.28	-103,737.18	-91.9%
Total 5009 · PASIS (Workers Comp)	202,947.10	265,094.28	-62,147.18	-23.4%
5010 · HOUSEHOLD	659.48	7,120.10	-6,460.62	-90.7%
5011 · FAIRA	77,120.00	73,623.00	3,497.00	4.8%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,913.04	2,938.32	-1,025.28	-34.9%
5012.02 · Air Compressor - Station	373.22	1,502.90	-1,129.68	-75.2%
5012.03 · 800 mhz Radios	2,708.28	2,845.01	-136.73	-4.8%
5012.04 · VHF Radios	0.00	0.00	0.00	0.0%
5012.05 · Rescue Tools	1,813.65	2,762.37	-948.72	-34.3%
5012.07 · Station Generator	2,220.74	1,182.71	1,038.03	87.8%
5012.08 · SCBA - Compressor	1,576.37	2,600.88	-1,024.51	-39.4%
5012.09 · Portable Extinguishers	0.00	411.53	-411.53	-100.0%
5012.10 · Hose & Ladder Testing	0.00	4,946.20	-4,946.20	-100.0%
5012.11 · Misc. Equipment	337.51	3,264.45	-2,926.94	-89.7%
5012.12 · Fuel	5,988.44	31,303.97	-25,315.53	-80.9%
5012.13 · Foam (Class A/B)	0.00	1,260.68	-1,260.68	-100.0%
5012.14 · Fire Hose & Appliances	0.00	2,095.63	-2,095.63	-100.0%
5012.15 · Gas Detectors	0.00	766.72	-766.72	-100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	16,931.25	57,881.37	-40,950.12	-70.8%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	0.00	51,570.57	-51,570.57	-100.0%
5013.20 · E217 - 2005 KME	0.00	30,486.32	-30,486.32	-100.0%
5013.30 · 2023 Chevrolet Silverado	0.00	1,235.17	-1,235.17	-100.0%
5013.40 · 2019 F-250	0.00	3,087.28	-3,087.28	-100.0%
5013.50 · BR17 Hi-Tech (2019)	0.00	17,001.54	-17,001.54	-100.0%
5013.60 · 2020 Ford Explorer	0.00	813.56	-813.56	-100.0%
5013.70 · 2021 Chevrolet Silverado	0.00	3,988.21	-3,988.21	-100.0%
5013.80 · Vermeer 1500C Chipper	0.00	992.98	-992.98	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	0.00	109,175.63	-109,175.63	-100.0%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	1,153.95	14,596.06	-13,442.11	-92.1%
5014.02 · HVAC Maintenance	0.00	1,233.50	-1,233.50	-100.0%
5014.03 · Apparatus Bay Doors & Gates	0.00	375.00	-375.00	-100.0%
5014.04 · ST-17 Life Safety Systems	140.00	6,309.22	-6,169.22	-97.8%
5014.06 · Gym Equipment	0.00	1,049.44	-1,049.44	-100.0%
5014.07 · Grounds Maintenance	411.00	5,446.39	-5,035.39	-92.5%
5014.08 · Photovoltaic System	0.00	3,780.00	-3,780.00	-100.0%
Total 5014 · MAINTENANCE - FACILITIES	1,704.95	32,789.61	-31,084.66	-94.8%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	480.57	6,850.29	-6,369.72	-93.0%
5015.02 · EMS Maintenance Contracts	17,483.00	682.00	16,801.00	2,463.5%
5015.03 · Medication Disposal	198.00	212.00	-14.00	-6.6%
Total 5015 · EMERGENCY MEDICAL SERVICES	18,161.57	7,744.29	10,417.28	134.5%
5016 · AGENCY MEMBERSHIPS	625.10	2,589.49	-1,964.39	-75.9%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	47.39	2,939.57	-2,892.18	-98.4%
5018.02 · Postage	50.00	445.08	-395.08	-88.8%
5018.03 · IT Equipment	890.25	7,525.20	-6,634.95	-88.2%
5018.04 · Publishing	0.00	748.50	-748.50	-100.0%
Total 5018 · OFFICE EXPENSE	987.64	11,658.35	-10,670.71	-91.5%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	8,808.93	85,661.03	-76,852.10	-89.7%
5019.02 · Auditor	0.00	18,851.86	-18,851.86	-100.0%
5019.06 · Wellness - Fitness Program	0.00	25,502.03	-25,502.03	-100.0%
5019.08 · SD LAFCO	3,151.26	2,209.29	941.97	42.6%

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5019.09 · Benefit Fee Administration	0.00	4,816.23	-4,816.23	-100.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	11,960.19	137,040.44	-125,080.25	-91.3%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	1,866.28	-1,866.28	-100.0%
5023.02 · EMS (Medical Training)	275.00	4,447.00	-4,172.00	-93.8%
5023.03 · Heartland Training Facility	6,755.00	19,467.00	-12,712.00	-65.3%
5023.04 · Education Reimbursement	2,000.00	7,155.00	-5,155.00	-72.1%
Total 5023 · TRAINING	9,030.00	32,935.28	-23,905.28	-72.6%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,135.35	7,084.56	-4,949.21	-69.9%
5025.02 · Chief Officers	0.00	4,861.30	-4,861.30	-100.0%
5025.03 · Board of Directors	0.00	22.04	-22.04	-100.0%
5025.04 · In House Training	4,545.00	4,545.00	0.00	0.0%
5025.05 · Community Risk Reduction	0.00	60.45	-60.45	-100.0%
5025.06 · Operations	2,000.00	18,950.03	-16,950.03	-89.5%
Total 5025 · PROFESSIONAL DEVELOPMENT	8,680.35	35,523.38	-26,843.03	-75.6%
5028 · UTILITIES				
5028.01 · SDG&E	2,157.06	13,317.51	-11,160.45	-83.8%
5028.02 · Telephone	702.31	4,720.01	-4,017.70	-85.1%
5028.03 · Water	384.79	4,758.08	-4,373.29	-91.9%
5028.04 · Trash	696.92	2,932.20	-2,235.28	-76.2%
5028.05 · Sewer	0.00	4,846.09	-4,846.09	-100.0%
Total 5028 · UTILITIES	3,941.08	30,573.89	-26,632.81	-87.1%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,515.20	10,423.91	-7,908.71	-75.9%
5030.02 · Incident Operations	0.00	4,922.05	-4,922.05	-100.0%
5030.03 · Web Site	100.00	1,560.00	-1,460.00	-93.6%
5030.04 · Recruitment	0.00	174.00	-174.00	-100.0%
5030.05 · Reimbursable expenses	44,644.41	0.00	44,644.41	100.0%
5030.06 · Software/Licenses	34,466.57	32,576.51	1,890.06	5.8%
Total 5030 · SPECIAL DISTRICT EXPENSE	81,726.18	49,656.47	32,069.71	64.6%
5032 · Community Risk Reduction				
5032.01 · Public Education	0.00	4,848.12	-4,848.12	-100.0%
5032.02 · Supplies	0.00	2,330.22	-2,330.22	-100.0%
Total 5032 · Community Risk Reduction	0.00	7,178.34	-7,178.34	-100.0%
5035 · MINOR EQUIPMENT				
Communications	2,368.12	13,745.12	-11,377.00	-82.8%
Facilities	1,763.47	11,604.09	-9,840.62	-84.8%
Office	0.00	3,308.60	-3,308.60	-100.0%
Operations	0.00	29,558.42	-29,558.42	-100.0%
Total 5035 · MINOR EQUIPMENT	4,131.59	58,216.23	-54,084.64	-92.9%
5037 · CAPITALIZED EXPENSES				
Depreciation Expense	0.00	281,098.34	-281,098.34	-100.0%
Facilities	11,673.00	64,672.09	-52,999.09	-82.0%
Operations	0.00	12,978.62	-12,978.62	-100.0%
Vehicles	0.00	1,126.71	-1,126.71	-100.0%
Total 5037 · CAPITALIZED EXPENSES	11,673.00	359,875.76	-348,202.76	-96.8%
5038 · CONTINGENCY FUND	0.00	9,050.34	-9,050.34	-100.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	3,225.00	-3,225.00	-100.0%
POB - Interest	12,863.35	145,470.23	-132,606.88	-91.2%
POB - Principal	235,000.00	0.00	235,000.00	100.0%
Total 8000.01 · POB	247,863.35	148,695.23	99,168.12	66.7%
8000.02 · ECAA Solar				
Interest	0.00	4,103.15	-4,103.15	-100.0%
Principal	0.00	0.00	0.00	0.0%
8000.02 · ECAA Solar - Other	-84.58	84.58	-169.16	-200.0%
Total 8000.02 · ECAA Solar	-84.58	4,187.73	-4,272.31	-102.0%
Total 8000.00 · DEBT SERVICE FUND	247,778.77	152,882.96	94,895.81	62.1%

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Total Expense	1,633,436.07	6,697,241.82	-5,063,805.75	-75.6%
Net Ordinary Income	-1,523,578.50	-263,101.01	-1,260,477.49	-479.1%
Other Income/Expense				
Other Income				
6000.00 · GRANTS - INCOME				
6000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	0.00	17,070.00	100.0%
Total 6000.04 · SD Regional Fire Foundation	17,070.00	0.00	17,070.00	100.0%
Total 6000.00 · GRANTS - INCOME	17,070.00	0.00	17,070.00	100.0%
Total Other Income	17,070.00	0.00	17,070.00	100.0%
Other Expense				
7000 · GRANTS - EXPENSE				
7000.01 · SD River Conservancy				
25-26 Fuels Management Project	3,370.20	0.00	3,370.20	100.0%
Total 7000.01 · SD River Conservancy	3,370.20	0.00	3,370.20	100.0%
7000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	0.00	17,070.00	100.0%
Total 7000.04 · SD Regional Fire Foundation	17,070.00	0.00	17,070.00	100.0%
Total 7000 · GRANTS - EXPENSE	20,440.20	0.00	20,440.20	100.0%
Total Other Expense	20,440.20	0.00	20,440.20	100.0%
Net Other Income	-3,370.20	0.00	-3,370.20	-100.0%
Net Income	**-1,526,948.70**	**-263,101.01**	**-1,263,847.69**	**-480.4%**

Portfolio Analysis

7/31/2026

Total cost of accounts (cash value)	**$6,358,356.74**
Value of accounts (market value)	**$6,777,138.60**
Unrealized gain/loss $ (market v - cash v)	**$418,781.86**
Unrealized gain/loss %	**6.59%**
Average earning % CD	**1.85%**

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmnt Balance	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss ($)	Gain/Loss (%)
JPMorgan Chase Bank (CD)	**Ameriprise/Comerica**	48128UNS4	4/16/2029	102	1.00%		1000	$ 100.00	$ 100,000.00	$ 89.62	$ 89,620.00	$ (10,380.00)	-10.38%
JPMorgan Chase Bank (CD)*	**Ameriprise/Comerica**	48128UZF9	2/15/2030	108	1.10%		1500	$ 100.00	$ 150,000.00	$ 88.31	$ 132,465.00	$ (17,535.00)	-11.69%
											$ -	$ -	
AMERIPRISE (COMERICA) - ECONOMIC													
Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%		1350	$ 100.00	$ 131,571.00	$ 97.25	$ 131,290.20	$ (280.80)	-0.21%
Jonesboro ST BK	**Comerica**	48040PJA4	9/16/2035	180	1.00%		1660	$ 100.00	$ 166,000.00	$ 73.22	$ 121,543.54	$ (44,456.46)	-26.78%
SRPL FUNDS													
CA CLASS/SRPL	**CA CLASS**	Money Mkt			3.72%	273,724.33	250,204.56	$ 1.00	$ 250,204.56	$ 1.00	$ 273,724.33	$ 23,519.77	9.40%
LAIF	LAIF	Local Agency Inv.Fund			3.82%	6,469.80	5417.55	$ 1.00	$ 5,417.55	$ 1.00	$ 5,417.55	$ -	0.00%
COMMITTED & ASSIGNED													
LAIF	**LAIF**	Local Agency Inv.Fund			3.82%		520.37	$ 1.00	$ 520.37	$ 1.00	$ 1,052.25	$ 531.88	102.21%
CB&T	**CB&T**	Money Mkt			0.30%	18,860.40	18,676.14	$ 1.00	$ 18,676.14	$ 1.00	$ 18,860.40	$ 184.26	0.99%
CA CLASS: PRIME	**CA CLASS**				3.72%	4,002,955.43	4,182,847.72	$ 1.00	$ 4,182,847.72	$ 1.00	$ 4,553,607.30	$ 370,759.58	8.86%
CA CLASS 1%	**CA CLASS**				3.72%	26,602.13	25,254.01	$ 1.00	$ 25,254.01	$ 1.00	$ 26,602.13	$ 1,348.12	5.34%
CA CLASS: ENHANCED	**CA CLASS**	Investment Account			3.72%	1,276,983.99	1,181,893.48	$ 1.00	$ 1,181,893.48	$ 1.00	$ 1,276,983.99	$ 95,090.51	8.05%
AMERIPRISE-COMERICA 1002.13	**Comerica**	Money Mkt				1,832.84	1,832.84	$ 1.00	$ 1,832.84	$ 1.00	$ 1,832.84	$ -	0.00%
AMERIPRISE-COMERICA 1002.14	**Comerica**	Money Mkt				7,532.65	7,532.65	$ 1.00	$ 7,532.65	$ 1.00	$ 7,532.65	$ -	0.00%
US BANK PARS 115	**US Bank**	Money Mkt				26,301.24	26,301.24	$ 1.00	$ 26,301.24	$ 1.00	$ 26,301.24	$ -	0.00%
UNASSIGNED													
CB&T -8473	**CB&T**	Checking				390,220.83	110,305.18	$ 1.00	$ 110,305.18	$ 1.00	$ 110,305.18	$ -	0.00%
Total									**$ 6,358,356.74**		**$ 6,777,138.60**	**$ 418,781.86**	**6.59%**

* Callable

BASE VALUE	**MARKET VALUE**	
$ 5,417.55	$ 5,417.55	LAIF / SRPL
$ 520.37	$ 1,052.25	LAIF/AFPD
$ 251,832.84	**$ 223,917.84**	Ameriprise-Comerica
$ 305,103.65	**$ 260,366.39**	Ameriprise-Comerica
$ 26,301.24	$ 26,301.24	US Bank
$ 4,182,847.72	$ 4,553,607.30	CA CLASS
$ 25,254.01	$ 26,602.13	CA CLASS 1%
$ 250,204.56	$ 273,724.33	CA CLASS / SRPL
$ 1,181,893.48	$ 1,276,983.99	CA CLASS / ENHANCED
$ 18,676.14	$ 18,860.40	CB&T
$ 6,248,051.56	$ 6,666,833.42	
$ 255,622.11	$ 279,141.88	SRPL
$ 5,992,429.45	$ 6,387,691.54	GENERAL
$ 6,248,051.56	$ 6,666,833.42	

Alpine Fire Protection District Monthly Incident Stats

July 2026

Incident Count

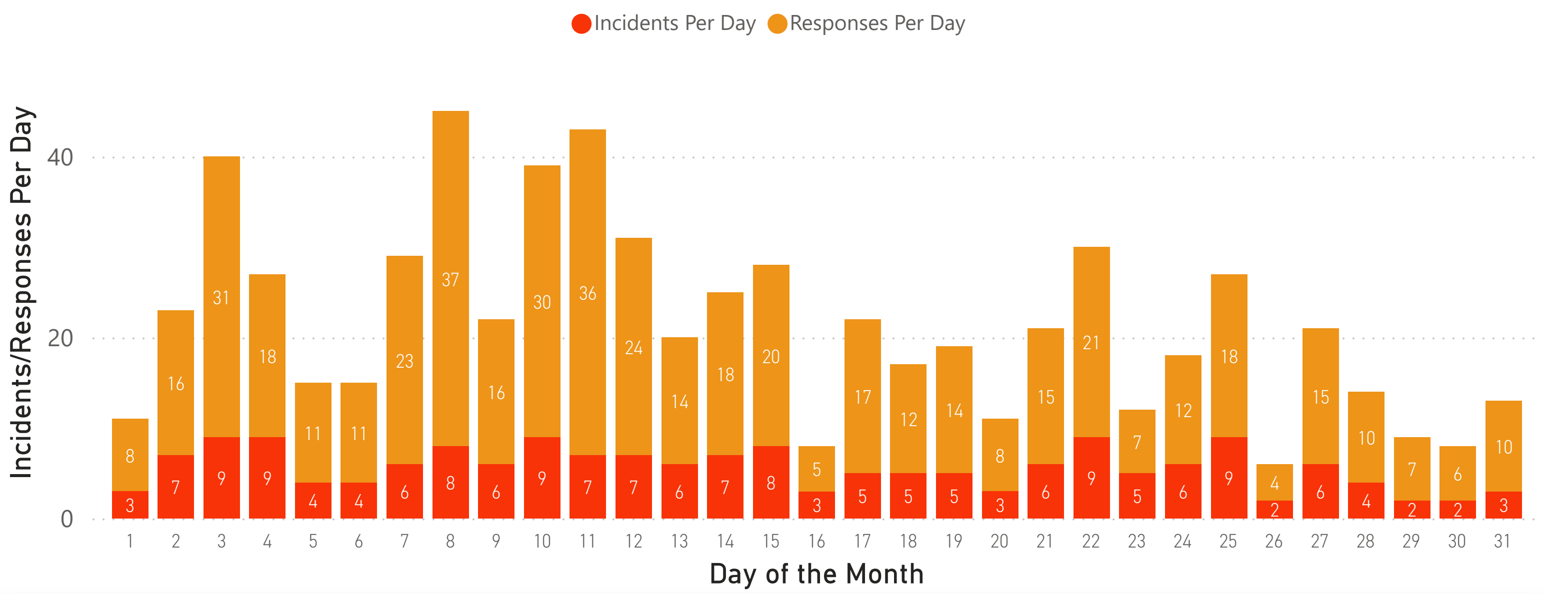
175

Incidents an Alpine Unit Responded To

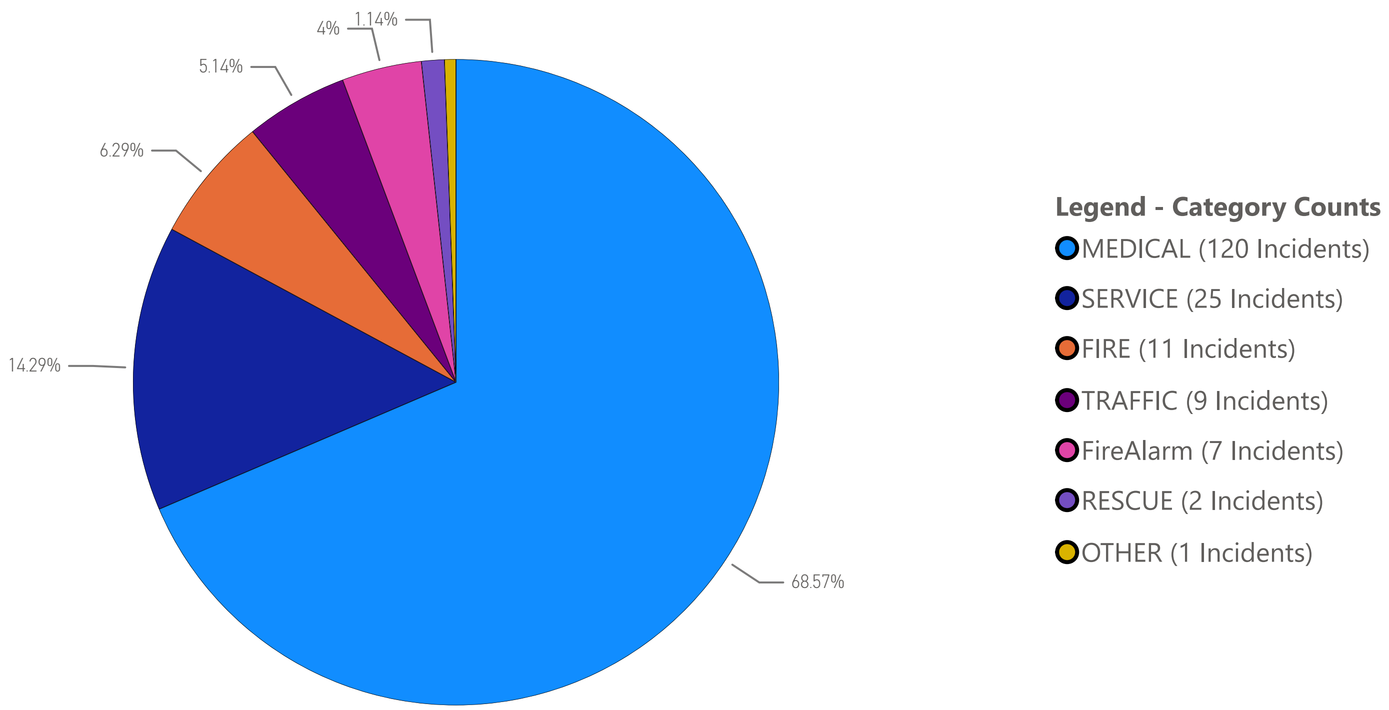
Unit Responses

265

Alpine Unit Responses To The 164 Incidents



Incident Category Count For The 175 Incidents Alpine Responded To In July 2026



Alpine Fire Chief Brian Boggeln retires after 30 Years of service

By Greg O'Gorman

By **Provided to The Alpine Sun** - 08/07/2026

Fire Chief Brian Boggeln

After 30 years of dedicated service to his hometown, Alpine Fire Protection District Fire Chief Brian Boggeln is retiring from the department where his fire service career began.

Chief Boggeln has spent his entire career serving the Alpine community. After graduating from the Southwestern College Paramedic Program in 1997, he was hired as a cadet with the Alpine Fire Protection District. Over the next three decades, he advanced through the organization and ultimately succeeded longtime Alpine Fire Chief Bill Paskle.

For the past seven years, Chief Boggeln has led the District as fire chief. During that time, he remained focused on strengthening emergency services for the Alpine community and improving cooperation among fire departments throughout San Diego County.

Chief Boggeln responded to some of the most significant emergencies in the region's history, including the 2003 Cedar Fire and the 2018 West Fire. His calm leadership, operational experience and ability to find practical solutions earned him the respect of firefighters and fire service leaders across the county.

His influence extended well beyond Alpine. Chief Boggeln served as the Central Zone Coordinator, helping coordinate the efforts of fire departments throughout the central portion of San Diego County. He also served on the Executive Board of the San Diego County Fire Chiefs Association and was a leader in the continued improvement of regional emergency communications systems and operational processes.

One of Chief Boggeln’s most important accomplishments in Alpine was the implementation of the District’s squad program. By adding another staffed emergency response unit, the District improved its ability to respond quickly and effectively when multiple emergencies occurred at the same time. The program has produced measurable improvements in the District’s mission to save lives, protect property and serve the community.

Chief Boggeln’s leadership cannot be measured only by programs, equipment or response statistics. His greatest contribution may be the people he mentored and the organizational culture he helped develop.

“Brian may not be the biggest person in the room, but he is a giant in the fire service,” said incoming Fire Chief Greg O’Gorman. “He approached every challenge, whether operational, administrative or personal, with the same calm, thoughtful and solution oriented manner. He has been one of my greatest mentors, and I know many firefighters and fire chiefs throughout the region feel the same way.”

Although Chief Boggeln is retiring from the Alpine Fire Protection District, he will continue serving the regional fire service in another capacity. His experience, judgment and commitment to public service will continue to benefit fire agencies and communities throughout San Diego County.

O’Gorman, a longtime Alpine resident and veteran member of the Alpine Fire Protection District, will succeed Boggeln as fire chief.

“It is such an honor to serve the community that my family and I care so deeply about,” O’Gorman said. “Chief Boggeln has prepared our organization for continued success. We have an amazing team here at the Alpine Fire Protection District, and we are committed to remaining the most responsive, highly trained and compassionate public service organization in the world.”

Chief Boggeln leaves behind a stronger fire district, a more coordinated regional fire service and a generation of local firefighters who are better because of his leadership.

On behalf of the members of the Alpine Fire Protection District and the community he has served for three decades, we congratulate Chief Brian Boggeln on his retirement and thank him for a lifetime of service to Alpine.

FISCAL YEAR 2026–2027

FINANCIAL BUDGET
SECOND HEARING

BUDGET HEARING SCHEDULE

Preliminary Budget:	June 16, 2026
First Hearing:	July 21, 2026
Second Hearing:	August 18, 2026
Third Hearing & Final Adoption:	September 15, 2026

FY 26/27 Budget

Change Summary from Prelim Budget to Final Budget

Date	Line Item	Prelim	Updated	Difference	Justification
	1st Hearing				
6/17/2026	5009.01 Admin Cost PASIS	224,595	217,986	6,609	Adjusted numbers from PASIS
6/29/2026	5030.06 Adjusted Data	43,496	44,333	(837)	Adjusted User Fees for datalink
7/8/2026	5011 FAIRA	80,985	77,120	3,865	Adjusted numbers from FAIRA
7/14/2026	5035 Minor Equipment (Vehicle) - Reserve Transfer			-	Fomula Correction on I/F Tx
7/15/2026	5035 Minor Equipment (Facilities)	51,693	53,458	(1,765)	Dishwasher Purchase
				-	
	2nd Hearing			-	
6/23/2026	5002.05 CalPERS Health	501,168	507,361	(6,193)	Actual Cost Exceeded 7% Estimate
7/28/2026	Off Salary Stipend moved to 5002.14 Compensation Other	-	9,598	(9,598)	OSS moved from 5000.01 to 5002.14
8/6/2026	Budgeted for QuickBooks Expense 5002.09		840	(840)	New QuickBooks Fee
8/6/2026	5019.08 LAFCO Expense Increase	2,991	3,152	(161)	Actual Exceeded Estimated Increase
8/11/2026	5002.01 Education Incentive	150,495	152,136	(1,641)	Asst. Admin Director Education Incentive Added

FISCAL YEAR 2026-2027

FY 26/27 - REVENUE		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual	Variance $ *FY25/26 Actual vs FY 26/27*	Variance %
4000	PROPERTY TAXES	5,407,347	5,348,000	5,340,551	66,796	1.3%
4002	USE OF MONEY AND PROPERTY	280,425	262,000	335,947	(55,522)	(16.5%)
4005	MISCELLANEOUS REVENUE	25,000	51,766	73,494	(48,494)	(66.0%)
4007	INTER-GOVERNMENTAL REVENUE	50,000	282,899	284,966	(234,966)	(82.5%)
4008	FEES AND SERVICES	80,000	82,993	162,820	(82,820)	(50.9%)
	Total Revenue	**5,842,772**	**6,027,658**	**6,197,778**	**(355,006)**	**(5.7%)**

EXPENSES		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual	Variance $ *FY25/26 Actual vs FY 26/27*	Variance %
5000	PAYROLL	3,437,085	3,500,955	3,511,907	(74,822)	(2.1%)
5002	EMPLOYEE BENEFITS	1,611,959	1,425,147	1,483,659	128,300	8.6%
5007	UNIFORMS/PPE	28,350	36,165	17,515	10,835	61.9%
5008	COMMUNICATIONS	153,350	147,794	139,764	13,586	9.7%
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	342,986	281,165	265,094	77,892	29.4%
5010	HOUSEHOLD SUPPLIES	7,500	7,000	7,120	380	5.3%
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	77,120	73,623	73,623	3,497	4.7%
5012	MAINTENANCE - EQUIPMENT	93,011	82,600	57,881	35,130	60.7%
5013	MAINTENANCE - VEHICLES	108,155	107,500	109,176	(1,021)	(0.9%)
5014	MAINTENANCE - FACILITIES	42,213	44,506	32,789	9,424	28.7%
5015	EMERGENCY MEDICAL SERVICES	26,975	14,294	7,744	19,231	248.3%
5016	AGENCY MEMBERSHIPS	4,480	4,250	2,589	1,891	73.0%
5018	OFFICE EXPENSE	12,892	21,342	11,623	1,269	10.9%
5019	PROFESSIONAL SERVICES AND FEES	107,801	167,710	137,040	(29,239)	(21.3%)
5023	TRAINING	48,763	37,733	32,935	15,828	48.1%
5025	PROFESSIONAL DEVELOPMENT	65,000	48,230	35,523	29,477	83.0%
5028	UTILITIES	35,400	38,970	30,573	4,827	15.8%
5030	SPECIAL DISTRICT EXPENSE	64,743	51,981	49,671	15,072	30.3%
5032	COMMUNITY RISK REDUCTION	8,100	9,850	7,178	922	12.8%
5035	MINOR EQUIPMENT	123,521	67,885	58,216	65,305	112.2%
5037	CAPITALIZED EXPENSES	131,886	294,012	240,341	(108,455)	(45.1%)
5038	CONTINGENCY FUND	195,939	182,645	9,050	186,889	2065.1%
8000	DEBT SERVICE FUND	428,895	432,098	367,950	60,945	16.6%
	Total Expense	**7,156,124**	**7,104,546**	**6,688,961**	**467,163**	**7.0%**
	Total Revenue	**5,842,772**	**6,027,658**	**6,197,778**	**(355,006)**	**(5.7%)**
	Net Ordinary Income	**(1,313,352)**	**(1,083,183)**	**(499,179)**		
	Reserve Funds - Transfer In	**1,313,352**	**1,083,183**	**-**		
	Net Income	**-**	**-**	**(499,179)**		

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

BUDGET vs. ACTUAL			2nd HEARING 2026/2027	FY 25/26 Actual (as of 08/11/26)	$ Variance	% Variance
4000	**PROPERTY TAXES**		**5,407,347**	**5,340,551**	**66,796**	**1.3%**
	4000.01	Property Taxes	4,694,347	4,642,725	51,622	1.1%
		Property Taxes	*4,784,347*	*4,762,044*	*22,303*	*0.5%*
		Refunds	*(40,000)*	*(67,724)*	27,724	(40.9%)
		Admin Fees	*(50,000)*	*(51,595)*	1,595	(3.1%)
	4000.02	Interest - General Fund	15,000	25,741	(10,741)	(41.7%)
	4000.03	Benefit Fee	698,000	672,085	25,915	3.9%
4002	**USE OF MONEY AND PROPERTY**		**280,425**	**335,947**	**(55,522)**	**(16.5%)**
	4002.01	Interest Income	217,500	273,708	(56,208)	(20.5%)
	4002.02	Property Lease	62,925	62,239	686	1.1%
4005	**MISCELLANEOUS REVENUE**		**25,000**	**73,494**	**(48,494)**	**(66.0%)**
	4005.01	Other	25,000	73,494	(48,494)	(66.0%)
4007	**INTER-GOVERNMENTAL REVENUE**		**50,000**	**284,966**	**(234,966)**	**(82.5%)**
	4007.01	Incident Reimbursement - Personnel	20,000	157,743	(137,743)	(87.3%)
	4007.02	Incident Reimbursement - Vehicle	15,000	51,926	(36,926)	(71.1%)
	4007.03	Incident Reimbursement - Other	15,000	67,066	(52,066)	(77.6%)
	4007.04	Paramedic Resource Pool		8,231		
4008	**FEES AND SERVICES**		**80,000**	**162,820**	**(82,820)**	**(50.9%)**
	4008.01	Mitigation Fees	45,000	125,910	(80,910)	(64.3%)
		Mitigation Fees	*40,000*	*124,159*	*(84,159)*	*(67.8%)*
		Mitigation Fee Interest	*5,000*	*1,751*	*3,249*	*185.6%*
	4008.02	Fees for Services	35,000	36,910	(1,910)	(5.2%)
			5,842,772	**6,197,778**	**(355,006)**	**(5.7%)**
5000	**PAYROLL**		**3,437,085**	**3,511,907**	**(74,822)**	**(2.1%)**
	5000.01	Salaries	2,730,678	2,544,289	186,389	7.3%
	5000.02	Overtime	699,407	962,018	(262,611)	(27.3%)
	5000.03	Director Compensation	7,000	5,600	1,400	25.0%
5002	**EMPLOYEE BENEFITS**		**1,611,959**	**1,483,659**	**128,300**	**8.6%**
	5002.01	Educational Incentive	152,136	145,088	7,048	4.9%
	5002.02	Vacation/Sick Leave Expense	30,000	58,970	(28,970)	(49.1%)
	5002.03	Medicare (Employer)	52,912	52,809	103	0.2%
	5002.04	CalPERS Retirement	781,779	699,820	81,959	11.7%
	5002.05	Group Medical Insurance	507,361	497,679	9,682	1.9%
	5002.06	Life Insurance	6,820	6,492	328	5.1%
	5002.07	Long Term Disability Insurance	11,509	8,943	2,566	28.7%
	5002.08	Social Security Insurance	434	347	87	25.1%
	5002.09	Payroll Expenses	840	191		
	5002.10	Retirement (401a)	28,250	13,070	15,180	116.1%
	5002.11	Uniform Allowance	500	250	250	100.0%
	5002.13	Health Reimbursement Arrangement	29,820	-	29,820	-
	5002.14	Compensation Other	9,598			
5007	**UNIFORMS/PPE**		**28,350**	**17,515**	**10,835**	**61.9%**
	5007.01	Uniforms	12,750	6,453	6,297	97.6%
	5007.02	Structure PPE	12,500	11,062	1,438	13.0%
	5007.03	Wildland PPE	3,100	-	3,100	-

BUDGET vs. ACTUAL			2nd HEARING 2026/2027	FY 25/26 Actual (as of 08/11/26)	$ Variance	% Variance
5008	**COMMUNICATIONS**		**153,350**	**139,764**	**13,586**	**9.7%**
	5008.01	Heartland Communications Facility	129,000	118,920	10,080	8.5%
	5008.02	Mobile Communications	9,610	8,250	1,360	16.5%
	5008.05	Emergency Operations Center	200	229	(29)	(12.7%)
	5008.07	Regional Communications System	9,600	8,817	783	8.9%
	5008.08	Cox Communications	4,940	3,548	1,392	39.2%
5009	**PUBLIC AGENCY SELF INSURANCE SYSTEM**		**342,986**	**265,094**	**77,892**	**29.4%**
	5009.01	Administrative Costs	217,986	152,162	65,824	43.3%
	5009.02	Claim Related Expenses	125,000	112,932	12,068	10.7%
5010	**HOUSEHOLD SUPPLIES**		**7,500**	**7,120**	**380**	**5.3%**
5011	**FIRE AGENCIES INSURANCE RISK AUTHORITY**		**77,120**	**73,623**	**3,497**	**4.7%**
5012	**MAINTENANCE - EQUIPMENT**		**93,011**	**57,881**	**35,130**	**60.7%**
	5012.01	Self Contained Breathing Apparatus	4,250	2,938	1,312	44.7%
	5012.02	Station Air Compressor	2,200	1,503	697	46.4%
	5012.03	800mhz Radios	4,568	2,845	1,723	60.6%
	5012.04	VHF Radios	3,000	-	3,000	-
	5012.05	Rescue Tools	4,935	2,762	2,173	78.7%
	5012.06	Hydrant Maintenance	500	-	500	-
	5012.07	Station Generator	8,798	1,183	7,615	643.7%
	5012.08	SCBA Compressor	6,770	2,601	4,169	160.3%
	5012.09	Portable Extinguishers	850	412	438	106.3%
	5012.10	Hose and Ladder Testing	6,000	4,946	1,054	21.3%
	5012.11	Miscellaneous Equipment	3,500	3,264	236	7.2%
	5012.12	Fuel	42,340	31,304	11,036	35.3%
	5012.13	Foam	2,000	1,261	739	58.6%
	5012.14	Fire Hose and Appliances	2,000	2,096	(96)	(4.6%)
	5012.15	Gas Detectors	1,300	766	534	69.7%
5013	**MAINTENANCE - VEHICLES**		**108,155**	**109,176**	**(1,021)**	**(0.9%)**
	5013.10	E17 (2015 KME)	36,000	51,571	(15,571)	(30.2%)
	5013.20	E-217 (2005 KME)	30,000	30,486	(486)	(1.6%)
	5013.30	2023 Chevrolet Silverado	4,000	1,235	2,765	223.9%
	5013.40	2019 Ford F-250	5,500	3,087	2,413	78.2%
	5013.41	2026 Chevrolet 3500	500	-	500	-
	5013.50	BR-17 (2019 HI-TECH)	18,000	17,002	998	5.9%
	5013.60	4705 (2020 Ford Explorer)	3,000	814	2,186	268.6%
	5013.70	4701 (2021 Chevrolet Silverado)	5,500	3,988	1,512	37.9%
	5013.80	Vermeer 1500C Chipper	2,655	993	1,662	167.4%
	5013.81	Burn Boss - Air Burner	1,000	-	1,000	-
	5013.90	SQ17 (2026 BME T6)	2,000	-	2,000	-
5014	**MAINTENANCE - FACILITIES**		**42,213**	**32,789**	**9,424**	**28.7%**
	5014.01	Station 17	17,627	14,596	3,031	20.8%
	5014.02	HVAC Maintenance	2,896	1,234	1,662	134.7%
	5014.03	Apparatus Bay Doors/Gates	4,400	375	4,025	1073.3%
	5014.04	Station 17 Life Safety Systems	6,722	6,309	413	6.5%
	5014.05	Plymovent	500	-	500	-

BUDGET vs. ACTUAL			2nd HEARING 2026/2027	FY 25/26 Actual (as of 08/11/26)	$ Variance	% Variance
	5014.06	Gym Equipment	1,500	1,049	451	43.0%
	5014.07	Grounds Maintenance	4,788	5,446	(658)	(12.1%)
	5014.08	Photovoltaic System	3,780	3,780	-	-
5015	**EMERGENCY MEDICAL SERVICES**		**26,975**	**7,744**	**19,231**	**248.3%**
	5015.01	EMS Supplies	8,500	6,850	1,650	24.1%
	5015.02	EMS Maintenance Contracts	17,553	682	16,871	2473.8%
	5015.03	Medication Disposal	922	212	710	334.9%
5016	**AGENCY MEMBERSHIPS**		**4,480**	**2,589**	**1,891**	**73.0%**
5018	**OFFICE EXPENSE**		**12,892**	**11,623**	**1,269**	**10.9%**
	5018.01	Expendable Supplies	5,300	2,939	2,361	80.3%
	5018.02	Postage	750	445	305	68.5%
	5018.03	IT Equipment	6,042	7,525	(1,483)	(19.7%)
	5018.04	Publishing	800	714	86	12.0%
5019	**PROFESSIONAL SERVICES AND FEES**		**107,801**	**137,040**	**(29,239)**	**(21.3%)**
	5019.01	Legal Fees and Services	22,949	85,661	(62,712)	(73.2%)
	5019.02	Auditor	18,700	18,852	(152)	(0.8%)
	5019.03	Election	15,000	-	15,000	-
	5019.04	IT Services	5,000	-	5,000	-
	5019.05	Investment Manager Fees	500	-	500	-
	5019.06	Wellness	37,500	25,502	11,998	47.0%
	5019.08	SD LAFCO	3,152	2,209	943	42.7%
	5019.09	Benefit Fee Administration	5,000	4,816	184	3.8%
5023	**TRAINING**		**48,763**	**32,935**	**15,828**	**48.1%**
	5023.01	Incidentals	2,000	1,866	134	7.2%
	5023.02	EMS Training	12,300	4,447	7,853	176.6%
	5023.03	Heartland Training Facility	19,463	19,467	(4)	(0.0%)
	5023.04	Education	15,000	7,155	7,845	109.6%
5025	**PROFESSIONAL DEVELOPMENT**		**65,000**	**35,523**	**29,477**	**83.0%**
	5025.01	Administration	24,000	7,085	16,915	238.7%
	5025.02	Chief Officers	6,000	4,861	1,139	23.4%
	5025.03	Board of Directors	1,500	22	1,478	6718.2%
	5025.04	In-house Training	4,600	4,545	55	1.2%
	5025.05	Community Risk Reduction	5,800	60	5,740	9566.7%
	5025.06	Operations	23,100	18,950	4,150	21.9%
5028	**UTILITIES**		**35,400**	**30,573**	**4,827**	**15.8%**
	5028.01	SDG&E	16,800	13,317	3,483	26.2%
	5028.02	Telephone	4,200	4,720	(520)	(11.0%)
	5028.03	Water	6,000	4,758	1,242	26.1%
	5028.04	Trash	3,300	2,932	368	12.6%
	5028.05	Sewer	5,100	4,846	254	5.2%
5030	**SPECIAL DISTRICT EXPENSE**		**64,743**	**49,671**	**15,072**	**30.3%**
	5030.01	District Operations	13,250	10,439	2,811	26.9%
	5030.02	Incident Operations	4,000	4,922	(922)	(18.7%)
	5030.03	Website	2,160	1,560	600	38.5%
	5030.04	Recruitment	500	174	326	187.4%

BUDGET vs. ACTUAL			2nd HEARING 2026/2027	FY 25/26 Actual (as of 08/11/26)	$ Variance	% Variance
	5030.05	Reimbursable Expenses	500	-	500	-
	5030.06	Software/Licenses	44,333	32,576	11,757	36.1%
5032	**COMMUNITY RISK REDUCTION**		**8,100**	**7,178**	**922**	**12.8%**
	5032.01	Public Education	5,350	4,848	502	10.4%
	5032.02	Supplies	2,750	2,330	420	18.0%
5035	**MINOR EQUIPMENT**		**123,521**	**58,216**	**65,305**	**112.2%**
	5035	Communications	5,715	13,745	(8,030)	(58.4%)
	5035	Vehicles	4,500		4,500	-
	5035	Facilities	53,458	11,604	41,854	360.7%
	5035	Office	15,898	3,309	12,589	380.4%
	5035	Operations	43,950	29,558	14,392	48.7%
5037	**CAPITALIZED EXPENSES**		**131,886**	**240,341**	**(108,455)**	**(45.1%)**
	5037	Communications	-	-	-	-
	5037	Vehicles	61,886	48,612	13,274	27.3%
	5037	Facilities	23,000	185,167	(162,167)	(87.6%)
	5037	Office	-	-	-	-
	5037	Operations	47,000	6,562	40,438	616.2%
5038	**CONTINGENCY FUND *(3% of Total Operating Expenses)***		195,939	9,050	186,889	2065.1%
5040	**FUND ACCRUAL ACCOUNTS**		**-**	**-**	**-**	**-**
8000	**DEBT SERVICE FUND**		**428,895**	**367,950**	**60,945**	**16.6%**
	8000.01	Pension Obligation Bond	379,651	318,801	60,850	19.1%
	8000.02	ECAA Solar Loan	49,244	49,149	95	0.2%
		Total Expense	**7,156,124**	**6,688,961**	**467,163**	**7.0%**
		Total Income	**5,842,772**	**6,197,778**	**(355,006)**	**(5.7%)**
		Total Expense	**7,156,124**	**6,688,961**	**467,163**	**7.0%**
		Difference	**(1,313,352)**	**(499,179)**	**(814,173)**	**163.1%**
		Reserve Funds - Transfer In	**1,313,352**	**-**		
		Under/(Over) Budget	**-**	**(499,179)**		
GRANT REVENUE/EXPENSE						
6000	**GRANT INCOME**		**952,904**	**238,124**	**714,780**	**300.2%**
	6000.01	San Diego River Conservancy	914,132	100,810	813,322	806.8%
	6000.02	County of San Diego	18,902	8,391	10,511	125.3%
	6000.03	Alpine Fire Foundation	-	-	-	-
	6000.04	San Diego Regional Fire Foundation	19,870	128,923	(109,053)	(84.6%)
7000	**GRANT EXPENSES**		**952,904**	**246,120**	**706,784**	**287.2%**
	7000.01	San Diego River Conservancy	914,132	100,810	813,322	806.8%
	7000.02	County of San Diego	18,902	8,391	10,511	125.3%
	7000.03	Alpine Fire Foundation	-	25	(25)	(100.0%)
	7000.04	San Diego Regional Fire Foundation	19,870	136,893	(117,023)	(85.5%)

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
8000.02 - ECAA Solar	Solar Loan Repayment	49,244
5035 - Minor Equipment (Facilities)	PDK Locks	8,496
	Total	**90,737**
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	**195,939**
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	**1,313,352**

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**	

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

Agenda Item	6.2
Meeting Date	August 18, 2026
Submitted By	Fire Chief O’Gorman
Subject	Final Resolution – CalPERS Contract Amendment (PEPRA Language)

SUMMARY

Staff recommends the Board of Directors adopt the Final Resolution (Resolution 26/27-06, Form CON-13) approving an amendment to the District’s CalPERS contract incorporating Public Employees’ Pension Reform Act (PEPRA) language. This is the second and final of two required actions to complete a housekeeping update to the contract.

BACKGROUND

CalPERS requires contracting agencies to formally amend their contracts to restate benefit provisions enacted by PEPRA (Government Code § 7522 et seq.), effective January 1, 2013, even where those provisions are already being administered. On July 21, 2026, the Board adopted Resolution 26/27-01, the Resolution of Intention, which was returned to CalPERS. CalPERS has since transmitted the final amendment package, consisting of the Amendment to Contract (two original sets), the Final Resolution (Form CON-13), and the Certification of Final Action of Governing Body (Form CON-5).

DISCUSSION

Under Government Code Section 20471, the Final Resolution may be adopted no earlier than 20 days after the Resolution of Intention. CalPERS has confirmed the earliest permissible adoption date is August 10, 2026, so adoption tonight satisfies the statutory waiting period. Per CalPERS instructions, this item may not be placed on the consent calendar. The amendment may be effective as early as the day following adoption of the Final Resolution; staff has inserted an effective date of August 19, 2026, on the Amendment to Contract.

Following adoption, the Presiding Officer will execute both original sets of the Amendment to Contract. Staff will submit the required documents through myCalPERS and return the original executed documents to CalPERS by mail; original signatures are required on all contracts. The amendment restates existing benefit formulas and normal retirement ages for classic and PEPRA members and does not change any benefit currently provided to District employees.

FISCAL IMPACT

None. The amendment conforms the contract to current law and does not change contribution rates or benefit levels.

RECOMMENDATION

Adopt the **Final Resolution** approving an amendment to the District’s CalPERS contract incorporating PEPRA language, and authorize the Presiding Officer to execute the Amendment to Contract on behalf of the District.

ALPINE FIRE PROTECTION DISTRICT
RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. 26/27-06

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Alpine Fire Protection District entered into a contract effective on June 1, 1972, providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this ________ day of ____________________________, ______.

____
Presiding Officer

Attest:

____
Clerk/Secretary

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
Alpine Fire Protection District

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective June 1, 1972, and witnessed May 15, 1972, and as amended effective March 15, 1975, December 31, 1976, November 1, 1977, July 1, 1993, January 12, 1994, February 21, 1997, December 16, 1999, October 15, 2000, December 1, 2000, November 1, 2002, April 1, 2004, April 1, 2012, and July 1, 2012, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

A. Paragraphs 1 through 15 are hereby stricken from said contract as executed, effective July 1, 2012, and hereby replaced by the following paragraphs numbered 1 through 17 inclusive:

   1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members entering membership in the miscellaneous classification on or prior to July 1, 2012, and age 60 for classic local miscellaneous members entering membership for the first time in the miscellaneous classification after July 1, 2012, age 62 for new local miscellaneous members, age 50 for classic local safety members entering membership in the safety classification on or prior to April 1, 2012, age 55 for classic local safety members entering membership for the first time in the safety classification after April 1, 2012, and age 57 for new local safety members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after June 1, 1972, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees’ Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees’ Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:

   (a) Public Agency’s election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency’s prior non-CalPERS retirement program.

   (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency’s election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees’ existing retirement benefits, provisions or formulas.

   (c) Public Agency’s agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees’ Retirement Law.

4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:

   a. Local Fire Fighters (herein referred to as local safety members);

   b. Employees other than local safety members (herein referred to as local miscellaneous members).

5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

   a. POLICE OFFICERS.

6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after November 1, 2002, shall be determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).

7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after November 1, 2002, and not entering membership for the first time in the miscellaneous classification after July 1, 2012, shall be determined in accordance with Section 21354.5 of said Retirement Law (2.7% at age 55 Full).

8. The percentage of final compensation to be provided for each year of credited current service as a classic local miscellaneous member entering membership for the first time in the miscellaneous classification after July 1, 2012, shall be determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Full).

9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).

10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local safety member entering membership in the safety classification on or prior to April 1, 2012, shall be determined in accordance with Section 21362.2 of said Retirement Law (3% at age 50 Full).

11. The percentage of final compensation to be provided for each year of credited current service as a classic local safety member entering membership for the first time in the safety classification after April 1, 2012, shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).

12. The percentage of final compensation to be provided for each year of credited prior and current service as a new local safety member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).

13. Public Agency elected and elects to be subject to the following optional provisions:

    a. Section 21024 (Military Service Credit as Public Service).

    b. Section 20042 (One-Year Final Compensation) for classic local safety members entering membership on or prior to April 1, 2012, and for classic local miscellaneous members entering membership on or prior to July 1, 2012.

c. Section 21574 (Fourth Level of 1959 Survivor Benefits).

d. Section 20965 (Credit for Unused Sick Leave) for local safety members only.

e. Section 21151 (Industrial Disability Retirement for Local Miscellaneous Members).

f. Section 20475 (Different Level of Benefits): Section 21636.1 (3% @ 55 Full formula) and Section 20037 (Three-Year Final Compensation) are applicable to classic local safety members entering membership for the first time with this agency in the safety classification after April 1, 2012.

Section 21353 (2% @ 60 Full formula) and Section 20037 (Three-Year Final Compensation) are applicable to classic local miscellaneous members entering membership for the first time with this agency in the miscellaneous classification after July 1, 2012.

14. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.

15. Public Agency shall also contribute to said Retirement System as follows:

a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members and local safety members.

b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

16. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

17. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _______________, ______.

BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM	BOARD OF DIRECTORS ALPINE FIRE PROTECTION DISTRICT
BY____________________________________ MELODY BENAVIDES, CHIEF PENSION CONTRACTS AND PREFUNDING PROGRAMS DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM	BY______________________________ PRESIDING OFFICER
	______________________________ Witness Date
	Attest: ______________________________ Clerk

AMENDMENT CalPERS ID #4606242844
PERS-CON-702A

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

www.calpers.ca.gov
888 CalPERS (or **888**-225-7377)
TTY: (877) 249-744

CERTIFICATION
OF
FINAL ACTION OF GOVERNING BODY

I hereby certify that the ____ of the
(governing body)

____
(public agency)

considered and adopted on _____________________, _______, by an affirmative vote of a
(date)

majority of the members of said Governing Body, **Ordinance / Resolution** No. ___________ approving the attached contractual agreement between the Governing Body of said Agency and the Board of Administration of the California Public Employees' Retirement System, a certified copy of said **Ordinance / Resolution** in the form furnished by said Board of Administration being attached hereto.

Adoption of the retirement benefit increase/change was not placed on the consent calendar.

____
Clerk/Secretary

____
Title

Date __________________

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

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TTY: (877) 249-7442

Anticipated Schedule of Agency Actions

CalPERS will prepare the documents necessary to amend your contract and provide them to you within 45 days of receipt of the Contract Amendment Request in our office.

Agency Name ALPINE FIRE PROTECTION DISTRICT

1 5/25/2026
(date)

Resolution of Intention Delivery Deadline
Enter a date that is 45 days from the date you expect CalPERS to receive your contract amendment request. This is the date you may expect to receive the documents from CalPERS that you will need to amend your Contract.

2 7/21/2026
(date)

Adopt Resolution of Intention
Enter the date your governing body will adopt the Resolution of Intention declaring its intent to amend its contract with CalPERS. Allow the necessary time after the date you expect to receive the documents (date #1 above) from CalPERS to include on the governing body's meeting agenda.

3 08/18/2026
(date)

Adoption of Final Resolution
The date must be at least 20 days after the date your governing body adopts the Resolution of Intention (#2 above).

4 08/19/2026
(date)

Effective Date of CalPERS Contract
Unless specified otherwise, the effective date of the amendment will be the day following the effective date of the Final Resolution (date #3 above).

Note: This form is used to properly plan and schedule the agency's actions to amend the contract with CalPERS. Carefully following the guidelines in this form can prevent the need to rescind actions taken by your governing body and repeating the process, as well as avoiding unnecessary delays in the amendment's effective date. This form should be completed, and a copy returned to this office with the contract amendment request. Please call your contract analyst at (888) 225-7377 if you have questions.

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS — STAFF REPORT

Agenda Item	6.3
Meeting Date	August 18, 2026
Submitted By	Fire Chief O'Gorman
Subject	Conflict of Interest Code Amendment – Designated Position Title Update

SUMMARY

Staff recommends the Board of Directors adopt the attached resolution approving an amendment to the District's Conflict of Interest Code to update a designated position title in Exhibit "A." Following adoption of Resolution No. 26/27-02 on July 21, 2026, the San Diego County Clerk of the Board's Disclosure Services Unit advised the District that a further amendment is required to reflect that the former Administrative Assistant has assumed the role of Assistant Administrative Director.

BACKGROUND

The Political Reform Act of 1974 requires local government agencies to adopt a Conflict of Interest Code ("Code") identifying designated employees and consultants who make or participate in governmental decisions, and to review the Code on even-numbered years. On July 21, 2026, the Board adopted Resolution No. 26/27-02, amending the Code's Place of Filing provision to comply with Senate Bill 852 (Chapter 212, Statutes of 2025). Upon review of the District's submission, the San Diego County Clerk of the Board's Disclosure Services Unit notified the District that an additional amendment is required because the former Administrative Assistant has assumed the role of Assistant Administrative Director.

DISCUSSION

The only change to the Code reflects that the former Administrative Assistant has assumed the role of Assistant Administrative Director, and Exhibit A (designated positions) is updated accordingly; the position's disclosure categories are unchanged, and no changes are made to Exhibit B (disclosure categories). A clean copy of the updated Code is attached.

Once adopted, the resolution and updated Code will be submitted to the County Board of Supervisors. The County's Reply Form is due September 1, 2026, with supporting documents due September 15, 2026.

FISCAL IMPACT

None. This is an administrative amendment.

RECOMMENDATION

Adopt the attached resolution approving the amendment to the District's Conflict of Interest Code.

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 26/27-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT AMENDING THE CONFLICT-OF-INTEREST CODE

Recitals

WHEREAS, the Political Reform Act, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes; and

WHEREAS, the Fair Political Practices Commission has adopted Regulation 2 Cal. Code of Regulations Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference and may be amended by the FPPC after public notice and hearing to conform to amendments in the Political Reform Act; and

WHEREAS, on July 21, 2026, the Board of Directors adopted Resolution No. 26/27-02, amending the District's Conflict of Interest Code to comply with Senate Bill 852 (Chapter 212, Statutes of 2025); and

WHEREAS, the San Diego County Clerk of the Board's Disclosure Services Unit has advised the District that a further amendment is required to reflect that the former Administrative Assistant has assumed the role of Assistant Administrative Director, and that Exhibit "A" of the Code be updated accordingly; and

WHEREAS, this Board has determined that the District's Conflict of Interest Code requires amendment to reflect this change, and that the attached amended Conflict of Interest Code accurately sets forth those positions which should be designated and the categories of financial interests which should be made reportable; and

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that:

1. The Alpine Fire Protection District ("District") hereby adopts by incorporating by reference 2 Cal. Code of Regulations Section 18730 and any subsequent amendments thereto, as amended by the FPPC to conform to the Political Reform Act. In addition, District approves the designated positions set forth in Exhibit "A" and the categories of reportable economic interest set forth in Exhibit "B" attached to this resolution. Together, 2 Cal. Code of Regulations Section 18730, as well as Exhibits "A" and "B", shall constitute the Conflict-of-Interest Code of the District.
2. Pursuant to Government Code Section 87500, as amended by SB 852, and Section (b)(4) of 2 Cal. Code of Regulations Section 18730, designated employees and consultants shall file Statements of Economic Interests (Form 700) with the District's Board Clerk, who shall ensure submission to the Clerk of the Board of the San Diego County Board of Supervisors; provided that any public official who manages public investments as described in Government Code Section 87200 shall file electronically using the Fair Political Practices Commission's e-filing system, with the FPPC serving as the filing officer for such officials.

Passage and Adoption

PASSED and ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 18th day of August 2026, by the following vote:

AYES: ______________________________

NOES: ______________________________

ABSENT: ______________________________

ABSTAIN: ______________________________

RECUSED: ______________________________

Signatures

____

PRESIDENT OF THE BOARD

____

DATE

ATTEST: I do hereby certify that the foregoing Resolution No. 26/27-07 was duly passed, approved, and adopted by the Board of Directors at a scheduled meeting of the Alpine Fire Protection District Board.

____

DATE OF EXECUTION

____

CLERK OF THE BOARD

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA 91901-3831

CONFLICT OF INTEREST CODE
Alpine Fire Protection District
August 18, 2026

The Political Reform Act, Government Code Section 81000 et seq, requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission ("FPPC") has adopted a regulation, California Code of Regulations, Title 2, division 6, Section 18730 (hereinafter "CCR 18730"), which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the FPPC after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code Of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached exhibits designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the Alpine Fire Protection District.

Designated employees and consultants shall file their Statements of Economic Interests (Form 700) with the District's Board Clerk, as the designated filing officer, who shall ensure the submission of all electronically filed statements to the Clerk of the Board of Supervisors.

Pursuant to Government Code Section 87500, as amended by SB 852 (Chapter 212, Statutes of 2025), any public official who manages public investments, as described in Government Code Section 87200, shall file their Statement of Economic Interests electronically using the Fair Political Practices Commission's (FPPC) e-filing system. The FPPC is the filing officer for such officials.

The District's Board Clerk will make the statements available for public inspection and reproduction (Gov. Code § 81008).

The Conflict of Interest Code for the Alpine Fire Protection District will become effective the date the Board of Directors approves the resolution.

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA   91901-3831

X

Greg O'Gorman
Fire Chief

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA 91901-3831

EXHIBIT “A”

DESIGNATED POSITIONS	**REPORTABLE ECONOMIC INTEREST CATEGORY NUMBERS (SEE EXHIBIT “B”)**
Directors	1,2,3
Chief Officers, including but not limited to Fire Chief	1,2,3
Candidates for Board Membership	1,2,3
Fire Marshal	1,2,3
Administrative Director	3,4,5
Assistant Administrative Director	3,4,5
Administrative Assistant	3,4,5
Administrative Specialist	3,4,5

Consultants

The positions of the following consultants presently Retained by the Agency:

a) Attorney	1,2,3
b) Administrative Consultant	1,2,3

The position by name or job title of each person classified as a “ designated employee” in any contract which the Agency enters into for consulting services with a person or business entity (whether or not a nonprofit entity). Such a designation will be made in the contract with respect to any person who in the opinion of the Agency, may reasonably be expected to make, participate in making or in anyway attempt to use his position as a “consultant” to influence a governmental decision in which the person might reasonably be expected to have a financial interest.

EXHIBIT "B"

CATEGORIES OF REPORTABLE ECONOMIC INTERESTS

Category 1. <u>All-Inclusive Reportable Investments</u>

(see Appendix I – Section 82034)

A designated employee in this category shall disclose all reportable investments (worth more than $2,000):

a) Owned by the designated employee, his or her spouse or dependent child;

b) Owned by an agent on behalf of the designated employee;

c) Owned by any business entity controlled by the designated employee (i.e., any business entity in which the designated employee, his or her agents, spouse and dependent children hold more than a 50% ownership interest);

d) Owned by a trust in which the designated employee has a substantial interest (i.e., a trust in which the designated employee, his or her spouse and dependent children have a present or future interest worth more than $2,000);

e) Representing the pro rata share (worth more than $2,000) of the designated employee, his or her spouse and dependent children, of investments of any business entity or trust in which the designated employee, his or her spouse and dependent children own, directly or indirectly or beneficially, a 10% interest or greater.

Category 2. <u>All-Inclusive Reportable Interests in Real Property</u>

(See Appendix 1 – Sections 82033, 82035)

A designated employee in this category shall disclose all interests (worth more than $2,000) in real property located within the jurisdiction if the interests are:

a) Held or owned by the designated employee, his or her spouse and dependent child, or

b) The pro rata share (worth more than $2,000) of interests in real property of any business entity or trust in which the designated employee or spouse owns, directly, indirectly or beneficially, a 10% interest or greater.

Category 3. <u>All-Inclusive Reportable Income.</u>

(See Appendix I – Section 82030)

A designated employee in this category shall disclose all income of the designated employee from any District-related source aggregating the $500 or more (or $50 or more in the case of gifts) during the reporting period. This gift limit is adjusted for inflation every odd-numbered year.

Category 4. <u>Less-Inclusive Reportable Investments.</u>

(See Appendix I – Section 82034)

A designated employee in this category shall disclose only investments (worth more than $2,000) in any business entity, which within the last two years has contracted with or in the future foreseeably may contract with the District or with any local government agency for which the Board of Directors is the governing body to provide services, supplies, materials , machinery or equipment:

a) To the District

b) Of the type utilized by the Agency adopting this Code and associated with the job assignment of the designated employee

Category 5. <u>Less-Inclusive Reportable Interests in Real Property.</u>

(See Appendix I – Sections 82033, 82035)

A designated employee in this category shall disclose all reportable interests in real property (worth more than $2,000) located in the District, or not more than 2 miles outside the boundaries of the District, or within 2 miles of any land owned or used by the District.

Category 6. <u>Less-Inclusive Reportable Income.</u>

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose only that reportable income ($500 or more during reporting period; $50 or more in the case of gifts) which is derived from a source which within the last two years has contracted with the District or in the future foreseeably may contract with the District or with any local government agency for which the Board of Directors is the governing body to provide services, supplies, materials, machinery or equipment:

a) To the District

b) Of the type utilized by the District and associated with the job assignment of the designated employee

Category 7. Investments Relating to Unincorporated Area.

(See Appendix I – Sections 82034)

A designated employee in this category shall disclose all reportable investments in those District-related business entities which:

a) Have an interest in real property within the unincorporated area of the District or not more than two miles outside the boundaries of the unincorporated area;

b) Does business within the area described in (a) above; or

c) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.

Category 8. Income Relating to Unincorporated Area.

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose all reportable income of the designated employee from those District-related sources which:

a) Reside within the unincorporated area of the District or not more than two miles outside the boundaries of the District;

b) Have an interest in real property within the area described in (a) above

c) Does business within the area described in (a) above; or

d) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA 91901-3831

CONFLICT OF INTEREST CODE
Alpine Fire Protection District
August 18, 2026

The Political Reform Act, Government Code Section 81000 et seq, requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission ("FPPC") has adopted a regulation, California Code of Regulations, Title 2, division 6, Section 18730 (hereinafter "CCR 18730"), which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the FPPC after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code Of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached exhibits designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the Alpine Fire Protection District.

Designated employees and consultants shall file their Statements of Economic Interests (Form 700) with the District's Board Clerk, as the designated filing officer, who shall ensure the submission of all electronically filed statements to the Clerk of the Board of Supervisors.

Pursuant to Government Code Section 87500, as amended by SB 852 (Chapter 212, Statutes of 2025), any public official who manages public investments, as described in Government Code Section 87200, shall file their Statement of Economic Interests electronically using the Fair Political Practices Commission's (FPPC) e-filing system. The FPPC is the filing officer for such officials.

The District's Board Clerk will make the statements available for public inspection and reproduction (Gov. Code § 81008).

The Conflict of Interest Code for the Alpine Fire Protection District will become effective the date the Board of Directors approves the resolution.

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA   91901-3831

X

Greg O'Gorman
Fire Chief

ALPINE FIRE PROTECTION DISTRICT
1364 Tavern Road,
Alpine, CA 91901-3831

EXHIBIT "A"

DESIGNATED POSITIONS	**REPORTABLE ECONOMIC INTEREST CATEGORY NUMBERS (SEE EXHIBIT "B")**
Directors	1,2,3
Chief Officers, including but not limited to Fire Chief	1,2,3
Candidates for Board Membership	1,2,3
Fire Marshal	1,2,3
Administrative Director	3,4,5
Assistant Administrative Director	3,4,5
Administrative Assistant	3,4,5
Administrative Specialist	3,4,5

Consultants

The positions of the following consultants presently Retained by the Agency:

a) Attorney	1,2,3
b) Administrative Consultant	1,2,3

The position by name or job title of each person classified as a " designated employee" in any contract which the Agency enters into for consulting services with a person or business entity (whether or not a nonprofit entity). Such a designation will be made in the contract with respect to any person who in the opinion of the Agency, may reasonably be expected to make, participate in making or in anyway attempt to use his position as a "consultant" to influence a governmental decision in which the person might reasonably be expected to have a financial interest.

EXHIBIT "B"

CATEGORIES OF REPORTABLE ECONOMIC INTERESTS

Category 1. All-Inclusive Reportable Investments

(see Appendix I – Section 82034)

A designated employee in this category shall disclose all reportable investments (worth more than $2,000):

a) Owned by the designated employee, his or her spouse or dependent child;

b) Owned by an agent on behalf of the designated employee;

c) Owned by any business entity controlled by the designated employee (i.e., any business entity in which the designated employee, his or her agents, spouse and dependent children hold more than a 50% ownership interest);

d) Owned by a trust in which the designated employee has a substantial interest (i.e., a trust in which the designated employee, his or her spouse and dependent children have a present or future interest worth more than $2,000);

e) Representing the pro rata share (worth more than $2,000) of the designated employee, his or her spouse and dependent children, of investments of any business entity or trust in which the designated employee, his or her spouse and dependent children own, directly or indirectly or beneficially, a 10% interest or greater.

Category 2. All-Inclusive Reportable Interests in Real Property

(See Appendix 1 – Sections 82033, 82035)

A designated employee in this category shall disclose all interests (worth more than $2,000) in real property located within the jurisdiction if the interests are:

a) Held or owned by the designated employee, his or her spouse and dependent child, or

b) The pro rata share (worth more than $2,000) of interests in real property of any business entity or trust in which the designated employee or spouse owns, directly, indirectly or beneficially, a 10% interest or greater.

Category 3. All-Inclusive Reportable Income.

(See Appendix I – Section 82030)

A designated employee in this category shall disclose all income of the designated employee from any District-related source aggregating the $500 or more (or $50 or more in the case of gifts) during the reporting period. This gift limit is adjusted for inflation every odd-numbered year.

Category 4. Less-Inclusive Reportable Investments.

(See Appendix I – Section 82034)

A designated employee in this category shall disclose only investments (worth more than $2,000) in any business entity, which within the last two years has contracted with or in the future foreseeably may contract with the District or with any local government agency for which the Board of Directors is the governing body to provide services, supplies, materials , machinery or equipment:

a) To the District

b) Of the type utilized by the Agency adopting this Code and associated with the job assignment of the designated employee

Category 5. Less-Inclusive Reportable Interests in Real Property.

(See Appendix I – Sections 82033, 82035)

A designated employee in this category shall disclose all reportable interests in real property (worth more than $2,000) located in the District, or not more than 2 miles outside the boundaries of the District, or within 2 miles of any land owned or used by the District.

Category 6. Less-Inclusive Reportable Income.

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose only that reportable income ($500 or more during reporting period; $50 or more in the case of gifts) which is derived from a source which within the last two years has contracted with the District or in the future foreseeably may contract with the District or with any local government

agency for which the Board of Directors is the governing body to provide services, supplies, materials, machinery or equipment:

a) To the District

b) Of the type utilized by the District and associated with the job assignment of the designated employee

Category 7. <u>Investments Relating to Unincorporated Area.</u>

(See Appendix I – Sections 82034)

A designated employee in this category shall disclose all reportable investments in those District-related business entities which:

a) Have an interest in real property within the unincorporated area of the District or not more than two miles outside the boundaries of the unincorporated area;

b) Does business within the area described in (a) above; or

c) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.

Category 8. <u>Income Relating to Unincorporated Area.</u>

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose all reportable income of the designated employee from those District-related sources which:

a) Reside within the unincorporated area of the District or not more than two miles outside the boundaries of the District;

b) Have an interest in real property within the area described in (a) above

c) Does business within the area described in (a) above; or

d) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.