ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, July 21, 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 — June 16, 2026
5.2 District Financial Reports
5.3 Monthly Incident Report

6. ACTION ITEMS

6.1 Hearing: First Public Hearing on the FY 26/27 Budget
6.2 Resolution 26/27-01: Intention to amend contract with CalPERS
6.3 Resolution 26/27-02: Amendment to the District's Conflict-of-Interest Code
6.4 Resolution 26/27-03: Fiscal Year 2026/27 Salary Schedule as Required by California Code of Regulations, Title 2, Section 570.5
6.5 Resolution 26/27-04: Amending and Adopting the Cost Recovery Schedule for Certain Services Provided.
6.6 Resolution 26/27-05: Authorizing the Purchase of Seven (7) BKR5000-T3YC-1 Portable Radios from Cross Connections Emergency Services, Inc.

7. REPORTS

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

8. CLOSED SESSION

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

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

10. ADJOURNMENT

Next Regular Meeting: Tuesday, August 18, 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, June 16, 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 Willis
Invocation by: Director Willis

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Director Taylor

Second by: Director Mehrer

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 — May 19, 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 Adoption of Fiscal Year 2026/27 Preliminary Budget

Fire Chief O'Gorman presented the preliminary budget and provided an overview of its key components. Fire Chief Boggeln also explained the costs associated with Account 5009.01 (Administrative Costs). Staff also reported the department's secondary insurance premium is expected to increase by 43% due to the department's self-insured status and four insurance claims.

Motion to approve Adoption of Fiscal Year 2026/27 Preliminary Budget by Director Taylor

Second by: Director Mehrer

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

6.2 Resolution No. 25/26-11: Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for FY 26/27

Motion to approve Resolution No. 25/26-11: Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for FY 26/27 by Director Taylor

Second by: Director Mehrer

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

Absent: Director Cromwell

6.3 Resolution No. 25/26-12: Establishing the Restricted, Committed, and Assigned Fund Balance Categories for FY 26/27

Motion to approve Resolution No. 25/26-12: Establishing the Restricted, Committed, and Assigned Fund Balance Categories for FY 26/27 by Director Taylor

Second by: Director Mehrer

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

Absent: Director Cromwell

6.4 Discussion and Approval of the Succession Plan for the Administrative Director Position including Reclassification of the Administrative Assistant to Assistant Administrative Director; Approving Policy No. 1411 - Assistant Administrative Director.

Motion to approve the Succession Plan for the Administrative Director Position including Reclassification of the Administrative Assistant to Assistant Administrative Director; Approving Policy No. 1411 - Assistant Administrative Director by Director Mehrer
Second by Director Paskle

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

7. REPORTS

7.1 Board of Directors

Nothing to report.

7.2 Fire Marshal

June 23rd and June 26th the Air Curtain Burner Training with the Air Quality control board. The SDG&E Wildfire Safety Fair on Saturday June 27th at Joan MacQueen Middle School from 9 am-1 pm.

7.3 Assistant Fire Chief

Assistant Fire Chief O’Gorman reported that Firefighter Smith had completed his final Company Officer course and assisted with coordinating Dr. Ho’s visit and additional training opportunities. Firefighter Horton continued attending courses intended to expand the District’s use of the burn building. A Rapid Extraction Module Support training course was scheduled for later in the month.

The District received approval from the San Diego Regional Fire Foundation for funding toward new radios. Assistant Chief O’Gorman also reported that grant funding opportunities had decreased, an application remained pending for the purchase of a PPE extractor, and the District would participate in a training program with Grossmont College. Training costs had increased slightly.

Assistant Chief O’Gorman announced his appointment to the Executive Board of the San Diego County Fire Chiefs Association.

7.4 Alpine Firefighters Association — Local 2638

Captain Lavigne expressed appreciation for the additional training opportunities, noting that the skills and knowledge gained proved invaluable during recent calls. Thank you for approving the budget items that made this additional training possible.

8. FIRE CHIEF REPORT

Swearing-In Ceremony. Greg O'Gorman sworn in as Fire Chief by Brian Boggeln

9. ADJOURNMENT 5:34 pm

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

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

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

Minutes Approved:

____________________________________ ______________________

Stephen Taylor, Board Secretary Date

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Jennifer Davis, Clerk of the Board

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
Expense								
5000 · PAYROLL								
5000.02 · OVERTIME								
Total FLSA						4,244.52	0.00	4,244.52
Total Paramedic Resource Pool						2,727.60	0.00	2,727.60
Total Sick Coverage						15,615.79	0.00	15,615.79
Total Strike Team						1,740.07	0.00	1,740.07
Total Training						8,317.29	0.00	8,317.29
Total Unclassified-Meetings, etc						0.00	0.00	0.00
Total Vacation - Coverage						37,369.37	0.00	37,369.37
Total Worker's Comp Coverage						30,252.94	0.00	30,252.94
Total 5000.02 · OVERTIME						100,267.58	0.00	100,267.58
Total 5000.03 · DIRECTORS COMPENSATION						400.00	0.00	400.00
Total 5000 · PAYROLL						325,192.34	0.00	325,192.34
5002 · EMPLOYEE BENEFITS								
Total 5002.01 · Educational Incentive						11,533.72	0.00	11,533.72
Total 5002.02 · Annual Leave Buyback						54,271.90	0.00	54,271.90
Total 5002.03 · Medicare Tax ER						5,454.47	0.00	5,454.47
Total 5002.04 · CalPers Retirement						46,182.47	1,946.40	44,236.07
Total 5002.05 · Group Medical Ins						43,446.32	80.29	43,366.03
Total 5002.06 · Life Insurance						560.04	0.01	560.03
Total 5002.07 · LTD Insurance						922.54	0.14	922.40
Total 5002.08 · Social Security (ER)						24.80	0.00	24.80
Total 5002.09 · Payroll Expenses						65.50	3.50	62.00
Total 5002.10 · Retirement 401 (a)						265.00	0.00	265.00
Total 5002 · EMPLOYEE BENEFITS						162,726.76	2,030.34	160,696.42
5007 · UNIFORMS/PPE								
5007.01 · Uniforms								
	06/01/2026	1219	ETSY TRANSACTIONS	Radio Holsters (31)	CalCard (Capt. PD -8770)	734.52		734.52
	06/05/2026		ACE UNIFORMS	Fire Chief Necktie	CalCard (Fire Chief BB -2115)	14.00		14.00
Total 5007.01 · Uniforms						748.52	0.00	748.52
5007.03 · Wildland PPE								
	06/30/2026			SRPL Wildland Gear FY 25/26	5030.05 · Reimbursable expenses		959.99	-959.99
Total 5007.03 · Wildland PPE						0.00	959.99	-959.99
Total 5007 · UNIFORMS/PPE						748.52	959.99	-211.47
5008 · COMMUNICATIONS								
5008.02 · Mobile Communications								
	06/01/2026	6145056343	VERIZON WIRELESS	2026/06 Acct -0005: 16 lines total; (-2100,-2274,-0050, -6522,-7844, -6226, -7650, -9835, -4087,...	2000 · Accounts Payable	618.34		618.34
Total 5008.02 · Mobile Communications						618.34	0.00	618.34
5008.06 · Regional Communications System								
	06/01/2026	26ALPFPDN11	COSD- REGIONAL COMM SYSTEM	FY25/26: 24 Fire radios @ 30.50	2000 · Accounts Payable	732.00		732.00

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	06/30/2026	26ALPFPDN12	COSD- REGIONAL COMM SYSTEM	FY25/26: 24 Fire radios @ 30.50	2000 · Accounts Payable	732.00		732.00
Total 5008.06 · Regional Communications System						1,464.00	0.00	1,464.00
5008.08 · Cox Communications								
	06/10/2026	2026/06	COX COMMUNICATIONS	Internet Service 06/09-07/08/2026	2000 · Accounts Payable	311.11		311.11
Total 5008.08 · Cox Communications						311.11	0.00	311.11
Total 5008 · COMMUNICATIONS						2,393.45	0.00	2,393.45
5009 · PASIS (Workers Comp)								
Total 5009.02 · Claim Related Expenses						5,121.01	0.00	5,121.01
Total 5009 · PASIS (Workers Comp)						5,121.01	0.00	5,121.01
5010 · HOUSEHOLD								
	06/03/2026	55269/1	ACE HARDWARE INC.	Plumbing	2000 · Accounts Payable	38.78		38.78
	06/05/2026	55304/1	ACE HARDWARE INC.	O Ring	2000 · Accounts Payable	10.72		10.72
	06/15/2026	83977924	WAXIE SANITARY SUPPLY	Household Supplies	2000 · Accounts Payable	1,290.73		1,290.73
	06/18/2026	83984553	WAXIE SANITARY SUPPLY	Household Supplies	2000 · Accounts Payable	47.22		47.22
Total 5010 · HOUSEHOLD						1,387.45	0.00	1,387.45
5012 · MAINTENANCE - EQUIPMENT								
5012.01 · SCBA's								
	06/15/2026	IN2527473	MUNICIPAL EMERGENCY SERVICES INC	SCBA Service Call - Waiste to shoulder strap	2000 · Accounts Payable	205.92		205.92
Total 5012.01 · SCBA's						205.92	0.00	205.92
5012.04 · VHF Radios								
	06/30/2026			SRPL Radio Maintenance FY 25/26	5030.05 · Reimbursable expenses		61.28	-61.28
Total 5012.04 · VHF Radios						0.00	61.28	-61.28
5012.11 · Misc. Equipment								
	06/01/2026	PINV1095014	L.N. CURTIS & SONS	(2) Cable Cutters	2000 · Accounts Payable	114.56		114.56
	06/04/2026	IN2521578	MUNICIPAL EMERGENCY SERVICES INC	(2) Harness Chest -Custom CMC Rescue Equip + Shipping/Sales Tax	2000 · Accounts Payable	486.32		486.32
	06/04/2026	IN2521578	MUNICIPAL EMERGENCY SERVICES INC	(2) Harness Leg - Custom CMC Rescue Equip + Shipping/Sales Tax	2000 · Accounts Payable	701.82		701.82
Total 5012.11 · Misc. Equipment						1,302.70	0.00	1,302.70
5012.12 · Fuel								
	06/25/2026	113415531	WEX	2026 06 25 stmnt	2000 · Accounts Payable	122.59		122.59
	06/25/2026		Shell Oil	Reimbursed from AVFSC - Airburner	CalCard (Fire Marshal JM-0108)	32.31		32.31
	06/25/2026		Shell Oil	Reimbursed from AVFSC - Airburner	CalCard (Fire Marshal JM-0108)	69.15		69.15
Total 5012.12 · Fuel						224.05	0.00	224.05
5012.14 · Fire Hose & Appliances								
	06/08/2026	IN2523226	MUNICIPAL EMERGENCY SERVICES INC	2.5" Double Jacket Supply Hose	2000 · Accounts Payable	1,573.58		1,573.58
Total 5012.14 · Fire Hose & Appliances						1,573.58	0.00	1,573.58
Total 5012 · MAINTENANCE - EQUIPMENT						3,306.25	61.28	3,244.97
5013 · MAINTENANCE - VEHICLES								
5013.10 · E17 - 2015 KME								
	06/30/2026	9246	NORTH COUNTY EVS INC	Maintenance	2000 · Accounts Payable	4,611.15		4,611.15

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5013.10 · E17 - 2015 KME						4,611.15	0.00	4,611.15
5013.30 · 2023 Chevrolet Silverado								
	06/08/2026		PINE VALLEY AUTO REPAIR INC.	Oil Change	CalCard (Fire Chief BB -2115)	147.27		147.27
Total 5013.30 · 2023 Chevrolet Silverado						147.27	0.00	147.27
Total 5013 · MAINTENANCE - VEHICLES						4,758.42	0.00	4,758.42
5014 · MAINTENANCE - FACILITIES								
5014.01 · Station 17								
	06/02/2026	3030	TRACTOR SUPPLY.com	Water basin fro floto-pump	CalCard (Capt. PD -8770)	177.77		177.77
	06/12/2026	8389	ACE HARDWARE INC.	Magnum Lock 2" Laminated-AVFSC Reimbursed	CalCard (Fire Marshal JM-0108)	21.54		21.54
	06/23/2026	YFLH	AMAZON	Coffee	2000 · Accounts Payable	28.16		28.16
Total 5014.01 · Station 17						227.47	0.00	227.47
5014.06 · Gym Equipment								
	06/01/2026	6771	FITNESS DIRECT	(2) 45LB, (2) 35LB & (2) 15LB - Bumper Plates	CalCard (Capt. PD -8770)	372.19		372.19
	06/01/2026		TRACTOR SUPPLY.com	(2) Rubber Stall Mats	CalCard (Capt. PD -8770)	133.59		133.59
Total 5014.06 · Gym Equipment						505.78	0.00	505.78
5014.07 · Grounds Maintenance								
	06/01/2026	22912	CARTWRIGHT TERMITE & PEST CNTRL, INC	S4-13558	1001.07 · CB&T Checking - 8473	0.00		0.00
	06/03/2026	0308810	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/06 (1st Service)	2000 · Accounts Payable	165.00		165.00
	06/16/2026	0308809	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/06 (2ndService)	2000 · Accounts Payable	165.00		165.00
Total 5014.07 · Grounds Maintenance						330.00	0.00	330.00
Total 5014 · MAINTENANCE - FACILITIES						1,063.25	0.00	1,063.25
5015 · EMERGENCY MEDICAL SERVICES								
5015.01 · EMS Supplies								
	06/09/2026	2138943	LIFE-ASSIST	Box of Magnesium Sulfate	2000 · Accounts Payable	117.75		117.75
Total 5015.01 · EMS Supplies						117.75	0.00	117.75
Total 5015 · EMERGENCY MEDICAL SERVICES						117.75	0.00	117.75
5018 · OFFICE EXPENSE								
5018.01 · Expendable Supplies								
	06/01/2026	TY3Y	AMAZON	AVFSC Green Grant Folders	2000 · Accounts Payable	78.74		78.74
	06/01/2026	WWQQ	AMAZON	Binder Dividers, 1 1/2" & 2' 3 Ring Binders & Sign it post it tabs	2000 · Accounts Payable	60.50		60.50
	06/09/2026	N74F	AMAZON	3 Ring Binders - 4" , Legal Hanging File Folders	2000 · Accounts Payable	47.12		47.12
	06/22/2026	9DQM	AMAZON	2" 3 Ring Binders Return	2000 · Accounts Payable		22.98	-22.98
Total 5018.01 · Expendable Supplies						186.36	22.98	163.38
5018.02 · Postage								
	06/11/2026		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								
	06/01/2026	INV115673-F	FLEXTG	06/01-06/30/2026	2000 · Accounts Payable	165.45		165.45
	06/01/2026	INV115673-F	FLEXTG	Overage for 05/01-05/31/2026	2000 · Accounts Payable	4.97		4.97

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	06/11/2026	2026 03-04	GREEN SHREDDING	Pickup ($50/ Each) March Inovice 32626	2000 · Accounts Payable	50.00		50.00
	06/11/2026	2026 03-04	GREEN SHREDDING	Pickup ($50/ Each) April Invoice 43026	2000 · Accounts Payable	50.00		50.00
	06/23/2026	61626	GREEN SHREDDING	Pickup ($50/ Each) June	2000 · Accounts Payable	50.00		50.00
Total 5018.03 · IT Equipment						320.42	0.00	320.42
Total 5018 · OFFICE EXPENSE						556.78	22.98	533.80
5019 · PROFESSIONAL FEES / SERVICES								
5019.01 · Legal Fees and Related								
	06/30/2026	12695	FITCH LAW FIRM	2026 06	2000 · Accounts Payable	860.00		860.00
Total 5019.01 · Legal Fees and Related						860.00	0.00	860.00
5019.06 · Wellness - Fitness Program								
	06/30/2026	INV110465	FOCUS PSYCHOLOGICAL SERVICE, INC.	Counseling Service June 2026 - 1 @ $100	2000 · Accounts Payable	100.00		100.00
Total 5019.06 · Wellness - Fitness Program						100.00	0.00	100.00
Total 5019 · PROFESSIONAL FEES / SERVICES						960.00	0.00	960.00
5023 · TRAINING								
5023.02 · EMS (Medical Training)								
	06/03/2026	2026 06 09	Christopher Ho MD, Inc	Field Care Audit 06/09/2026	2000 · Accounts Payable	250.00		250.00
	06/04/2026	16447	AMERICAN SAFETY EMT	Instructor Course Completion Card (1) @ $25.00	2000 · Accounts Payable	25.00		25.00
Total 5023.02 · EMS (Medical Training)						275.00	0.00	275.00
5023.04 · Education Reimbursement								
	06/08/2026	22936	HORTON, CODY W	Rope Rescue OPS/ Awareness	1001.07 · CB&T Checking - 8473	500.00		500.00
	06/09/2026	22947	SETTER, KYLE J	CA State Paramedic License	1001.07 · CB&T Checking - 8473	250.00		250.00
Total 5023.04 · Education Reimbursement						750.00	0.00	750.00
Total 5023 · TRAINING						1,025.00	0.00	1,025.00
5025 · PROFESSIONAL DEVELOPMENT								
5025.01 · Administration								
	06/01/2026	06012026	CSMFO- CAL SOCIETY OF MUNI. FIN OFFICERS	CSMFO - Accounting for Capital Assets- Accounting Classes 06/24/2026 Admin Assistant	2000 · Accounts Payable	150.00		150.00
Total 5025.01 · Administration						150.00	0.00	150.00
Total 5025 · PROFESSIONAL DEVELOPMENT						150.00	0.00	150.00
5028 · UTILITIES								
5028.01 · SDG&E								
	06/09/2026	009032590621 2026/06	SDG&E	-4945 kw 05/07-06/05/2026 26.5% increase over prior month, 7.1% increase over prior year)	2000 · Accounts Payable	860.18		860.18
	06/09/2026	090325928213 2026/06	SDG&E	82kw 05/07-06/05/2026 20.4% decrease over prior month, 17.2% decrease over prior year)	2000 · Accounts Payable	125.29		125.29
Total 5028.01 · SDG&E						985.47	0.00	985.47
5028.02 · Telephone								
	06/01/2026	289896	ESI_ESTECH SYSTEMS	2026/06 Monthly	2000 · Accounts Payable	349.76		349.76

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5028.02 · Telephone						349.76	0.00	349.76
5028.03 · Water								
	06/19/2026	9338853	PADRE DAM	Commercial 16 units (-6 units usage from prior month) 05/18-06/15/2026	2000 · Accounts Payable	239.27		239.27
	06/19/2026	9338853	PADRE DAM	System Charge	2000 · Accounts Payable	40.97		40.97
	06/19/2026	9338853	PADRE DAM	Fire Sprinklers	2000 · Accounts Payable	66.94		66.94
	06/19/2026	9338853	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 · Accounts Payable	4.55		4.55
Total 5028.03 · Water						351.73	0.00	351.73
5028.04 · Trash								
	06/01/2026	5967121-15846	WASTE MANAGEMENT	1 - 3yd (reg charge) 2026/06	2000 · Accounts Payable	76.84		76.84
	06/01/2026	5967121-15846	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge) 2026/06	2000 · Accounts Payable	49.85		49.85
	06/01/2026	5967121-15846	WASTE MANAGEMENT	Organics 64 gal cart service 2026/06	2000 · Accounts Payable	111.41		111.41
	06/01/2026	5967121-15846	WASTE MANAGEMENT	5957045-1584-9	2000 · Accounts Payable			
Total 5028.04 · Trash						238.10	0.00	238.10
Total 5028 · UTILITIES						1,925.06	0.00	1,925.06
5030 · SPECIAL DISTRICT EXPENSE								
5030.01 · District Operations								
	06/02/2026	22918	PASKLE, BILL	Mileage: 38 miles HCFA Commision Meeting 05/28/2026 *$.725/per mile	1001.07 · CB&T Checking - 8473	27.55		27.55
	06/09/2026	22943	Kristan Downing	Retirement	1001.07 · CB&T Checking - 8473	300.00		300.00
	06/15/2026		Janet's Bakery	Retirement	CalCard (Finance DP -9292)	24.00		24.00
	06/15/2026		NOTHING BUNDT CAKES	Retirement	CalCard (Fire Chief BB -2115)	71.83		71.83
	06/16/2026		OFF THE 8 CAFE	Meeting with Director	CalCard (Fire Chief BB -2115)	91.28		91.28
	06/17/2026	0534	Smokey and The Brisket BBQ	Retirement	CalCard (Fire Chief BB -2115)	562.15		562.15
	06/17/2026	7173	PICTAPHOTO.com		CalCard (Fire Chief BB -2115)	7.49		7.49
Total 5030.01 · District Operations						1,084.30	0.00	1,084.30
5030.03 · Web Site								
	06/08/2026	5CF0ACE6-0071	STREAMLINE (Powered by CivicPlus)	6/6/26-07/6/26	2000 · Accounts Payable	130.00		130.00
Total 5030.03 · Web Site						130.00	0.00	130.00
5030.05 · Reimbursable expenses								
Total 5030.05 · Reimbursable expenses						2,999.27	2,999.27	0.00
5030.06 · Software/Licenses								
	06/03/2026		ADOBE INC.	Admin Director 06/2026	CalCard (Finance DP -9292)	14.99		14.99
	06/03/2026	8099	ADOBE INC.	Fire Chief 06/2026	CalCard (Fire Chief BB -2115)	14.99		14.99
	06/08/2026		ADOBE INC.	Admin Assist 06/2026	CalCard (Finance DP -9292)	14.99		14.99
	06/08/2026	4217	ADOBE INC.	Fire Chief 05/2026- Early Cancellation	CalCard (Fire Chief BB -2115)	29.98		29.98
	06/15/2026	3119	ADOBE INC.	Assistant Fire Chief 06/2026	CalCard (Assist. FC GO-6824)	14.99		14.99
	06/25/2026		THREATDOWN.com	Security Software for 12 months - Finance Office	CalCard (Finance DP -9292)	860.00		860.00

AFPD Alpine Fire Protection District
Current Month Expenses
June 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5030.06 · Software/Licenses						949.94	0.00	949.94
Total 5030 · SPECIAL DISTRICT EXPENSE						5,163.51	2,999.27	2,164.24
5035 · MINOR EQUIPMENT								
Communications								
	06/09/2026	2764	EVS	David Clark Headsets & Associated Hardware (4)	2000 · Accounts Payable	8,434.85		8,434.85
Total Communications						8,434.85	0.00	8,434.85
Operations								
	06/03/2026	IN2524240	MUNICIPAL EMERGENCY SERVICES INC	Epic 3 Voice Amp (2) + Tax/Shipping	2000 · Accounts Payable	1,752.42		1,752.42
Total Operations						1,752.42	0.00	1,752.42
Total 5035 · MINOR EQUIPMENT						10,187.27	0.00	10,187.27
5037 · CAPITALIZED EXPENSES								
Vehicles								
	06/05/2026	13064	TRUXS AUTO SALON	2026 Silverado 3500 8" Bed - Liner, Materials, Labor & Sales Tax	2000 · Accounts Payable	1,126.71		1,126.71
Total Vehicles						1,126.71	0.00	1,126.71
Total 5037 · CAPITALIZED EXPENSES						1,126.71	0.00	1,126.71
5038 · CONTINGENCY FUND								
	06/30/2026	9249	NORTH COUNTY EVS INC	Touchscreen - E17	2000 · Accounts Payable	5,244.28		5,244.28
Total 5038 · CONTINGENCY FUND						5,244.28	0.00	5,244.28
8000.00 · DEBT SERVICE FUND								
8000.01 · POB								
POB - Interest								
	06/30/2026			US Bank Bond Interest 06302026	Money Market		0.42	-0.42
Total POB - Interest						0.00	0.42	-0.42
Total 8000.01 · POB						0.00	0.42	-0.42
Total 8000.00 · DEBT SERVICE FUND						0.00	0.42	-0.42
Total Expense						556,677.94	29,598.41	527,079.53
Net Ordinary Income						556,677.94	29,598.41	-527,079.53
Net Income						**556,677.94**	**29,598.41**	**-527,079.53**

AFPD Alpine Fire Protection District
Profit & Loss
July 2025 through June 2026

				Jul '25 - Jun 26
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	4,749,673.15			
Admin Fees	-51,256.76			
Refunds	-67,724.57			
Total 4000.01 · Property Tax		4,630,691.82		
4000.02 · General Fund Interest		24,248.19		
4000.03 · Benefit Fee		671,438.08		
4000.04 · Interest-Mitigation Fund		298.37		
Total 4000 PROPERTY TAXES			5,326,676.46	
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	219,174.14			
California Bank & Trust	101.28			
Investments	28,538.09			
LAIF	196.42			
PASIS	21,947.41			
SRPL	0.00			
Total 4002.01 · INTEREST INCOME		269,957.34		
4002.02 · Property Lease				
ALS Agreement (Restricted)	62,238.88			
Total 4002.02 · Property Lease		62,238.88		
Total 4002 · USE OF MONEY AND PROPERTY			332,196.22	
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other		71,978.85		
Total 4005 · MISCELLANEOUS REVENUE			71,978.85	
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	100,810.50			
Total 4006.01 · SDRC		100,810.50		
4006.04 · COSD				
SHGP 2024	8,391.00			
Total 4006.04 · COSD		8,391.00		
4006.05 · Alpine FireProtectionFoundation		1,515.00		
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	128,922.80			
Total 4006.07 · SD Regional Fire Fnd		128,922.80		
Total 4006 · GRANT INCOME			239,639.30	
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel		157,742.90		
4007.02 · Incident Reimburse - Vehicle		51,926.54		
4007.03 · Incident Reimburse - Other		67,065.61		
4007.04 · Paramedic Resource Pool		8,231.19		
Total 4007 · INTERGOVERNMENTAL REVENUE			284,966.24	
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	104,128.37			
Interest	1,750.51			

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07/13/26
Accrual Basis

AFPD Alpine Fire Protection District
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26		
Total 4008.01 · Mitigation		105,878.88	
4008.02 · Fees for Services		36,910.65	
Total 4008 · FEES AND SERVICES			142,789.53
Total Income			6,398,246.60
Gross Profit			6,398,246.60
Expense			
Purchase of Goods-Services			0.00
5000 · PAYROLL			
5000.01 · Salaries		2,544,289.45	
5000.02 · OVERTIME			
FLSA	50,623.46		
Paramedic Resource Pool	17,891.47		
Reimbursable	757.50		
Sick Coverage	217,637.61		
Strike Team	143,227.22		
Training	33,090.68		
Unclassified-Meetings, etc	152,005.00		
Vacation - Coverage	284,270.67		
Worker's Comp Coverage	63,271.66		
Total 5000.02 · OVERTIME		962,775.27	
5000.03 · DIRECTORS COMPENSATION		5,600.00	
5000 · PAYROLL - Other		0.00	
Total 5000 · PAYROLL			3,512,664.72
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive		145,087.72	
5002.02 · Annual Leave Buyback		58,969.94	
5002.03 · Medicare Tax ER		52,809.20	
5002.04 · CalPers Retirement			
Retirement - Pers	505,534.88		
Retirement UAL Payments	194,285.00		
Total 5002.04 · CalPers Retirement		699,819.88	
5002.05 · Group Medical Ins			
Health	450,766.30		
Supp Benefits - FRMS	46,912.78		
Total 5002.05 · Group Medical Ins		497,679.08	
5002.06 · Life Insurance		6,492.36	
5002.07 · LTD Insurance		8,942.93	
5002.08 · Social Security (ER)		347.20	
5002.09 · Payroll Expenses		191.00	
5002.10 · Retirement 401 (a)		13,070.00	
5002.11 · Uniform Allowance (Admin)		250.00	
Total 5002 · EMPLOYEE BENEFITS			1,483,659.31
5003 · GRANT EXPENSES			
5003.01 · SDRC			
SDRC 0723 Fuels	100,810.50		
Total 5003.01 · SDRC		100,810.50	
5003.04 · CountySD			
SHGP 2024	8,391.00		
Total 5003.04 · CountySD		8,391.00	
5003.05 · Alpine FireProtectionFoundation		25.58	
5003.07 · SD Regional Fire Foundation			

AFPD Alpine Fire Protection District
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26	
Truck/Air Curtain Burner	136,893.80	
Total 5003.07 · SD Regional Fire Foundation	136,893.80	
Total 5003 · GRANT EXPENSES		246,120.88
5007 · UNIFORMS/PPE		
5007.01 · Uniforms	6,452.55	
5007.02 · Structure PPE	11,062.49	
5007.03 · Wildland PPE	0.00	
Total 5007 · UNIFORMS/PPE		17,515.04
5008 · COMMUNICATIONS		
5008.01 · Heartland Comm Facility	118,920.37	
5008.02 · Mobile Communications	8,249.92	
5008.05 · Emergency Operations Center EOC	229.32	
5008.06 · Regional Communications System	8,816.67	
5008.08 · Cox Communications	3,548.24	
Total 5008 · COMMUNICATIONS		139,764.52
5009 · PASIS (Workers Comp)		
5009.01 · Administrative Costs	152,162.00	
5009.02 · Claim Related Expenses	59,521.97	
Total 5009 · PASIS (Workers Comp)		211,683.97
5010 · HOUSEHOLD		7,120.10
5011 · FAIRA		73,623.00
5012 · MAINTENANCE - EQUIPMENT		
5012.01 · SCBA's	2,938.32	
5012.02 · Air Compressor - Station	1,502.90	
5012.03 · 800 mhz Radios	2,845.01	
5012.04 · VHF Radios	0.00	
5012.05 · Rescue Tools	2,762.37	
5012.07 · Station Generator	1,182.71	
5012.08 · SCBA - Compressor	2,600.88	
5012.09 · Portable Extinguishers	411.53	
5012.10 · Hose & Ladder Testing	4,946.20	
5012.11 · Misc. Equipment	3,264.45	
5012.12 · Fuel	31,303.97	
5012.13 · Foam (Class A/B)	1,260.68	
5012.14 · Fire Hose & Appliances	2,095.63	
5012.15 · Gas Detectors	766.72	
Total 5012 · MAINTENANCE - EQUIPMENT		57,881.37
5013 · MAINTENANCE - VEHICLES		
5013.10 · E17 - 2015 KME	50,610.08	
5013.20 · E217 - 2005 KME	27,343.36	
5013.30 · 2023 Chevrolet Silverado	1,235.17	
5013.40 · 2019 F-250	3,087.28	
5013.50 · BR17 Hi-Tech (2019)	14,540.53	
5013.60 · 2020 Ford Explorer	813.56	
5013.70 · 2021 Chevrolet Silverado	3,988.21	
5013.80 · Vermeer 1500C Chipper	992.98	
Total 5013 · MAINTENANCE - VEHICLES		102,611.17
5014 · MAINTENANCE - FACILITIES		
5014.01 · Station 17	14,596.06	
5014.02 · HVAC Maintenance	1,233.50	
5014.03 · Apparatus Bay Doors & Gates	375.00	
5014.04 · ST-17 Life Safety Systems	6,309.22	
5014.06 · Gym Equipment	1,049.44	
5014.07 · Grounds Maintenance	5,446.39	
5014.08 · Photovoltaic System	3,780.00	

AFPD Alpine Fire Protection District
Profit & Loss
July 2025 through June 2026

		Jul '25 - Jun 26
Total 5014 · MAINTENANCE - FACILITIES		32,789.61
5015 · EMERGENCY MEDICAL SERVICES		
5015.01 · EMS Supplies	6,850.29	
5015.02 · EMS Maintenance Contracts	682.00	
5015.03 · Medication Disposal	212.00	
Total 5015 · EMERGENCY MEDICAL SERVICES		7,744.29
5016 · AGENCY MEMBERSHIPS		2,589.49
5018 · OFFICE EXPENSE		
5018.01 · Expendable Supplies	2,939.57	
5018.02 · Postage	445.08	
5018.03 · IT Equipment	7,525.20	
5018.04 · Publishing	714.00	
Total 5018 · OFFICE EXPENSE		11,623.85
5019 · PROFESSIONAL FEES / SERVICES		
5019.01 · Legal Fees and Related	85,564.03	
5019.02 · Auditor	18,851.86	
5019.06 · Wellness - Fitness Program	25,502.03	
5019.08 · SD LAFCO	2,209.29	
5019.09 · Benefit Fee Administration	4,816.23	
Total 5019 · PROFESSIONAL FEES / SERVICES		136,943.44
5023 · TRAINING		
5023.01 · Training Incidentals	1,866.28	
5023.02 · EMS (Medical Training)	2,172.00	
5023.03 · Heartland Training Facility	19,467.00	
5023.04 · Education Reimbursement	7,155.00	
Total 5023 · TRAINING		30,660.28
5025 · PROFESSIONAL DEVELOPMENT		
5025.01 · Administration	7,084.56	
5025.02 · Chief Officers	4,861.30	
5025.03 · Board of Directors	22.04	
5025.04 · In House Training	4,545.00	
5025.05 · Community Risk Reduction	60.45	
5025.06 · Operations	18,950.03	
Total 5025 · PROFESSIONAL DEVELOPMENT		35,523.38
5028 · UTILITIES		
5028.01 · SDG&E	13,317.51	
5028.02 · Telephone	4,720.01	
5028.03 · Water	4,758.08	
5028.04 · Trash	2,932.20	
5028.05 · Sewer	4,846.09	
Total 5028 · UTILITIES		30,573.89
5030 · SPECIAL DISTRICT EXPENSE		
5030.01 · District Operations	10,411.04	
5030.02 · Incident Operations	4,922.05	
5030.03 · Web Site	1,560.00	
5030.04 · Recruitment	174.00	
5030.05 · Reimbursable expenses	0.00	
5030.06 · Software/Licenses	32,576.51	
Total 5030 · SPECIAL DISTRICT EXPENSE		49,643.60
5032 · Community Risk Reduction		
5032.01 · Public Education	4,848.12	
5032.02 · Supplies	2,330.22	
Total 5032 · Community Risk Reduction		7,178.34

AFPD Alpine Fire Protection District
Profit & Loss
July 2025 through June 2026

			Jul '25 - Jun 26
5035 · MINOR EQUIPMENT			
Communications		13,745.12	
Facilities		11,604.09	
Office		3,308.60	
Operations		29,558.42	
Total 5035 · MINOR EQUIPMENT			58,216.23
5037 · CAPITALIZED EXPENSES			
Facilities		185,167.09	
Operations		6,562.38	
Vehicles		48,611.77	
Total 5037 · CAPITALIZED EXPENSES			240,341.24
5038 · CONTINGENCY FUND			9,050.34
8000.00 · DEBT SERVICE FUND			
8000.01 · POB			
POB - Administrative Fees	3,225.00		
POB - Interest	85,575.23		
POB - Principal	230,000.00		
Total 8000.01 · POB		318,800.23	
8000.02 · ECAA Solar			
Interest	4,103.15		
Principal	45,046.23		
Total 8000.02 · ECAA Solar		49,149.38	
Total 8000.00 · DEBT SERVICE FUND			367,949.61
Total Expense			6,873,471.67
Net Ordinary Income			-475,225.07
Net Income			**-475,225.07**

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Ju...	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	4,749,673.15	4,738,000.00	11,673.15	100.2%
Admin Fees	-51,256.76	-30,000.00	-21,256.76	170.9%
Refunds	-67,724.57	-40,000.00	-27,724.57	169.3%
Total 4000.01 · Property Tax	4,630,691.82	4,668,000.00	-37,308.18	99.2%
4000.02 · General Fund Interest	24,248.19	15,000.00	9,248.19	161.7%
4000.03 · Benefit Fee	671,438.08	665,000.00	6,438.08	101.0%
4000.04 · Interest-Mitigation Fund	298.37			
Total 4000 PROPERTY TAXES	5,326,676.46	5,348,000.00	-21,323.54	99.6%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	219,174.14	145,000.00	74,174.14	151.2%
California Bank & Trust	101.28	500.00	-398.72	20.3%
Investments	28,538.09	35,000.00	-6,461.91	81.5%
LAIF	196.42	500.00	-303.58	39.3%
PASIS	21,947.41	15,000.00	6,947.41	146.3%
SRPL	0.00	5,000.00	-5,000.00	0.0%
Total 4002.01 · INTEREST INCOME	269,957.34	201,000.00	68,957.34	134.3%
4002.02 · Property Lease				
ALS Agreement (Restricted)	62,238.88	61,000.00	1,238.88	102.0%
Total 4002.02 · Property Lease	62,238.88	61,000.00	1,238.88	102.0%
Total 4002 · USE OF MONEY AND PROPER...	332,196.22	262,000.00	70,196.22	126.8%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	71,978.85	51,766.00	20,212.85	139.0%
Total 4005 · MISCELLANEOUS REVENUE	71,978.85	51,766.00	20,212.85	139.0%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	100,810.50	108,782.00	-7,971.50	92.7%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
4006.01 · SDRC - Other	0.00	610,000.00	-610,000.00	0.0%
Total 4006.01 · SDRC	100,810.50	1,099,942.00	-999,131.50	9.2%
4006.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
Total 4006.03 · CITY OF SD - OES	0.00	6,950.00	-6,950.00	0.0%
4006.04 · COSD				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	8,391.00	8,391.00	0.00	100.0%
Total 4006.04 · COSD	8,391.00	17,027.00	-8,636.00	49.3%
4006.05 · Alpine FireProtectionFoundation	1,515.00	5,000.00	-3,485.00	30.3%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	128,922.80	119,298.00	9,624.80	108.1%
Total 4006.07 · SD Regional Fire Fnd	128,922.80	119,298.00	9,624.80	108.1%
Total 4006 · GRANT INCOME	239,639.30	1,248,217.00	-1,008,577.70	19.2%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	157,742.90	157,742.00	0.90	100.0%
4007.02 · Incident Reimburse - Vehicle	51,926.54	51,926.00	0.54	100.0%
4007.03 · Incident Reimburse - Other	67,065.61	65,000.00	2,065.61	103.2%
4007.04 · Paramedic Resource Pool	8,231.19	8,231.00	0.19	100.0%
Total 4007 · INTERGOVERNMENTAL REVE...	284,966.24	282,899.00	2,067.24	100.7%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	104,128.37	42,993.00	61,135.37	242.2%
Interest	1,750.51	5,000.00	-3,249.49	35.0%
Total 4008.01 · Mitigation	105,878.88	47,993.00	57,885.88	220.6%

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Ju...	Budget	$ Over Budget	% of Budget
4008.02 · Fees for Services	36,910.65	35,000.00	1,910.65	105.5%
Total 4008 · FEES AND SERVICES	142,789.53	82,993.00	59,796.53	172.1%
Total Income	6,398,246.60	7,275,875.00	-877,628.40	87.9%
Gross Profit	6,398,246.60	7,275,875.00	-877,628.40	87.9%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	2,544,289.45	2,508,744.00	35,545.45	101.4%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	50,623.46	51,919.00	-1,295.54	97.5%
Paramedic Resource Pool	17,891.47	16,000.00	1,891.47	111.8%
Reimbursable	757.50			
Sick Coverage	217,637.61	190,876.00	26,761.61	114.0%
Strike Team	143,227.22	140,000.00	3,227.22	102.3%
Training	33,090.68	28,288.00	4,802.68	117.0%
Unclassified-Meetings, etc	152,005.00	165,000.00	-12,995.00	92.1%
Vacation - Coverage	284,270.67	345,485.00	-61,214.33	82.3%
Worker's Comp Coverage	63,271.66	13,558.00	49,713.66	466.7%
Total 5000.02 · OVERTIME	962,775.27	985,211.00	-22,435.73	97.7%
5000.03 · DIRECTORS COMPENSATION	5,600.00	7,000.00	-1,400.00	80.0%
Total 5000 · PAYROLL	3,512,664.72	3,500,955.00	11,709.72	100.3%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	145,087.72	135,641.00	9,446.72	107.0%
5002.02 · Annual Leave Buyback	58,969.94	30,000.00	28,969.94	196.6%
5002.03 · Medicare Tax ER	52,809.20	48,192.00	4,617.20	109.6%
5002.04 · CalPers Retirement				
Retirement - Pers	505,534.88	474,751.00	30,783.88	106.5%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	699,819.88	669,036.00	30,783.88	104.6%
5002.05 · Group Medical Ins				
Health	450,766.30	451,626.00	-859.70	99.8%
Supp Benefits - FRMS	46,912.78	59,280.00	-12,367.22	79.1%
Total 5002.05 · Group Medical Ins	497,679.08	510,906.00	-13,226.92	97.4%
5002.06 · Life Insurance	6,492.36	6,820.00	-327.64	95.2%
5002.07 · LTD Insurance	8,942.93	10,618.00	-1,675.07	84.2%
5002.08 · Social Security (ER)	347.20	434.00	-86.80	80.0%
5002.09 · Payroll Expenses	191.00	0.00	191.00	100.0%
5002.10 · Retirement 401 (a)	13,070.00	13,250.00	-180.00	98.6%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	1,483,659.31	1,425,147.00	58,512.31	104.1%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
2025 Fuels Management	0.00	610,000.00	-610,000.00	0.0%
SDRC 0723 Fuels	100,810.50	108,782.00	-7,971.50	92.7%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
Total 5003.01 · SDRC	100,810.50	1,099,942.00	-999,131.50	9.2%
5003.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
Total 5003.03 · CITY OF SD - OES	0.00	3,900.00	-3,900.00	0.0%
5003.04 · CountySD				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	8,391.00	12,736.00	-4,345.00	65.9%
Total 5003.04 · CountySD	8,391.00	21,372.00	-12,981.00	39.3%
5003.05 · Alpine FireProtectionFoundation	25.58	5,000.00	-4,974.42	0.5%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	136,893.80	119,298.00	17,595.80	114.7%
Total 5003.07 · SD Regional Fire Foundat...	136,893.80	119,298.00	17,595.80	114.7%
Total 5003 · GRANT EXPENSES	246,120.88	1,249,512.00	-1,003,391.12	19.7%
5007 · UNIFORMS/PPE				

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Ju...	Budget	$ Over Budget	% of Budget
5007.01 · Uniforms	6,452.55	18,250.00	-11,797.45	35.4%
5007.02 · Structure PPE	11,062.49	12,915.00	-1,852.51	85.7%
5007.03 · Wildland PPE	0.00	5,000.00	-5,000.00	0.0%
Total 5007 · UNIFORMS/PPE	17,515.04	36,165.00	-18,649.96	48.4%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	118,920.37	124,410.00	-5,489.63	95.6%
5008.02 · Mobile Communications	8,249.92	9,700.00	-1,450.08	85.1%
5008.05 · Emergency Operations Center ...	229.32	200.00	29.32	114.7%
5008.06 · Regional Communications Syst...	8,816.67	8,784.00	32.67	100.4%
5008.08 · Cox Communications	3,548.24	4,700.00	-1,151.76	75.5%
Total 5008 · COMMUNICATIONS	139,764.52	147,794.00	-8,029.48	94.6%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,162.00	156,165.00	-4,003.00	97.4%
5009.02 · Claim Related Expenses	59,521.97	125,000.00	-65,478.03	47.6%
Total 5009 · PASIS (Workers Comp)	211,683.97	281,165.00	-69,481.03	75.3%
5010 · HOUSEHOLD	7,120.10	7,000.00	120.10	101.7%
5011 · FAIRA	73,623.00	73,623.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	2,938.32	3,700.00	-761.68	79.4%
5012.02 · Air Compressor - Station	1,502.90	2,200.00	-697.10	68.3%
5012.03 · 800 mhz Radios	2,845.01	3,568.00	-722.99	79.7%
5012.04 · VHF Radios	0.00	3,000.00	-3,000.00	0.0%
5012.05 · Rescue Tools	2,762.37	2,800.00	-37.63	98.7%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	1,182.71	3,705.00	-2,522.29	31.9%
5012.08 · SCBA - Compressor	2,600.88	5,970.00	-3,369.12	43.6%
5012.09 · Portable Extinguishers	411.53	850.00	-438.47	48.4%
5012.10 · Hose & Ladder Testing	4,946.20	5,000.00	-53.80	98.9%
5012.11 · Misc. Equipment	3,264.45	3,500.00	-235.55	93.3%
5012.12 · Fuel	31,303.97	42,627.00	-11,323.03	73.4%
5012.13 · Foam (Class A/B)	1,260.68	2,000.00	-739.32	63.0%
5012.14 · Fire Hose & Appliances	2,095.63	2,000.00	95.63	104.8%
5012.15 · Gas Detectors	766.72	1,180.00	-413.28	65.0%
Total 5012 · MAINTENANCE - EQUIPMENT	57,881.37	82,600.00	-24,718.63	70.1%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	50,610.08	36,000.00	14,610.08	140.6%
5013.20 · E217 - 2005 KME	27,343.36	30,000.00	-2,656.64	91.1%
5013.30 · 2023 Chevrolet Silverado	1,235.17	5,500.00	-4,264.83	22.5%
5013.40 · 2019 F-250	3,087.28	5,500.00	-2,412.72	56.1%
5013.50 · BR17 Hi-Tech (2019)	14,540.53	20,500.00	-5,959.47	70.9%
5013.60 · 2020 Ford Explorer	813.56	3,000.00	-2,186.44	27.1%
5013.70 · 2021 Chevrolet Silverado	3,988.21	5,500.00	-1,511.79	72.5%
5013.80 · Vermeer 1500C Chipper	992.98	1,500.00	-507.02	66.2%
Total 5013 · MAINTENANCE - VEHICLES	102,611.17	107,500.00	-4,888.83	95.5%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	14,596.06	15,825.00	-1,228.94	92.2%
5014.02 · HVAC Maintenance	1,233.50	2,820.00	-1,586.50	43.7%
5014.03 · Apparatus Bay Doors & Gates	375.00	7,900.00	-7,525.00	4.7%
5014.04 · ST-17 Life Safety Systems	6,309.22	4,221.00	2,088.22	149.5%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	1,049.44	1,500.00	-450.56	70.0%
5014.07 · Grounds Maintenance	5,446.39	5,460.00	-13.61	99.8%
5014.08 · Photovoltaic System	3,780.00	5,280.00	-1,500.00	71.6%
Total 5014 · MAINTENANCE - FACILITIES	32,789.61	44,506.00	-11,716.39	73.7%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	6,850.29	8,500.00	-1,649.71	80.6%
5015.02 · EMS Maintenance Contracts	682.00	4,872.00	-4,190.00	14.0%
5015.03 · Medication Disposal	212.00	922.00	-710.00	23.0%
Total 5015 · EMERGENCY MEDICAL SERVI...	7,744.29	14,294.00	-6,549.71	54.2%
5016 · AGENCY MEMBERSHIPS	2,589.49	4,250.00	-1,660.51	60.9%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	2,939.57	4,300.00	-1,360.43	68.4%
5018.02 · Postage	445.08	750.00	-304.92	59.3%
5018.03 · IT Equipment	7,525.20	15,592.00	-8,066.80	48.3%
5018.04 · Publishing	714.00	700.00	14.00	102.0%

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Ju...	Budget	$ Over Budget	% of Budget
Total 5018 · OFFICE EXPENSE	11,623.85	21,342.00	-9,718.15	54.5%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	85,564.03	95,000.00	-9,435.97	90.1%
5019.02 · Auditor	18,851.86	23,000.00	-4,148.14	82.0%
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	25,502.03	37,500.00	-11,997.97	68.0%
5019.08 · SD LAFCO	2,209.29	2,210.00	-0.71	100.0%
5019.09 · Benefit Fee Administration	4,816.23	4,500.00	316.23	107.0%
Total 5019 · PROFESSIONAL FEES / SERVI...	136,943.44	167,710.00	-30,766.56	81.7%
5023 · TRAINING				
5023.01 · Training Incidentals	1,866.28	2,000.00	-133.72	93.3%
5023.02 · EMS (Medical Training)	2,172.00	4,700.00	-2,528.00	46.2%
5023.03 · Heartland Training Facility	19,467.00	19,033.00	434.00	102.3%
5023.04 · Education Reimbursement	7,155.00	12,000.00	-4,845.00	59.6%
Total 5023 · TRAINING	30,660.28	37,733.00	-7,072.72	81.3%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	7,084.56	14,180.00	-7,095.44	50.0%
5025.02 · Chief Officers	4,861.30	5,250.00	-388.70	92.6%
5025.03 · Board of Directors	22.04	2,500.00	-2,477.96	0.9%
5025.04 · In House Training	4,545.00	5,000.00	-455.00	90.9%
5025.05 · Community Risk Reduction	60.45	7,800.00	-7,739.55	0.8%
5025.06 · Operations	18,950.03	13,500.00	5,450.03	140.4%
Total 5025 · PROFESSIONAL DEVELOPME...	35,523.38	48,230.00	-12,706.62	73.7%
5028 · UTILITIES				
5028.01 · SDG&E	13,317.51	20,000.00	-6,682.49	66.6%
5028.02 · Telephone	4,720.01	4,570.00	150.01	103.3%
5028.03 · Water	4,758.08	6,000.00	-1,241.92	79.3%
5028.04 · Trash	2,932.20	3,300.00	-367.80	88.9%
5028.05 · Sewer	4,846.09	5,100.00	-253.91	95.0%
Total 5028 · UTILITIES	30,573.89	38,970.00	-8,396.11	78.5%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	10,411.04	12,850.00	-2,438.96	81.0%
5030.02 · Incident Operations	4,922.05	4,000.00	922.05	123.1%
5030.03 · Web Site	1,560.00	1,800.00	-240.00	86.7%
5030.04 · Recruitment	174.00	500.00	-326.00	34.8%
5030.05 · Reimbursable expenses	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	32,576.51	32,331.00	245.51	100.8%
Total 5030 · SPECIAL DISTRICT EXPENSE	49,643.60	51,981.00	-2,337.40	95.5%
5032 · Community Risk Reduction				
5032.01 · Public Education	4,848.12	5,350.00	-501.88	90.6%
5032.02 · Supplies	2,330.22	4,000.00	-1,669.78	58.3%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	7,178.34	9,850.00	-2,671.66	72.9%
5035 · MINOR EQUIPMENT				
Communications	13,745.12	18,250.00	-4,504.88	75.3%
Facilities	11,604.09	11,700.00	-95.91	99.2%
Office	3,308.60	10,000.00	-6,691.40	33.1%
Operations	29,558.42	27,935.00	1,623.42	105.8%
Total 5035 · MINOR EQUIPMENT	58,216.23	67,885.00	-9,668.77	85.8%
5037 · CAPITALIZED EXPENSES				
Facilities	185,167.09	188,500.00	-3,332.91	98.2%
Operations	6,562.38	54,384.00	-47,821.62	12.1%
Vehicles	48,611.77	51,128.00	-2,516.23	95.1%
Total 5037 · CAPITALIZED EXPENSES	240,341.24	294,012.00	-53,670.76	81.7%
5038 · CONTINGENCY FUND	9,050.34	182,645.00	-173,594.66	5.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	27,091.00	-27,091.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,083,183.00	1,083,183.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	3,225.00	2,850.00	375.00	113.2%
POB - Interest	85,575.23	150,000.00	-64,424.77	57.1%

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Ju...	Budget	$ Over Budget	% of Budget
POB - Principal	230,000.00	230,000.00	0.00	100.0%
Total 8000.01 · POB	318,800.23	382,850.00	-64,049.77	83.3%
8000.02 · ECAA Solar				
Interest	4,103.15	4,198.00	-94.85	97.7%
Principal	45,046.23	45,050.00	-3.77	100.0%
Total 8000.02 · ECAA Solar	49,149.38	49,248.00	-98.62	99.8%
Total 8000.00 · DEBT SERVICE FUND	367,949.61	432,098.00	-64,148.39	85.2%
Total Expense	6,873,471.67	7,275,875.00	-402,403.33	94.5%
Net Ordinary Income	-475,225.07	0.00	-475,225.07	100.0%
Other Income/Expense				
Other Income				
6000.00 · GRANTS - INCOME				
6000.01 · SD River Conservancy	0.00	1.00	-1.00	0.0%
Total 6000.00 · GRANTS - INCOME	0.00	1.00	-1.00	0.0%
Total Other Income	0.00	1.00	-1.00	0.0%
Other Expense				
7000 · GRANTS - EXPENSE				
7000.01 · SD River Conservancy	0.00	1.00	-1.00	0.0%
Total 7000 · GRANTS - EXPENSE	0.00	1.00	-1.00	0.0%
Total Other Expense	0.00	1.00	-1.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	**-475,225.07**	**0.00**	**-475,225.07**	**100.0%**

AFPD Alpine Fire Protection District
Profit & Loss
June 2026

	Jun 26		
Ordinary Income/Expense			
Income			
4000 PROPERTY TAXES			
4000.01 · Property Tax			
Property Tax 1%	156,320.57		
Admin Fees	-702.22		
Refunds	-12,740.15		
Total 4000.01 · Property Tax		142,878.20	
4000.02 · General Fund Interest		4,292.13	
4000.03 · Benefit Fee		37,215.18	
Total 4000 PROPERTY TAXES			184,385.51
4002 · USE OF MONEY AND PROPERTY			
4002.01 · INTEREST INCOME			
CA CLASS	10,310.68		
California Bank & Trust	12.57		
Investments	1,062.59		
SRPL	-967.79		
Total 4002.01 · INTEREST INCOME		10,418.05	
4002.02 · Property Lease			
ALS Agreement (Restricted)	10,182.56		
Total 4002.02 · Property Lease		10,182.56	
Total 4002 · USE OF MONEY AND PROPERTY			20,600.61
4005 · MISCELLANEOUS REVENUE			
4005.01 · Other		2,333.61	
Total 4005 · MISCELLANEOUS REVENUE			2,333.61
4008 · FEES AND SERVICES			
4008.01 · Mitigation			
Fees	-1,763.00		
Interest	639.23		
Total 4008.01 · Mitigation		-1,123.77	
4008.02 · Fees for Services		2,741.19	
Total 4008 · FEES AND SERVICES			1,617.42
Total Income			208,937.15
Gross Profit			208,937.15
Expense			
Purchase of Goods-Services			0.00
5000 · PAYROLL			
5000.01 · Salaries		224,524.76	
5000.02 · OVERTIME			
FLSA	4,244.52		
Paramedic Resource Pool	2,727.60		
Sick Coverage	15,615.79		
Strike Team	1,740.07		
Training	8,317.29		
Unclassified-Meetings, etc	0.00		
Vacation - Coverage	37,369.37		
Worker's Comp Coverage	30,252.94		
Total 5000.02 · OVERTIME		100,267.58	
5000.03 · DIRECTORS COMPENSATION		400.00	
Total 5000 · PAYROLL			325,192.34

AFPD Alpine Fire Protection District
Profit & Loss
June 2026

		Jun 26
5002 · EMPLOYEE BENEFITS		
5002.01 · Educational Incentive		11,533.72
5002.02 · Annual Leave Buyback		54,271.90
5002.03 · Medicare Tax ER		5,454.47
5002.04 · CalPers Retirement		
Retirement - Pers	44,236.07	
Total 5002.04 · CalPers Retirement		44,236.07
5002.05 · Group Medical Ins		
Health	39,342.25	
Supp Benefits - FRMS	4,023.78	
Total 5002.05 · Group Medical Ins		43,366.03
5002.06 · Life Insurance		560.03
5002.07 · LTD Insurance		922.40
5002.08 · Social Security (ER)		24.80
5002.09 · Payroll Expenses		62.00
5002.10 · Retirement 401 (a)		265.00
Total 5002 · EMPLOYEE BENEFITS		160,696.42
5007 · UNIFORMS/PPE		
5007.01 · Uniforms		748.52
5007.03 · Wildland PPE		-959.99
Total 5007 · UNIFORMS/PPE		-211.47
5008 · COMMUNICATIONS		
5008.02 · Mobile Communications		618.34
5008.06 · Regional Communications System		1,464.00
5008.08 · Cox Communications		311.11
Total 5008 · COMMUNICATIONS		2,393.45
5009 · PASIS (Workers Comp)		
5009.02 · Claim Related Expenses		5,121.01
Total 5009 · PASIS (Workers Comp)		5,121.01
5010 · HOUSEHOLD		1,387.45
5012 · MAINTENANCE - EQUIPMENT		
5012.01 · SCBA's		205.92
5012.04 · VHF Radios		-61.28
5012.11 · Misc. Equipment		1,302.70
5012.12 · Fuel		224.05
5012.14 · Fire Hose & Appliances		1,573.58
Total 5012 · MAINTENANCE - EQUIPMENT		3,244.97
5013 · MAINTENANCE - VEHICLES		
5013.10 · E17 - 2015 KME		4,611.15
5013.30 · 2023 Chevrolet Silverado		147.27
Total 5013 · MAINTENANCE - VEHICLES		4,758.42
5014 · MAINTENANCE - FACILITIES		
5014.01 · Station 17		227.47
5014.06 · Gym Equipment		505.78
5014.07 · Grounds Maintenance		330.00
Total 5014 · MAINTENANCE - FACILITIES		1,063.25
5015 · EMERGENCY MEDICAL SERVICES		
5015.01 · EMS Supplies		117.75
Total 5015 · EMERGENCY MEDICAL SERVIC...		117.75
5018 · OFFICE EXPENSE		
5018.01 · Expendable Supplies		163.38

AFPD Alpine Fire Protection District
Profit & Loss
June 2026

		Jun 26
5018.02 · Postage	50.00	
5018.03 · IT Equipment	320.42	
Total 5018 · OFFICE EXPENSE		533.80
5019 · PROFESSIONAL FEES / SERVICES		
5019.01 · Legal Fees and Related	860.00	
5019.06 · Wellness - Fitness Program	100.00	
Total 5019 · PROFESSIONAL FEES / SERVIC...		960.00
5023 · TRAINING		
5023.02 · EMS (Medical Training)	275.00	
5023.04 · Education Reimbursement	750.00	
Total 5023 · TRAINING		1,025.00
5025 · PROFESSIONAL DEVELOPMENT		
5025.01 · Administration	150.00	
Total 5025 · PROFESSIONAL DEVELOPMENT		150.00
5028 · UTILITIES		
5028.01 · SDG&E	985.47	
5028.02 · Telephone	349.76	
5028.03 · Water	351.73	
5028.04 · Trash	238.10	
Total 5028 · UTILITIES		1,925.06
5030 · SPECIAL DISTRICT EXPENSE		
5030.01 · District Operations	1,084.30	
5030.03 · Web Site	130.00	
5030.05 · Reimbursable expenses	0.00	
5030.06 · Software/Licenses	949.94	
Total 5030 · SPECIAL DISTRICT EXPENSE		2,164.24
5035 · MINOR EQUIPMENT		
Communications	8,434.85	
Operations	1,752.42	
Total 5035 · MINOR EQUIPMENT		10,187.27
5037 · CAPITALIZED EXPENSES		
Vehicles	1,126.71	
Total 5037 · CAPITALIZED EXPENSES		1,126.71
5038 · CONTINGENCY FUND		5,244.28
8000.00 · DEBT SERVICE FUND		
8000.01 · POB		
POB - Interest	-0.42	
Total 8000.01 · POB	-0.42	
Total 8000.00 · DEBT SERVICE FUND		-0.42
Total Expense		527,079.53
Net Ordinary Income		-318,142.38
Net Income		**-318,142.38**

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	$ Change	% Change
Ordinary Income/Expense				
Income				
2700 · DIR Lease	0.00	233,114.00	-233,114.00	-100.0%
1004 · Lease Receivable	0.00	-234,840.00	234,840.00	100.0%
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	4,749,673.15	4,512,615.43	237,057.72	5.3%
Admin Fees	-51,256.76	-44,220.93	-7,035.83	-15.9%
Refunds	-67,724.57	0.00	-67,724.57	-100.0%
Total 4000.01 · Property Tax	4,630,691.82	4,468,394.50	162,297.32	3.6%
4000.02 · General Fund Interest	24,248.19	53,367.89	-29,119.70	-54.6%
4000.03 · Benefit Fee	671,438.08	645,919.50	25,518.58	4.0%
4000.04 · Interest-Mitigation Fund	298.37	0.00	298.37	100.0%
Total 4000 PROPERTY TAXES	5,326,676.46	5,167,681.89	158,994.57	3.1%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	219,174.14	228,869.38	-9,695.24	-4.2%
California Bank & Trust	101.28	243.27	-141.99	-58.4%
Investments	28,538.09	54,943.89	-26,405.80	-48.1%
LAIF	196.42	274.53	-78.11	-28.5%
PASIS	21,947.41	27,678.79	-5,731.38	-20.7%
SRPL	0.00	0.00	0.00	0.0%
Total 4002.01 · INTEREST INCOME	269,957.34	312,009.86	-42,052.52	-13.5%
4002.02 · Property Lease				
ALS Agreement (Restricted)	62,238.88	101,227.33	-38,988.45	-38.5%
Ambulance Sub-Lease(Restricted)	0.00	-2,054.00	2,054.00	100.0%
Total 4002.02 · Property Lease	62,238.88	99,173.33	-36,934.45	-37.2%
Total 4002 · USE OF MONEY AND PROPERTY	332,196.22	411,183.19	-78,986.97	-19.2%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	71,978.85	112,143.83	-40,164.98	-35.8%
Total 4005 · MISCELLANEOUS REVENUE	71,978.85	112,143.83	-40,164.98	-35.8%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	100,810.50	89,514.55	11,295.95	12.6%
Total 4006.01 · SDRC	100,810.50	89,514.55	11,295.95	12.6%
4006.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	-100.0%
UASI 2022	0.00	2,229.20	-2,229.20	-100.0%
Total 4006.03 · CITY OF SD - OES	0.00	6,129.20	-6,129.20	-100.0%
4006.04 · COSD				
SHGP 2024	8,391.00	0.00	8,391.00	100.0%
SHGP 2023	0.00	10,351.00	-10,351.00	-100.0%
Total 4006.04 · COSD	8,391.00	10,351.00	-1,960.00	-18.9%
4006.05 · Alpine FireProtectionFoundation	1,515.00	4,083.46	-2,568.46	-62.9%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	128,922.80	0.00	128,922.80	100.0%
VHF Radios 2024	0.00	393,207.00	-393,207.00	-100.0%
Fire Shelters-Turnouts 2024	0.00	22,262.08	-22,262.08	-100.0%
Total 4006.07 · SD Regional Fire Fnd	128,922.80	415,469.08	-286,546.28	-69.0%
Total 4006 · GRANT INCOME	239,639.30	525,547.29	-285,907.99	-54.4%
4007 · INTERGOVERNMENTAL REVENUE				

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	$ Change	% Change
4007.01 · Incident Reimburse - Personnel	157,742.90	284,359.53	-126,616.63	-44.5%
4007.02 · Incident Reimburse - Vehicle	51,926.54	98,106.57	-46,180.03	-47.1%
4007.03 · Incident Reimburse - Other	67,065.61	78,468.31	-11,402.70	-14.5%
4007.04 · Paramedic Resource Pool	8,231.19	27,755.04	-19,523.85	-70.3%
Total 4007 · INTERGOVERNMENTAL REVENUE	284,966.24	488,689.45	-203,723.21	-41.7%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	104,128.37	85,914.66	18,213.71	21.2%
Interest	1,750.51	2,364.86	-614.35	-26.0%
Total 4008.01 · Mitigation	105,878.88	88,279.52	17,599.36	19.9%
4008.02 · Fees for Services	36,910.65	51,990.03	-15,079.38	-29.0%
Total 4008 · FEES AND SERVICES	142,789.53	140,269.55	2,519.98	1.8%
4009 · FAIR MARKET VALUE				
Portfolio FMV	0.00	30,529.46	-30,529.46	-100.0%
CA Class FMV	0.00	-101.36	101.36	100.0%
County Mit Fund FMV	0.00	20,675.10	-20,675.10	-100.0%
County Gen Fund FMV	0.00	1,050.16	-1,050.16	-100.0%
Total 4009 · FAIR MARKET VALUE	0.00	52,153.36	-52,153.36	-100.0%
Total Income	6,398,246.60	6,895,942.56	-497,695.96	-7.2%
Gross Profit	6,398,246.60	6,895,942.56	-497,695.96	-7.2%
Expense				
Purchase of Goods-Services	0.00	0.00	0.00	0.0%
5100 · Capital Transfer	0.00	-264,810.80	264,810.80	100.0%
5000 · PAYROLL				
5000.01 · Salaries	2,544,289.45	2,156,812.80	387,476.65	18.0%
5000.02 · OVERTIME				
Critical Weather	0.00	0.00	0.00	0.0%
FLSA	50,623.46	44,659.94	5,963.52	13.4%
Paramedic Resource Pool	17,891.47	29,113.68	-11,222.21	-38.6%
Reimbursable	757.50	0.00	757.50	100.0%
Sick Coverage	217,637.61	98,355.77	119,281.84	121.3%
Strike Team	143,227.22	255,015.23	-111,788.01	-43.8%
Training	33,090.68	22,494.17	10,596.51	47.1%
Unclassified-Meetings, etc	152,005.00	52,205.04	99,799.96	191.2%
Vacation - Coverage	284,270.67	279,019.03	5,251.64	1.9%
Worker's Comp Coverage	63,271.66	16,501.03	46,770.63	283.4%
Total 5000.02 · OVERTIME	962,775.27	797,363.89	165,411.38	20.7%
5000.03 · DIRECTORS COMPENSATION	5,600.00	5,400.00	200.00	3.7%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
Total 5000 · PAYROLL	3,512,664.72	2,959,576.69	553,088.03	18.7%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	145,087.72	113,804.81	31,282.91	27.5%
5002.02 · Annual Leave Buyback	58,969.94	59,323.11	-353.17	-0.6%
5002.03 · Medicare Tax ER	52,809.20	45,234.55	7,574.65	16.8%
5002.04 · CalPers Retirement				
Retirement - Pers	505,534.88	-39,324.84	544,859.72	1,385.5%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
Total 5002.04 · CalPers Retirement	699,819.88	170,581.16	529,238.72	310.3%
5002.05 · Group Medical Ins				
Health	450,766.30	383,770.03	66,996.27	17.5%
Supp Benefits - FRMS	46,912.78	38,701.91	8,210.87	21.2%
Total 5002.05 · Group Medical Ins	497,679.08	422,471.94	75,207.14	17.8%

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July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	$ Change	% Change
5002.06 · Life Insurance	6,492.36	6,456.71	35.65	0.6%
5002.07 · LTD Insurance	8,942.93	7,468.31	1,474.62	19.8%
5002.08 · Social Security (ER)	347.20	334.80	12.40	3.7%
5002.09 · Payroll Expenses	191.00	0.00	191.00	100.0%
5002.10 · Retirement 401 (a)	13,070.00	11,080.00	1,990.00	18.0%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
5002.12 · Compensated Absences Expense	0.00	47,058.81	-47,058.81	-100.0%
Total 5002 · EMPLOYEE BENEFITS	1,483,659.31	884,064.20	599,595.11	67.8%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	100,810.50	89,514.55	11,295.95	12.6%
Total 5003.01 · SDRC	100,810.50	89,514.55	11,295.95	12.6%
5003.04 · CountySD				
SHGP 2024	8,391.00	0.00	8,391.00	100.0%
SHGP 2023	0.00	10,351.00	-10,351.00	-100.0%
Total 5003.04 · CountySD	8,391.00	10,351.00	-1,960.00	-18.9%
5003.05 · Alpine FireProtectionFoundation	25.58	4,136.96	-4,111.38	-99.4%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	136,893.80	0.00	136,893.80	100.0%
VHF Radios 2024	0.00	395,616.25	-395,616.25	-100.0%
Fire Shelters-Turnouts 2024	0.00	24,735.64	-24,735.64	-100.0%
Total 5003.07 · SD Regional Fire Foundation	136,893.80	420,351.89	-283,458.09	-67.4%
Total 5003 · GRANT EXPENSES	246,120.88	524,354.40	-278,233.52	-53.1%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	6,452.55	16,505.45	-10,052.90	-60.9%
5007.02 · Structure PPE	11,062.49	9,832.45	1,230.04	12.5%
5007.03 · Wildland PPE	0.00	0.00	0.00	0.0%
Total 5007 · UNIFORMS/PPE	17,515.04	26,337.90	-8,822.86	-33.5%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	118,920.37	109,675.38	9,244.99	8.4%
5008.02 · Mobile Communications	8,249.92	6,259.83	1,990.09	31.8%
5008.05 · Emergency Operations Center EOC	229.32	13.20	216.12	1,637.3%
5008.06 · Regional Communications System	8,816.67	9,331.42	-514.75	-5.5%
5008.08 · Cox Communications	3,548.24	3,775.14	-226.90	-6.0%
Total 5008 · COMMUNICATIONS	139,764.52	129,054.97	10,709.55	8.3%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,162.00	130,046.12	22,115.88	17.0%
5009.02 · Claim Related Expenses	59,521.97	492,462.54	-432,940.57	-87.9%
Total 5009 · PASIS (Workers Comp)	211,683.97	622,508.66	-410,824.69	-66.0%
5010 · HOUSEHOLD	7,120.10	6,840.94	279.16	4.1%
5011 · FAIRA	73,623.00	65,348.00	8,275.00	12.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	2,938.32	166.01	2,772.31	1,670.0%
5012.02 · Air Compressor - Station	1,502.90	1,425.70	77.20	5.4%
5012.03 · 800 mhz Radios	2,845.01	2,450.40	394.61	16.1%
5012.04 · VHF Radios	0.00	0.00	0.00	0.0%
5012.05 · Rescue Tools	2,762.37	1,434.87	1,327.50	92.5%
5012.07 · Station Generator	1,182.71	3,538.15	-2,355.44	-66.6%
5012.08 · SCBA - Compressor	2,600.88	2,896.00	-295.12	-10.2%
5012.09 · Portable Extinguishers	411.53	384.61	26.92	7.0%
5012.10 · Hose & Ladder Testing	4,946.20	3,764.40	1,181.80	31.4%
5012.11 · Misc. Equipment	3,264.45	1,129.47	2,134.98	189.0%
5012.12 · Fuel	31,303.97	26,547.51	4,756.46	17.9%
5012.13 · Foam (Class A/B)	1,260.68	0.00	1,260.68	100.0%
5012.14 · Fire Hose & Appliances	2,095.63	98.79	1,996.84	2,021.3%

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	Jul '25 - Jun 26	Jul '24 - Jun 25	$ Change	% Change
5012.15 · Gas Detectors	766.72	0.00	766.72	100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	57,881.37	43,835.91	14,045.46	32.0%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	50,610.08	39,403.43	11,206.65	28.4%
5013.20 · E217 - 2005 KME	27,343.36	25,961.05	1,382.31	5.3%
5013.30 · 2023 Chevrolet Silverado	1,235.17	2,627.87	-1,392.70	-53.0%
5013.40 · 2019 F-250	3,087.28	4,311.15	-1,223.87	-28.4%
5013.50 · BR17 Hi-Tech (2019)	14,540.53	11,866.62	2,673.91	22.5%
5013.60 · 2020 Ford Explorer	813.56	3,305.18	-2,491.62	-75.4%
5013.70 · 2021 Chevrolet Silverado	3,988.21	5,287.98	-1,299.77	-24.6%
5013.80 · Vermeer 1500C Chipper	992.98	1,670.39	-677.41	-40.6%
Total 5013 · MAINTENANCE - VEHICLES	102,611.17	94,433.67	8,177.50	8.7%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	14,596.06	17,595.92	-2,999.86	-17.1%
5014.02 · HVAC Maintenance	1,233.50	2,644.50	-1,411.00	-53.4%
5014.03 · Apparatus Bay Doors & Gates	375.00	4,988.00	-4,613.00	-92.5%
5014.04 · ST-17 Life Safety Systems	6,309.22	6,951.81	-642.59	-9.2%
5014.06 · Gym Equipment	1,049.44	980.69	68.75	7.0%
5014.07 · Grounds Maintenance	5,446.39	4,482.16	964.23	21.5%
5014.08 · Photovoltaic System	3,780.00	3,780.00	0.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	32,789.61	41,423.08	-8,633.47	-20.8%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	6,850.29	6,959.54	-109.25	-1.6%
5015.02 · EMS Maintenance Contracts	682.00	13,298.00	-12,616.00	-94.9%
5015.03 · Medication Disposal	212.00	182.00	30.00	16.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	7,744.29	20,439.54	-12,695.25	-62.1%
5016 · AGENCY MEMBERSHIPS	2,589.49	3,782.00	-1,192.51	-31.5%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	2,939.57	3,047.52	-107.95	-3.5%
5018.02 · Postage	445.08	450.00	-4.92	-1.1%
5018.03 · IT Equipment	7,525.20	9,544.78	-2,019.58	-21.2%
5018.04 · Publishing	714.00	168.00	546.00	325.0%
Total 5018 · OFFICE EXPENSE	11,623.85	13,210.30	-1,586.45	-12.0%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	85,564.03	28,059.23	57,504.80	204.9%
5019.02 · Auditor	18,851.86	15,100.00	3,751.86	24.9%
5019.04 · IT Services	0.00	194.00	-194.00	-100.0%
5019.06 · Wellness - Fitness Program	25,502.03	26,233.75	-731.72	-2.8%
5019.08 · SD LAFCO	2,209.29	3,751.07	-1,541.78	-41.1%
5019.09 · Benefit Fee Administration	4,816.23	4,318.65	497.58	11.5%
Total 5019 · PROFESSIONAL FEES / SERVICES	136,943.44	77,656.70	59,286.74	76.3%
5023 · TRAINING				
5023.01 · Training Incidentals	1,866.28	880.94	985.34	111.9%
5023.02 · EMS (Medical Training)	2,172.00	5,140.00	-2,968.00	-57.7%
5023.03 · Heartland Training Facility	19,467.00	18,811.00	656.00	3.5%
5023.04 · Education Reimbursement	7,155.00	4,491.50	2,663.50	59.3%
Total 5023 · TRAINING	30,660.28	29,323.44	1,336.84	4.6%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	7,084.56	5,670.52	1,414.04	24.9%
5025.02 · Chief Officers	4,861.30	977.50	3,883.80	397.3%
5025.03 · Board of Directors	22.04	723.93	-701.89	-97.0%
5025.04 · In House Training	4,545.00	3,956.00	589.00	14.9%
5025.05 · Community Risk Reduction	60.45	534.74	-474.29	-88.7%
5025.06 · Operations	18,950.03	5,888.66	13,061.37	221.8%

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	$ Change	% Change
Total 5025 · PROFESSIONAL DEVELOPMENT	35,523.38	17,751.35	17,772.03	100.1%
5028 · UTILITIES				
5028.01 · SDG&E	13,317.51	18,020.24	-4,702.73	-26.1%
5028.02 · Telephone	4,720.01	3,318.64	1,401.37	42.2%
5028.03 · Water	4,758.08	6,457.37	-1,699.29	-26.3%
5028.04 · Trash	2,932.20	2,919.83	12.37	0.4%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
Total 5028 · UTILITIES	30,573.89	34,828.13	-4,254.24	-12.2%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	10,411.04	7,429.83	2,981.21	40.1%
5030.02 · Incident Operations	4,922.05	4,670.90	251.15	5.4%
5030.03 · Web Site	1,560.00	1,320.00	240.00	18.2%
5030.04 · Recruitment	174.00	0.00	174.00	100.0%
5030.05 · Reimbursable expenses	0.00	0.00	0.00	0.0%
5030.06 · Software/Licenses	32,576.51	26,563.56	6,012.95	22.6%
Total 5030 · SPECIAL DISTRICT EXPENSE	49,643.60	39,984.29	9,659.31	24.2%
5032 · Community Risk Reduction				
5032.01 · Public Education	4,848.12	4,388.11	460.01	10.5%
5032.02 · Supplies	2,330.22	1,761.37	568.85	32.3%
5032.03 · Mapping	0.00	700.00	-700.00	-100.0%
Total 5032 · Community Risk Reduction	7,178.34	6,849.48	328.86	4.8%
5035 · MINOR EQUIPMENT				
Communications	13,745.12	3,336.95	10,408.17	311.9%
Facilities	11,604.09	11,233.23	370.86	3.3%
Office	3,308.60	5,689.51	-2,380.91	-41.9%
Operations	29,558.42	40,223.81	-10,665.39	-26.5%
Total 5035 · MINOR EQUIPMENT	58,216.23	60,483.50	-2,267.27	-3.8%
5037 · CAPITALIZED EXPENSES				
Depreciation Expense	0.00	310,968.57	-310,968.57	-100.0%
Facilities	185,167.09	230,262.64	-45,095.55	-19.6%
Operations	6,562.38	19,719.44	-13,157.06	-66.7%
Vehicles	48,611.77	0.00	48,611.77	100.0%
Total 5037 · CAPITALIZED EXPENSES	240,341.24	560,950.65	-320,609.41	-57.2%
5038 · CONTINGENCY FUND	9,050.34	0.00	9,050.34	100.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	3,225.00	2,850.00	375.00	13.2%
POB - Interest	85,575.23	166,338.77	-80,763.54	-48.6%
POB - Principal	230,000.00	0.00	230,000.00	100.0%
Total 8000.01 · POB	318,800.23	169,188.77	149,611.46	88.4%
8000.02 · ECAA Solar				
Interest	4,103.15	6,414.25	-2,311.10	-36.0%
Principal	45,046.23	0.00	45,046.23	100.0%
Total 8000.02 · ECAA Solar	49,149.38	6,414.25	42,735.13	666.3%
Total 8000.00 · DEBT SERVICE FUND	367,949.61	175,603.02	192,346.59	109.5%
Total Expense	6,873,471.67	6,173,830.02	699,641.65	11.3%
Net Ordinary Income	-475,225.07	722,112.54	-1,197,337.61	-165.8%
Net Income	**-475,225.07**	**722,112.54**	**-1,197,337.61**	**-165.8%**

Portfolio Analysis

6/30/2026

Total cost of accounts (cash value)	**$7,025,235.87**
Value of accounts (market value)	**$7,429,816.90**
Unrealized gain/loss $ (market v - cash v)	**$404,581.03**
Unrealized gain/loss %	**5.76%**
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	$ 89.84	$ 89,840.00	$ (10,160.00)	-10.16%
JPMorgan Chase Bank (CD)*	**Ameriprise/Comerica**	48128UZF9	2/15/2030	108	1.10%		1500	$ 100.00	$ 150,000.00	$ 88.80	$ 133,200.00	$ (16,800.00)	-11.20%
											$ -	$ -	
AMERIPRISE (COMERICA) - ECONOMIC													
Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%		1350	$ 100.00	$ 131,571.00	$ 98.14	$ 132,487.65	$ 916.65	0.70%
Jonesboro ST BK	**Comerica**	48040PJA4	9/16/2035	180	1.00%		1660	$ 100.00	$ 166,000.00	$ 74.60	$ 123,827.70	$ (42,172.30)	-25.41%
SRPL FUNDS													
CA CLASS/SRPL	**CA CLASS**	Money Mkt			3.72%	272,860.64	250,204.56	$ 1.00	$ 250,204.56	$ 1.00	$ 272,860.64	$ 22,656.08	9.06%
LAIF	LAIF	Local Agency Inv.Fund			3.82%	6,407.25	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	$ 927.52	$ 407.15	78.24%
CB&T	**CB&T**	Money Mkt			0.30%	78,851.30	78,676.14	$ 1.00	$ 78,676.14	$ 1.00	$ 78,851.30	$ 175.16	0.22%
CA CLASS: PRIME	**CA CLASS**				3.72%	5,148,164.76	4,790,847.72	$ 1.00	$ 4,790,847.72	$ 1.00	$ 5,148,164.76	$ 357,317.04	7.46%
CA CLASS 1%	**CA CLASS**				3.72%	25,868.04	24,602.14	$ 1.00	$ 24,602.14	$ 1.00	$ 25,868.04	$ 1,265.90	5.15%
CA CLASS: ENHANCED	**CA CLASS**	Investment Account			3.72%	1,272,868.83	1,181,893.48	$ 1.00	$ 1,181,893.48	$ 1.00	$ 1,272,868.83	$ 90,975.35	7.70%
AMERIPRISE-COMERICA 1002.13	**Comerica**	Money Mkt				1,832.80	1,832.80	$ 1.00	$ 1,832.80	$ 1.00	$ 1,832.80	$ -	0.00%
AMERIPRISE-COMERICA 1002.14	**Comerica**	Money Mkt				7,375.56	7,375.56	$ 1.00	$ 7,375.56	$ 1.00	$ 7,375.56	$ -	0.00%
US BANK PARS 115	**US Bank**	Money Mkt				25,905.33	25,989.37	$ 1.00	$ 25,989.37	$ 1.00	$ 25,989.37	$ -	0.00%
UNASSIGNED													
CB&T -8473	**CB&T**	Checking				**111,803.51**	110,305.18	$ 1.00	$ 110,305.18	$ 1.00	$ 110,305.18	$ -	0.00%
Total									**$ 7,025,235.87**		**$ 7,429,816.90**	**$ 404,581.03**	**5.76%**

* Callable

BASE VALUE	MARKET VALUE	
$ 5,417.55	$ 5,417.55	LAIF / SRPL
$ 520.37	$ 927.52	LAIF/AFPD
$ 251,832.80	**$ 224,872.80**	Ameriprise-Comerica
$ 304,946.56	**$ 263,690.91**	Ameriprise-Comerica
$ 25,989.37	$ 25,989.37	US Bank
$ 4,790,847.72	$ 5,148,164.76	CA CLASS
$ 24,602.14	$ 25,868.04	CA CLASS 1%
$ 250,204.56	$ 272,860.64	CA CLASS / SRPL
$ 1,181,893.48	$ 1,272,868.83	CA CLASS / ENHANCED
$ 78,676.14	$ 78,851.30	CB&T
$ 6,914,930.69	$ 7,319,511.72	
$ 255,622.11	$ 278,278.19	SRPL
$ 6,659,308.58	$ 7,041,233.53	GENERAL
$ 6,914,930.69	$ 7,319,511.72	

Alpine Fire Protection District Monthly Incident Stats

June 2026

Incident Count

167

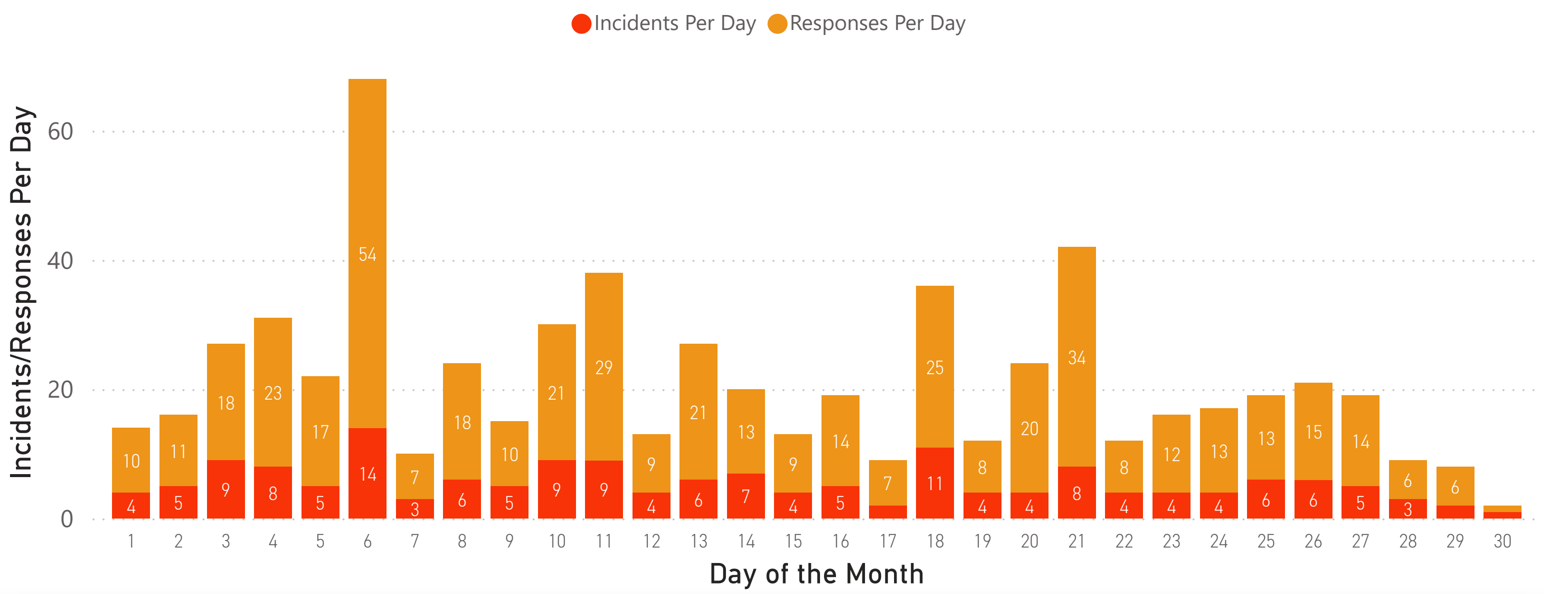
Incidents an Alpine Unit Responded To

Unit Responses

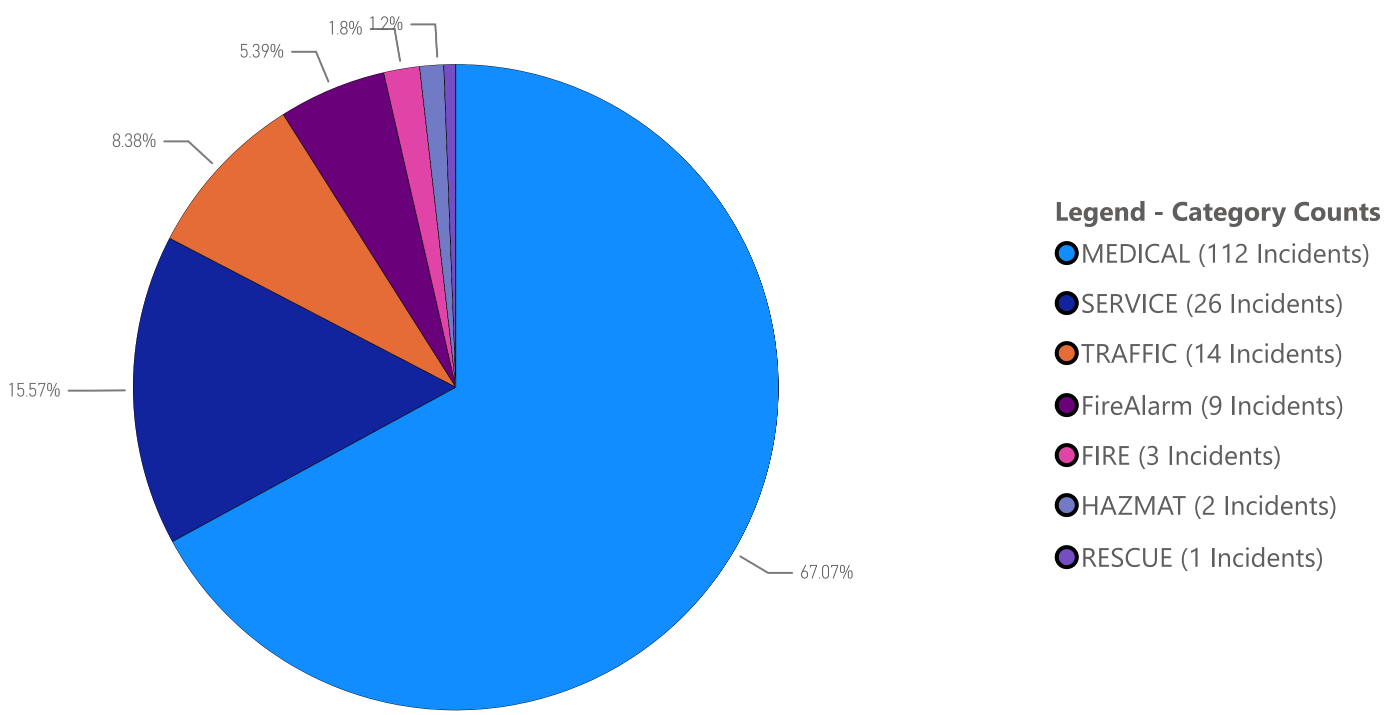
249

Alpine Unit Responses To The 150 Incidents

Alpine Incidetns & Unit Responses Per Day For June 2026



Incident Category Count For The 167 Incidents Alpine Responded To In June 2026



ALPINE FIRE PROTECTION DISTRICT

Service with PRIDE • Est. 1957

FISCAL YEAR 2026–2027

FINANCIAL BUDGET
FIRST 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 1st Hearing Budget

Date	Line Item	Prelim	Updated	Difference	Justification
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	61,886	66,386	(4,500)	Formula Correction on I/F Tx
7/15/2026	5035 Minor Equipment (Facilities)	51,693	53,458	(1,765)	Dishwasher Purchase
				-	
				-	
				-	
				-	
				-	

FISCAL YEAR 2026-2027 1st Hearing

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	5,400,651	5,348,000	5,326,677	73,974	1.4%
4002	USE OF MONEY AND PROPERTY	280,425	262,000	332,196	(51,771)	(15.6%)
4005	MISCELLANEOUS REVENUE	25,000	51,766	71,978	(46,978)	(65.3%)
4007	INTER-GOVERNMENTAL REVENUE	50,000	282,899	284,966	(234,966)	(82.5%)
4008	FEES AND SERVICES	80,000	82,993	142,789	(62,789)	(44.0%)
	Total Revenue	**5,836,076**	**6,027,658**	**6,158,606**	**(322,530)**	**(5.2%)**

EXPENSES		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual	Variance $ *FY25/26 Actual vs FY 26/27*	Variance %
5000	PAYROLL	3,451,450	3,500,955	3,512,664	(61,214)	(1.7%)
5002	EMPLOYEE BENEFITS	1,578,687	1,425,147	1,483,659	95,028	6.4%
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	211,683	131,303	62.0%
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	102,611	5,544	5.4%
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	107,640	167,710	136,943	(29,303)	(21.4%)
5023	TRAINING	48,763	37,733	30,660	18,103	59.0%
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	49,643	15,100	30.4%
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	195,603	182,645	9,050	186,553	2061.4%
8000	DEBT SERVICE FUND	428,895	432,098	367,950	60,945	16.6%
	Total Expense	**7,136,720**	**7,104,546**	**6,627,342**	**509,378**	**7.7%**
	Total Revenue	**5,836,076**	**6,027,658**	**6,158,606**	**(322,530)**	**(5.2%)**
	Net Ordinary Income	**(1,300,644)**	**(1,083,183)**	**(475,217)**		
	Reserve Funds - Transfer In	**1,313,016**	**1,083,183**	**-**		
	Net Income	**12,372**	**-**	**(475,217)**		

GRANT REVENUE/EXPENSE		2026/27 Budget	2025/26 Adj Budget	FY 25/26 Actual
6000	GRANT INCOME	952,904	1,248,217	239,639
7000	GRANT EXPENSES	952,904	1,249,512	246,120

FISCAL YEAR 2026-2027

BUDGET vs. ACTUAL			1st HEARING 2026/2027	FY 25/26 Actual (as of 07/14/26)	$ Variance	% Variance
4000	**PROPERTY TAXES**		**5,400,651**	**5,326,677**	**73,974**	**1.4%**
	4000.01	Property Taxes	4,687,651	4,630,693	56,958	1.2%
		Property Taxes	*4,777,651*	*4,749,673*	*27,978*	*0.6%*
		Refunds	*(40,000)*	*(67,724)*	*27,724*	*(40.9%)*
		Admin Fees	*(50,000)*	*(51,256)*	*1,256*	*(2.5%)*
	4000.02	Interest - General Fund	15,000	24,248	(9,248)	(38.1%)
	4000.03	Benefit Fee	698,000	671,438	26,562	4.0%
	4000.04	Interest-Mitigation Fund		298		
4002	**USE OF MONEY AND PROPERTY**		**280,425**	**332,196**	**(51,771)**	**(15.6%)**
	4002.01	Interest Income	217,500	269,957	(52,457)	(19.4%)
	4002.02	Property Lease	62,925	62,239	686	1.1%
4005	**MISCELLANEOUS REVENUE**		**25,000**	**71,978**	**(46,978)**	**(65.3%)**
	4005.01	Other	25,000	71,978	(46,978)	(65.3%)
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**	**142,789**	**(62,789)**	**(44.0%)**
	4008.01	Mitigation Fees	45,000	105,879	(60,879)	(57.5%)
		Mitigation Fees	*40,000*	*104,128*	*(64,128)*	*(61.6%)*
		Mitigation Fee Interest	*5,000*	*1,751*	*3,249*	*185.6%*
	4008.02	Fees for Services	35,000	36,910	(1,910)	(5.2%)
			5,836,076	**6,158,606**	**(322,530)**	**(5.2%)**
5000	**PAYROLL**		**3,451,450**	**3,512,664**	**(61,214)**	**(1.7%)**
	5000.01	Salaries	2,745,043	2,544,289	200,754	7.9%
	5000.02	Overtime	699,407	962,775	(263,368)	(27.4%)
	5000.03	Director Compensation	7,000	5,600	1,400	25.0%
5002	**EMPLOYEE BENEFITS**		**1,578,687**	**1,483,659**	**95,028**	**6.4%**
	5002.01	Educational Incentive	150,495	145,088	5,407	3.7%
	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	501,168	497,679	3,489	0.7%
	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		191		
	5002.10	Retirement (401a)	13,250	13,070	180	1.4%
	5002.11	Uniform Allowance	500	250	250	100.0%
	5002.13	Health Reimbursement Arrangement	29,820	-	29,820	-
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%

FISCAL YEAR 2026-2027

BUDGET vs. ACTUAL			1st HEARING 2026/2027	FY 25/26 Actual (as of 07/14/26)	$ Variance	% Variance
	5007.03	Wildland PPE	3,100	-	3,100	-
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**	**211,683**	**131,303**	**62.0%**
	5009.01	Administrative Costs	217,986	152,162	65,824	43.3%
	5009.02	Claim Related Expenses	125,000	59,521	65,479	110.0%
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**	**102,611**	**5,544**	**5.4%**
	5013.10	E17 (2015 KME)	36,000	50,610	(14,610)	(28.9%)
	5013.20	E-217 (2005 KME)	30,000	27,343	2,657	9.7%
	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	14,541	3,459	23.8%
	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%

BUDGET vs. ACTUAL			1st HEARING 2026/2027	FY 25/26 Actual (as of 07/14/26)	$ Variance	% Variance
	5014.04	Station 17 Life Safety Systems	6,722	6,309	413	6.5%
	5014.05	Plymovent	500	-	500	-
	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**		**107,640**	**136,943**	**(29,303)**	**(21.4%)**
	5019.01	Legal Fees and Services	22,949	85,564	(62,615)	(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	2,991	2,209	782	35.4%
	5019.09	Benefit Fee Administration	5,000	4,816	184	3.8%
5023	**TRAINING**		**48,763**	**30,660**	**18,103**	**59.0%**
	5023.01	Incidentals	2,000	1,866	134	7.2%
	5023.02	EMS Training	12,300	2,172	10,128	466.3%
	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**	**49,643**	**15,100**	**30.4%**
	5030.01	District Operations	13,250	10,411	2,839	27.3%

BUDGET vs. ACTUAL			1st HEARING 2026/2027	FY 25/26 Actual (as of 07/14/26)	$ Variance	% Variance
	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%
	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	11,604	(7,104)	(61.2%)
	5035	Facilities	53,458	-	53,458	-
	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)***		195,603	9,050	186,553	2061.4%
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	**7,136,720**	**6,627,342**	**509,378**	**7.7%**
		Total Income	**5,836,076**	**6,158,606**	**(322,530)**	**(5.2%)**
		Total Expense	**7,136,720**	**6,627,342**	**509,378**	**7.7%**
		Difference	**(1,300,644)**	**(475,217)**	**(825,427)**	**173.7%**
		Reserve Funds - Transfer In	**1,313,016**	**-**		
		Under/(Over) Budget	**12,372**	**(475,217)**		
GRANT REVENUE/EXPENSE						
6000	**GRANT INCOME**		**952,904**	**239,639**	**713,265**	**297.6%**
	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	-	1,515	(1,515)	(100.0%)
	6000.04	San Diego Regional Fire Foundation	19,870	128,922	(109,052)	(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	**195,603**
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	**1,313,016**

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	317,501
28/29	46,415	2,829	49,244	271,325
29/30	46,880	2,364	49,244	224,678
30/31	47,350	1,894	49,244	177,563
31/32	47,821	1,423	49,244	129,976
32/33	48,304	940	49,244	81,915
33/34	48,788	456	49,244	33,369
34/35	8,914	45	8,959	-
	473,790	**27,608**	**501,398**	

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

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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

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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	July 21, 2026
Submitted By	Fire Chief O'Gorman
Subject	Resolution of Intention – CalPERS Contract Amendment (PEPRA Language)

SUMMARY

Staff recommends the Board of Directors adopt a Resolution of Intention to approve an amendment to the District's CalPERS contract incorporating Public Employees' Pension Reform Act (PEPRA) language. This is the first 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. CalPERS has prepared the attached amendment package for the District's contract.

DISCUSSION

Amending a CalPERS contract requires two Board actions at least 20 days apart: a Resolution of Intention followed by a Final Resolution. Per the schedule submitted to CalPERS (CON-8), the Resolution of Intention is scheduled for adoption tonight; the Final Resolution may follow no earlier than August 18, 2026, with the amendment effective August 19, 2026.

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 **Resolution of Intention** to approve an amendment to the District's CalPERS contract incorporating PEPRA language.

RESOLUTION OF INTENTION

TO APPROVE AN AMENDMENT TO CONTRACT

BETWEEN THE

BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

AND THE

BOARD OF DIRECTORS
ALPINE FIRE PROTECTION DISTRICT

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To include Public Employees' Pension Reform Act language.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By:______________________________
Presiding Officer

____
Title

____
Date adopted and approved

(Amendment)
CON-302 (Rev. 4/96)

CalPERS

EXHIBIT

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

BY_______________________________
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

PLEASE DO NOT SIGN "EXHIBIT ONLY"

BOARD OF DIRECTORS
ALPINE FIRE PROTECTION
DISTRICT

BY_______________________________
PRESIDING OFFICER

____
Witness Date

Attest:

____
Clerk

PLEASE DO NOT SIGN "EXHIBIT ONLY"

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) 249-7442

CalPERS

Certification of Governing Body's Action

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

____ of the
(governing body)

____
(public agency)

on ______________________.
(date)

____
Clerk/Secretary

____
Title

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
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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	July 21, 2026
Submitted By	Fire Chief O'Gorman
Subject	Conflict of Interest Code Amendment – SB 852 Compliance

SUMMARY

Staff recommends the Board of Directors adopt the attached resolution approving an amendment to the District's Conflict of Interest Code to comply with Senate Bill 852 (Chapter 212, Statutes of 2025). This off-cycle amendment updates the Code's Place of Filing provision as now required by the FPPC.

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. Senate Bill 852, effective January 1, 2026, amended Government Code § 87500 to require officials who manage public investments under Government Code § 87200 to file Statements of Economic Interests (Form 700) electronically with the FPPC, which now serves as filing officer for those positions. The FPPC also amended Regulation 18730 to require this filing pathway be reflected in each agency's Code. The San Diego County Clerk of the Board's Disclosure Services Unit has notified the District that an off-cycle amendment is required.

DISCUSSION

The only change to the Code is an update to the Place of Filing provision; no changes are made to Exhibit A (designated positions) or Exhibit B (disclosure categories). A strikethrough copy of the changes and a clean copy of the updated Code are 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 required by state law.

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. 26/27-02

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, Senate Bill 852 (Chapter 212, Statutes of 2025), effective January 1, 2026, amended Government Code Section 87500 to require public officials who manage public investments, as described in Government Code Section 87200, to file their Statements of Economic Interests electronically using the Fair Political Practices Commission's e-filing system; and

WHEREAS, the FPPC also amended Regulation 18730 to clarify that an agency's Conflict of Interest Code must reflect the FPPC's electronic filing system as a place of filing for such officials; and

WHEREAS, this Board has determined that the District's Conflict of Interest Code requires amendment to conform to these statutory and regulatory changes, 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 21st day of July 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. 26/27-02 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
July 21, 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.

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
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. <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
July 21, 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
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.

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

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. 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. 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

BOARD OF DIRECTORS — STAFF REPORT

Agenda Item	6.4
Meeting Date	July 21, 2026
Submitted By	Fire Chief O'Gorman
Subject	Resolution 26/27-03-Adoption of Fiscal Year 2026–27 Salary Schedule

SUMMARY

Staff recommends that the Board of Directors adopt Resolution No. 26/27-03, approving the updated salary schedule effective July 1, 2026, in compliance with the California Code of Regulations, Title 2, Section 570.5. This action ensures continued eligibility for CalPERS retirement benefits and transparency in employee compensation.

BACKGROUND

As a CalPERS contracting agency, the District must comply with Title 2, Section 570.5 of the California Code of Regulations. This regulation requires public agencies to formally adopt salary schedules that are publicly available, clearly presented, and approved by the governing body in a public meeting. These schedules are used to determine compensation earnable for retirement benefit calculations.

The regulation prohibits reference to other documents and mandates that any changes to compensation must be reflected in an updated salary schedule adopted by resolution of the Board.

DISCUSSION

The updated salary schedule reflects the current compensation for all District classifications as of July 1, 2026. Adopting this salary schedule ensures compliance with CalPERS reporting requirements and provides clarity and transparency regarding employee compensation.

The resolution further rescinds all previous salary schedule approvals to eliminate any inconsistencies.

FISCAL IMPACT

There is no fiscal impact associated with adopting the salary schedule itself. Any compensation changes reflected in the schedule have been previously approved through separate processes or agreements.

RECOMMENDATION

Adopt **Resolution No. 26/27-03** approving the updated salary schedule effective July 1, 2026.

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 26/27-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ALPINE FIRE PROTECTION DISTRICT
APPROVING THE SALARY SCHEDULE AS REQUIRED BY
CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5**

Recitals

WHEREAS, the Alpine Fire Protection District ("District"), a special district organized under the laws of the State of California and located in the County of San Diego, is a contracting agency with the California Public Employees' Retirement System ("CalPERS"); and

WHEREAS, in accordance with California Code of Regulations, Title 2, Section 570.5, the salary schedule used to determine CalPERS retirement benefits must be duly adopted by the District's governing body in a public meeting and must clearly present pay rates without reference to other documents; and

WHEREAS, the District is required to maintain a transparent and publicly available salary schedule that complies with CalPERS regulations and applicable public meeting laws; and

WHEREAS, any future adjustments to salaries, including general increases, reclassifications, or other compensation modifications, will be reflected in a revised salary schedule and presented to the Board of Directors for approval.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District as follows:

1. The salary schedule attached hereto and incorporated herein by reference is hereby approved and adopted, effective July 1, 2026.
2. The District's salary schedule shall be updated as needed to reflect changes in compensation and shall be adopted by resolution of the Board and included in the District's budget documentation.
3. All prior resolutions adopting salary schedules inconsistent with this resolution are hereby repealed and rescinded.

Passage and Adoption

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, at a regular meeting held on the 21st day of July, 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. 26/27-03 was duly passed, approved, and adopted by the Board of Directors at a regularly scheduled meeting of the Alpine Fire Protection District Board.

DATE OF EXECUTION

CLERK OF THE BOARD

ALPINE FIRE PROTECTION DISTRICT
SALARY SCHEDULE
EFFECTIVE: JULY 1, 2026

CLASSIFICATION	TIME BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
FIREFIGHTER/EMT - BASE SALARY	HOURLY	36.02	37.92	39.92	42.02	NA
	ANNUAL	104,901.96	110,423.11	116,234.85	122,352.48	NA
FIREFIGHTER/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	36.74	38.68	40.71	42.86	NA
	ANNUAL	107,000.00	112,631.57	118,559.55	124,799.53	NA
FIREFIGHTER/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	37.65	39.63	41.71	43.91	NA
	ANNUAL	109,622.55	115,392.15	121,465.42	127,858.34	NA
FIREFIGHTER/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	38.19	40.20	42.31	44.54	NA
	ANNUAL	111,196.08	117,048.50	123,208.94	129,693.63	NA
FIREFIGHTER/PARAMEDIC - BASE SALARY	HOURLY	36.02	37.92	39.92	42.02	44.23
	ANNUAL	104,901.96	110,423.11	116,234.85	122,352.48	128,792.08
FIREFIGHTER/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	36.74	38.68	40.71	42.86	45.11
	ANNUAL	107,000.00	112,631.57	118,559.55	124,799.53	131,367.92
FIREFIGHTER/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	37.65	39.63	41.71	43.91	46.22
	ANNUAL	109,622.55	115,392.15	121,465.42	127,858.34	134,587.72
FIREFIGHTER/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	38.19	40.20	42.31	44.54	46.88
	ANNUAL	111,196.08	117,048.50	123,208.94	129,693.63	136,519.60
ENGINEER/EMT - BASE SALARY	HOURLY	42.14	43.10	43.90	44.74	NA
	ANNUAL	122,704.20	125,514.06	127,842.00	130,276.25	NA
ENGINEER/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	42.98	43.96	44.78	45.63	NA
	ANNUAL	125,158.28	128,024.34	130,398.84	132,881.78	NA
ENGINEER/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	44.03	45.04	45.88	46.75	NA
	ANNUAL	128,225.89	131,162.19	133,594.89	136,138.68	NA
ENGINEER/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	44.67	45.69	46.54	47.42	NA
	ANNUAL	130,066.45	133,044.90	135,512.52	138,092.83	NA
ENGINEER/PARAMEDIC - BASE SALARY	HOURLY	45.21	46.15	46.97	48.04	NA
	ANNUAL	131,636.99	134,386.76	136,774.78	139,879.09	NA
ENGINEER/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	46.11	47.07	47.91	49.00	NA
	ANNUAL	134,269.73	137,074.50	139,510.28	142,676.67	NA
ENGINEER/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	47.24	48.23	49.08	50.20	NA
	ANNUAL	137,560.65	140,434.16	142,929.65	146,173.65	NA
ENGINEER/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	47.92	48.92	49.79	50.92	NA
	ANNUAL	139,535.21	142,449.97	144,981.27	148,271.84	NA
CAPTAIN/EMT	HOURLY	47.63	48.90	50.17	51.69	NA
	ANNUAL	138,702.78	142,400.89	146,101.12	150,528.46	NA
CAPTAIN/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	48.58	49.88	51.18	52.73	NA
	ANNUAL	141,476.84	145,248.91	149,023.14	153,539.03	NA
CAPTAIN/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	49.77	51.10	52.43	54.02	NA
	ANNUAL	144,944.41	148,808.93	152,675.67	157,302.24	NA
CAPTAIN/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	50.49	51.84	53.18	54.79	NA
	ANNUAL	147,024.95	150,944.94	154,867.19	159,560.17	NA
CAPTAIN/PARAMEDIC - BASE SALARY	HOURLY	50.73	52.00	53.27	54.54	NA
	ANNUAL	147,723.40	151,423.81	155,119.42	158,821.04	NA
CAPTAIN/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	51.74	53.04	54.33	55.63	NA
	ANNUAL	150,677.87	154,452.29	158,221.81	161,997.46	NA
CAPTAIN/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	53.01	54.34	55.67	56.99	NA
	ANNUAL	154,370.95	158,237.88	162,099.79	165,967.99	NA
CAPTAIN/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	53.77	55.12	56.47	57.81	NA
	ANNUAL	156,586.80	160,509.24	164,426.59	168,350.30	NA
ADMINISTRATIVE ASSISTANT (Hourly/Non-Exempt)	HOURLY	30.38	→	34.97		
ADMINISTRATIVE DIRECTOR - BASE SALARY	HOURLY	78.88				
	ANNUAL	164,069.41				
ADMINISTRATIVE DIRECTOR - 8% EDUCATIONAL INCENTIVE	HOURLY	85.19				
	ANNUAL	177,194.96				
FIRE MARSHAL - BASE SALARY	HOURLY	78.88				
	ANNUAL	164,069.40				
FIRE MARSHAL - 8% EDUCATIONAL INCENTIVE	HOURLY	85.19				
	ANNUAL	177,194.95				
FIRE CHIEF - BASE SALARY	HOURLY	110.52				
	ANNUAL	229,877.00				
FIRE CHIEF - 8% EDUCATIONAL INCENTIVE	HOURLY	119.36				
	ANNUAL	248,267.16				

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

Agenda Item	6.5
Meeting Date	July 21, 2026
Submitted By	Fire Marshal McBroom
Subject	Resolution No. 26/27-04 – Cost Recovery Schedule Update

SUMMARY

Staff recommends the Board of Directors adopt Resolution No. 26/27-04, revising the District's Residential and Commercial Cost Recovery Schedules to reflect the current cost of providing plan review and enforcement services, as authorized under Ordinance Code § 105.3.9.

BACKGROUND

Ordinance Code § 105.3.9 (Expense Recovery) authorizes the Fire Code Official to impose fees recovering the District's expenses incurred to enforce the fire prevention provisions of the Ordinance. The Board last revised the cost recovery schedules on August 19, 2025, by Resolution No. 25/26-02.

DISCUSSION

The attached schedules (Exhibit A) reflect updated cost recovery rates due to increases in salaries and adjustments to the services the District provides. The Board previously voted to raise the cost recovery schedules on August 19, 2025, by Resolution No. 25/26-02.

FISCAL IMPACT

None to the District's operating budget. The revised schedules ensure fees charged to applicants continue to recover the District's cost of providing plan review and inspection services.

RECOMMENDATION

Adopt **Resolution No. 26/27-04** approving the revised Residential and Commercial Cost Recovery Schedules set forth in Exhibit A.

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 26/27-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT AMENDING AND ADOPTING THE COST RECOVERY SCHEDULE FOR CERTAIN SERVICES PROVIDED

Recitals

WHEREAS, the Alpine Fire Protection District ("District"), a special district located in the County of San Diego, State of California, has previously adopted a fee schedule to recover the costs associated with various services, including but not limited to: permits, plan checks, residential and commercial plan reviews, subdivision reviews (major and minor), inspections, false alarm responses, and administrative services provided within the District; and

WHEREAS, a recent review of the District's cost recovery practices has determined that the actual costs of providing these services have increased; and

WHEREAS, in order to ensure continued cost recovery and fiscal responsibility, it is necessary to amend the District's current Cost Recovery Schedule.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District as follows:

1. The Cost Recovery Schedule previously adopted by Resolution No. 25/26-02 is hereby rescinded and shall be of no further force or effect.
2. The revised Cost Recovery Schedule, attached hereto as **Exhibit A**, is hereby and remains in effect until modified or superseded by action of the Board of Directors.

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 21st day of July 2026 by the following vote:

AYES: ______________________________

NOES: ______________________________

ABSENT: ______________________________

ABSTAIN: ______________________________

RECUSED: ______________________________

Signatures

____

PRESIDENT OF THE BOARD

____

ATTEST: I do hereby certify that the foregoing Resolution No. 26/27-04 was duly passed, approved, and adopted by the Board of Directors at a scheduled meeting of the Alpine Fire Protection District Board.

DATE

DATE OF EXECUTION

CLERK OF THE BOARD

FIRE CHIEF

DATE

ALPINE FIRE PROTECTION DISTRICT
COST RECOVERY SCHEDULE
ADOPTED: 7-21-2026

DESCRIPTION	SPECIAL INFO	TYPE	UNITS	TOTAL
ADMINISTRATIVE				
Appeals - Fire Code or Local Ordinance	Cannot appeal unless code is misrepresented or misinterpreted by District	Flat Rate	1	159.00
Document Reproduction	Hard copies of Fire Reports, Inspection Records, Medical Records ; plus $1.00/page after the first 10 pages	Flat Rate	1	20.00
Certified Document Reproduction	Plus $1.00/page after the first 10 pages	Flat Rate	1	30.00
Photographs	Printed; $10.00 first photo plus $1.00/photo for each additional photo	Flat Rate	1	10.00
Returned Check Fee		Flat Rate	1	25.00
Adminstrative Late Fee	After 3rd billing or 90 days	Flat Rate	1	25.00
Interest Rate	Accounts 90 days past due shall be assessed 1.5% monthly, 18% per annum	Flat Rate		
MISCELLANEOUS				
Christmas Tree Lot/Carnivals and Fairs	Inspection; If the applicant is a non-profit organization - fee is waived	Flat Rate	1	159.00
Emergency Response Map Update	Applicable for all new addresses	Flat Rate	1	159.00
Fire Protection Plan	Short or Long Form	Hourly	1	159.00
Pyrotechnical Special Effects	Includes inspection; 2-hour minimum	Hourly	2	318.00
Special Events, Fire Watch and Out of District Charges	2-hour minimum for 1 engine company + Squad	Hourly	2	1,506.00
Tents, Canopies, Temporary Membrane Structures	Includes inspection	Flat Rate	1	159.00
PLAN REVIEW				
Administrative Letter		Flat Rate	1	159.00
False Alarms	Charged per hour after 3 false alarms within a 12-month period for Engine Company and Squad, minimum of 1 hour	Hourly	1	753.00
Gas Station Vapor Recovery Tank Installation	Includes inspection	Flat Rate	3	477.00
Grading Plan - Commercial Solar Installation		Flat Rate	1	159.00
Plan Revisions		Hourly	1	159.00
Propane Tank Installation	Includes inspection	Flat Rate	3	477.00
Service Availability Letter	Includes plot review and conditions letter	Flat Rate	3	477.00
TM - Large Subdivision	Includes improvement plan review	Hourly	8	1,272.00
TPM - Small Subdivision	Includes improvement plan review	Hourly	8	1,272.00
Site or Improvement Plan	Replacement plan review	Hourly	1	159.00
Tech Report	Emergency Generator	Hourly	1	159.00
Underground Tank Installation	Each tank - includes inspection	Flat Rate	3	477.00
Underground Tank Removal	Each tank - includes personnel on-site during removal	Flat Rate	3	477.00
Underground Utilities	Includes 1 inspection, hydro & flush	Flat Rate	4	636.00
Zoning Variance or Plot Plan		Flat Rate	4	636.00
PLAN CHECK				
Residential Plan Check - 0 - 1500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	3	477.00
Residential Plan Check - 1501 - 3000 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	4	636.00
Residential Plan Check - 3001 - 4500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	5	795.00
Residential Plan Check - 4501 - 6000 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	6	954.00
Residential Plan Check - 6000 sq. ft. and up	Inlcudes map updates, site inspection & final inspection; plus $.25 per sq. ft. in excess of 6000	Flat Rate	8	1,272.00
Commercial/Industrial Plan Check - 0 - 1500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	4	636.00
Commercial/Industrial Plan Check - 1501 - 3000 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	5	795.00
Commercial/Industrial Plan Check - 3001 - 4500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	6	954.00
Commercial/Industrial Plan Check - 4501 sq. ft. and up	Includes map updates, site inspection & final inspection; plus $.25 per sq. ft. in excess of 4501	Flat Rate	8	1,272.00
Tenant Improvement	Includes Inspection	Flat Rate	4	636.00
FIRE PROTECTION SYSTEMS				
Automatic Fixed Hood System or Specialized System	Includes final inspection and test	Flat Rate	4	636.00
Fire Alarm	Includes rough & final inspections	Flat Rate	4	636.00
Plan re-submittals		Hourly	1	159.00
Sprinkler System/Standpipes and Special Systems	1 - 100 heads; includes hydro & final inspection	Flat Rate	4	636.00
Sprinkler System/Standpipes and Special Systems	100+ heads; includes weld, hydro & final inspection	Flat Rate	8	1,272.00
Tenant Improvement Sprinkler Plan for 25 heads or less	Includes inspection	Flat Rate	4	636.00
INSPECTIONS				
Business Inspection	Charge for each attempt after the 3rd attempt to contact the owner.	Flat Rate	1	159.00
Project Re-inspection	Charged if project fails 1st inspection and additional inspections required.	Hourly	1	159.00
Business Re-inspection	Charged after 3rd inspection and each inspection thereafter	Hourly	1	159.00
Real Estate Inspections (AB38)	Real Estate Inspection of real property	Flat Rate	1	159.00

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

Agenda Item	6.6
Meeting Date	July 21, 2026
Submitted By	Fire Chief O'Gorman
Subject	Resolution No. 26/27-05 – Authorizing the Purchase of Seven (7) BKR5000-T3YC-1 Portable Radios from Cross Connections Emergency Services, Inc.

SUMMARY

Staff recommends the Board of Directors adopt Resolution No. 26/27-05, accepting a grant award of $17,070 from the San Diego Regional Fire Foundation (SDRFF) to purchase seven (7) Bendix King BKR5000 VHF portable radios, replacing aging radios currently in frontline service.

BACKGROUND

The District submitted a grant application to SDRFF on March 4, 2026, requesting funding to replace aging Bendix King GPH and DPH series portable radios, which face diminishing manufacturer support, parts availability, and interoperability with regional and state mutual aid partners. The total project cost was quoted at $18,966.16.

DISCUSSION

By letter dated July 9, 2026, SDRFF approved the District's request and awarded a grant of $17,070, representing approximately 90% of the total project cost. The District's remaining $1,896.62 contribution is included in the Fiscal Year 2026/27 budget. Under the grant terms, the District will own the radios and is responsible for their operation, maintenance, and any cost above the quoted amount.

As a condition of the grant, the District will provide SDRFF with copies of paid invoices, photographs of the radios, a quote for use in Foundation publicity, and social media or website coverage following deployment.

FISCAL IMPACT

The District's $1,896.62 matching contribution is included in the Fiscal Year 2026/27 budget. Acceptance of the $17,070 grant reduces the District's net cost of replacing the radios.

RECOMMENDATION

Adopt **Resolution No. 26/27-05** accepting the $17,070 grant award from the San Diego Regional Fire Foundation for the purchase of seven (7) portable VHF radios.

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 26/27-05

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
AUTHORIZING THE PURCHASE OF SEVEN (7) BENDIX KING
BKR5000-T3YC-1 PORTABLE VHF RADIOS**

Recitals

WHEREAS, the Alpine Fire Protection District ("District") submitted a grant application to the San Diego Regional Fire Foundation ("Foundation") on March 4, 2026, requesting funding to purchase seven (7) Bendix King BKR5000 VHF portable radios to replace aging Bendix King GPH and DPH series radios currently in frontline service, at a total project cost of $18,966.16; and

WHEREAS, the Foundation, by letter dated July 9, 2026, approved the District's request and awarded a grant in the amount of $17,070, representing approximately ninety percent (90%) of the total project cost, with the District's remaining $1,896.62 contribution included in its Fiscal Year 2026/27 budget; and

WHEREAS, the State of California has negotiated a cooperative purchasing contract with the National Association of State Procurement Officials (NASPO Contract #00318) that allows agencies to utilize for the purpose of purchasing equipment; and

WHEREAS, under the terms of the grant, the District will own the radios and be responsible for their operation, maintenance, and any cost above the quoted $18,966.16, and has agreed to provide the Foundation with paid invoices, photographs, a publicity quote, and social media coverage of the radios following deployment.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District as follows:

1. The Board hereby accepts the grant award of $17,070 from the San Diego Regional Fire Foundation for the purchase of seven (7) Bendix King BKR5000 VHF portable radios.
2. The Fire Chief is authorized to execute any documents necessary to accept the grant funds and to fulfill the reporting requirements associated with the grant, including providing the Foundation with paid invoices, photographs, a publicity quote, and social media coverage of the radios.
3. The District's $1,896.62 matching contribution is included in the District's Fiscal Year 2026/27 budget.

Passage and Adoption

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, at a regular meeting held on the 21st day of July, 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. 26/27-05 was duly passed, approved, and adopted by the Board of Directors at a regularly scheduled meeting of the Alpine Fire Protection District Board.

____

Date of Execution

____

Clerk of the Board

FUNDING FIRE & MEDICAL SAFETY

• THE SAN DIEGO REGIONAL •
FIRE FOUNDATION

July 9, 2026

Fire Chief Greg O'Gorman
Alpine Fire Protection District
1364 Tavern Blvd
Alpine, CA 91901

CERTIFIED
TRUE COPY

Dear Chief O'Gorman:

The San Diego Regional Fire Foundation (Foundation) is pleased to present the Alpine Fire Protection District (District) with a check of $17,070 representing 90% of the $18,966 cost to acquire seven (7) VHF portable radios.

District will own the radios and have full responsibility for their operation and maintenance. Additionally, the District will be responsible for any price increase in the cost of the radios above the $18,966 quoted in the grant application.

Please provide the following to the Foundation:

- Copies of the invoice (s) paid for the radio.
- Photos of the radios.
- A quote which can be utilized in a news release to local media or for our donors.
- Social media and website stories of the portable radios posted by your District.

If there are any questions about this grant and its reporting requirements, please contact me at frank@sdfirefoundation.org or 619-857-4454.

Sincerely,

Frank Ault

Frank Ault, Board Chairman

Cross Connections Emergency Services, Inc
35860 Pauba Rd
Temecula, CA 92592-9037 USA
9517644022
info@cross-connections.net
www.cross-connections.net

Estimate

ADDRESS
Alpine FD
Chief Greg O'Gorman
1364 Tavern Rd
Alpine, CA 91901
Mobile number: 619-445-2635

SHIP TO
Alpine FD
Chief Greg O'Gorman
1364 Tavern Rd
Alpine, CA 91901

ESTIMATE # 26224-AFPD
DATE 07/15/2026
EXPIRATION DATE 08/31/2026

SHIP VIA
UPS

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	BKR5000-T3YC-1	Portable, VHF 136-174MHz, 5000Ch, 6W, T3, Full Keypad, Yellow, No Channel Stop, Bluetooth. Includes GPS, belt clip, ADP encryption.	7	1,762.86	12,340.02T
	BKR0810GPS-E	GPS Antenna, VHF 136-174 MHz	7	58.74	411.18T
	BKR0101	Battery Pack, Li-Ion 4900 mAh, Smart, BKR-P Series	14	202.81	2,839.34T
	BKR0204	Microphone, Speaker w/3.5mm, IP68, Emergency Button	7	284.70	1,992.90T
	shipping		1	50.00	50.00
					0.00
		Pricing is per NASPO Contract # 00318 CA Participating Addendum # 7-22-70-49-18			0.00

Thank you for the opportunity to earn your business. As a small business we really appreciate it!

SUBTOTAL	17,633.44
TAX (7.75%)	1,362.72
TOTAL	**$18,996.16**

Accepted By

Accepted Date 07/15/2026

MEMORANDUM OF UNDERSTANDING
BETWEEN THE
ALPINE FIRE PROTECTION DISTRICT
AND
JENNIFER DAVIS

JULY 1, 2026 – JUNE 30, 2028

Table of Contents

SECTION 1 - INTENT AND PURPOSE

1.1 - It is the intent and purpose of this Memorandum of Understanding ("**MOU**") to set forth the understanding of the parties reached as a result of meeting and conferring in good faith regarding, but not limited to, matters relating to the wages, hours, and terms and conditions of employment between Jennifer Davis ("**Employee**") and the Alpine Fire Protection District ("**Employer**").

SECTION 2 - TERM

2.1 - The effective date of this MOU shall be July 1st, 2026 and shall run through June 30, 2028. **Employee** may terminate their employment with **Employer** at any time, with or without reason by giving advanced written notice to **Employer**. **Employer** may terminate the employment of **Employee** at any time, with or without reason by written notice to **Employee**. This is called "at-will" employment. Nothing contained herein shall modify **Employer's** right to terminate **Employee** for cause.

2.2 - No one other than the Board of Directors can enter into an agreement relating to employment for a specified period of time or make any agreement or representations contrary to this Section and then only by written amendment to this **MOU**.

SECTION 3 - JOB DESCRIPTION

3.1 - The duties of the **Employee** are found in Alpine Fire Protection District Policy No. 1411. **Employee** shall report to the Fire Chief and their designee including the Administrative Director. The **Employer**, through the Board of Directors, may from time to time amend the job description and/or prioritize job duties of the **Employee**.

SECTION 4 - SALARY

4.1 - The salary schedule for the **Employee** is as follows and payable semi-monthly or at such frequency as **Employer** pays its other non-safety employees.

Date	Annual Salary
July 1, 2026	$82,034.70
July 1, 2027	$86,856.79

SECTION 5 - SICK LEAVE

5.1 - The **Employee** shall be entitled to accrued sick leave without loss of compensation under the following circumstances:

1. For the **Employee's** own illness or injury, or for the illness or injury of a qualifying family member. For the purposes of this section, "family member" includes:

   a. A biological, adopted, or foster child; stepchild; legal ward; or a child for whom the Employee stands in loco parentis
   b. A biological, adopted, or foster parent; stepparent; or legal guardian of the Employee or the Employee's spouse or registered domestic partner; or a person who stood in loco parentis to the Employee as a minor
   c. Spouse or registered domestic partner
   d. Grandparent, grandchild, or sibling

2. For the **Employee's** own required medical or dental care or consultation, or that of a qualifying family member.

3. For circumstances involving the **Employee** as a victim of domestic violence, sexual assault, or stalking, as defined under applicable state law.

The **Employee** may use up to thirty (30) hours of accrued sick leave per fiscal year to care for a qualifying ill or injured family member.

5.2 -The accrual for sick leave shall be 14 hours per month. **Employee** shall accumulate sick leave from the first day of employment and shall continue to do so until a maximum accumulation of 1040 hours. All unused sick leave, up to the cap, shall be carried forward from one fiscal year to the next.

5.3 - Any sick leave hours that would cause the Employee's sick leave balance to exceed one thousand forty (1,040) hours shall be converted to vacation leave at the rate of three (3) hours of sick leave for one (1) hour of vacation leave. Once converted, such vacation leave shall be treated as vacation for all purposes under Section 11, including use, carryover, and cash-out.

5.4 - In order for sick leave with pay, **Employee** must:

a. Report promptly to the Fire Chief the reason for the absence;
b. Keep Fire Chief informed of **Employee's** condition if the absence is of more than 3 days duration;
c. Permit the **District** to make such medical examinations as it may deem desirable; and,
d. Upon request of the Fire Chief, furnish satisfactory evidence of incapacity upon return to duty from absences on sick leave. A written report from a duly licensed and practicing physician, or other recognized practitioner stating the duration and extent of each incapacity shall be deemed satisfactory evidence of incapacity. No salary or wages shall be paid for any period of absence under this Section where the employee has failed to comply with the requirements of this subsection.

<u>SECTION 6 - UNUSED SICK LEAVE</u>

6.1 - **Employee** shall be compensated in cash at the rate of one-quarter of the regular rate of pay for any unused accumulation of sick leave when **Employee** is permanently separated from service by resignation, death, retirement, service retirement, or discharge provided **Employee** has completed probation with the **Employer.**

SECTION 7 - MEDICAL COVERAGE AND INSURANCE

7.1 - The **Employer** provides medical coverage and insurance through CalPERS (District Health Care Plan or DHCP) and contracts for supplemental benefits with FRMS for vision, dental, and supplemental life coverage. The monthly Employer Paid Portion ("EPP") for medical insurance is set at $260.00 plus 90% of the average base cost of coverage options (Employee, Employee +1, Employee +2 or more) in the CalPERS Health Region 2 HMO plans, calculated annually after excluding the highest- and lowest-cost plans. Employees may apply the EPP toward any CalPERS health plan for which the employee and **Employer** are eligible and any applicable supplemental insurance coverage. If the monthly premiums for the DHCP and supplemental insurance coverage exceed the EPP, the affected employee will be responsible for the difference.

7.2 - Any unused premium amount from the EPP will be deposited into the employee's Health Reimbursement Arrangement account as defined in Section 20.

7.3 - **Employer** shall obtain and pay for a Long-Term Disability (LTD) plan for **Employee**. The LTD plan shall be same plan offered to other employees of the **Employer**.

7.4 - If an eligible employee opts out of the medical coverage provided for in Section 7.1, the **Employer** will provide a capped rate of $1005.00 per month, minus any dental, vision, or supplemental life premiums that the employee elects to enroll in. Any unused premium amount shall be transferred to the employee's HRA to be utilized per the provision in Section 20. No employee shall opt out of the **Employer's** health care plan unless they provide proof, satisfactory to the **Employer**, that the employee and all other members of the employee's tax family are in minimum essential coverage through another source.

SECTION 8 - RETIREMENT

8.1 - **Employee** shall have the retirement benefits as set forth in the Public Employee's Retirement System Miscellaneous PEPRA plan.

SECTION 9 - HOLIDAYS

9.1 The following annual holidays shall be recognized:

New Years Day	Labor Day
Martin Luther King Jr. Day	Veterans Day
Presidents Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Fourth of July	Christmas Day
Columbus Day	

9.2 - “In-Lieu” Holiday - If the recognized holiday from Article 9.1 is observed on the **Employee’s** regular day off (RDO), the **Employee’s** “in-lieu” holiday will be on the preceding regularly scheduled workday. For example, if the **Employee’s** RDO is Friday, and the **Employer** recognizes the holiday on the same Friday, the “in-lieu” holiday is on Thursday. With permission from the Fire Chief, **Employee** may elect to observe the “in-lieu” holiday on the **Employee's** next regularly scheduled working day.

SECTION 10 - BEREAVEMENT LEAVE

10.1 - Employee shall be granted up to forty (40) hours of bereavement leave upon the death of a qualifying family member, in accordance with California Government Code Section 12945.7. Such leave shall be job-protected and may be taken non-consecutively, provided all days are used within three (3) months of the date of death.

10.2 - **Employee** may elect to use accrued sick leave or vacation leave to receive compensation during this period. For the purposes of this section, a qualifying family member includes the employee’s spouse, registered domestic partner; child; parent; parent-in-law; sibling; grandparent; grandchild.

10.3 - **Employer** may request documentation of the death of the family member consistent with existing law.

SECTION 11 - VACATION

11.1 - Vacation shall be earned at the following rate of hours annually:

0 – 24 months	80 hours
24 – 36 months	120 hours
36 – 48 months	140 hours
48 – 60 months	160 hours
60 – 72 months	180 hours
72 – 120 months	200 hours
120+ months	240 hours

11.2 - When **Employee** is separated from employment by resignation, death, retirement, or discharge, **Employee** will be compensated for all unused vacation time accumulated, at the regular rate of pay at the time of separation.

11.3 - The maximum accumulated total which may be carried in vacation time from one fiscal year to the next is 40 hours, remaining balance of vacation hours will be cashed out at the regular rate of pay.

11.4 - Vacation time is subject to staffing and project requirements and must be approved by the Fire Chief or Fire Chief’s designee.

11.5 - **Employee** shall earn 40 hours Administrative Leave per year to be used outside of scheduled vacation time. Administrative Leave has no cash value and unused leave will not be carried from year to year.

SECTION 12 – UNIFORMS

12.1 - Uniforms and/or appropriate business attire shall be worn to work. **Employee** shall receive an annual clothing allowance for the purchase of appropriate footwear, uniform style pants and shirts and jackets with the district logo. The maximum allowance for one year shall be $250.00. It is understood that **Employee** will be responsible for the normal care and maintenance of the uniform

SECTION 13 - TERMINATION OF EMPLOYMENT

13.1 - This MOU shall terminate upon the occurrence of the earliest of any of the following events, without further liability by the District to Employee:

a. Voluntary retirement or resignation by **Employee** with 30 days written notice;
b. Death of **Employee**, or disability totaling in excess of 4 months;
c. Discharge of **Employee** by **Employer** for “cause” as provided in Section 13.2;
d. Discharge of **Employee** by **Employer** other than for “cause” with 30-days written notice.

13.2 - **Cause Definition**: **Employee** may be terminated by **Employer** with notice for “cause”, as determined by the Board of Directors. The term “cause”, as used herein with respect to the termination of employment, shall mean the following:

a. **Employee’s** incompetence or repeated failure or refusal to perform **Employee’s** material obligations under this MOU;
b. **Employee’s** inability or unwillingness to effectively implement and carry out the policies and directives of **District** as established by the Board of Directors through the Fire Chief;
c. Fraud, theft, malfeasance, embezzlement or other misappropriation of **District** fund, property or assets by **Employee**;
d. Breach of **Employee’s** fiduciary duty of loyalty or other fiduciary duties to **District**;
e. Conduct by **Employee** which tends to bring embarrassment or disrepute to **District**; or
f. Being charged in a court of competent jurisdiction with committing a felony or misdemeanor (other than simple traffic violations).

SECTION 14 - GRIEVANCE PROCEDURE

14.1 - **Definition:** A grievance or dispute is defined as an alleged violation of the express provisions of this Memorandum of Understanding which personally and adversely affects

Employee. A grievance shall not include any claim regarding the initiation or renewal of a Memorandum of Understanding.

14.2 - **General Provision:** All grievances shall be filed in writing within fifteen (15) days of the date on which **Employee** knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.

14.2.1 A written statement of grievance shall identify the specific provision or provisions of this Memorandum of Understanding alleged to have been violated. Also, a statement of grievance shall set forth the specific factual information which gives rise to the filing of the grievance.

14.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.

14.2.3 Except where a grievance is resolved or ruled upon by the Board of Directors, all grievance resolutions involving the commitment of the District funds shall be subject to the written approval of the Fire Chief.

14.2.4 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

14.3 - **Procedures**

14.3.1 The parties shall attempt to adjust all grievances on an informal basis between Employee and the Fire Chief.

14.3.2 If the grievant does not agree with the Fire Chief's proposed resolution of the grievance, Employee shall submit the written grievance to the Board of Directors for the adjustment and/or decision. In order to be effective, the grievant's appeal to the Board of Directors regarding the grievance must be filed with the Board of Directors no later than five (5) days from the date on which the Fire Chief rendered his written decision. All written materials and rationale which are to be submitted by the grievant to the Board of Directors shall be served upon the Fire Chief at the time the grievance is appealed to the Board of Directors.

Both the grievant, the grievant's representative, and the Fire Chief shall be given an opportunity to argue their position on the grievance to the Board of Directors prior to its determination upon the merits of the grievance. The grievant and representative and the Fire Chief shall be notified in writing of the Board's decision on the grievance.

SECTION 15 - SAVINGS CLAUSE

15.1 - If any section, subsection, subdivision, sentence, clause or phrase of this MOU is for any reason held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this **MOU**.

SECTION 16 – EDUCATIONAL INCENTIVE

16.1 - In addition to the salary set forth in Section 4.1 of this MOU, **Employee** shall be paid annually a stipend for successful completion of the educational plan attached hereto as Exhibit "A" capped at 2% per year. This stipend shall be paid in full at the first pay period in July each year.

SECTION 17 - DEFINED CONTRIBUTION PLAN

17.1 - **Employer** shall offer all full-time employees a 457(b) plan.

17.2 - **Employer** shall offer **Employee** a 401(a) plan. If **Employee** makes a minimum deposit of $200 per month into a 457(b) plan, then the **Employer** will contribute 5% of that amount up to a maximum contribution of $1000 per year into the 401(a) plan.

SECTION 18 – RESERVED FOR FUTURE USE

SECTION 19 - MISCELLANEOUS TERMS

19.1 - This **MOU** shall be governed by and construed in accordance with the laws of the State of California.

19.2 - Each party acknowledges that it has the opportunity to consult an attorney of its choice to explain the terms of this **MOU** and the consequences of its execution, and that any failure to consult with an attorney prior to executing this **MOU** shall not be grounds for invalidating the full force and effect of the executed **MOU**. This **MOU** shall not be interpreted for or against either party based on their roles in drafting this **MOU**.

19.3 - This **MOU** may be executed in several counterparts and all so executed shall constitute one agreement which shall be binding on all parties hereto, notwithstanding that all the parties are not signatory to the original or same counterpart.

SECTION 20 – VEBA HEALTH REIMBURSEMENT ARRANGEMENT

20.1 - Establishment of Plan – The **Employer** agrees to establish and maintain a Health Reimbursement Arrangement (HRA) plan through a Voluntary Employees' Beneficiary Association (VEBA) trust, in accordance with Internal Revenue Code Sections 501(c)(9), 105(b), and 106. The VEBA HRA shall be administered by a third-party administrator selected by the Employer, subject to applicable law.

20.2 - Purpose – The purpose of the VEBA HRA is to provide eligible employees with a tax-advantaged mechanism to reimburse qualified medical expenses, including but not limited to post-employment healthcare costs, in accordance with IRS regulations.

20.3 - Employer Contributions – The **Employer** shall make contributions to the VEBA HRA on behalf of eligible employees as follows:

a – The **Employer** shall contribute $25.00 per employee per month ($12.50 per pay period).

b – If **Employee** is eligible under Section 7 of this MOU, **Employer** will contribute $1005.00 per month ($502.50 per pay period).

c – Any unused premium amount as described in Section 7.

All contributions shall be made on a pre-tax basis and shall not be considered wages for purposes of overtime, pensionable compensation, or any other compensation-based benefit unless otherwise required by law.

20.4 - Employee Eligibility – Employees eligible to participate in the VEBA HRA shall include:
a – All full-time, regular employees of the District.

20.5 - Eligibility for post-employment access to VEBA funds shall be subject to the plan document's provisions, including separation-from-service requirements.

20.6 - Permissible Use of Funds – Funds in the VEBA HRA may be used solely for reimbursement of qualified medical expenses as defined under Section 213(d) of the Internal Revenue Code, including:

- Health insurance premiums (including retiree coverage)
- Medicare premiums
- Deductibles, copayments, and coinsurance
- Other eligible healthcare expenses as permitted by law

Reimbursements shall be made in accordance with the VEBA plan document and applicable IRS regulations.

20.7 - Vesting – All Employer contributions to the VEBA HRA shall be fully vested upon contribution.

20.8 - Administration – The VEBA HRA shall be administered by a qualified third-party administrator. The **Employer** retains authority to:

- Select and change the administrator
- Amend the plan as necessary to maintain compliance with federal and state law
- Establish administrative procedures consistent with the plan document

The **Employer** shall provide employees with access to plan documents and summary plan descriptions.

20.9 - Compliance with Law – The VEBA HRA is intended to comply with all applicable provisions of the Internal Revenue Code, the Affordable Care Act (ACA), and other federal and state laws. If any provision of this section is found to be non-compliant, the parties agree to meet and confer to modify the language to ensure compliance while maintaining the original intent.

20.10 - No Guarantee of Tax Treatment – The **Employer** makes no representation or guarantee regarding the tax consequences of VEBA HRA participation. Employees are encouraged to consult their own tax advisors regarding individual circumstances.

20.11 - Non-PERSable Compensation - All contributions made by the **Employer** to the VEBA HRA are expressly intended to be non-pensionable and shall not be reported as compensation earnable to the California Public Employees' Retirement System (CalPERS), consistent with California Government Code §§ 20022 and 20636 and applicable CalPERS guidance on what constitutes "compensation earnable."

20.12 - No Cash Out Provision – Under no circumstances shall VEBA HRA funds be paid as cash compensation or be made available in any manner that would constitute constructive receipt of taxable income, in accordance with IRC § 106 and Treasury Regulation § 1.106-1, which provide that employer contributions to an accident or health plan are excludable from gross income only when they cannot be received as cash or other taxable benefit.

20.13 - Plan Document Supremacy - In the event of any conflict between the language of this MOU and the VEBA HRA plan document, the plan document shall govern for purposes of tax compliance, benefit administration, and claims processing. The Employer shall maintain a written plan document at all times and shall make it available to employees upon request.

SIGNATURES ON NEXT PAGE

SIGNATURE PAGE

WITNESS THEREOF: The parties hereto have executed this Memorandum of Understanding between Jennifer Davis and the Board of Directors of the Alpine Fire Protection District:

ALPINE FIRE PROTECTION DISTRICT

Barry Willis, President	Date
Steve Taylor, Secretary	Date

EMPLOYEE

Jennifer Davis	Date

Exhibit "A" – Education/Certification

%	Class/Certification
1.0	Certification as Clerk of the Board
0.5	Introduction to Governmental Accounting
0.5	Financial Management & Analysis (Modules 1 & 2)