

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING

Tuesday, February 17, 2026

5:00 P.M.

ALPINE FIRE STATION 17
1364 TAVERN ROAD, ALPINE, CA 91901

ACCESSIBILITY TO MEETINGS

In compliance with the Americans with Disabilities Act, individuals requiring disability-related accommodations, including auxiliary aids or services, to participate in a public meeting of the Board of Directors may request such accommodations by contacting the Clerk of the Board at (619) 445-2635. Requests must be made at least 24 hours prior to the meeting.

AVAILABILITY OF MEETING MATERIALS

Pursuant to Government Code Section 54957.5, any written materials distributed to a majority of the Board in connection with an agenda item will be available for public inspection at the Alpine Fire Protection District Administration Office, 1364 Tavern Road, Alpine, CA 91901, during regular business hours. Agenda packets may also be requested by emailing admin@alpinefire.org.

PUBLIC COMMENT

Members of the public may address the Board during the public comment period on any item listed on the agenda or on matters within the jurisdiction of the Alpine Fire Protection District. Board members may respond by asking clarifying questions, referring matters to staff, or requesting future reports. Each speaker is limited to **three (3) minutes** per topic.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted near the regular meeting place of the Board of Directors of Alpine Fire Protection District, said time being at least 72-hours in advance of the Regular Meeting of the Board of Directors. *(Govt. Code Section 54954.2)*



Jennifer Davis, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING
Tuesday, February 17, 2026
5:00 P.M.

The following Director(s) will be attending the meeting via teleconference:

Director Tim Mehrer – 447 F St. in Chula Vista, CA 91910

- 1. CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3. APPROVAL OF AGENDA**

Swearing in and Badge Pinning Ceremony for Assistant Chief O’Gorman

4. PUBLIC COMMENT AND DISCUSSION

5. CONSENT CALENDAR

- 5.1. Board Meeting Minutes – January 20, 2026
- 5.2. District Financial Reports
- 5.3. Monthly Incident Report

6. AGENDA ITEMS

- 6.1. Fiscal Year 25/26 Budget Adjustments
- 6.2. Discussion/Possible Action-Establish Division Chief Position FY 26/27

7. REPORTS

- 7.1. Board of Directors
- 7.2. Assistant Chief Report
- 7.3. Alpine Firefighters Association – Local 2638

8. CLOSED SESSION

Conference with Labor Negotiators (Govt. Code 54957.6)

Agency Designated Representatives: Directors – Paskle, Mehrer. Staff – Boggeln, O’Gorman
Employee Organization: Alpine Firefighters Local 2638

9. ADJOURNMENT

NEXT MEETING: Tuesday, March 17, 2026
5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING

Tuesday, January 20, 2026

5:00 P.M.

****MINUTES****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Director Taylor

Roll Call Quorum: Present: Director Taylor, Willis, Mehrer, Paskle and Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Director Taylor

Invocation by: Director Willis

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Director Willis

Second by: Director Cromwell

Discussion: Chief Boggeln advised the Board that the swearing in and badge pinning ceremony will be pulled from the agenda due to Chief O’Gorman on an overhead assignment.

AYES: (5) NOES: (0)

4. PUBLIC COMMENT AND DISCUSSION – No requests for public comment

~~**SWEARING IN AND BADGE PINNING CEREMONY – ASSISTANT FIRE CHIEF GREG O’GORMAN**~~

5. CONSENT CALENDAR

Motion to approve consent calendar: Director Mehrer

Second by: Director Cromwell

5.1. Board Meeting Minutes – December 16, 2025

Discussion: Director Taylor would like the verbiage within the December 16, 2025 minutes to reflect the ayes and/or noes.

Motion to approve adjusting the December 16, 2025 minutes to reflect the ayes and/or noes by Director Willis and Second: Director Cromwell

AYES: (5) NOES: (0) Abstain (0)

5.2. District Financial Reports

5.3. Monthly Incident Report

5.4. Correspondence

Director Taylor requested that correspondence received be shared during the meeting. Fire Chief Boggeln advised that the letter from Joel Anderson was a special letter of appreciation thanking Fire Marshal Jason McBroom for going above and beyond in assisting his staff. Fire Chief Boggeln also reviewed the LAFCO election results.

Motion to approve the Consent Calendar 5.2, 5.3 and 5.4 by Director Willis

Second by Director Cromwell

AYES: (5) NOES: (0) Abstain (0)

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Tuesday, January 20, 2026

5:00 P.M.

6. AGENDA ITEMS

6.1. 2026 Calendar Elections – President, Vice-President, Secretary

6.1a – President

Motion by Director Willis to nominate himself for President and Director Mehrer for Vice-President. Director Taylor requested that the positions be nominated separately, and Director Willis advised that he has made a motion. Director Mehrer accepted the nomination. The motion was seconded by Director Paskle. Discussion – Director Willis stated that Director Taylor has been the president for 2 years and that he (Director Willis) is ready for the position. Director Willis stated that he feels that he has a great relationship with everybody and will do a great job. Director Taylor stated that he is also interested in continuing as the President.

The motion for Director Willis as President and Director Mehrer as Vice-President:

AYES: (3) NOES/Abstain – not called

6.1b – Vice-President

See 6.1a

6.1c – Secretary

Motion to Nominate Director Steve Taylor by Director Mehrer and Second: Director Paskle

No additional discussion.

AYES: (5) NOES: (0) Abstain (0)

6.2. 2026 Calendar Year Elections – Committees

6.2a – Labor Negotiations

Motion to Nominate Director Paskle and Director Mehrer to continue leading Labor Negotiations by Willis Second Mehrer.

Discussion - none

AYES: (5) NOES: (0) Abstain (0)

6.2b – Finance Committee

Motion to nominate Director Taylor and Director Willis to continue leading the Finance Committee by Willis Second Cromwell.

Discussion: Director Steve Taylor advised he is open to replacing the current Finance Committee with fellow board members.

AYES: (5) NOES: (0) Abstain (0)

6.3. 2026 Calendar Year Elections – JPA Boards and Commissions

6.3a – Heartland Fire Communications Authority (HCFA)

Motion to nominate Director Paskle continue as Primary by Director Willis and Second Director Mehrer.

Discussion: Director Paskle accepted the nomination.

AYES: (5) NOES: (0) Abstain: (0)

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After the agenda item 6.3b, the Board revisited Agenda Item 6.3a for the purpose of electing an alternate – Director Willis made a motion to nominate Director Willis. Director Mehrer seconded the motion. No discussion.

AYES: (5) NOES: (0) Abstain (0)

6.3b – Heartland Fire Training Authority (HTF)

Motion to nominate Director Willis to continue as Primary by Director Willis and Second by Director Cromwell.

Discussion: Director Mehrer asked if this continued his role as the alternate.

Director Willis amended his motion to include Director Mehrer as the Alternate.

Director Cromwell accepted the amendment.

No additional discussion.

AYES: (5) NOES: (0) Abstain (0)

6.3c – Fire Agencies Risk Authority (FAIRA)

Fire Chief Boggeln’s recommendation is to rename the primary as the “Current Fire Chief”.

Motion to rename Primary to the “Current Fire Chief” as Primary and amend his motion to include the Alternate as Director Cromwell by Director Willis and Second by Director Mehrer.

Discussion: Director Cromwell accepted the nomination.

AYES: (5) NOES: (0) Abstain (0)

6.4d – Public Agencies Self Insurance System (PASIS)

Fire Chief Boggeln’s recommendation is to rename the alternate as the “Current Fire Chief”.

Motion to continue with Debbie Pinhero as the primary and rename the alternate as the “Current Fire Chief” by Director Mehrer and Second by Director Willis.

Discussion: None

AYES: (5) NOES: (0) Abstain (0)

7. REPORTS

7.1. Board of Directors

Director Willis is up for re-election with LAFO next year. He is getting to know a lot of the fire districts a lot better.

7.2. Fire Chief

Engine 17 and Chief O’Gorman are in Riverside covering their stations as central zone strike team, they had a memorial service today for a firefighter that passed away last week. Orange County, LA County and San Bernardino County all contributed to covering their stations. Second alarm fire at Panda Machi the other night, fire was through the roof. Great job at keeping it isolated to the business. Fire Marshall has been helping the owners and it’s still under investigation. Tomorrow at 0800, Viejas will be getting out of the ambulance business. They have an agreement with County Fire to take over Medic 25, staffed like our station. There type 6 will be in service,

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advantage will be having two working squads between our stations. We have come to an agreement to work on keeping stations staffed during training. On a National Level the US Wildlife Service will be put into place, for us no immediate changes at this time. Big news for the Zone is the New HTF training tower is now open.

7.3. Fire Marshal

Air Curtain Burner is now in Alpine and currently sitting at A&B Logistics, a private yard. The owner Aaron Reed had the capacity of a 10,000 lb. crane lift to help pick it up off the flatbed truck. Fire Chief O' Gorman and myself went over to check it out. It is in the process of registration and paperwork with air pollution control district. Reached out to senator Jones office for carb exemptions. A two-day training will be upcoming, we will invite Squad 25, contractors, and other Fire Safe councils to participate. Reached out to Winner Chevrolet regarding the 2026 Chevrolet 3500, which be prepared and leaving the dealership around February 23rd, pending air bag suspension. Confirmation on the three operation Chip Drops and the Alpine Viejas Fire Safe Council site has been updated with the 2026 Chipping Dates. Grants are being requested and pending. The Wildfire Safety Expo is February 7th from 10 am – 2pm at the Community Center. The first Chip Drop will be February 28th at Viejas Rec Center.

7.4. Alpine Firefighters Association – Local 2638

Firefighter Hiebing advised the local had LVAD training due to citizen having a left ventricular assist device implanted. We also attended Bomb Arson training through SDSO. Second alarm fire at Panda Machi the other night, fire was through the roof. We also wanted to congratulate Firefighter Jason Smith being awarded first responder of the Month by the East County Chamber of Commerce.

ADJOURNMENT 5:34 pm

Motion- Director Willis Second: Director Mehrer

Ayes (5) Noes (0) Absent (0)

Minutes Approved:

Stephen Taylor, Board Secretary

Date

**AFPD Alpine Fire Protection District
Current Month Expenses
January 2026**

Ordinary Income/Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total Purchase of Goods-Services						4,195.93	4,195.93	0.00
5000 - PAYROLL								
Total 5000.01 - Salaries						221,844.07	0.00	221,844.07
Total FLSA						4,253.06	0.00	4,253.06
Total Paramedic Resource Pool						0.00	0.00	0.00
Total Reimbursable						353.50	0.00	353.50
Total Sick Coverage						4,574.40	0.00	4,574.40
Total Strike Team						0.00	0.00	0.00
Total Training						1,263.26	0.00	1,263.26
Total Unclassified-Meetings, etc						12,069.97	0.00	12,069.97
Total Vacation - Coverage						26,672.38	0.00	26,672.38
Total 5000.02 - OVERTIME						49,186.57	0.00	49,186.57
Total 5000.03 - DIRECTORS COMPENSATION						500.00	0.00	500.00
Total 5000 - PAYROLL - Other						0.00	0.00	0.00
Total 5000 - PAYROLL						271,530.64	0.00	271,530.64
5002 - EMPLOYEE BENEFITS								
Total 5002.01 - Educational Incentive						11,515.64	0.00	11,515.64
Total 5002.02 - Annual Leave Buyback						0.00	0.00	0.00
Total 5002.03 - Medicare Tax ER						4,088.22	8.92	4,079.30
Total Retirement - PERS						46,376.42	2,974.84	43,401.58
Total 5002.04 - CalPERS Retirement						46,376.42	2,974.84	43,401.58
Total Health						38,935.44	39.22	38,896.22
Total Supp Benefits - FRMS						4,051.41	136.67	3,914.74
Total 5002.05 - Group Medical Ins						42,986.85	175.89	42,810.96
Total 5002.06 - Life Insurance						588.53	0.00	588.53
Total 5002.07 - LTD Insurance						765.11	0.00	765.11
Total 5002.08 - Social Security (ER)						31.00	0.00	31.00
Total 5002.09 - Payroll Expenses						3.50	3.50	0.00
Total 5002.10 - Retirement 401 (a)						255.00	0.00	255.00
Total 5002 - EMPLOYEE BENEFITS						106,610.27	3,163.15	103,447.12
5003 - GRANT EXPENSES								
5003.07 - SD Regional Fire Foundation								
Truck/Air Curtain Burner								
	01/29/2026	01292026	COUNTYS-SD-AIRPOLLUTION	Air Curtain Burner One Time Permit Fee	2000 - Accounts Payable	2,554.00		2,554.00
Total Truck/Air Curtain Burner						2,554.00	0.00	2,554.00
Total 5003.07 - SD Regional Fire Foundation						2,554.00	0.00	2,554.00
Total 5003 - GRANT EXPENSES						2,554.00	0.00	2,554.00
5007 - UNIFORMS/PPE								
5007.02 - Structure PPE								
	01/22/2026	RLR1226	SOCAL PPE	Lettering	2000 - Accounts Payable	58.50		58.50
Total 5007.02 - Structure PPE						58.50	0.00	58.50
5007.03 - Wildland PPE								
	01/09/2026	INV1027039	L.N. CURTIS & SONS	Alterations	2000 - Accounts Payable	80.81		80.81
Total 5007.03 - Wildland PPE						80.81	0.00	80.81

AFPD Alpine Fire Protection District
Current Month Expenses
 January 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5007 - UNIFORMS/IPPE						139.31	0.00	139.31
5008 - COMMUNICATIONS								
5008.02 - Mobile Communications								
	01/01/2026	6132477010	VERIZON WIRELESS	2026/01 Acct -0005: 15 lines total; (-2274,-4050,-6522,-7844,-6226,-7650,-9835,-4087,-4175...	2000 - Accounts Payable	567.82		567.82
Total 5008.02 - Mobile Communications						567.82	0.00	567.82
5008.06 - Regional Communications System								
	01/01/2026	26ALPPDN056	SYS	FY25/26: 24 Fire radios @ 30.50	2000 - Accounts Payable	732.00		732.00
Total 5008.06 - Regional Communications System						732.00	0.00	732.00
5008.08 - Cox Communications								
	01/09/2026	2026/01	COX COMMUNICATIONS	Internet Service 01/09-02/08/2026	2000 - Accounts Payable	284.67		284.67
	01/09/2026	2026/01	COX COMMUNICATIONS	Internet Service 12/09-01/08/2026	2000 - Accounts Payable	284.67		284.67
Total 5008.08 - Cox Communications						569.34	0.00	569.34
Total 5008 - COMMUNICATIONS						1,869.16	0.00	1,869.16
5009 - PASIS (Workers Comp)								
Total 5009.02 - Claim Related Expenses						2,930.26	0.00	2,930.26
Total 5009 - PASIS (Workers Comp)						2,930.26	0.00	2,930.26
5012 - MAINTENANCE - EQUIPMENT								
5012.02 - Air Compressor - Station								
	01/28/2026	33245	AIR-VAC SYSTEMS INC.	Routine Quarterly Maint. & Annual service to filter & Oil Water Separator (OWS)	2000 - Accounts Payable	1,159.10		1,159.10
Total 5012.02 - Air Compressor - Station						1,159.10	0.00	1,159.10
5012.07 - Station Generator								
	01/20/2026	05519-2005-R12026	COUNTYSD-AIRPOLLUTION	Combustion Maintenance Notice	2000 - Accounts Payable	753.00		753.00
Total 5012.07 - Station Generator						753.00	0.00	753.00
5012.08 - SCBA - Compressor								
	01/19/2026	IN2421969	MUNICIPAL EMERGENCY SERVICES INC	Compressor Service Call, Air Sample & Calibration	2000 - Accounts Payable	300.00		300.00
Total 5012.08 - SCBA - Compressor						300.00	0.00	300.00
5012.11 - Misc.Equipment								
	01/15/2026	TKC1	AMAZON	Spray Paint & Sand Paper	2000 - Accounts Payable	32.86		32.86
Total 5012.11 - Misc.Equipment						32.86	0.00	32.86
5012.12 - Fuel								
	01/22/2026	S148731	DION & SONS	Diesel Fuel 624.10 Gallons @ \$3.568 & Tax/Surcharges	2000 - Accounts Payable	2,849.01		2,849.01
	01/24/2026	110183323	WEX	2026 01 24 stmnt	2000 - Accounts Payable	258.05		258.05
Total 5012.12 - Fuel						3,107.06	0.00	3,107.06
Total 5012 - MAINTENANCE - EQUIPMENT						5,352.02	0.00	5,352.02
5013 - MAINTENANCE - VEHICLES								
5013.70 - 2021 Chevrolet Silverado								
	01/21/2026		DISCOUNT TIRE	Tires & Installation	CalCard (Capt. PD -8770)	2,367.11		2,367.11
Total 5013.70 - 2021 Chevrolet Silverado						2,367.11	0.00	2,367.11
Total 5013 - MAINTENANCE - VEHICLES						2,367.11	0.00	2,367.11
5014 - MAINTENANCE - FACILITIES								
5014.01 - Station 17								

**AFPD Alpine Fire Protection District
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	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	01/06/2026	7169	AMAZON	Foam Cammons & Car Wash Soap/High Gloss	2000 · Accounts Payable	340.05		340.05
	01/08/2026	22743	ACE PARKING	VOID:	1001.07 · CB&T Checking - 8473	0.00		0.00
	01/12/2026	SD10006 25-26	San Diego County Vector Control Program	Mosquito & Vector Disease Control Assessment	2000 · Accounts Payable	12.36		12.36
	01/20/2026	MHTV	AMAZON	Batteries D & C	2000 · Accounts Payable	35.51		35.51
	01/31/2026	2349553	PURTEC INDUSTRIAL WATER	02/01-02/28/2026	2000 · Accounts Payable	39.32		39.32
				Total 5014.01 · Station 17		427.24	0.00	427.24
				5014.03 · Apparatus Bay Doors & Gates				
	01/14/2026	6775-221273	SUPERIOR DOOR SYSTEMS, INC.	Door Stop Repair	2000 · Accounts Payable	375.00		375.00
				Total 5014.03 · Apparatus Bay Doors & Gates		375.00	0.00	375.00
				5014.07 · Grounds Maintenance				
	01/09/2026	0302480	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/01 (1st Service)	2000 · Accounts Payable	165.00		165.00
	01/16/2026	53861	ALPINE LANDSCAPE MATERIALS	10 cu/yd Desert Gold, 6x300 Weed Barrier & (2) Fabric Staples + Plus Tax	2000 · Accounts Payable	1,034.85		1,034.85
	01/16/2026	0302479	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/01 (2nd Service)	2000 · Accounts Payable	165.00		165.00
	01/20/2026	53881	ALPINE LANDSCAPE MATERIALS	(6) Bender and (30) Stakes Boards	2000 · Accounts Payable	312.07		312.07
				Total 5014.07 · Grounds Maintenance		1,676.92	0.00	1,676.92
				Total 5014 · MAINTENANCE - FACILITIES		2,479.16	0.00	2,479.16
				5015 · EMERGENCY MEDICAL SERVICES				
				5015.01 · EMS Supplies				
	01/05/2026	IN62136	NATIONWIDE MEDICAL/SURGICAL, INC.	Med.	2000 · Accounts Payable	62.25		62.25
				Total 5015.01 · EMS Supplies		62.25	0.00	62.25
				Total 5015 · EMERGENCY MEDICAL SERVICES		62.25	0.00	62.25
				5016 · AGENCY MEMBERSHIPS				
	01/07/2026	8274	IAFC	IAFC Membership	CalCard (Fire Marshal JM-0108)	158.00		158.00
	01/12/2026	300020628	CSMFO_CAL SOCIETY OF MUNI. FIN OFFICERS	Admin Director Membership Annual 2026	CalCard (Finance DP -9292)	155.00		155.00
				Total 5016 · AGENCY MEMBERSHIPS		313.00	0.00	313.00
				5018 · OFFICE EXPENSE				
				5018.01 · Expendable Supplies				
	01/12/2026	TBD INV#	CALIFORNIA CHAMBER OF COMMERCE	2024 HR QuickGuideHR Quick Guide, CA Labor Law Poster, Required Pamphlets Kit	CalCard (Finance DP -9292)	247.79		247.79
	01/12/2026	QW7K	AMAZON	Office Supplies - Avery A-Z Dividers	2000 · Accounts Payable	16.38		16.38
	01/20/2026	9RKQ	AMAZON	Office Supplies	2000 · Accounts Payable	62.58		62.58
				Total 5018.01 · Expendable Supplies		326.75	0.00	326.75
				5018.02 · Postage				
	01/08/2026	EFT	FP POSTAGE RESET		1001.07 · CB&T Checking - 8473	30.00		30.00
	01/14/2026	EFT	FP POSTAGE RESET		1001.07 · CB&T Checking - 8473	50.00		50.00
				Total 5018.02 · Postage		80.00	0.00	80.00
				5018.03 · IT Equipment				
	01/01/2026	INV/37452-CBE	COPYLINK	01/01-01/31/2026	2000 · Accounts Payable	159.14		159.14
	01/01/2026	INV/37452-CBE	COPYLINK	Overage	2000 · Accounts Payable	0.00		0.00
	01/29/2026	AFPD-12926	GREEN SHREDDING	Pickup	2000 · Accounts Payable	50.00		50.00

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Current Month Expenses
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	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5018.03 · IT Equipment						209.14	0.00	209.14
Total 5018 · OFFICE EXPENSE						615.89	0.00	615.89
5019 · PROFESSIONAL FEES / SERVICES								
5019.01 · Legal Counsel								
	01/31/2026	12258	FITCH LAW FIRM	District business: 2.3 hrs, Postage . 2026 01	2000 · Accounts Payable	460.00		460.00
Total 5019.01 · Legal Counsel						460.00	0.00	460.00
5019.06 · Wellness - Fitness Program								
	01/15/2026	INV108151	FOCUS PSYCHOLOGICAL SERVICE, INC.	Counseling Service December 2025 - 3 @ \$100	2000 · Accounts Payable	300.00		300.00
Total 5019.06 · Wellness - Fitness Program						300.00	0.00	300.00
Total 5019 · PROFESSIONAL FEES / SERVICES						760.00	0.00	760.00
5023 · TRAINING								
5023.03 · Heartland Training Facility								
	01/15/2026	AFPDQ325-26	HEARTLAND FIRE TRAINING	HFTA Operating fees FY25/26 Q3	2000 · Accounts Payable	3,673.00		3,673.00
	01/15/2026	AFPDQ325-26	HEARTLAND FIRE TRAINING	HFTA Member facility/ lease FY25/26 Q3	2000 · Accounts Payable	1,086.00		1,086.00
Total 5023.03 · Heartland Training Facility						4,759.00	0.00	4,759.00
5023.04 · Education Reimbursement								
	01/05/2026	22729	SMITH, JASON M	CO 2C	1001.07 · CB&T Checking - 8473	688.78		688.78
	01/21/2026	22750	OZBIRN, SHANE T	Reimbursement Fall 2025 Tuition	1001.07 · CB&T Checking - 8473	1,500.00		1,500.00
Total 5023.04 · Education Reimbursement						2,188.78	0.00	2,188.78
Total 5023 · TRAINING						6,947.78	0.00	6,947.78
5025 · PROFESSIONAL DEVELOPMENT								
5025.02 · Chief Officers								
	01/13/2026	9054	FDAC	Leadership Symposium Registration	CalCard (Assit. FC GO-6824)	665.00		665.00
	01/22/2026	7686	SQ Taxis	San Francisco Taxi	CalCard (Assit. FC GO-6824)	66.80		66.80
Total 5025.02 · Chief Officers						731.80	0.00	731.80
5025.06 · Operations								
	01/19/2026	0812	CAL CHIEFS TRAINING OFFICERS-SOUTHERN DIV	2026 CA Training Officers Symposium - Padilla INV#012026- 0476-0519	CalCard (Capt. PD -8770)	600.00		600.00
	01/21/2026		CAL CHIEFS TRAINING OFFICERS-SOUTHERN DIV	Overpayment- Refund - 2026 CA Training Officers Symposium - Padilla	CalCard (Capt. PD -8770)		425.00	-425.00
	01/22/2026	1283	CAL CHIEFS TRAINING OFFICERS-SOUTHERN DIV	2026 CA Training Officers Symposium - Padilla INV#012026- 0476-0594	CalCard (Capt. PD -8770)	600.00		600.00
Total 5025.06 · Operations						1,200.00	425.00	775.00
Total 5025 · PROFESSIONAL DEVELOPMENT						1,931.80	425.00	1,506.80
5028 · UTILITIES								
5028.01 · SDG&E								
	01/06/2026	0903259282132026/01	SDG&E	82 Therms 12/05-01/06/2026 (1.9% decrease over prior month, 51.5% decrease over prior year)	2000 · Accounts Payable	156.04		156.04
	01/08/2026	009032590621 2026/01	SDG&E	1029kwh 12/05-01/06/2026 (49.9% increase over prior month, 98.9% increase over prior year)	2000 · Accounts Payable	1,764.56		1,764.56
Total 5028.01 · SDG&E						1,920.60	0.00	1,920.60
5028.02 · Telephone								

**AFPD Alpine Fire Protection District
Current Month Expenses
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	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5028.02 - Telephone	01/01/2026	253071	ES_ESTECH SYSTEMS	2026/01 Monthly	2000 - Accounts Payable	348.26		348.26
5028.03 - Water						348.26	0.00	348.26
	01/23/2026	11561843 202260123	PADRE DAM	usage from prior month) 12/15-01/20/2026	2000 - Accounts Payable	269.35		269.35
	01/23/2026	11561843 202260123	PADRE DAM	System Charge	2000 - Accounts Payable	40.97		40.97
	01/23/2026	11561843 202260123	PADRE DAM	Fire Sprinklers	2000 - Accounts Payable	66.94		66.94
	01/23/2026	11561843 202260123	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 - Accounts Payable	4.55		4.55
Total 5028.03 - Water						381.81	0.00	381.81
5028.04 - Trash						76.84		76.84
	01/01/2026	2026/01	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2026/01	2000 - Accounts Payable	76.84		76.84
	01/01/2026	2026/01	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2026/01	2000 - Accounts Payable	49.85		49.85
	01/01/2026	2026/01	WASTE MANAGEMENT	Organics 64 gal cart service 2026/01	2000 - Accounts Payable	111.41		111.41
	01/01/2026	2026/01	WASTE MANAGEMENT	12/09 Contamination	2000 - Accounts Payable	21.00		21.00
Total 5028.04 - Trash						259.10	0.00	259.10
Total 5028 - UTILITIES						2,909.77	0.00	2,909.77
5030 - SPECIAL DISTRICT EXPENSE								
5030.01 - District Operations								
	01/22/2026	0303	A2hosting.com		CalCard (Fire Chief BB -2115)	388.37		388.37
	01/26/2026	FY25/26	ALPINE FIREFIGHTERS ASSN.	AMR & County Rent Total: FY25/26	2000 - Accounts Payable	2,160.00		2,160.00
	01/28/2026	22758	PASKLE, BILL	Mileage: 38 miles HCFA Commission Meeting 1/22/2026 \$.725/per mile	1001.07 - CB&T Checking - 8473	27.55		27.55
	01/31/2026			Service Charge	1001.07 - CB&T Checking - 8473	80.00		80.00
Total 5030.01 - District Operations						2,655.92	0.00	2,655.92
5030.03 - Web Site								
	01/06/2026	5CF0ACE6-0066	STREAMLINE	2026 01	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								
5030.06 - Software/Licenses								
	01/03/2026		ADOBE INC.	Admin Director 01/2026	CalCard (Finance DP -9292)	14.99		14.99
	01/05/2026	1066	ADOBE INC.	Fire Chief /01/2026	CalCard (Fire Chief BB -2115)	14.99		14.99
	01/08/2026	1075	ADOBE INC.	Admin Assist 01/2026	CalCard (Capt. PD -8770)	14.99		14.99
	01/12/2026	9793	ROBOFORM	Roboform 01/2026-01/2027	CalCard (Asst. FC GO-6824)	19.90		19.90
	01/12/2026	9033	ADOBE INC.	Assistant Fire Chief 01/2026	CalCard (Asst. FC GO-6824)	14.99		14.99
Total 5030.06 - Software/Licenses						79.86	0.00	79.86
Total 5030 - SPECIAL DISTRICT EXPENSE						4,843.78	1,978.00	2,865.78
5035 - MINOR EQUIPMENT								
Facilities								
	01/06/2026	01062026	FIREPROTEC	Lacing Trees	2000 - Accounts Payable	3,000.00		3,000.00
	01/30/2026	33254	AIR-VAC SYSTEMS INC.	Replace 6 Reels	2000 - Accounts Payable	2,418.29		2,418.29
Total Facilities						5,418.29	0.00	5,418.29
Operations								
	01/03/2026	INV/1015983	L.N. CURTIS & SONS	Dark Navy Parka "Horton" 5.11 Jacket	2000 - Accounts Payable	295.94		295.94

**AFPD Alpine Fire Protection District
Current Month Expenses
January 2026**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	01/08/2026	INV1026679	L.N. CURTIS & SONS	Wildland Gear/Rescue "Horton"	2000 · Accounts Payable	1,548.75		1,548.75
	01/13/2026	0855	MUNICIPAL EMERGENCY SERVICES INC	O'Gormans Uniforms?	CalCard (Fire Chief BB -2115)	479.30		479.30
Total Operations						2,323.99	0.00	2,323.99
Total 5035 · MINOR EQUIPMENT						7,742.28	0.00	7,742.28
8000.00 · DEBT SERVICE FUND								
8000.01 · POB								
POB - Interest								
	01/31/2026		LLC	US Bank Bond Interest 01312026	Money Market		1.82	-1.82
	01/31/2026			US Bank Bond UAL Payment 01312026	Money Market	1.82		1.82
Total POB - Interest						1.82	1.82	0.00
Total 8000.01 · POB						1.82	1.82	0.00
Total 8000.00 · DEBT SERVICE FUND						1.82	1.82	0.00
Total Expense						426,156.23	9,763.90	416,392.33
Net Ordinary Income						426,156.23	9,763.90	-416,392.33
						426,156.23	9,763.90	-416,392.33

AFPD Alpine Fire Protection District

Balance Sheet

As of January 31, 2026

Accrual Basis

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
CA Class FMV	-101.36
General County Fund FMV	682.36
Mitigation County Fund FMV	2.59
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
General	985,092.15
Capital Bldg Fund	183,137.21
Committed Equipment Replacement	44,821.40
Total 1000.01 · Gen. 310100-47500	1,213,050.76
1000.02 · Mitig.310135-47505	
SD County Mitigation Fund	5,428.88
Allocated Capital Apparatus	94,914.27
Assigned for Capital Accrual	16,770.80
Total 1000.02 · Mitig.310135-47505	117,113.95
Total 1000 · COUNTY OF SAN DIEGO	1,330,164.71
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	71,926.26
1001.07 · CB&T Checking - 8473	57,333.28
1101.06 · CB&T Money Plus	
Allocated Capital Apparatus	8,717.84
General	42,346.81
Total 1101.06 · CB&T Money Plus	51,064.65
1101.09 · CB&T Savings (Grant)	502.45
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,255,889.14
CA-01-0075-006 1%	20,724.25
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	30,000.00
Committed Capital Apparatus Fnd	1,850,000.00
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	182,000.00
Allocated Capital Apparatus	46,750.00
Allocated Capital Building	173,500.00
Allocated Equipment Replacement	75,935.00
Allocated Unfunded Liability	137,034.58
Committed Building Fund	336,862.79
Committed Economic Stab. Fund	281,187.25
Committed Equipment Replacement	255,178.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	1,001,738.70
General	-169,125.30
Total CA-01-0075 -0001 AFPD-Prime	4,256,061.62
CA-01-0075-005 Sunrise Pwr Lnk	268,744.15
Total 1101.10 · CALIFORNIA CLASS	5,801,419.16
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	23,863.40
Total 1200.00 · US Bank - Trust Fund PARS 1...	25,328.02
Total 1001 · OTHER A/C'S	6,007,573.82
Total Checking/Savings	7,338,322.12
Accounts Receivable	

AFPD Alpine Fire Protection District

Balance Sheet

02/10/26

As of January 31, 2026

Accrual Basis

	Jan 31, 26
1003 · *Accounts Receivable	281,759.16
Total Accounts Receivable	281,759.16
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	3,682.72
Market Value of Portfolio FL	-35,275.02
Securities (Fixed Income)	297,571.00
Total 1002.14a - Ameriprise	265,978.70
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	927.52
Total 1002.1 · LAIF 17-37-006	6,345.07
1002.13a - Ameriprise	
Securities	250,000.00
Market Value of Portfolio	-25,930.00
Money Market	502.20
Total 1002.13a - Ameriprise	224,572.20
1002.15 · Deferred Outflows of Resources	1,950,559.00
1002.2 · PASIS-Risk Pool Deposit	596,520.98
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
Total 1002 · OTHER CURRENT ASSETS	3,044,151.95
Total Other Current Assets	3,044,151.95
Total Current Assets	10,664,233.23
Fixed Assets	
1600 · FIXED ASSETS	
1600.01 · Land	618,704.08
1600.04 · Equipment & Vehicles	2,889,227.92
1600.05 · Structures and Improvements	5,404,755.10
1600.06 · Construction in Process	16,181.24
1600.07 · Accumulated Depreciation	-4,248,575.62
Total 1600 · FIXED ASSETS	4,680,292.72
Total Fixed Assets	4,680,292.72
TOTAL ASSETS	15,344,525.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	5,515.62
Total Accounts Payable	5,515.62
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Finance DP -9292)	253.78
CalCard (Capt. PD -8770)	1,942.11
Total 2002 · CREDIT CARDS	2,195.89
Total Credit Cards	2,195.89
Other Current Liabilities	
1800 · Market value of portfolio	7,741.99
2003 · OTHER LIABILITIES	

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

	Jan 31, 26
2003.12 · SRPL Mitigation Funds	166,199.43
Total 2003 · OTHER LIABILITIES	166,199.43
Total Other Current Liabilities	173,941.42
Total Current Liabilities	181,652.93
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,201,696.00
2500.15 · ECAA Loan	430,960.41
2500.01 · Compensated Absences	289,337.16
2500.10 · Deferred Inflows of Resources	2,045,303.00
2500.11 · ACCRUED CLAIMS LIABILITY	1,160,644.89
2500.12 · Capital One Payable UALBond Iss	4,653,000.00
Total 2500 · LONG TERM LIABILITIES	10,780,941.46
Total Long Term Liabilities	10,780,941.46
Total Liabilities	10,962,594.39
Equity	
OPENING BAL EQUITY	2,747,485.71
3000 · Opening Balance Equity	5,142,014.86
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-8,919,895.63
Net Income	-435,860.26
Total Equity	4,381,931.56
TOTAL LIABILITIES & EQUITY	15,344,525.95

AFPD Alpine Fire Protection District

Profit & Loss

January 2026

02/06/26

Accrual Basis

	Jan 26
Ordinary Income/Expense	
Income	
4000 PROPERTY TAXES	
4000.01 · Property Tax	
Property Tax 1%	645,677.64
Admin Fees	-508.21
Refunds	-2,854.26
	642,315.17
Total 4000.01 · Property Tax	642,315.17
4000.02 · General Fund Interest	3,197.13
4000.03 · Benefit Fee	251,067.85
	896,580.15
Total 4000 PROPERTY TAXES	896,580.15
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	17,563.40
California Bank & Trust	5.91
Investments	1,391.80
	18,961.11
Total 4002.01 · INTEREST INCOME	18,961.11
4002.02 · Property Lease	
ALS Agreement (Restricted)	10,182.56
	10,182.56
Total 4002.02 · Property Lease	10,182.56
Total 4002 · USE OF MONEY AND PROPERTY	29,143.67
4006 · GRANT INCOME	
4006.04 · COSD	
SHGP 2024	8,391.00
	8,391.00
Total 4006.04 · COSD	8,391.00
4006.07 · SD Regional Fire Fnd	
Truck/Air Curtain Burner	108,068.82
	108,068.82
Total 4006.07 · SD Regional Fire Fnd	108,068.82
Total 4006 · GRANT INCOME	116,459.82
4007 · INTERGOVERNMENTAL REVENUE	
4007.01 · Incident Reimburse - Personnel	85,042.50
4007.02 · Incident Reimburse - Vehicle	39,968.70
4007.03 · Incident Reimburse - Other	35,058.14
4007.04 · Paramedic Resource Pool	615.51
	160,684.85
Total 4007 · INTERGOVERNMENTAL REVEN...	160,684.85
4008 · FEES AND SERVICES	
4008.01 · Mitigation	
Fees	45,051.19
Interest	183.27
	45,234.46
Total 4008.01 · Mitigation	45,234.46
4008.02 · Fees for Services	3,766.45
	49,000.91
Total 4008 · FEES AND SERVICES	49,000.91
Total Income	1,251,869.40
Gross Profit	1,251,869.40
Expense	
Purchase of Goods-Services	0.00
5000 · PAYROLL	
5000.01 · Salaries	221,844.07
5000.02 · OVERTIME	
FLSA	4,253.06

AFPD Alpine Fire Protection District

Profit & Loss

January 2026

02/06/26

Accrual Basis

	Jan 26
Paramedic Resource Pool	0.00
Reimbursable	353.50
Sick Coverage	4,574.40
Strike Team	0.00
Training	1,263.26
Unclassified-Meetings, etc	12,069.97
Vacation - Coverage	26,672.38
Total 5000.02 · OVERTIME	49,186.57
5000.03 · DIRECTORS COMPENSATION	500.00
5000 · PAYROLL - Other	0.00
Total 5000 · PAYROLL	271,530.64
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	11,515.64
5002.02 · Annual Leave Buyback	0.00
5002.03 · Medicare Tax ER	4,079.30
5002.04 · CalPers Retirement	
Retirement - Pers	43,401.56
Total 5002.04 · CalPers Retirement	43,401.56
5002.05 · Group Medical Ins	
Health	38,896.22
Supp Benefits - FRMS	3,914.74
Total 5002.05 · Group Medical Ins	42,810.96
5002.06 · Life Insurance	588.53
5002.07 · LTD Insurance	765.11
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	255.00
Total 5002 · EMPLOYEE BENEFITS	103,447.10
5003 · GRANT EXPENSES	
5003.07 · SD Regional Fire Foundation	
Truck/Air Curtain Burner	2,554.00
Total 5003.07 · SD Regional Fire Foundation	2,554.00
Total 5003 · GRANT EXPENSES	2,554.00
5007 · UNIFORMS/PPE	
5007.02 · Structure PPE	58.50
5007.03 · Wildland PPE	80.81
Total 5007 · UNIFORMS/PPE	139.31
5008 · COMMUNICATIONS	
5008.02 · Mobile Communications	567.82
5008.06 · Regional Communications System	732.00
5008.08 · Cox Communications	569.34
Total 5008 · COMMUNICATIONS	1,869.16
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related Expenses	2,930.26
Total 5009 · PASIS (Workers Comp)	2,930.26
5012 · MAINTENANCE - EQUIPMENT	
5012.02 · Air Compressor - Station	1,159.10
5012.07 · Station Generator	753.00
5012.08 · SCBA - Compressor	300.00
5012.11 · Misc.Equipment	32.86
5012.12 · Fuel	3,107.06

AFPD Alpine Fire Protection District

Profit & Loss

02/06/26

January 2026

Accrual Basis

	Jan 26
Total 5012 · MAINTENANCE - EQUIPMENT	5,352.02
5013 · MAINTENANCE - VEHICLES	
5013.70 · 2021 Chevrolet Silverado	2,367.11
Total 5013 · MAINTENANCE - VEHICLES	2,367.11
5014 · MAINTENANCE - FACILITIES	
5014.01 · Station 17	427.24
5014.03 · Apparatus Bay Doors & Gates	375.00
5014.07 · Grounds Maintenance	1,676.92
Total 5014 · MAINTENANCE - FACILITIES	2,479.16
5015 · EMERGENCY MEDICAL SERVICES	
5015.01 · EMS Supplies	62.25
Total 5015 · EMERGENCY MEDICAL SERVIC...	62.25
5016 · AGENCY MEMBERSHIPS	313.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	326.75
5018.02 · Postage	80.00
5018.03 · IT Equipment	209.14
Total 5018 · OFFICE EXPENSE	615.89
5019 · PROFESSIONAL FEES / SERVICES	
5019.01 · Legal Counsel	460.00
5019.06 · Wellness - Fitness Program	300.00
Total 5019 · PROFESSIONAL FEES / SERVIC...	760.00
5023 · TRAINING	
5023.03 · Heartland Training Facility	4,759.00
5023.04 · Education Reimbursement	2,188.78
Total 5023 · TRAINING	6,947.78
5025 · PROFESSIONAL DEVELOPMENT	
5025.02 · Chief Officers	731.80
5025.06 · Operations	775.00
Total 5025 · PROFESSIONAL DEVELOPMENT	1,506.80
5028 · UTILITIES	
5028.01 · SDG&E	1,920.60
5028.02 · Telephone	348.26
5028.03 · Water	381.81
5028.04 · Trash	259.10
Total 5028 · UTILITIES	2,909.77
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	2,655.92
5030.03 · Web Site	130.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	79.86
Total 5030 · SPECIAL DISTRICT EXPENSE	2,865.78
5035 · MINOR EQUIPMENT	
Facilities	5,418.29
Operations	2,323.99
Total 5035 · MINOR EQUIPMENT	7,742.28
8000.00 · DEBT SERVICE FUND	
8000.01 · POB	
POB - Interest	0.00

AFPD Alpine Fire Protection District
Profit & Loss
January 2026

	<u>Jan 26</u>
Total 8000.01 · POB	<u>0.00</u>
Total 8000.00 · DEBT SERVICE FUND	<u>0.00</u>
Total Expense	<u>416,392.31</u>
Net Ordinary Income	<u>835,477.09</u>
Net Income	<u><u>835,477.09</u></u>

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

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	2,612,038.98	4,738,000.00	-2,125,961.02	55.1%
Admin Fees	-4,480.32	-30,000.00	25,519.68	14.9%
Refunds	-17,480.53	-40,000.00	22,519.47	43.7%
Total 4000.01 · Property Tax	2,590,078.13	4,668,000.00	-2,077,921.87	55.5%
4000.02 · General Fund Interest	11,303.45	15,000.00	-3,696.55	75.4%
4000.03 · Benefit Fee	374,350.12	665,000.00	-290,649.88	56.3%
Total 4000 PROPERTY TAXES	2,975,731.70	5,348,000.00	-2,372,268.30	55.6%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	132,799.81	145,000.00	-12,200.19	91.6%
California Bank & Trust	33.78	500.00	-466.22	6.8%
Investments	12,433.96	35,000.00	-22,566.04	35.5%
LAIF	134.24	500.00	-365.76	26.8%
PASIS	12,401.06	15,000.00	-2,598.94	82.7%
SRPL	967.79	5,000.00	-4,032.21	19.4%
Total 4002.01 · INTEREST INCOME	158,770.64	201,000.00	-42,229.36	79.0%
4002.02 · Property Lease				
ALS Agreement (Restricted)	36,782.48	61,000.00	-24,217.52	60.3%
Total 4002.02 · Property Lease	36,782.48	61,000.00	-24,217.52	60.3%
Total 4002 · USE OF MONEY AND PROPERTY	195,553.12	262,000.00	-66,446.88	74.6%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	38,352.47	15,000.00	23,352.47	255.7%
Total 4005 · MISCELLANEOUS REVENUE	38,352.47	15,000.00	23,352.47	255.7%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	40,490.25	108,782.00	-68,291.75	37.2%
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	40,490.25	1,099,942.00	-1,059,451.75	3.7%
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	0.00	5,000.00	-5,000.00	0.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	108,068.82	83,120.00	24,948.82	130.0%
Emerg. Comm. System for Vehicle	0.00	17,000.00	-17,000.00	0.0%
Total 4006.07 · SD Regional Fire Fnd	108,068.82	100,120.00	7,948.82	107.9%
Total 4006 · GRANT INCOME	156,950.07	1,229,039.00	-1,072,088.93	12.8%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	157,742.90	20,000.00	137,742.90	788.7%
4007.02 · Incident Reimburse - Vehicle	51,926.54	15,000.00	36,926.54	346.2%
4007.03 · Incident Reimburse - Other	65,786.14	15,000.00	50,786.14	438.6%

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

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
4007.04 · Paramedic Resource Pool	3,573.75	0.00	3,573.75	100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	279,029.33	50,000.00	229,029.33	558.1%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	94,286.50	40,000.00	54,286.50	235.7%
Interest	457.63	5,000.00	-4,542.37	9.2%
Total 4008.01 · Mitigation	94,744.13	45,000.00	49,744.13	210.5%
4008.02 · Fees for Services	18,595.77	35,000.00	-16,404.23	53.1%
Total 4008 · FEES AND SERVICES	113,339.90	80,000.00	33,339.90	141.7%
Total Income	3,758,956.59	6,984,039.00	-3,225,082.41	53.8%
Gross Profit	3,758,956.59	6,984,039.00	-3,225,082.41	53.8%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	1,430,016.06	2,508,744.00	-1,078,727.94	57.0%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	29,303.00	51,919.00	-22,616.00	56.4%
Paramedic Resource Pool	10,506.43	0.00	10,506.43	100.0%
Sick Coverage	120,892.68	190,876.00	-69,983.32	63.3%
Strike Team	137,778.10	20,000.00	117,778.10	688.9%
Training	2,433.66	28,288.00	-25,854.34	8.6%
Unclassified-Meetings, etc	112,071.59	51,127.00	60,944.59	219.2%
Vacation - Coverage	161,148.54	345,485.00	-184,336.46	46.6%
Worker's Comp Coverage	0.00	13,558.00	-13,558.00	0.0%
Total 5000.02 · OVERTIME	574,487.50	735,338.00	-160,850.50	78.1%
5000.03 · DIRECTORS COMPENSATION	3,600.00	7,000.00	-3,400.00	51.4%
Total 5000 · PAYROLL	2,008,103.56	3,251,082.00	-1,242,978.44	61.8%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	87,455.60	135,641.00	-48,185.40	64.5%
5002.02 · Annual Leave Buyback	2,716.20	30,000.00	-27,283.80	9.1%
5002.03 · Medicare Tax ER	30,052.83	48,192.00	-18,139.17	62.4%
5002.04 · CalPers Retirement				
Retirement - Pers	273,523.72	474,751.00	-201,227.28	57.6%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	467,808.72	669,036.00	-201,227.28	69.9%
5002.05 · Group Medical Ins				
Health	254,107.29	451,626.00	-197,518.71	56.3%
Supp Benefits - FRMS	26,710.20	59,280.00	-32,569.80	45.1%
Total 5002.05 · Group Medical Ins	280,817.49	510,906.00	-230,088.51	55.0%
5002.06 · Life Insurance	3,692.21	6,820.00	-3,127.79	54.1%
5002.07 · LTD Insurance	4,552.27	10,618.00	-6,065.73	42.9%
5002.08 · Social Security (ER)	223.20	434.00	-210.80	51.4%
5002.10 · Retirement 401 (a)	11,785.00	13,250.00	-1,465.00	88.9%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	889,353.52	1,425,147.00	-535,793.48	62.4%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
2025 Fuels Management	0.00	610,000.00	-610,000.00	0.0%
SDRC 0723 Fuels	82,710.50	108,782.00	-26,071.50	76.0%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
Total 5003.01 · SDRC	82,710.50	1,099,942.00	-1,017,231.50	7.5%

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	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
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	110,622.82	129,870.00	-19,247.18	85.2%
Emerg. Comm. System for Vehicle	0.00	21,000.00	-21,000.00	0.0%
Total 5003.07 · SD Regional Fire Foundation	110,622.82	150,870.00	-40,247.18	73.3%
Total 5003 · GRANT EXPENSES	201,749.90	1,281,084.00	-1,079,334.10	15.7%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	5,220.97	18,250.00	-13,029.03	28.6%
5007.02 · Structure PPE	2,637.24	12,915.00	-10,277.76	20.4%
5007.03 · Wildland PPE	456.73	5,000.00	-4,543.27	9.1%
Total 5007 · UNIFORMS/PPE	8,314.94	36,165.00	-27,850.06	23.0%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	101,212.27	124,410.00	-23,197.73	81.4%
5008.02 · Mobile Communications	5,211.67	9,700.00	-4,488.33	53.7%
5008.05 · Emergency Operations Center EOC	229.32	200.00	29.32	114.7%
5008.06 · Regional Communications System	4,392.00	8,784.00	-4,392.00	50.0%
5008.08 · Cox Communcations	1,992.69	4,700.00	-2,707.31	42.4%
Total 5008 · COMMUNICATIONS	113,037.95	147,794.00	-34,756.05	76.5%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,352.04	156,165.00	-3,812.96	97.6%
5009.02 · Claim Related Expenses	39,956.96	125,000.00	-85,043.04	32.0%
Total 5009 · PASIS (Workers Comp)	192,309.00	281,165.00	-88,856.00	68.4%
5010 · HOUSEHOLD	2,796.61	7,000.00	-4,203.39	40.0%
5011 · FAIRA	73,623.00	73,623.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	3,700.00	-1,707.94	53.8%
5012.02 · Air Compressor - Station	1,159.10	2,200.00	-1,040.90	52.7%
5012.03 · 800 mhz Radios	2,845.01	3,568.00	-722.99	79.7%
5012.04 · VHF Radios	61.28	3,000.00	-2,938.72	2.0%
5012.05 · Rescue Tools	297.56	2,800.00	-2,502.44	10.6%
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	2,300.88	5,970.00	-3,669.12	38.5%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	927.33	3,500.00	-2,572.67	26.5%
5012.12 · Fuel	19,131.63	42,627.00	-23,495.37	44.9%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	522.05	2,000.00	-1,477.95	26.1%
5012.15 · Gas Detectors	182.55	1,180.00	-997.45	15.5%
Total 5012 · MAINTENANCE - EQUIPMENT	30,602.16	82,600.00	-51,997.84	37.0%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	27,772.50	36,000.00	-8,227.50	77.1%
5013.20 · E217 - 2005 KME	13,639.11	30,000.00	-16,360.89	45.5%
5013.30 · 2023 Chevrolet Silverado	704.23	5,500.00	-4,795.77	12.8%
5013.40 · 2019 F-250	858.64	5,500.00	-4,641.36	15.6%
5013.50 · BR17 Hi-Tech (2019)	14,455.53	20,500.00	-6,044.47	70.5%
5013.60 · 2020 Ford Explorer	685.18	3,000.00	-2,314.82	22.8%

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	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
5013.70 · 2021 Chevrolet Silverado	3,174.46	5,500.00	-2,325.54	57.7%
5013.80 · Vermeer 1500C Chipper	0.00	1,500.00	-1,500.00	0.0%
Total 5013 · MAINTENANCE - VEHICLES	61,289.65	107,500.00	-46,210.35	57.0%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	4,757.66	15,825.00	-11,067.34	30.1%
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	1,493.36	4,221.00	-2,727.64	35.4%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	284.91	1,500.00	-1,215.09	19.0%
5014.07 · Grounds Maintenance	3,766.98	5,460.00	-1,693.02	69.0%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	11,911.41	44,506.00	-32,594.59	26.8%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,651.05	8,500.00	-6,848.95	19.4%
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 SERVICES	2,545.05	14,294.00	-11,748.95	17.8%
5016 · AGENCY MEMBERSHIPS	2,157.43	4,250.00	-2,092.57	50.8%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	2,061.24	4,300.00	-2,238.76	47.9%
5018.02 · Postage	265.60	750.00	-484.40	35.4%
5018.03 · IT Equipment	9,688.19	15,592.00	-5,903.81	62.1%
5018.04 · Publishing	714.00	700.00	14.00	102.0%
Total 5018 · OFFICE EXPENSE	12,729.03	21,342.00	-8,612.97	59.6%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	48,566.38	21,465.00	27,101.38	226.3%
5019.02 · Auditor	18,275.20	23,000.00	-4,724.80	79.5%
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	2,444.00	37,500.00	-35,056.00	6.5%
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 / SERVICES	76,311.10	94,175.00	-17,863.90	81.0%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	1,397.00	4,700.00	-3,303.00	29.7%
5023.03 · Heartland Training Facility	16,614.00	19,033.00	-2,419.00	87.3%
5023.04 · Education Reimbursement	4,110.00	12,000.00	-7,890.00	34.3%
Total 5023 · TRAINING	22,121.00	37,733.00	-15,612.00	58.6%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,366.48	14,180.00	-11,813.52	16.7%
5025.02 · Chief Officers	1,939.48	5,250.00	-3,310.52	36.9%
5025.03 · Board of Directors	0.00	2,500.00	-2,500.00	0.0%
5025.04 · In House Training	4,545.00	5,000.00	-455.00	90.9%
5025.05 · Community Risk Reduction	15.45	7,800.00	-7,784.55	0.2%
5025.06 · Operations	2,765.00	13,500.00	-10,735.00	20.5%
Total 5025 · PROFESSIONAL DEVELOPMENT	11,631.41	48,230.00	-36,598.59	24.1%
5028 · UTILITIES				
5028.01 · SDG&E	8,784.33	20,000.00	-11,215.67	43.9%
5028.02 · Telephone	2,970.43	4,570.00	-1,599.57	65.0%
5028.03 · Water	2,900.25	6,000.00	-3,099.75	48.3%
5028.04 · Trash	1,720.70	3,300.00	-1,579.30	52.1%
5028.05 · Sewer	4,846.09	5,100.00	-253.91	95.0%

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	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
Total 5028 · UTILITIES	21,221.80	38,970.00	-17,748.20	54.5%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	7,997.68	12,850.00	-4,852.32	62.2%
5030.02 · Incident Operations	4,922.05	4,000.00	922.05	123.1%
5030.03 · Web Site	910.00	1,800.00	-890.00	50.6%
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	27,486.98	32,331.00	-4,844.02	85.0%
Total 5030 · SPECIAL DISTRICT EXPENSE	41,490.71	51,981.00	-10,490.29	79.8%
5032 · Community Risk Reduction				
5032.01 · Public Education	1,036.46	5,350.00	-4,313.54	19.4%
5032.02 · Supplies	1,716.46	4,000.00	-2,283.54	42.9%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	2,752.92	9,850.00	-7,097.08	27.9%
5035 · MINOR EQUIPMENT				
Communications	4,344.78	18,250.00	-13,905.22	23.8%
Facilities	10,688.16	11,700.00	-1,011.84	91.4%
Office	3,083.12	10,000.00	-6,916.88	30.8%
Operations	22,336.35	27,935.00	-5,598.65	80.0%
Total 5035 · MINOR EQUIPMENT	40,452.41	67,885.00	-27,432.59	59.6%
5037 · CAPITALIZED EXPENSES				
Facilities	28,021.76	188,500.00	-160,478.24	14.9%
Operations	47.05	54,384.00	-54,336.95	0.1%
Total 5037 · CAPITALIZED EXPENSES	28,068.81	242,884.00	-214,815.19	11.6%
5038 · CONTINGENCY FUND	0.00	182,645.00	-182,645.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	73,841.00	-73,841.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,078,805.00	1,078,805.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	2,850.00	-2,850.00	0.0%
POB - Interest	85,716.02	150,000.00	-64,283.98	57.1%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
Total 8000.01 · POB	315,716.02	382,850.00	-67,133.98	82.5%
8000.02 · ECAA Solar				
Interest	2,066.25	4,198.00	-2,131.75	49.2%
Principal	22,461.21	45,050.00	-22,588.79	49.9%
Total 8000.02 · ECAA Solar	24,527.46	49,248.00	-24,720.54	49.8%
Total 8000.00 · DEBT SERVICE FUND	340,243.48	432,098.00	-91,854.52	78.7%
Total Expense	4,194,816.85	6,984,039.00	-2,789,222.15	60.1%
Net Ordinary Income	-435,860.26	0.00	-435,860.26	100.0%
Net Income	-435,860.26	0.00	-435,860.26	100.0%

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

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	2,612,038.98	2,483,534.21	128,504.77	5.2%
Admin Fees	-4,480.32	-4,069.84	-410.48	-10.1%
Refunds	-17,480.53	-19,838.89	2,358.36	11.9%
Total 4000.01 · Property Tax	2,590,078.13	2,459,625.48	130,452.65	5.3%
4000.02 · General Fund Interest	11,303.45	14,681.22	-3,377.77	-23.0%
4000.03 · Benefit Fee	374,350.12	355,685.75	18,664.37	5.3%
Total 4000 PROPERTY TAXES	2,975,731.70	2,829,992.45	145,739.25	5.2%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	132,799.81	128,198.70	4,601.11	3.6%
California Bank & Trust	33.78	184.67	-150.89	-81.7%
Investments	12,433.96	40,953.06	-28,519.10	-69.6%
LAIF	134.24	140.26	-6.02	-4.3%
PASIS	12,401.06	15,140.90	-2,739.84	-18.1%
SRPL	967.79	7,439.49	-6,471.70	-87.0%
Total 4002.01 · INTEREST INCOME	158,770.64	192,057.08	-33,286.44	-17.3%
4002.02 · Property Lease				
ALS Agreement (Restricted)	36,782.48	77,232.23	-40,449.75	-52.4%
Total 4002.02 · Property Lease	36,782.48	77,232.23	-40,449.75	-52.4%
Total 4002 · USE OF MONEY AND PROPERTY	195,553.12	269,289.31	-73,736.19	-27.4%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	38,352.47	35,233.10	3,119.37	8.9%
Total 4005 · MISCELLANEOUS REVENUE	38,352.47	35,233.10	3,119.37	8.9%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	40,490.25	7,140.30	33,349.95	467.1%
Total 4006.01 · SDRC	40,490.25	7,140.30	33,349.95	467.1%
4006.03 · CITY OF SD - OES				
UASI 2022	0.00	2,229.20	-2,229.20	-100.0%
Total 4006.03 · CITY OF SD - OES	0.00	2,229.20	-2,229.20	-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	0.00	4,136.96	-4,136.96	-100.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	108,068.82	0.00	108,068.82	100.0%
Fire Shelters-Turnouts 2024	0.00	22,262.08	-22,262.08	-100.0%
Total 4006.07 · SD Regional Fire Fnd	108,068.82	22,262.08	85,806.74	385.4%
Total 4006 · GRANT INCOME	156,950.07	46,119.54	110,830.53	240.3%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	157,742.90	233,007.94	-75,265.04	-32.3%
4007.02 · Incident Reimburse - Vehicle	51,926.54	89,626.57	-37,700.03	-42.1%
4007.03 · Incident Reimburse - Other	65,786.14	64,259.05	1,527.09	2.4%
4007.04 · Paramedic Resource Pool	3,573.75	12,727.74	-9,153.99	-71.9%
Total 4007 · INTERGOVERNMENTAL REVENUE	279,029.33	399,621.30	-120,591.97	-30.2%

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	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	94,286.50	54,184.60	40,101.90	74.0%
Interest	457.63	1,275.51	-817.88	-64.1%
Total 4008.01 · Mitigation	94,744.13	55,460.11	39,284.02	70.8%
4008.02 · Fees for Services	18,595.77	29,339.92	-10,744.15	-36.6%
Total 4008 · FEES AND SERVICES	113,339.90	84,800.03	28,539.87	33.7%
Total Income	3,758,956.59	3,665,055.73	93,900.86	2.6%
Gross Profit	3,758,956.59	3,665,055.73	93,900.86	2.6%
Expense				
Purchase of Goods-Services	0.00	0.00	0.00	0.0%
5000 · PAYROLL				
5000.01 · Salaries	1,430,016.06	1,242,185.89	187,830.17	15.1%
5000.02 · OVERTIME				
Critical Weather	0.00	47,875.48	-47,875.48	-100.0%
FLSA	29,303.00	25,662.96	3,640.04	14.2%
Paramedic Resource Pool	10,506.43	9,033.60	1,472.83	16.3%
Reimbursable	353.50	0.00	353.50	100.0%
Sick Coverage	120,892.68	32,258.11	88,634.57	274.8%
Strike Team	137,778.10	234,885.20	-97,107.10	-41.3%
Training	2,433.66	15,457.85	-13,024.19	-84.3%
Unclassified-Meetings, etc	112,071.59	9,046.92	103,024.67	1,138.8%
Vacation - Coverage	161,148.54	159,864.02	1,284.52	0.8%
Worker's Comp Coverage	0.00	13,396.63	-13,396.63	-100.0%
Total 5000.02 · OVERTIME	574,487.50	547,480.77	27,006.73	4.9%
5000.03 · DIRECTORS COMPENSATION	3,600.00	2,800.00	800.00	28.6%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
Total 5000 · PAYROLL	2,008,103.56	1,792,466.66	215,636.90	12.0%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	87,455.60	69,537.31	17,918.29	25.8%
5002.02 · Annual Leave Buyback	2,716.20	21,948.83	-19,232.63	-87.6%
5002.03 · Medicare Tax ER	30,052.83	26,644.86	3,407.97	12.8%
5002.04 · CalPers Retirement				
Retirement - Pers	273,523.72	231,983.54	41,540.18	17.9%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
Total 5002.04 · CalPers Retirement	467,808.72	441,889.54	25,919.18	5.9%
5002.05 · Group Medical Ins				
Health	254,107.29	218,520.05	35,587.24	16.3%
Supp Benefits - FRMS	26,710.20	24,994.12	1,716.08	6.9%
Total 5002.05 · Group Medical Ins	280,817.49	243,514.17	37,303.32	15.3%
5002.06 · Life Insurance	3,692.21	3,799.06	-106.85	-2.8%
5002.07 · LTD Insurance	4,552.27	4,381.72	170.55	3.9%
5002.08 · Social Security (ER)	223.20	173.60	49.60	28.6%
5002.09 · Payroll Expenses	0.00	0.00	0.00	0.0%
5002.10 · Retirement 401 (a)	11,785.00	9,917.50	1,867.50	18.8%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
Total 5002 · EMPLOYEE BENEFITS	889,353.52	822,056.59	67,296.93	8.2%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	82,710.50	7,140.30	75,570.20	1,058.4%
Total 5003.01 · SDRC	82,710.50	7,140.30	75,570.20	1,058.4%
5003.04 · CountySD				

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

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
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	110,622.82	0.00	110,622.82	100.0%
Fire Shelters-Turnouts 2024	0.00	24,735.64	-24,735.64	-100.0%
Total 5003.07 · SD Regional Fire Foundation	110,622.82	24,735.64	85,887.18	347.2%
Total 5003 · GRANT EXPENSES	201,749.90	46,363.90	155,386.00	335.1%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	5,220.97	11,651.26	-6,430.29	-55.2%
5007.02 · Structure PPE	2,637.24	945.95	1,691.29	178.8%
5007.03 · Wildland PPE	456.73	562.80	-106.07	-18.9%
Total 5007 · UNIFORMS/PPE	8,314.94	13,160.01	-4,845.07	-36.8%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	101,212.27	65,662.41	35,549.86	54.1%
5008.02 · Mobile Communications	5,211.67	3,607.80	1,603.87	44.5%
5008.05 · Emergency Operations Center EOC	229.32	13.20	216.12	1,637.3%
5008.06 · Regional Communications System	4,392.00	5,083.42	-691.42	-13.6%
5008.08 · Cox Communcations	1,992.69	1,798.44	194.25	10.8%
Total 5008 · COMMUNICATIONS	113,037.95	76,165.27	36,872.68	48.4%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,352.04	130,901.00	21,451.04	16.4%
5009.02 · Claim Related Expenses	39,956.96	76,686.60	-36,729.64	-47.9%
Total 5009 · PASIS (Workers Comp)	192,309.00	207,587.60	-15,278.60	-7.4%
5010 · HOUSEHOLD	2,796.61	2,884.55	-87.94	-3.1%
5011 · FAIRA	73,623.00	65,348.00	8,275.00	12.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	144.47	1,847.59	1,278.9%
5012.02 · Air Compressor - Station	1,159.10	590.68	568.42	96.2%
5012.03 · 800 mhz Radios	2,845.01	1,429.40	1,415.61	99.0%
5012.04 · VHF Radios	61.28	1,454.97	-1,393.69	-95.8%
5012.05 · Rescue Tools	297.56	1,434.87	-1,137.31	-79.3%
5012.07 · Station Generator	1,182.71	1,141.08	41.63	3.7%
5012.08 · SCBA - Compressor	2,300.88	2,596.00	-295.12	-11.4%
5012.11 · Misc.Equipment	927.33	10.76	916.57	8,518.3%
5012.12 · Fuel	19,131.63	20,371.49	-1,239.86	-6.1%
5012.14 · Fire Hose & Appliances	522.05	98.79	423.26	428.4%
5012.15 · Gas Detectors	182.55	0.00	182.55	100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	30,602.16	29,272.51	1,329.65	4.5%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	27,772.50	37,074.43	-9,301.93	-25.1%
5013.20 · E217 - 2005 KME	13,639.11	14,796.13	-1,157.02	-7.8%
5013.30 · 2023 Chevrolet Silverado	704.23	157.01	547.22	348.5%
5013.40 · 2019 F-250	858.64	4,311.15	-3,452.51	-80.1%
5013.50 · BR17 Hi-Tech (2019)	14,455.53	11,846.60	2,608.93	22.0%
5013.60 · 2020 Ford Explorer	685.18	1,605.11	-919.93	-57.3%
5013.70 · 2021 Chevrolet Silverado	3,174.46	4,186.93	-1,012.47	-24.2%
5013.80 · Vermeer 1500C Chipper	0.00	1,115.52	-1,115.52	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	61,289.65	75,092.88	-13,803.23	-18.4%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	4,757.66	5,005.76	-248.10	-5.0%
5014.02 · HVAC Maintenance	1,233.50	1,726.50	-493.00	-28.6%
5014.03 · Apparatus Bay Doors & Gates	375.00	4,350.00	-3,975.00	-91.4%
5014.04 · ST-17 Life Safety Systems	1,493.36	490.00	1,003.36	204.8%

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

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
5014.06 · Gym Equipment	284.91	450.00	-165.09	-36.7%
5014.07 · Grounds Maintenance	3,766.98	2,332.10	1,434.88	61.5%
Total 5014 · MAINTENANCE - FACILITIES	11,911.41	14,354.36	-2,442.95	-17.0%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,651.05	4,638.25	-2,987.20	-64.4%
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	2,545.05	18,118.25	-15,573.20	-86.0%
5016 · AGENCY MEMBERSHIPS	2,157.43	2,979.22	-821.79	-27.6%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	2,061.24	1,691.32	369.92	21.9%
5018.02 · Postage	265.60	300.00	-34.40	-11.5%
5018.03 · IT Equipment	9,688.19	5,044.04	4,644.15	92.1%
5018.04 · Publishing	714.00	168.00	546.00	325.0%
Total 5018 · OFFICE EXPENSE	12,729.03	7,203.36	5,525.67	76.7%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	48,566.38	13,937.74	34,628.64	248.5%
5019.02 · Auditor	18,275.20	15,100.00	3,175.20	21.0%
5019.04 · IT Services	0.00	194.00	-194.00	-100.0%
5019.06 · Wellness - Fitness Program	2,444.00	24,433.75	-21,989.75	-90.0%
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	76,311.10	61,735.21	14,575.89	23.6%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	10.75	-10.75	-100.0%
5023.02 · EMS (Medical Training)	1,397.00	1,826.00	-429.00	-23.5%
5023.03 · Heartland Training Facility	16,614.00	10,816.00	5,798.00	53.6%
5023.04 · Education Reimbursement	4,110.00	2,341.50	1,768.50	75.5%
Total 5023 · TRAINING	22,121.00	14,994.25	7,126.75	47.5%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,366.48	2,530.59	-164.11	-6.5%
5025.02 · Chief Officers	1,939.48	815.56	1,123.92	137.8%
5025.03 · Board of Directors	0.00	599.00	-599.00	-100.0%
5025.04 · In House Training	4,545.00	3,470.00	1,075.00	31.0%
5025.05 · Community Risk Reduction	15.45	294.39	-278.94	-94.8%
5025.06 · Operations	2,765.00	3,642.26	-877.26	-24.1%
Total 5025 · PROFESSIONAL DEVELOPMENT	11,631.41	11,351.80	279.61	2.5%
5028 · UTILITIES				
5028.01 · SDG&E	8,784.33	11,304.18	-2,519.85	-22.3%
5028.02 · Telephone	2,970.43	1,670.09	1,300.34	77.9%
5028.03 · Water	2,900.25	3,728.90	-828.65	-22.2%
5028.04 · Trash	1,720.70	1,531.19	189.51	12.4%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
Total 5028 · UTILITIES	21,221.80	22,346.41	-1,124.61	-5.0%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	7,997.68	7,063.69	933.99	13.2%
5030.02 · Incident Operations	4,922.05	4,670.90	251.15	5.4%
5030.03 · Web Site	910.00	670.00	240.00	35.8%
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	27,486.98	23,242.93	4,244.05	18.3%
Total 5030 · SPECIAL DISTRICT EXPENSE	41,490.71	35,647.52	5,843.19	16.4%
5032 · Community Risk Reduction				
5032.01 · Public Education	1,036.46	2,643.04	-1,606.58	-60.8%

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

	<u>Jul '25 - Jan 26</u>	<u>Jul '24 - Jan 25</u>	<u>\$ Change</u>	<u>% Change</u>
5032.02 · Supplies	1,716.46	97.40	1,619.06	1,662.3%
Total 5032 · Community Risk Reduction	2,752.92	2,740.44	12.48	0.5%
5035 · MINOR EQUIPMENT				
Communications	4,344.78	1,461.43	2,883.35	197.3%
Facilities	10,688.16	4,279.54	6,408.62	149.8%
Office	3,083.12	4,498.27	-1,415.15	-31.5%
Operations	22,336.35	13,514.24	8,822.11	65.3%
Total 5035 · MINOR EQUIPMENT	40,452.41	23,753.48	16,698.93	70.3%
5037 · CAPITALIZED EXPENSES				
Facilities	28,021.76	211,287.82	-183,266.06	-86.7%
Operations	47.05	13,303.20	-13,256.15	-99.7%
Total 5037 · CAPITALIZED EXPENSES	28,068.81	224,591.02	-196,522.21	-87.5%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	85,716.02	156,620.45	-70,904.43	-45.3%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
Total 8000.01 · POB	315,716.02	371,620.45	-55,904.43	-15.0%
8000.02 · ECAA Solar				
Interest	2,066.25	4,153.85	-2,087.60	-50.3%
Principal	22,461.21	20,468.07	1,993.14	9.7%
Total 8000.02 · ECAA Solar	24,527.46	24,621.92	-94.46	-0.4%
Total 8000.00 · DEBT SERVICE FUND	340,243.48	396,242.37	-55,998.89	-14.1%
Total Expense	4,194,816.85	3,966,455.66	228,361.19	5.8%
Net Ordinary Income	-435,860.26	-301,399.93	-134,460.33	-44.6%
Net Income	-435,860.26	-301,399.93	-134,460.33	-44.6%

Portfolio Analysis

1/31/2026

Total cost of accounts (cash value)	\$6,162,278.44
Value of accounts (market value)	\$6,477,850.52
Unrealized gain/loss \$ (market v - cash v)	\$315,572.08
Unrealized gain/loss %	5.12%
Average earning % CD	1.85%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmt Balance	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price) Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
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JPMorgan Chase Bank (CD)	Ameriprise/Comerica	48128UNSA	4/16/2029	102	1.00%	1000 \$	100.00	\$	100,000.00	\$ 90.18	\$ 90,180.00	↓ \$ (9,820.00)	-9.82%
JPMorgan Chase Bank (CD)*	Ameriprise/Comerica	48128UZF9	2/15/2030	108	1.10%	1500 \$	100.00	\$	150,000.00	\$ 89.26	\$ 133,890.00	↓ \$ (16,110.00)	-10.74%

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350 \$	100.00	\$	131,571.00	\$ 99.77	\$ 134,686.80	↑ \$ 3,115.80	2.37%
Jonesboro ST BK	Comerica	48040PJ/A4	9/16/2035	180	1.00%	1660 \$	100.00	\$	166,000.00	\$ 76.87	\$ 127,609.18	↓ \$ (38,390.82)	-23.13%

SRPL FUNDS

CA CLASS/SRPL	CA CLASS	Money Mkt			4.39%	250,204.56 \$	1.00	\$	250,204.56	\$ 1.00	\$ 268,744.15	↑ \$ 18,539.59	7.41%
LAIF	LAIF	Local Agency Inv.Fund			4.48%	5417.55 \$	1.00	\$	5,417.55	\$ 1.00	\$ 5,417.55	⇒ \$	0.00%

COMMITTED & ASSIGNED

LAIF	LAIF	Local Agency Inv.Fund			4.48%	520.37 \$	1.00	\$	520.37	\$ 1.00	\$ 927.52	↑ \$ 407.15	78.24%
CB&T	CB&T	Money Mkt			0.30%	50,956.61 \$	1.00	\$	50,956.61	\$ 1.00	\$ 51,064.65	↑ \$ 108.04	0.21%
CA CLASS: PRIME	CA CLASS	CA CLASS			4.39%	3,973,249.07 \$	1.00	\$	3,973,249.07	\$ 1.00	\$ 4,256,061.62	↑ \$ 282,812.55	7.12%
CA CLASS 1%	CA CLASS	CA CLASS			4.39%	19,810.15 \$	1.00	\$	19,810.15	\$ 1.00	\$ 20,724.25	↑ \$ 914.10	4.61%
CA CLASS: ENHANCED	CA CLASS	Investment Account			4.39%	1,181,893.48 \$	1.00	\$	1,181,893.48	\$ 1.00	\$ 1,255,889.15	↑ \$ 73,995.67	6.26%
AMERIPRISE-COMERICA 1002.13	Comerica	Money Mkt				502.20 \$	1.00	\$	502.20	\$ 1.00	\$ 502.20	⇒ \$	0.00%
AMERIPRISE-COMERICA 1002.14	Comerica	Money Mkt				3,682.72 \$	1.00	\$	3,682.72	\$ 1.00	\$ 3,682.72	⇒ \$	0.00%
US BANK PARS 115	US Bank	Money Mkt				25,328.02 \$	1.00	\$	25,328.02	\$ 1.00	\$ 25,326.83	⇒ \$	0.00%
UNASSIGNED	CB&T	Checking				103,143.90 \$	1.00	\$	103,143.90	\$ 1.00	\$ 103,143.90	⇒ \$	0.00%
CB&T -8473	CB&T	Checking				103,143.90 \$	1.00	\$	103,143.90	\$ 1.00	\$ 103,143.90	⇒ \$	0.00%
Total						\$ 6,162,278.44			\$ 6,162,278.44		\$ 6,477,850.52	↑ \$ 315,572.08	5.12%

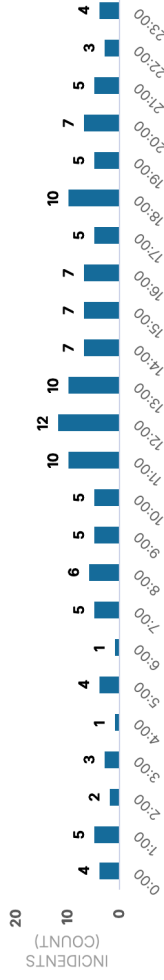
* Callable

BASE VALUE	MARKET VALUE
\$ 5,417.55	\$ 5,417.55 LAIF / SRPL
\$ 520.37	\$ 927.52 LAIF/AFP
\$ 250,502.20	\$ 224,572.20 Ameriprise-Comerica
\$ 301,253.72	\$ 265,978.70 Ameriprise-Comerica
\$ 25,326.83	\$ 25,326.83 US Bank
\$ 3,973,249.07	\$ 4,256,061.62 CA CLASS
\$ 19,810.15	\$ 20,724.25 CA CLASS 1%
\$ 250,204.56	\$ 268,744.15 CA CLASS / SRPL
\$ 1,181,893.48	\$ 1,255,889.15 CA CLASS / ENHANCED
\$ 50,956.61	\$ 51,064.65 CB&T
\$ 6,089,134.54	\$ 6,374,706.62
\$ 255,622.11	\$ 274,161.70 SRPL
\$ 5,803,512.43	\$ 6,100,544.92 GENERAL
\$ 6,089,134.54	\$ 6,374,706.62

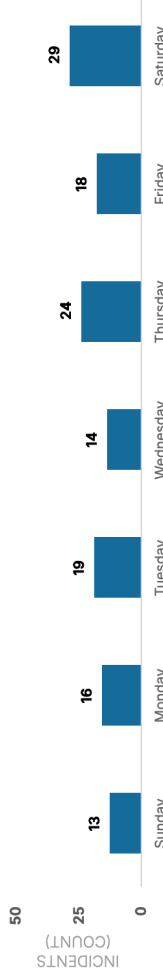
SITUATION FOUND

SITUATION FOUND (COUNT)	SITUATION FOUND (PERCENT)
FIRE	6.8%
FIREALARM	4.5%
HAZMAT	2.3%
MEDICAL	68.4%
RESCUE	1.5%
SERVICE	10.5%
TRAFFIC	6%

HOUR OF DAY COUNTS



DAY OF WEEK COUNTS

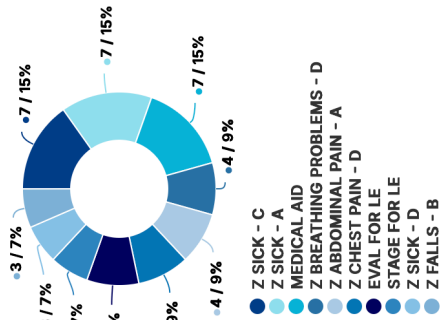


TOTAL INCIDENT COUNT

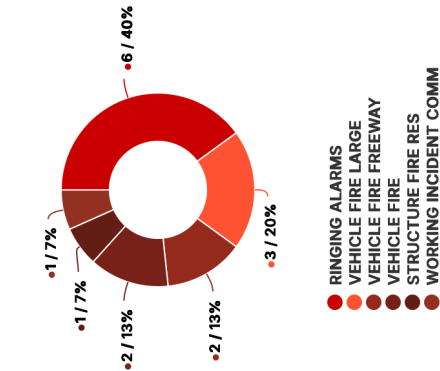
The Total Incident Count is **133**. This count is the total count of all incidents based on the filter criteria, including 0 canceled incidents. 0 represents 0% of all Incidents.

Canceled Incidents are incidents either with a final NFIRS of 611, or canceled enroute.

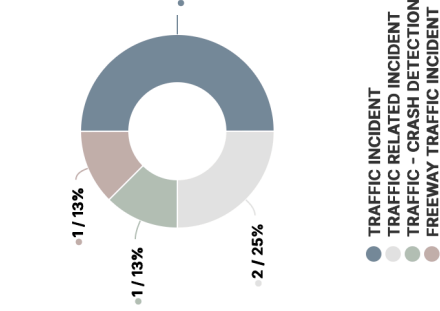
MEDICAL BREAKDOWN



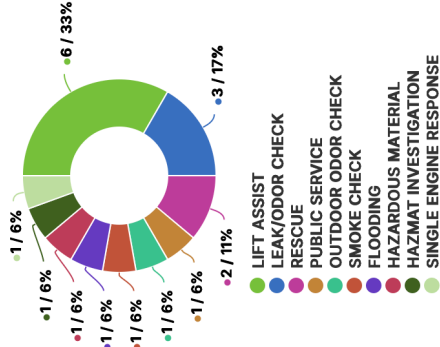
FIRE BREAKDOWN



TRAFFIC BREAKDOWN



OTHER CATEGORIES BREAKDOWN



ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.1
 Meeting Date: February 17, 2026
 Submitted By: Chief Boggeln
 Subject: Fiscal Year 2025/2026 Budget Adjustments



RECOMMENDATION:

Staff recommends that the Board of Directors approve the budget adjustments that are listed below.

DISCUSSION:

Unexpected expenses have necessitated budget adjustments on the revenue and expense sides of the budget. Additional budget adjustments will be presented at the end of the fiscal year to close out the FY 25/26 budget.

LINE ITEM	FINAL BUDGET (9/25)	BUDGET ADJUSTMENT	UPDATED BUDGET
REVENUES			
4007.01 – Incident Reimbursement – Personnel	\$20,000	\$130,000	\$150,000
4007.02 – Incident Reimbursement – Vehicle	\$15,000	\$35,000	\$50,000
4007.03 – Incident Reimbursement – Other	\$15,000	\$50,000	\$65,000
EXPENSES			
5000.02 – Overtime			
Paramedic Resource Pool	\$0	\$10,600	\$10,600
Strike Teams	\$20,000	\$120,000	\$140,000
Unclassified	\$51,127	\$73,873	\$125,000
5019.01 – Legal Counsel	\$21,465	\$53,435	\$75,000
5037 – Vehicles	\$0	\$52,980	\$52,980
5038 – Contingency Fund	\$182,645	-\$24,000	\$158,645
5040 –Fund Accrual Accounts	\$73,841	-\$73,223	\$618

**FISCAL YEAR 2025-2026
REVENUE AND EXPENSES**

REVENUE		FINAL BUDGET 2025/2026
4000	PROPERTY TAXES	5,348,000
	4000.01 Property Taxes	4,668,000
	4000.02 Interest - General Fund	15,000
	4000.03 Benefit Fee	665,000
4002	USE OF MONEY AND PROPERTY	262,000
	4002.01 Interest Income	201,000
	4002.02 Property Lease	61,000
4005	MISCELLANEOUS REVENUE	15,000
	4005.01 Other	15,000
4006	GRANT INCOME	1,229,039
	4006.01 San Diego River Conservancy	1,099,942
	4006.02 American Rescue Plan Act (ARPA)	-
	4006.03 City of San Diego - OES	6,950
	4006.04 County of San Diego	17,027
	4006.05 Alpine Fire Foundation	5,000
	4006.06 FEMA Hazardous Grant Program	-
	4006.07 San Diego Fire Foundation	100,120
4007	INTER-GOVERNMENTAL REVENUE	265,000
	4007.01 Incident Reimbursement - Personnel	150,000
	4007.02 Incident Reimbursement - Vehicle	50,000
	4007.03 Incident Reimbursement - Other	65,000
4008	FEES AND SERVICES	80,000
	4008.01 Mitigation Fees	45,000
	Mitigation Fees	40,000
	Mitigation Fee Interest	5,000
	4008.02 Fees for Services	35,000
	Total Income	7,199,039
	Operating Inome	5,970,000

EXPENSES		FINAL BUDGET 2025/2026
5000	PAYROLL	3,455,555
	5000.01 Salaries	2,508,744
	5000.02 Overtime	939,811
	5000.03 Director Compensation	7,000
5002	EMPLOYEE BENEFITS	1,425,147
	5002.01 Educational Incentive	135,641
	5002.02 Vacation/Sick Leave Expense	30,000
	5002.03 Medicare (Employer)	48,192
	5002.04 CalPERS Retirement	669,036
	5002.05 Group Medical Insurance	510,906

**FISCAL YEAR 2025-2026
REVENUE AND EXPENSES**

EXPENSES		FINAL BUDGET 2025/2026
5002.06	<i>Life Insurance</i>	6,820
5002.07	<i>Long Term Disability Insurance</i>	10,618
5002.08	<i>Social Security Insurance</i>	434
5002.10	<i>Retirement (401a)</i>	13,250
5002.11	<i>Uniform Allowance</i>	250
5003	GRANT EXPENSES	1,281,084
5003.01	<i>SDRC</i>	1,099,942
5003.03	<i>City of San Diego - OES</i>	3,900
5003.04	<i>County of San Diego</i>	21,372
5003.05	<i>Alpine Fire Foundation</i>	5,000
5003.07	<i>San Diego Fire Foundation</i>	150,870
5007	UNIFORMS/PPE	36,165
5007.01	<i>Uniforms</i>	18,250
5007.02	<i>Structure PPE</i>	12,915
5007.03	<i>Wildland PPE</i>	5,000
5008	COMMUNICATIONS	147,794
5008.01	<i>Heartland Communications Facility</i>	124,410
5008.02	<i>Mobile Communicatons</i>	9,700
5008.05	<i>Emergency Operations Center</i>	200
5008.07	<i>Regional Communications System</i>	8,784
5008.08	<i>Cox Communicatons</i>	4,700
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	281,165
5009.01	<i>Administrative Costs</i>	156,165
5009.02	<i>Claim Related Expenses</i>	125,000
5010	HOUSEHOLD SUPPLIES	7,000
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	73,623
5012	MAINTENANCE - EQUIPMENT	82,600
5012.01	<i>Self Contained Breathing Apparatus</i>	3,700
5012.02	<i>Station Air Compressor</i>	2,200
5012.03	<i>800mhz Radios</i>	3,568
5012.04	<i>VHF Radios</i>	3,000
5012.05	<i>Rescue Tools</i>	2,800
5012.06	<i>Hydrant Maintenance</i>	500
5012.07	<i>Station Generator</i>	3,705
5012.08	<i>SCBA Compressor</i>	5,970
5012.09	<i>Portable Extinguishers</i>	850
5012.10	<i>Hose and Ladder Testing</i>	5,000
5012.11	<i>Miscellaneous Equipment</i>	3,500
5012.12	<i>Fuel</i>	42,627
5012.13	<i>Foam</i>	2,000
5012.14	<i>Fire Hose and Appliances</i>	2,000
5012.15	<i>Gas Detectors</i>	1,180
5013	MAINTENANCE - VEHICLES	107,500
5013.10	<i>E17 (2015 KME)</i>	36,000
5013.20	<i>E-217 (2005 KME)</i>	30,000
5013.30	<i>2023 CHEVROLET SILVERADO</i>	5,500

**FISCAL YEAR 2025-2026
REVENUE AND EXPENSES**

EXPENSES		FINAL BUDGET 2025/2026
5013.40	2019 FORD F-250	5,500
5013.50	BR-17 (2019 HI-TECH)	20,500
5013.60	4705 (2020 FORD EXPLORER)	3,000
5013.70	4701 (2021 CHEVROLET SILVERADO)	5,500
5013.80	Vermeer 1500C Chipper	1,500
5014	MAINTENANCE - FACILITIES	44,506
5014.01	Station 17	15,825
5014.02	HVAC Maintenance	2,820
5014.03	Apparatus Bay Doors/Gates	7,900
5014.04	Station 17 Life Safety Systems	4,221
5014.05	Plymovent	1,500
5014.06	Gym Equipment	1,500
5014.07	Grounds Maintenance	5,460
5014.08	Photovoltaic System	5,280
5015	EMERGENCY MEDICAL SERVICES	14,294
5015.01	EMS Supplies	8,500
5015.02	EMS Maintenance Contracts	4,872
5015.03	Medication Disposal	922
5016	AGENCY MEMBERSHIPS	4,250
5018	OFFICE EXPENSE	21,342
5018.01	Expendable Supplies	4,300
5018.02	Postage	750
5018.03	IT Equipment	15,592
5018.04	Publishing	700
5019	PROFESSIONAL SERVICES AND FEES	155,175
5019.01	Legal Counsel	82,465
5019.02	Auditor	23,000
5019.03	Election	-
5019.04	IT Services	5,000
5019.05	Investment Manager Fees	500
5019.06	Wellness	37,500
5019.08	SD LAFCO	2,210
5019.09	Benefit Fee Administration	4,500
5023	TRAINING	37,733
5023.01	Incidentals	2,000
5023.02	EMS Training	4,700
5023.03	Heartland Training Facility	19,033
5023.04	Education	12,000
5025	PROFESSIONAL DEVELOPMENT	48,230
5025.01	Administration	14,180
5025.02	Chief Officers	5,250
5025.03	Board of Directors	2,500
5025.04	In-house Training	5,000
5025.05	Community Risk Reduction	7,800
5025.06	Operations	13,500
5028	UTILITIES	38,970

**FISCAL YEAR 2025-2026
REVENUE AND EXPENSES**

EXPENSES		FINAL BUDGET 2025/2026
5028.01	SDG&E	20,000
5028.02	Telephone	4,570
5028.03	Water	6,000
5028.04	Trash	3,300
5028.05	Sewer	5,100
5030	SPECIAL DISTRICT EXPENSE	51,981
5030.01	District Operations	12,850
5030.02	Incident Operations	4,000
5030.03	Website	1,800
5030.04	Recruitment	500
5030.05	Reimbursable Expenses	500
5030.06	Software/Licenses	32,331
5032	COMMUNITY RISK REDUCTION	9,850
5032.01	Public Education	5,350
5032.02	Supplies	4,000
5032.03	Mapping	500
5035	MINOR EQUIPMENT	67,885
5035	Communications	18,250
5035	Vehicles	-
5035	Facilities	11,700
5035	Office	10,000
5035	Operations	27,935
5037	CAPITALIZED EXPENSES	295,864
5037	Communications	-
5037	Vehicles	52,980
5037	Facilities	188,500
5037	Office	-
5037	Operations	54,384
5038	CONTINGENCY FUND (3% of Total Operating Expenses)	158,645
5039	EMERGENCY FUND	5,000
5040	FUND ACCRUAL ACCOUNTS	618
5050	INTERFUND TRANSFERS	(1,085,035)
8000	DEBT SERVICE FUND	432,098
8000.01	Pension Obligation Bond	382,850
8000.02	ECAA Solar Loan	49,248
Total Expenses		7,199,039

Total Income	7,199,039
Total Expense	7,199,039
Difference	-

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.2
Meeting Date: February 17, 2026
Submitted By: Assistant Chief O'Gorman
Subject: Re-Establishment of the Division Chief Position



SUMMARY

Staff recommends the re-establishment of a Division Chief position within the Alpine Fire Protection District. As the Assistant Chief transitions to Fire Chief in July, the District will otherwise operate with a single Chief Officer and no additional executive-level support.

The proposed Division Chief position, as defined in Alpine Fire Protection District Policy Manual 1410 (Draft), provides critical operational capability, safety oversight, personnel supervision, and training leadership desired to support sustainable operations, accountability, and regional coordination.

BACKGROUND

The Alpine Fire Protection District has historically operated with a Division Chief who provided operational oversight and command-level support to the Fire Chief and the District as a whole. Upon assuming office on December 31, 2019, the current Fire Chief, along with the Board of Directors, evaluated the District's staffing and service delivery model and made the strategic decision to eliminate the Division Chief position in order to reallocate funding and place a squad in service.

That decision resulted in increased operational capacity and improved service delivery to the community. The squad has proven to be a highly effective resource and continues to provide measurable benefit to the District.

During this same period, the Fire Chief assumed responsibility for all executive, operational, and administrative duties that would otherwise be shared with a second Chief Officer. These responsibilities include operational readiness, personnel discipline, training oversight, safety and risk management, policy development, regional coordination, and Board support.

As of July, unless additional command staff support is authorized, the District will again operate with a single Chief Officer responsible for all operational and administrative functions. Given the District's current service demands, regulatory environment, and regional engagement expectations, this structure poses increasing challenges for sustainability, operational continuity, and organizational resilience.

DISCUSSION

The re-establishment of a Division Chief position would:

- Provide a dedicated command-level officer to help oversee daily operations, training, and safety functions.
- Improve personnel accountability, discipline, and operational consistency through focused executive oversight.
- Enhance training coordination, readiness, and succession planning for future leadership.
- Increase the District's capacity for regional coordination, interagency partnerships, and operational representation.

- Strengthen continuity and depth within the District’s command structure during extended incidents, leave, or emergencies.

FISCAL IMPACT

Re-establishing the Division Chief position will result in ongoing personnel costs for the District. To provide fiscal oversight and enable the Board to evaluate the position's cost and organizational value, staff recommends establishing the Division Chief role as a two-year, limited-term position.

At the conclusion of the two-year term, staff will return to the Board with an evaluation of the position’s fiscal impact, operational effectiveness, and organizational benefits, along with a recommendation to either continue, modify, or discontinue the position. This approach allows the District to meet current operational, leadership, and executive needs while maintaining flexibility and accountability to the Board.

In addition, the Division Chief is expected to remain operationally active in California Office of Emergency Services (Cal OES) overhead and incident management assignments when appropriate. When deployed on qualifying incidents, salary and associated costs may be reimbursed through established state and federal incident reimbursement mechanisms. While such assignments are variable and not guaranteed, they may partially offset the cost of the position during the evaluation period.

PROPOSED SALARY:

- FY 26/27 - \$189,439
- FY 27/28 - \$197,016

RECOMMENDATION

Approve the re-establishment of the Division Chief position as a two-year limited-term appointment and direct staff to proceed with an anticipated July 1 implementation date.

Job Description - Division Chief

1410.1 CLASSIFICATION AND SALARY

Classification: Exempt; At-Will; Safety

Salary Range: \$189,439- \$197,016 per year

1410.2 SUMMARY DESCRIPTION

Under the direction of the Fire Chief, the Division Chief is responsible for planning, organizing, and directing the District's fire suppression and emergency response operations. The Division Chief serves as the District's Operations Chief and Safety Officer, and provides direct oversight and coordination of Fire Suppression, Emergency Medical Services, and Fire Training functions.

This position provides immediate direction to the Company Officers, EMS Coordinator, and Training Officer, and serves as the Fire Chief's primary operational and command-level support. The Division Chief assumes full operational command of the District in the absence of the Fire Chief, as assigned.

Minimum Requirements:

- Must be 18 years of age
- Must possess a California Class C Driver's License and be insurable with the District's insurance carrier
- Provide proof of eligibility to work in the United States

1410.3 REPRESENTATIVE DUTIES

The following duties are representative and not intended to be an exhaustive list:

- Plan, organize, and direct the daily operations of the fire suppression division to ensure District needs are met in a timely and fiscally responsible manner
- Provide direct supervision and management of Company Officers, EMS Coordinator, and Training Officer
- Serve as the District's Safety Officer and ensure compliance with applicable health, safety, and risk management standards
- Oversee personnel evaluations, coaching, corrective action, and discipline for suppression personnel
- Manage staffing requirements for fire suppression operations, including scheduling, leave management, and vacation planning
- Assist in the preparation, monitoring, and administration of the annual operating and capital budgets
- Review, develop, and implement operational policies, procedures, and guidelines consistent with District goals and applicable laws

Alpine Fire Protection District

Policy Manual

Job Description - Division Chief

- Attend and participate in meetings related to Operations, Fire Training, EMS, and regional coordination to ensure effective preparedness and service delivery
- Assume incident command at emergency incidents as appropriate and provide operational oversight during extended or complex incidents
- Ensure District policies are followed at emergency scenes and during routine operations
- Assist in the recruitment, selection, and onboarding of personnel
- Make recommendations to the Fire Chief regarding hiring, promotion, discipline, and separation of employees
- Supervise the maintenance of company-level administrative records, reports, and documentation
- Direct the activities of the District in the absence of the Fire Chief, as assigned
- Represent the District at meetings, community events, civic organizations, and public relations functions
- Collaborate with allied agencies and regional partners to enhance operational effectiveness and mutual aid readiness
- Perform other related duties as assigned

1410.4 QUALIFICATIONS

The following generally describes the knowledge and skills required to enter the job and/or to be learned within a short period of time to successfully perform the assigned duties.

1410.4.1 KNOWLEDGE OF:

- Principles, practices, and techniques of modern fire suppression, emergency medical services, and emergency incident management
- Incident Command System (ICS) and multi-agency coordination
- Fire service training programs and operational readiness standards
- Occupational health and safety principles applicable to fire service operations
- Public sector budgeting, purchasing, and fiscal accountability
- Principles of supervision, leadership, labor relations, and personnel management
- District policies, procedures, and applicable federal, state, and local regulations

1410.4.2 ABILITY TO:

- Maintain physical health, strength, stature, and ability to meet the demands of the position
- Exercise sound judgment and discretion in operational, administrative, and personnel matters

Alpine Fire Protection District

Policy Manual

Job Description - Division Chief

- Plan, organize, and prioritize multiple operational responsibilities
- Lead, supervise, coach, and evaluate assigned personnel
- Analyze operational needs and develop effective solutions
- Communicate clearly and effectively, both orally and in writing
- Prepare clear and concise reports, policies, and presentations
- Establish and maintain effective working relationships with employees, elected officials, allied agencies, and the public
- Assume command responsibilities during emergency incidents and maintain situational awareness under stressful conditions

1410.5 EDUCATION AND EXPERIENCE

Education and Experience:

- Bachelor's degree from an accredited institution; coursework in fire science, public administration, or business administration is highly desirable.
- At least 10 years of fire service experience with 2 years in an administrative and leadership capacity in a similar organization.
- California State Fire Marshal Chief Officer or equivalent.
- Or any combination of education, experience, and training that demonstrates the knowledge, skills, and abilities to perform the job successfully.

License or Certificate:

- Valid California Driver's License with satisfactory driving record.
- Emergency Medical Technician - Paramedic

1410.6 PHYSICAL DEMANDS AND WORKING ENVIRONMENT

Environment:

Exposure to extreme heat, cold, humidity, and temperature swings working indoors and outdoors; extreme noise of emergency equipment; mechanical and electrical hazards of burning equipment, facilities and materials; explosive hazards of gases and explosive devices; radiation hazards of locations having exposure to radioactive materials; fumes, odors and dust of atmosphere at fires and other emergency sites; biological hazards of bodily fluids, airborne and blood-borne pathogens; toxic substances of burning materials. In the event of a major fire or emergency situation, incumbents may be called in from off-duty to work an extended period of time. Work is performed at the fire station and in the field at emergency sites and other locations. Work setting is both formal and informal, team oriented, having both routine and variable tasks. Work pace and pressure is variable, frequently fast-paced and high pressure.

Physical:

Alpine Fire Protection District

Policy Manual

Job Description - Division Chief

CONSTANT upward and downward flexion of neck, side-to-side turning of neck; simple grasping and repetitive use of hands to hold radios, equipment and property; fine finger dexterity to manipulate apparatus controls, computer keyboard and writing utensils; lifting and carrying of objects weighing up to 10 lbs. FREQUENT walking, standing, sitting, kneeling, climbing, balancing and squatting; bending and twisting at the waist; pushing, pulling and reaching above and below shoulder level; power grasping; walking on uneven ground; driving; lifting and carrying of objects weighing up to 25 pounds from below waist to above shoulder level; lifting and carrying objects weighing up to 100 lbs. with or without assistance. OCCASIONAL running, crawling; lifting and carrying objects and persons weighing more than 100 lbs. with or without assistance.