

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING

Tuesday, August 19, 2025

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, August 19, 2025
5:00 P.M.

The following Board member(s) will be attending the meeting via teleconference from the following location:

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT AND DISCUSSION

5. CONSENT CALENDAR

5.1. Board Meeting Minutes – July 15, 2025

5.2. District Financial Reports

5.3. Monthly Incident Report

5.4. Correspondence

6. PUBLIC HEARING #2 – FISCAL YEAR 2025/26 BUDGET

7. AGENDA ITEMS

7.1. Resolution 25/26-02: Fiscal Year 2025/26 Cost Recovery Schedule for Certain Services Provided

7.2. Resolution 25/26-03: Fiscal Year 2025/26 Salary Schedule as Required by California Code of Regulations, Title 2, Section 570.5

7.3. Discussion and Possible Action: FY 2024/25 Budget Adjustments

8. REPORTS

8.1. Directors' Reports

8.2. Fire Chief

8.3. Fire Marshal

8.4. Alpine Firefighters Association – Local 2638

9. ADJOURNMENT

NEXT MEETING: Tuesday, September 16, 2025
5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901

**ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS'
MEETING**

**Tuesday, July 15, 2025
5:00 P.M.**

******MINUTES******

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

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

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Firefighter Jason Smith
Invocation by: Willis

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Willis
Second by: Mehrer
Discussion: Please note next board meeting will be held Aug. 19th not Aug. 12th.
AYES: (4) NOES: (0)

4. PUBLIC COMMENT AND DISCUSSION

No public comment

5. CONSENT CALENDAR

Motion to approve consent calendar: Willis
Second by: Mehrer
Discussion: None
AYES: (4) NOES: (0)
5.1. Board Meeting Minutes – June 17, 2025
5.2. District Financial Reports
5.3. Monthly Incident Report
5.4. Correspondence

6. PUBLIC HEARING #1 – FISCAL YEAR 2025/26 BUDGET

First hearing opened up at 5:02 pm by Director Taylor
Added line item for the Gas Detectors
First hearing closed at 5:04 pm by Director Taylor

7. AGENDA ITEMS

7.1. Resolution 25/26-01: Authorize the Purchase of Two (2) Motorola APX6000XE Portable Radios at a Cost of \$12,735.78
Motion to approve Resolution 25/26-01: Authorize the Purchase of Two (2) Motorola APX6000XE Portable Radios at a Cost of \$12,735.78

**ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS’
MEETING
Tuesday, July 15, 2025
5:00 P.M.**

by Willis Second by: Mehrer
Roll Call Quorum: Present: Taylor, Willis and Mehrer Paskle
Absent: Cromwell

- 7.2. Discussion and Possible Action Regarding the San Diego County Civil Grand Jury Report: *Fire Country: Forging a United Defense in the Backcountry*
Discussion regarding possible action and what it means to consolidate.
Motion to allow the Fire Chief to write a letter advising we are not interested.
by Paskle Second by: Willis
AYES: (4) NOES: (0)

8. REPORTS

8.1. Directors’ Reports

Nothing to report at this time

8.2. Fire Chief

Construction started on the burn building in El Cajon at HTF. Chief Sims and Chief Pfohl announced their retirement. 6 applications/candidates and interviews will start next week. PERs reported a 11.6% return last year. Will be out of town on Aug 4th and Aug 12-17th.

8.3. Fire Marshal

Summited the renewal for the Board of Forestry Fire Risk Reduction Community List, every other year renewal for the first part of 2026. Identifies the community of alpine as being on an elevated wildfire risk category, gives insurance companies recognition and acknowledge elevated risks and hazards.
Discussion of the two Firewise sides: North & South and the discounts that may apply or ways to be compliant, so a discount may apply.

8.4. Alpine Firefighters Association – Local 2638

Nothing to report at this time

9. CLOSED SESSION- Board entered Closed Session at 5:28 pm

9.1. Conference with Labor Negotiators (GC 54957.6)

Unrepresented Employee: Fire Chief
Agency Negotiators: Director Paskle, Director Mehrer

- 10. AGENDA ITEM:** Adoption of the Memorandum of Understanding for the Alpine Fire Protection District and Fire Chief Brian Boggeln
Direction given; no action taken
Few changes with 13.3 should reference 13.2.

**ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS'
MEETING**

Tuesday, July 15, 2025

5:00 P.M.

Board Out of Closed Session at 5:44 pm

Motion by Willis Second by: Mehrer

11. ADJOURNMENT 5:46 pm

Motion- Willis Second: Mehrer

Ayes (4) Noes (0)

*NEXT MEETING: Tuesday, August 19, 2025
5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901*

AFPD Alpine Fire Protection District
Balance Sheet
 As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
CA Class FMV	-101.36
General County Fund FMV	-19,310.38
Mitigation County Fund FMV	-1,044.98
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
General	8,581.08
Allocated Equipment Replacement	51,450.00
Allocated Capital Building	354,550.00
Committed Capital Apparatus	91,973.40
Total 1000.01 · Gen. 310100-47500	506,554.48
1000.02 · Mitig.310135-47505	
SD County Mitigation Fund	5,428.88
Assigned for Capital Accrual	16,283.96
Total 1000.02 · Mitig.310135-47505	21,712.84
Total 1000 · COUNTY OF SAN DIEGO	528,267.32
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	79,988.56
1001.07 · CB&T Checking - 8473	36,220.65
1101.06 · CB&T Money Plus	
General	24,851.92
Total 1101.06 · CB&T Money Plus	24,851.92
1101.09 · CB&T Savings (Grant)	502.07
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,229,221.48
CA-01-0075-006 1%	16,362.70
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	20,000.00
Committed Capital Apparatus Fnd	1,658,026.60
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	165,000.00
Allocated Capital Apparatus	98,106.57
Allocated Unfunded Liability	644,361.17
Committed Building Fund	58,609.89
Committed Economic Stab. Fund	264,975.52
Committed Equipment Replacement	203,728.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	337,811.49
General	943,290.66
Total CA-01-0075 -0001 AFPD-Prime	4,448,910.50
CA-01-0075-005 Sunrise Pwr Lnk	263,282.50
Total 1101.10 · CALIFORNIA CLASS	5,957,777.18
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	22,718.78
Total 1200.00 · US Bank - Trust Fund PARS 115	24,183.40
Total 1001 · OTHER A/C'S	6,123,523.78
Total Checking/Savings	6,631,334.38
Accounts Receivable	
1003 · *Accounts Receivable	9,850.57
Total Accounts Receivable	9,850.57

AFPD Alpine Fire Protection District

08/13/25

Balance Sheet

Accrual Basis

As of July 31, 2025

	Jul 31, 25
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	19,852.55
Market Value of Portfolio FL Securities (Fixed Income)	-43,762.94
	297,571.00
Total 1002.14a - Ameriprise	273,660.61
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	793.28
	6,210.83
1002.13a - Ameriprise	
Securities	554,012.50
Market Value of Portfolio	-29,178.10
Money Market	13,316.17
	538,150.57
1002.15 · Deferred Outflows of Resources	3,482,460.00
1002.2 · PASIS-Risk Pool Deposit	584,106.92
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
	4,884,764.93
Total 1002 · OTHER CURRENT ASSETS	4,884,764.93
Total Other Current Assets	4,884,764.93
Total Current Assets	11,525,949.88
Fixed Assets	
1600 · FIXED ASSETS	
1600.01 · Land	644,613.00
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
	4,706,201.64
Total 1600 · FIXED ASSETS	4,706,201.64
Total Fixed Assets	4,706,201.64
TOTAL ASSETS	16,232,151.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,796.20
	9,796.20
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Debbie Pinhero -5683)	184.36
CalCard (Jason McBroom -0108)	495.79
Calcard (Joseph Laff - 5425)	129.98
	810.13
Total 2002 · CREDIT CARDS	810.13
Total Credit Cards	810.13
Other Current Liabilities	
1800 · Market value of portfolio	25,795.50
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	166,199.43
	166,199.43

AFPD Alpine Fire Protection District

08/13/25

Balance Sheet

Accrual Basis

As of July 31, 2025

	Jul 31, 25
Total 2003 · OTHER LIABILITIES	166,199.43
Total Other Current Liabilities	191,994.93
Total Current Liabilities	202,601.26
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,529,092.00
2500.15 · ECAA Loan	430,960.41
2500.01 · Compensated Absences	299,034.86
2500.10 · Deferred Inflows of Resources	3,693,015.00
2500.11 · ACCRUED CLAIMS LIABILITY	814,738.46
2500.12 · Capital One Payable UALBond Iss	4,653,000.00
Total 2500 · LONG TERM LIABILITIES	12,419,840.73
Total Long Term Liabilities	12,419,840.73
Total Liabilities	12,622,441.99
Equity	
OPENING BAL EQUITY	2,747,485.71
3000 · Opening Balance Equity	5,142,014.86
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-9,052,567.75
Net Income	-1,075,410.17
Total Equity	3,609,709.53
TOTAL LIABILITIES & EQUITY	16,232,151.52

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

Ordinary Income/Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Expense								
5000 - PAYROLL								
5000.01 - Salaries								
Total 5000.01 - Salaries						195,791.21	0.00	195,791.21
5000.02 - OVERTIME								
Total FLSA						4,012.36	0.00	4,012.36
Total Paramedic Resource Pool						3,260.64	0.00	3,260.64
Total Sick Coverage						10,927.92	0.00	10,927.92
Total Unclassified-Meetings, etc						5,803.44	0.00	5,803.44
Total Vacation - Coverage						18,221.28	0.00	18,221.28
Total 5000.02 - OVERTIME						42,225.64	0.00	42,225.64
Total 5000.03 - DIRECTORS COMPENSATION						400.00	0.00	400.00
Total 5000 - PAYROLL						238,416.85	0.00	238,416.85
5002 - EMPLOYEE BENEFITS								
Total 5002.01 - Educational Incentive						25,394.78	0.00	25,394.78
Total 5002.02 - Annual Leave Buyback						0.00	0.00	0.00
Total 5002.03 - Medicare Tax ER						3,774.31	20.35	3,753.96
5002.04 - CalPERS Retirement								
Total Retirement - Pers						37,745.42	794.74	36,950.68
Total Retirement UAL Payments						194,285.00	0.00	194,285.00
Total 5002.04 - CalPERS Retirement						232,030.42	794.74	231,235.68
5002.05 - Group Medical Ins								
Total Health						33,666.31	19.16	33,647.15
Total Supp Benefits - FRMS						3,740.75	348.77	3,391.98
Total 5002.05 - Group Medical Ins						37,407.06	367.93	37,039.13
Total 5002.06 - Life Insurance						504.44	29.91	474.53
Total 5002.07 - LTD Insurance						602.22	0.11	602.11
Total 5002.08 - Social Security (ER)						24.80	0.00	24.80
Total 5002.09 - Payroll Expenses						3.50	3.50	0.00
Total 5002.10 - Retirement 401 (a)						10,255.00	0.00	10,255.00
5002.11 - Uniform Allowance (Admin)								
Total 5002.11 - Uniform Allowance (Admin)	07/15/2025	DD6533	Admin Director	Direct Deposit	1001.07 - CB&T Checking - 8473	250.00		250.00
Total 5002 - EMPLOYEE BENEFITS						250.00	0.00	250.00
5007 - UNIFORMS/PPE								
5007.01 - Uniforms								
Total 5007.01 - Uniforms	07/24/2025	INV971886	L.N. CURTIS & SONS	Redback Station Boot Size 12	2000 - Accounts Payable	235.24		235.24
Total 5007 - UNIFORMS/PPE						235.24	0.00	235.24
5008 - COMMUNICATIONS								
5008.01 - Heartland Comm Facility								
Total 5008.01 - Heartland Comm Facility	07/22/2025	2831	HEARTLAND COMMUNICATIONS	Proj. 1st Quarter assessment, member, FY 2025-26	2000 - Accounts Payable	235.63		235.63
Total 5008.01 - Heartland Comm Facility	07/23/2025	2812	HEARTLAND COMMUNICATIONS		2000 - Accounts Payable	41,318.90		41,318.90
Total 5008.01 - Heartland Comm Facility						41,554.53	0.00	41,554.53

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5008.02 · Mobile Communications								
	07/01/2025	6117479395	VERIZON WIRELESS	2025/07 Acct -0005: 14 lines total; (-2274,-0050,-6522,-7844,-6226,-7650,-9835,-4087,-4175...	2000 · Accounts Payable	567.25		567.25
Total 5008.02 · Mobile Communications						567.25	0.00	567.25
5008.08 · Cox Communications								
	07/10/2025	07/09-08/08/2025	COX COMMUNICATIONS	Internet Service 07/09-08/08/2025 (Total Month)	2000 · Accounts Payable	284.67		284.67
Total 5008.08 · Cox Communications						284.67	0.00	284.67
5009 · Pasis (Workers Comp)								
						42,406.45	0.00	42,406.45
5009.01 · Administrative Costs								
	07/01/2025	2025/2026 Q1	PASIS-CITY OF SAN MARCOS	Q3-\$6,599; Q4-\$6,599 Total=\$152,163	2000 · Accounts Payable	119,171.00		119,171.00
Total 5009.01 · Administrative Costs						119,171.00	0.00	119,171.00
5009.02 · Claim Related Expenses								
						8,117.27	0.00	8,117.27
Total 5009 · Pasis (Workers Comp)						127,288.27	0.00	127,288.27
5010 · HOUSEHOLD								
	07/31/2025	7815	Smart & Final	Tide	CalCard (Brian Boggain -2115)	78.45		78.45
Total 5010 · HOUSEHOLD						78.45	0.00	78.45
5011 · FAIRA								
	07/01/2025	PREM 2025-01	FAIRA	FTY business insurance coverage Property, Management Liability, Umbrella Policy FY 25/26	2000 · Accounts Payable	73,623.00		73,623.00
Total 5011 · FAIRA						73,623.00	0.00	73,623.00
5012 · MAINTENANCE - EQUIPMENT								
5012.01 · SCBA's								
	07/08/2025	IN2296479	MUNICIPAL EMERGENCY SERVICES INC	Sample & Calibration, X3 Console Gauge and Parts	2000 · Accounts Payable	1,357.06		1,357.06
Total 5012.01 · SCBA's						1,357.06	0.00	1,357.06
5012.03 · 800 mhz Radios								
	07/01/2025	INV880132	DAY WIRELESS SYSTEMS	Annual Renewal 25/26	2000 · Accounts Payable	2,568.00		2,568.00
	07/10/2025		DUE		CalCard (Brian Boggain -2115)	30.95		30.95
Total 5012.03 · 800 mhz Radios						2,598.95	0.00	2,598.95
5012.04 · VHF Radios								
	07/10/2025	2073	Home Depot	AA Batteries	CalCard (Brian Boggain -2115)	61.28		61.28
Total 5012.04 · VHF Radios						61.28	0.00	61.28
5012.08 · SCBA - Compressor								
	07/08/2025	IN2296479	MUNICIPAL EMERGENCY SERVICES INC	SCBA flow test (17) and Compressor service	2000 · Accounts Payable	1,700.88		1,700.88
	07/09/2025	IN2296483	SERVICES INC	OD	2000 · Accounts Payable	636.78		636.78
	07/09/2025	IN2296483	SERVICES INC	Warranty Parts Credit	2000 · Accounts Payable		636.78	-636.78
	07/09/2025	IN2296483	SERVICES INC	Warranty Labor SCBA	2000 · Accounts Payable	204.44		204.44
	07/09/2025	IN2296483	SERVICES INC	Warranty Labor Credit	2000 · Accounts Payable		204.44	-204.44
Total 5012.08 · SCBA - Compressor						2,542.10	841.22	1,700.88
5012.11 · Misc.Equipment								
	07/03/2025	IN2294547	SERVICES INC	Gas Detection Maintenance	2000 · Accounts Payable	155.00		155.00
Total 5012.11 · Misc.Equipment						155.00	0.00	155.00
5012.12 · Fuel								

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	07/23/2025	0295015	CARTWRIGHT TERMITE & PEST CNTRL, INC	2025/07 Service (2nd Service)	2000 · Accounts Payable	165.00		165.00
Total 5014.07 · Grounds Maintenance						370.06	12.92	357.14
Total 5014 · MAINTENANCE - FACILITIES						1,920.76	12.92	1,907.84
5015 · EMERGENCY MEDICAL SERVICES								
5015.01 · EMS Supplies								
	07/21/2025	0697	California Paramedic Foundation	Small & Large Protocol Books & Pediatric Drug Charts	CalCard (Joseph Lavigne -2983)	533.36		533.36
	07/23/2025		Armor-X	i-Pad Mini Case with Handstrap & Kickstand/X-Mount (2)	Calcard (Joseph Laff - 5425)	129.98		129.98
Total 5015.01 · EMS Supplies						663.34	0.00	663.34
5015.02 · EMS Maintenance Contracts								
	07/02/2025	90114331	ZOLL MEDICAL CORPORATION	X Series Renewal - Annual Subscription FY 25/26	2000 · Accounts Payable	632.00		632.00
Total 5015.02 · EMS Maintenance Contracts						632.00	0.00	632.00
5015.03 · Medication Disposal								
	07/01/2025	CERS ID:10357378 -25	COUNTYSD-DEH	surcharge for CUPA program oversite FY25-26	2000 · Accounts Payable	212.00		212.00
Total 5015.03 · Medication Disposal						212.00	0.00	212.00
Total 5015 · EMERGENCY MEDICAL SERVICES						1,507.34	0.00	1,507.34
5016 · AGENCY MEMBERSHIPS								
	07/01/2025	25-8	CSDA, SAN DIEGO CHAPTER	District Membership FY25/26	2000 · Accounts Payable	150.00		150.00
Total 5016 · AGENCY MEMBERSHIPS						150.00	0.00	150.00
5018 · OFFICE EXPENSE								
5018.01 · Expendable Supplies								
	07/11/2025	487	COSTCO	Copy Paper	CalCard (Brian Boggelin -2115)	39.86		39.86
	07/16/2025	3RCR	AMAZON	Office	2000 · Accounts Payable	20.46		20.46
	07/16/2025	1GRV	AMAZON	Fine Tip Sharpies	2000 · Accounts Payable	10.76		10.76
	07/24/2025		AMAZON	& Brother Ink Cartridge (Black 2 pk)	CalCard (Debbie Pinhero -5683)	184.36		184.36
Total 5018.01 · Expendable Supplies						255.44	0.00	255.44
5018.02 · Postage								
	07/09/2025	EFT	FP POSTAGE RESET		1001.07 · CB&T Checking - 8473	50.00		50.00
Total 5018.02 · Postage						50.00	0.00	50.00
5018.03 · IT Equipment								
	07/02/2025	RI106898438	FP MAILING SOLUTIONS RENTAL	Postage Machine Rental Annually FY25/26	2000 · Accounts Payable	460.18		460.18
	07/03/2025	AR325277-CPL	COPYLINK	07/01-07/31/2025	2000 · Accounts Payable	160.80		160.80
	07/03/2025	AR325277-CPL	COPYLINK	Overage	2000 · Accounts Payable	42.90		42.90
	07/11/2025	487	COSTCO	CyberPower Battery Backup Fire Chiefs Office	CalCard (Brian Boggelin -2115)	161.61		161.61
Total 5018.03 · IT Equipment						825.49	0.00	825.49
Total 5018 · OFFICE EXPENSE						1,130.93	0.00	1,130.93
5019 · PROFESSIONAL FEES / SERVICES								
5019.01 · Legal Counsel								
	07/01/2025	INVLEX11253986	LEXIPOL	Annual Renewal 25/26; Fire Policy Manual, Supplemental Manuals, Fire Procedures	2000 · Accounts Payable	7,463.78		7,463.78
	07/31/2025	11782	FITCH LAW FIRM	District business; 3,10 hrs, Postage , 2025 07	2000 · Accounts Payable	620.00		620.00

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5019.01 - Legal Counsel						8,083.78	0.00	8,083.78
5019.02 - Auditor								
	07/31/2025	1047	PLATINUM STRATAGIES INC.	2025 07 Services	2000 · Accounts Payable	2,275.20		2,275.20
	07/31/2025	22611	NIGRO & NIGRO	2025	2000 · Accounts Payable	6,500.00		6,500.00
Total 5019.02 - Auditor						8,775.20	0.00	8,775.20
5019.08 - SD LAFCO								
	07/01/2025	LC25-01	COUNTYSD-AUDITOR AND CONTROLLER	FY 25/26 Cost Pursuant to Gov Code Section 56381	2000 · Accounts Payable	2,209.29		2,209.29
Total 5019.08 - SD LAFCO						2,209.29	0.00	2,209.29
Total 5019 - PROFESSIONAL FEES / SERVICES						19,068.27	0.00	19,068.27
5023 - TRAINING								
5023.02 - EMS (Medical Training)								
	07/07/2025	16031	AMERICAN SAFETY EMT	Basic Life Support Ecard	2000 · Accounts Payable	11.00		11.00
Total 5023.02 - EMS (Medical Training)						11.00	0.00	11.00
5023.03 - Heartland Training Facility								
	07/15/2025	AFDDQ125-26	HEARTLAND FIRE TRAINING	Q1	2000 · Accounts Payable	5,142.00		5,142.00
	07/15/2025	AFDDQ125-26	HEARTLAND FIRE TRAINING	FY25/26 Q1	2000 · Accounts Payable	1,520.00		1,520.00
Total 5023.03 - Heartland Training Facility						6,662.00	0.00	6,662.00
5023.04 - Education Reimbursement								
	07/08/2025	22520	BARNES, NICHOLAS	Medical Renewal	1001.07 · CB&T Checking - 8473	250.00		250.00
Total 5023.04 - Education Reimbursement						250.00	0.00	250.00
Total 5023 - TRAINING						6,923.00	0.00	6,923.00
5025 - PROFESSIONAL DEVELOPMENT								
5025.02 - Chief Officers								
	07/07/2025	9599	SOUTHWEST AIRLINES	FRMS Meeting Canceled	CalCard (Brian Boggain -2115)		352.59	-352.59
Total 5025.02 - Chief Officers						0.00	352.59	-352.59
Total 5025 - PROFESSIONAL DEVELOPMENT						0.00	352.59	-352.59
5028 - UTILITIES								
5028.01 - SDG&E								
	07/09/2025	009032590621 2025/07	SDG&E	-4360 KWH 06/06-07/07/2025 (+4.5% increase over prior month, -238.3% decrease over prior year)	2000 · Accounts Payable	948.67		948.67
	07/09/2025	090325928213 2025/07	SDG&E	76 Therms 06/06-07/06/2025 (-28% decrease over prior month, 31.1% decrease over prior year)	2000 · Accounts Payable	134.64		134.64
Total 5028.01 - SDG&E						1,083.31	0.00	1,083.31
5028.02 - Telephone								
	07/01/2025	212195	ESI_ESTECH SYSTEMS	Non-Recurring: Paging Adapter and Scheduler	2000 · Accounts Payable	450.00		450.00
	07/01/2025	212195	ESI_ESTECH SYSTEMS	Handling-Add order	2000 · Accounts Payable	50.00		50.00
	07/01/2025	212195	ESI_ESTECH SYSTEMS	Recurring Charges (\$291.91) + Tax/Surcharges - 07/2025	2000 · Accounts Payable	388.91		388.91
Total 5028.02 - Telephone						888.91	0.00	888.91
5028.03 - Water								
	07/25/2025	11561843 2025 07	PADRE DAM	usage from prior month) 6/15-06/20/2025	2000 · Accounts Payable	273.90		273.90
	07/25/2025	11561843 2025 07	PADRE DAM	System Charge	2000 · Accounts Payable	40.97		40.97
	07/25/2025	11561843 2025 07	PADRE DAM	07/22/2025	2000 · Accounts Payable	345.10		345.10

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	07/25/2025	11561643 2025 07	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 · Accounts Payable	66.94		66.94
Total 5028.03 · Water						726.91	0.00	726.91
5028.04 · Trash								
	07/01/2025	2025/07	WASTE MANAGEMENT	2025/07	2000 · Accounts Payable	76.84		76.84
	07/01/2025	2025/07	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2025/07	2000 · Accounts Payable	49.85		49.85
	07/01/2025	2025/07	WASTE MANAGEMENT	2025/07	2000 · Accounts Payable	111.41		111.41
	07/01/2025	2025/07	WASTE MANAGEMENT	Contamination 06/03	2000 · Accounts Payable	16.50		16.50
Total 5028.04 · Trash						254.60	0.00	254.60
Total 5028 · UTILITIES						2,953.73	0.00	2,953.73
5030 · SPECIAL DISTRICT EXPENSE								
5030.01 · District Operations								
	07/15/2025	EFT	CALIFORNIA BANK & TRUST	Wire Transfer fee - Outgoing Bond Payment	1001.07 · CB&T Checking - 8473	40.00		40.00
	07/16/2025	2025-5017	TRAUMA INTERVENTION PROGRAMS	response services -Program participation	2000 · Accounts Payable	2,204.40		2,204.40
Total 5030.01 · District Operations						2,244.40	0.00	2,244.40
5030.03 · Web Site								
	07/01/2025	5CF0ACE6-0058	STREAMLINE	2025 07	2000 · Accounts Payable	130.00		130.00
Total 5030.03 · Web Site						130.00	0.00	130.00
5030.04 · Recruitment								
	07/31/2025	15578	A MATTER OF FACT	recruitment	2000 · Accounts Payable	96.00		96.00
Total 5030.04 · Recruitment						96.00	0.00	96.00
5030.05 · Reimbursable expenses								
Total 5030.05 · Reimbursable expenses						1,978.00	1,978.00	0.00
5030.06 · Software/Licenses								
	07/01/2025	44468	Datalink Networks	30 users, \$7.25/user/month FY 25/26	2000 · Accounts Payable	2,610.00		2,610.00
	07/01/2025	INV-KA-391185	KNOX COMPANY	1 Yr Knox Connect Cloud Experience FY 25/26	2000 · Accounts Payable	584.00		584.00
	07/01/2025	5214	LOCALITY MEDIA INC DBA FIRST DUE	Annual Renewal 25/26-Responder, ITM Reporting, ect.	2000 · Accounts Payable	1,600.00		1,600.00
	07/01/2025	5213	LOCALITY MEDIA INC DBA FIRST DUE	Annual Renewal 25/26 (CAD credit \$419.50)	2000 · Accounts Payable	9,908.00		9,908.00
	07/01/2025	49315584	First Arriving IO, Inc	Dashboard License Renewal 2 Devices 07/01/25-06/30/26	2000 · Accounts Payable	1,505.78		1,505.78
	07/04/2025		ADOBE INC.	Admin Assist 07/2025	CalCard (Debbie Pinhero -5683)	9.99		9.99
	07/04/2025		ADOBE INC.	Admin Director 07/2025	CalCard (Debbie Pinhero -5683)	9.99		9.99
	07/04/2025	1092	ADOBE INC.	Fire Chief 07/2025	CalCard (Brian Boggain -2115)	9.99		9.99
	07/07/2025	2464554477994	Kaseya US, LLC	07/31/2025	2000 · Accounts Payable	80.00		80.00
	07/10/2025	20133840725	FIRST AMERICAN DATA TREE, LLC	Annual Contract Property Report Jul 2025-June 2026	2000 · Accounts Payable	1,800.00		1,800.00
	07/28/2025	123857	TARGET SOLUTIONS	Edition Premier Membership (19) FY 25/26	2000 · Accounts Payable	1,520.00		1,520.00
	07/28/2025	123857	TARGET SOLUTIONS	Vector Check It (NPP) Drug Sales FY 25/26	2000 · Accounts Payable	540.00		540.00
	07/28/2025	123857	TARGET SOLUTIONS	Vector Check It (NPP) Fire Stations FY 25/26	2000 · Accounts Payable	224.00		224.00
	07/28/2025	123857	TARGET SOLUTIONS	Vector Check It (NPP) Fire Vehicles FY 25/26	2000 · Accounts Payable	938.00		938.00
	07/28/2025	123857	TARGET SOLUTIONS	Vector Scheduling - Base plan 20 users FY 25/26	2000 · Accounts Payable	1,338.00		1,338.00

**AFPD Alpine Fire Protection District
Current Month Expenses
July 2025**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	07/28/2025	123857	TARGET SOLUTIONS	Contract True-Up Adjustment (One-Time Total)	2000 · Accounts Payable		917.73	-917.73
Total 5030.06 · Software/Licenses						22,677.75	917.73	21,760.02
Total 5030 · SPECIAL DISTRICT EXPENSE						27,126.15	2,895.73	24,230.42
5032 · Community Risk Reduction								
5032.02 · Supplies								
	07/02/2025	60764	INTERNATIONAL CODE COUNCIL, INC. (Dues)	ICClurbo tabs	CalCard (Jason McBroom -0108)	59.80		59.80
	07/07/2025	2769	INTERNATIONAL CODE COUNCIL, INC. (Dues)	ICC 2022 CFC part p Fire Code Digital	CalCard (Jason McBroom -0108)	104.00		104.00
	07/10/2025	6020	INTERNATIONAL CODE COUNCIL, INC. (Dues)	ICC 2025 CWUI Digital	CalCard (Jason McBroom -0108)	46.10		46.10
	07/23/2025		NATIONAL FIRE PROTECTION ASSOC - NFCSS SU	Code Books & NFPA1D Code Books	CalCard (Jason McBroom -0108)	495.79		495.79
Total 5032.02 · Supplies						705.69	0.00	705.69
Total 5032 · Community Risk Reduction						705.69	0.00	705.69
8000.00 · DEBT SERVICE FUND								
8000.01 · POB								
POB - Interest								
	07/01/2025			Accru. Interest Year End	2500.05 · Accrued Interest		63,009.59	-63,009.59
	07/01/2025	2927800	CAPITAL ONE PUBLIC FUNDING, LLC	Interest Pymnt 07/27/2025 02/01/2025-07/31/2025	2000 · Accounts Payable	76,541.85		76,541.85
	07/31/2025		LLC	US Bank Bond Interest 07/31/2025	Money Market	2.51		2.51
Total POB - Interest						76,544.36	63,009.59	13,534.77
POB - Principal								
	07/01/2025	2927800	CAPITAL ONE PUBLIC FUNDING, LLC	Principle Pymnt 07/27/2025 02/01/2025-07/31/2025	2000 · Accounts Payable	230,000.00		230,000.00
Total POB - Principal						230,000.00	0.00	230,000.00
Total 8000.01 · POB						306,544.36	63,009.59	243,534.77
8000.02 · ECAA Solar								
Interest								
	07/01/2025			Accru. Interest Year End	2500.05 · Accrued Interest		94.46	-94.46
Total Interest						0.00	94.46	-94.46
Total 8000.02 · ECAA Solar						0.00	94.46	-94.46
Total 8000.00 · DEBT SERVICE FUND						306,544.36	63,104.05	243,440.31
Total Expense						1,171,008.70	68,423.05	1,102,585.65
Net Ordinary Income						1,171,008.70	68,423.05	-1,102,585.65
Net Income						1,171,008.70	68,423.05	-1,102,585.65

AFPD Alpine Fire Protection District
Profit & Loss
 July 2025

	Jul 25
Ordinary Income/Expense	
Income	
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	18,937.67
California Bank & Trust	6.69
Investments	610.27
SRPL	967.79
Total 4002.01 · INTEREST INCOME	20,522.42
Total 4002 · USE OF MONEY AND PROPERTY	20,522.42
4005 · MISCELLANEOUS REVENUE	
4005.01 · Other	915.84
Total 4005 · MISCELLANEOUS REVENUE	915.84
4007 · INTERGOVERNMENTAL REVENUE	
4007.04 · Paramedic Resource Pool	1,403.28
Total 4007 · INTERGOVERNMENTAL REVENUE	1,403.28
4008 · FEES AND SERVICES	
4008.02 · Fees for Services	4,333.94
Total 4008 · FEES AND SERVICES	4,333.94
Total Income	27,175.48
Gross Profit	27,175.48
Expense	
5000 · PAYROLL	
5000.01 · Salaries	195,791.21
5000.02 · OVERTIME	
FLSA	4,012.36
Paramedic Resource Pool	3,260.64
Sick Coverage	10,927.92
Unclassified-Meetings, etc	5,803.44
Vacation - Coverage	18,221.28
Total 5000.02 · OVERTIME	42,225.64
5000.03 · DIRECTORS COMPENSATION	400.00
Total 5000 · PAYROLL	238,416.85
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	25,394.78
5002.02 · Annual Leave Buyback	0.00
5002.03 · Medicare Tax ER	3,753.96
5002.04 · CalPers Retirement	
Retirement - Pers	36,950.68
Retirement UAL Payments	194,285.00
Total 5002.04 · CalPers Retirement	231,235.68
5002.05 · Group Medical Ins	
Health	33,647.15
Supp Benefits - FRMS	3,391.98
Total 5002.05 · Group Medical Ins	37,039.13
5002.06 · Life Insurance	474.53
5002.07 · LTD Insurance	602.11
5002.08 · Social Security (ER)	24.80
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	10,255.00
5002.11 · Uniform Allowance (Admin)	250.00

AFPD Alpine Fire Protection District
Profit & Loss
July 2025

	Jul 25
Total 5002 · EMPLOYEE BENEFITS	309,029.99
5007 · UNIFORMS/PPE	
5007.01 · Uniforms	235.24
Total 5007 · UNIFORMS/PPE	235.24
5008 · COMMUNICATIONS	
5008.01 · Heartland Comm Facility	41,554.53
5008.02 · Mobile Communications	567.25
5008.08 · Cox Communcations	284.67
Total 5008 · COMMUNICATIONS	42,406.45
5009 · PASIS (Workers Comp)	
5009.01 · Administrative Costs	119,171.00
5009.02 · Claim Related Expenses	8,117.27
Total 5009 · PASIS (Workers Comp)	127,288.27
5010 · HOUSEHOLD	78.45
5011 · FAIRA	73,623.00
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · SCBA's	1,357.06
5012.03 · 800 mhz Radios	2,598.95
5012.04 · VHF Radios	61.28
5012.08 · SCBA - Compressor	1,700.88
5012.11 · Misc.Equipment	155.00
5012.12 · Fuel	3,809.80
Total 5012 · MAINTENANCE - EQUIPMENT	9,682.97
5013 · MAINTENANCE - VEHICLES	
5013.10 · E17 - 2015 KME	1.51
5013.20 · E217 - 2005 KME	7.95
5013.40 · 2019 F-250	150.03
Total 5013 · MAINTENANCE - VEHICLES	159.49
5014 · MAINTENANCE - FACILITIES	
5014.01 · Station 17	100.70
5014.02 · HVAC Maintenance	455.00
5014.04 · ST-17 Life Safety Systems	770.00
5014.06 · Gym Equipment	225.00
5014.07 · Grounds Maintenance	357.14
Total 5014 · MAINTENANCE - FACILITIES	1,907.84
5015 · EMERGENCY MEDICAL SERVICES	
5015.01 · EMS Supplies	663.34
5015.02 · EMS Maintenance Contracts	632.00
5015.03 · Medication Disposal	212.00
Total 5015 · EMERGENCY MEDICAL SERVICES	1,507.34
5016 · AGENCY MEMBERSHIPS	150.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	255.44
5018.02 · Postage	50.00
5018.03 · IT Equipment	825.49
Total 5018 · OFFICE EXPENSE	1,130.93
5019 · PROFESSIONAL FEES / SERVICES	
5019.01 · Legal Counsel	8,083.78
5019.02 · Auditor	8,775.20
5019.08 · SD LAFCO	2,209.29
Total 5019 · PROFESSIONAL FEES / SERVICES	19,068.27
5023 · TRAINING	

AFPD Alpine Fire Protection District
Profit & Loss
July 2025

	Jul 25
5023.02 · EMS (Medical Training)	11.00
5023.03 · Heartland Training Facility	6,662.00
5023.04 · Education Reimbursement	250.00
Total 5023 · TRAINING	6,923.00
5025 · PROFESSIONAL DEVELOPMENT	
5025.02 · Chief Officers	-352.59
Total 5025 · PROFESSIONAL DEVELOPMENT	-352.59
5028 · UTILITIES	
5028.01 · SDG&E	1,083.31
5028.02 · Telephone	888.91
5028.03 · Water	726.91
5028.04 · Trash	254.60
Total 5028 · UTILITIES	2,953.73
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	2,244.40
5030.03 · Web Site	130.00
5030.04 · Recruitment	96.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	21,760.02
Total 5030 · SPECIAL DISTRICT EXPENSE	24,230.42
5032 · Community Risk Reduction	
5032.02 · Supplies	705.69
Total 5032 · Community Risk Reduction	705.69
8000.00 · DEBT SERVICE FUND	
8000.01 · POB	
POB - Interest	13,534.77
POB - Principal	230,000.00
Total 8000.01 · POB	243,534.77
8000.02 · ECAA Solar	
Interest	-94.46
Total 8000.02 · ECAA Solar	-94.46
Total 8000.00 · DEBT SERVICE FUND	243,440.31
Total Expense	1,102,585.65
Net Ordinary Income	-1,075,410.17
Net Income	-1,075,410.17

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

	Jul 25	Jul 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	18,937.67	17,624.75	1,312.92	7.5%
California Bank & Trust	6.69	8.86	-2.17	-24.5%
Investments	610.27	2,235.35	-1,625.08	-72.7%
SRPL	967.79	1,148.77	-180.98	-15.8%
Total 4002.01 · INTEREST INCOME	20,522.42	21,017.73	-495.31	-2.4%
Total 4002 · USE OF MONEY AND PROPERTY	20,522.42	21,017.73	-495.31	-2.4%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	915.84	498.37	417.47	83.8%
Total 4005 · MISCELLANEOUS REVENUE	915.84	498.37	417.47	83.8%
4006 · GRANT INCOME				
4006.03 · CITY OF SD - OES UASI 2022	0.00	3,050.00	-3,050.00	-100.0%
Total 4006.03 · CITY OF SD - OES	0.00	3,050.00	-3,050.00	-100.0%
Total 4006 · GRANT INCOME	0.00	3,050.00	-3,050.00	-100.0%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	0.00	15,438.72	-15,438.72	-100.0%
4007.02 · Incident Reimburse - Vehicle	0.00	5,628.06	-5,628.06	-100.0%
4007.03 · Incident Reimburse - Other	0.00	3,474.14	-3,474.14	-100.0%
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	1,403.28	24,540.92	-23,137.64	-94.3%
4008 · FEES AND SERVICES				
4008.02 · Fees for Services	4,333.94	5,154.10	-820.16	-15.9%
Total 4008 · FEES AND SERVICES	4,333.94	5,154.10	-820.16	-15.9%
Total Income	27,175.48	54,261.12	-27,085.64	-49.9%
Gross Profit	27,175.48	54,261.12	-27,085.64	-49.9%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	195,791.21	176,212.90	19,578.31	11.1%
5000.02 · OVERTIME				
Critical Weather	0.00	2,461.80	-2,461.80	-100.0%
FLSA	4,012.36	3,626.12	386.24	10.7%
Paramedic Resource Pool	3,260.64	0.00	3,260.64	100.0%
Sick Coverage	10,927.92	5,898.62	5,029.30	85.3%
Strike Team	0.00	49,596.49	-49,596.49	-100.0%
Training	0.00	149.76	-149.76	-100.0%
Unclassified-Meetings, etc	5,803.44	0.00	5,803.44	100.0%
Vacation - Coverage	18,221.28	25,154.91	-6,933.63	-27.6%
Total 5000.02 · OVERTIME	42,225.64	86,887.70	-44,662.06	-51.4%
5000.03 · DIRECTORS COMPENSATION	400.00	300.00	100.00	33.3%
Total 5000 · PAYROLL	238,416.85	263,400.60	-24,983.75	-9.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	25,394.78	19,089.77	6,305.01	33.0%
5002.02 · Annual Leave Buyback	0.00	533.52	-533.52	-100.0%
5002.03 · Medicare Tax ER	3,753.96	4,065.86	-311.90	-7.7%
5002.04 · CalPers Retirement				
Retirement - Pers	36,950.68	33,543.19	3,407.49	10.2%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
Total 5002.04 · CalPers Retirement	231,235.68	243,449.19	-12,213.51	-5.0%
5002.05 · Group Medical Ins				
Health	33,647.15	31,814.81	1,832.34	5.8%
Supp Benefits - FRMS	3,391.98	3,785.72	-393.74	-10.4%
Total 5002.05 · Group Medical Ins	37,039.13	35,600.53	1,438.60	4.0%
5002.06 · Life Insurance	474.53	560.03	-85.50	-15.3%
5002.07 · LTD Insurance	602.11	655.00	-52.89	-8.1%
5002.08 · Social Security (ER)	24.80	18.60	6.20	33.3%
5002.09 · Payroll Expenses	0.00	-1.75	1.75	100.0%

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

	Jul 25	Jul 24	\$ Change	% Change
5002.10 · Retirement 401 (a)	10,255.00	8,500.00	1,755.00	20.7%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
Total 5002 · EMPLOYEE BENEFITS	309,029.99	312,720.75	-3,690.76	-1.2%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	235.24	161.63	73.61	45.5%
Total 5007 · UNIFORMS/PPE	235.24	161.63	73.61	45.5%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,554.53	38,303.06	3,251.47	8.5%
5008.02 · Mobile Communications	567.25	515.22	52.03	10.1%
5008.06 · Regional Communications System	0.00	712.50	-712.50	-100.0%
5008.08 · Cox Communcations	284.67	256.92	27.75	10.8%
Total 5008 · COMMUNICATIONS	42,406.45	39,787.70	2,618.75	6.6%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	119,171.00	97,420.00	21,751.00	22.3%
5009.02 · Claim Related Expenses	8,117.27	10,890.60	-2,773.33	-25.5%
Total 5009 · PASIS (Workers Comp)	127,288.27	108,310.60	18,977.67	17.5%
5010 · HOUSEHOLD	78.45	700.03	-621.58	-88.8%
5011 · FAIRA	73,623.00	65,348.00	8,275.00	12.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,357.06	0.00	1,357.06	100.0%
5012.03 · 800 mhz Radios	2,598.95	204.20	2,394.75	1,172.8%
5012.04 · VHF Radios	61.28	1,454.97	-1,393.69	-95.8%
5012.08 · SCBA - Compressor	1,700.88	2,093.35	-392.47	-18.8%
5012.11 · Misc.Equipment	155.00	0.00	155.00	100.0%
5012.12 · Fuel	3,809.80	5,757.16	-1,947.36	-33.8%
Total 5012 · MAINTENANCE - EQUIPMENT	9,682.97	9,509.68	173.29	1.8%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	1.51	4,728.83	-4,727.32	-100.0%
5013.20 · E217 - 2005 KME	7.95	2,954.77	-2,946.82	-99.7%
5013.40 · 2019 F-250	150.03	315.14	-165.11	-52.4%
5013.50 · BR17 Hi-Tech (2019)	0.00	149.58	-149.58	-100.0%
5013.70 · 2021 Chevrolet Silverado	0.00	28.00	-28.00	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	159.49	8,176.32	-8,016.83	-98.1%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	100.70	529.83	-429.13	-81.0%
5014.02 · HVAC Maintenance	455.00	874.50	-419.50	-48.0%
5014.04 · ST-17 Life Safety Systems	770.00	70.00	700.00	1,000.0%
5014.06 · Gym Equipment	225.00	225.00	0.00	0.0%
5014.07 · Grounds Maintenance	357.14	310.92	46.22	14.9%
Total 5014 · MAINTENANCE - FACILITIES	1,907.84	2,010.25	-102.41	-5.1%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	663.34	673.75	-10.41	-1.6%
5015.02 · EMS Maintenance Contracts	632.00	13,248.00	-12,616.00	-95.2%
5015.03 · Medication Disposal	212.00	182.00	30.00	16.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	1,507.34	14,103.75	-12,596.41	-89.3%
5016 · AGENCY MEMBERSHIPS	150.00	1,239.00	-1,089.00	-87.9%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	255.44	143.72	111.72	77.7%
5018.02 · Postage	50.00	20.00	30.00	150.0%
5018.03 · IT Equipment	825.49	191.13	634.36	331.9%
Total 5018 · OFFICE EXPENSE	1,130.93	354.85	776.08	218.7%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	8,083.78	8,888.24	-804.46	-9.1%
5019.02 · Auditor	8,775.20	7,000.00	1,775.20	25.4%
5019.04 · IT Services	0.00	109.00	-109.00	-100.0%
5019.08 · SD LAFCO	2,209.29	3,751.07	-1,541.78	-41.1%
Total 5019 · PROFESSIONAL FEES / SERVICES	19,068.27	19,748.31	-680.04	-3.4%
5023 · TRAINING				
5023.02 · EMS (Medical Training)	11.00	980.00	-969.00	-98.9%
5023.03 · Heartland Training Facility	6,662.00	0.00	6,662.00	100.0%

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

	Jul 25	Jul 24	\$ Change	% Change
5023.04 · Education Reimbursement	250.00	0.00	250.00	100.0%
Total 5023 · TRAINING	6,923.00	980.00	5,943.00	606.4%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	0.00	549.00	-549.00	-100.0%
5025.02 · Chief Officers	-352.59	371.13	-723.72	-195.0%
5025.04 · In House Training	0.00	3,470.00	-3,470.00	-100.0%
5025.05 · Community Risk Reduction	0.00	83.00	-83.00	-100.0%
Total 5025 · PROFESSIONAL DEVELOPMENT	-352.59	4,473.13	-4,825.72	-107.9%
5028 · UTILITIES				
5028.01 · SDG&E	1,083.31	1,124.22	-40.91	-3.6%
5028.02 · Telephone	888.91	182.20	706.71	387.9%
5028.03 · Water	726.91	396.80	330.11	83.2%
5028.04 · Trash	254.60	228.17	26.43	11.6%
Total 5028 · UTILITIES	2,953.73	1,931.39	1,022.34	52.9%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,244.40	2,926.61	-682.21	-23.3%
5030.02 · Incident Operations	0.00	971.69	-971.69	-100.0%
5030.03 · Web Site	130.00	90.00	40.00	44.4%
5030.04 · Recruitment	96.00	0.00	96.00	100.0%
5030.05 · Reimbursable expenses	0.00	-989.00	989.00	100.0%
5030.06 · Software/Licenses	21,760.02	17,051.97	4,708.05	27.6%
Total 5030 · SPECIAL DISTRICT EXPENSE	24,230.42	20,051.27	4,179.15	20.8%
5032 · Community Risk Reduction				
5032.02 · Supplies	705.69	0.00	705.69	100.0%
Total 5032 · Community Risk Reduction	705.69	0.00	705.69	100.0%
5035 · MINOR EQUIPMENT				
Operations	0.00	1,759.68	-1,759.68	-100.0%
Total 5035 · MINOR EQUIPMENT	0.00	1,759.68	-1,759.68	-100.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	13,534.77	80,078.60	-66,543.83	-83.1%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
Total 8000.01 · POB	243,534.77	295,078.60	-51,543.83	-17.5%
8000.02 · ECAA Solar				
Interest	-94.46	0.00	-94.46	-100.0%
Total 8000.02 · ECAA Solar	-94.46	0.00	-94.46	-100.0%
Total 8000.00 · DEBT SERVICE FUND	243,440.31	295,078.60	-51,638.29	-17.5%
Total Expense	1,102,585.65	1,169,845.54	-67,259.89	-5.8%
Net Ordinary Income	-1,075,410.17	-1,115,584.42	40,174.25	3.6%
Net Income	-1,075,410.17	-1,115,584.42	40,174.25	3.6%

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

	Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	0.00	4,738,000.00	-4,738,000.00	0.0%
Admin Fees	0.00	-35,000.00	35,000.00	0.0%
Refunds	0.00	-20,000.00	20,000.00	0.0%
Total 4000.01 · Property Tax	0.00	4,683,000.00	-4,683,000.00	0.0%
4000.02 · General Fund Interest	0.00	15,000.00	-15,000.00	0.0%
4000.03 · Benefit Fee	0.00	665,000.00	-665,000.00	0.0%
Total 4000 PROPERTY TAXES	0.00	5,363,000.00	-5,363,000.00	0.0%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	18,937.67	145,000.00	-126,062.33	13.1%
California Bank & Trust	6.69	500.00	-493.31	1.3%
Investments	610.27	35,000.00	-34,389.73	1.7%
LAIF	0.00	500.00	-500.00	0.0%
PASIS	0.00	15,000.00	-15,000.00	0.0%
SRPL	967.79	5,000.00	-4,032.21	19.4%
Total 4002.01 · INTEREST INCOME	20,522.42	201,000.00	-180,477.58	10.2%
4002.02 · Property Lease				
ALS Agreement (Restricted)	0.00	61,000.00	-61,000.00	0.0%
Total 4002.02 · Property Lease	0.00	61,000.00	-61,000.00	0.0%
Total 4002 · USE OF MONEY AND PROPERTY	20,522.42	262,000.00	-241,477.58	7.8%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	915.84	15,000.00	-14,084.16	6.1%
Total 4005 · MISCELLANEOUS REVENUE	915.84	15,000.00	-14,084.16	6.1%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	0.00	104,000.00	-104,000.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
Total 4006.01 · SDRC	0.00	485,159.00	-485,159.00	0.0%
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	0.00	8,391.00	-8,391.00	0.0%
Total 4006.04 · COSD	0.00	17,027.00	-17,027.00	0.0%
4006.05 · Alpine FireProtectionFoundation	0.00	5,000.00	-5,000.00	0.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	0.00	83,120.00	-83,120.00	0.0%
Emerg. Comm. System for Vehicle	0.00	17,000.00	-17,000.00	0.0%
Total 4006.07 · SD Regional Fire Fnd	0.00	100,120.00	-100,120.00	0.0%
Total 4006 · GRANT INCOME	0.00	614,256.00	-614,256.00	0.0%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	0.00	20,000.00	-20,000.00	0.0%
4007.02 · Incident Reimburse - Vehicle	0.00	15,000.00	-15,000.00	0.0%
4007.03 · Incident Reimburse - Other	0.00	15,000.00	-15,000.00	0.0%
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	1,403.28	50,000.00	-48,596.72	2.8%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	0.00	40,000.00	-40,000.00	0.0%
Interest	0.00	5,000.00	-5,000.00	0.0%
Total 4008.01 · Mitigation	0.00	45,000.00	-45,000.00	0.0%

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

	Jul 25	Budget	\$ Over Budget	% of Budget
4008.02 · Fees for Services	4,333.94	35,000.00	-30,666.06	12.4%
Total 4008 · FEES AND SERVICES	4,333.94	80,000.00	-75,666.06	5.4%
Total Income	27,175.48	6,384,256.00	-6,357,080.52	0.4%
Gross Profit	27,175.48	6,384,256.00	-6,357,080.52	0.4%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	195,791.21	2,508,744.00	-2,312,952.79	7.8%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	4,012.36	51,919.00	-47,906.64	7.7%
Paramedic Resource Pool	3,260.64	0.00	3,260.64	100.0%
Sick Coverage	10,927.92	190,876.00	-179,948.08	5.7%
Strike Team	0.00	20,000.00	-20,000.00	0.0%
Training	0.00	28,288.00	-28,288.00	0.0%
Unclassified-Meetings, etc	5,803.44	51,127.00	-45,323.56	11.4%
Vacation - Coverage	18,221.28	345,485.00	-327,263.72	5.3%
Worker's Comp Coverage	0.00	13,558.00	-13,558.00	0.0%
Total 5000.02 · OVERTIME	42,225.64	735,338.00	-693,112.36	5.7%
5000.03 · DIRECTORS COMPENSATION	400.00	7,000.00	-6,600.00	5.7%
Total 5000 · PAYROLL	238,416.85	3,251,082.00	-3,012,665.15	7.3%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	25,394.78	135,641.00	-110,246.22	18.7%
5002.02 · Annual Leave Buyback	0.00	30,000.00	-30,000.00	0.0%
5002.03 · Medicare Tax ER	3,753.96	48,192.00	-44,438.04	7.8%
5002.04 · CalPers Retirement				
Retirement - Pers	36,950.68	474,751.00	-437,800.32	7.8%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	231,235.68	669,036.00	-437,800.32	34.6%
5002.05 · Group Medical Ins				
Health	33,647.15	451,626.00	-417,978.85	7.5%
Supp Benefits - FRMS	3,391.98	59,280.00	-55,888.02	5.7%
Total 5002.05 · Group Medical Ins	37,039.13	510,906.00	-473,866.87	7.2%
5002.06 · Life Insurance	474.53	6,820.00	-6,345.47	7.0%
5002.07 · LTD Insurance	602.11	10,618.00	-10,015.89	5.7%
5002.08 · Social Security (ER)	24.80	434.00	-409.20	5.7%
5002.10 · Retirement 401 (a)	10,255.00	13,250.00	-2,995.00	77.4%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	309,029.99	1,425,147.00	-1,116,117.01	21.7%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	104,000.00	-104,000.00	0.0%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
Total 5003.01 · SDRC	0.00	485,160.00	-485,160.00	0.0%
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	8,720.00	-8,720.00	0.0%
SHGP 2024	0.00	11,812.00	-11,812.00	0.0%
Total 5003.04 · CountySD	0.00	20,532.00	-20,532.00	0.0%
5003.05 · Alpine FireProtectionFoundation	0.00	5,000.00	-5,000.00	0.0%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	0.00	129,870.00	-129,870.00	0.0%
Emerg. Comm. System for Vehicle	0.00	21,000.00	-21,000.00	0.0%
Total 5003.07 · SD Regional Fire Foundation	0.00	150,870.00	-150,870.00	0.0%
Total 5003 · GRANT EXPENSES	0.00	665,462.00	-665,462.00	0.0%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	235.24	18,250.00	-18,014.76	1.3%
5007.02 · Structure PPE	0.00	12,915.00	-12,915.00	0.0%

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

	Jul 25	Budget	\$ Over Budget	% of Budget
5007.03 · Wildland PPE	0.00	5,000.00	-5,000.00	0.0%
Total 5007 · UNIFORMS/PPE	235.24	36,165.00	-35,929.76	0.7%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,554.53	125,910.00	-84,355.47	33.0%
5008.02 · Mobile Communications	567.25	9,450.00	-8,882.75	6.0%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	0.00	8,784.00	-8,784.00	0.0%
5008.08 · Cox Communcations	284.67	4,700.00	-4,415.33	6.1%
Total 5008 · COMMUNICATIONS	42,406.45	149,044.00	-106,637.55	28.5%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	119,171.00	155,500.00	-36,329.00	76.6%
5009.02 · Claim Related Expenses	8,117.27	125,000.00	-116,882.73	6.5%
Total 5009 · PASIS (Workers Comp)	127,288.27	280,500.00	-153,211.73	45.4%
5010 · HOUSEHOLD	78.45	7,000.00	-6,921.55	1.1%
5011 · FAIRA	73,623.00	73,623.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.15 · Gas Detectors	0.00	1,150.00	-1,150.00	0.0%
5012.01 · SCBA's	1,357.06	3,555.00	-2,197.94	38.2%
5012.02 · Air Compressor - Station	0.00	2,200.00	-2,200.00	0.0%
5012.03 · 800 mhz Radios	2,598.95	3,568.00	-969.05	72.8%
5012.04 · VHF Radios	61.28	3,000.00	-2,938.72	2.0%
5012.05 · Rescue Tools	0.00	2,800.00	-2,800.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	0.00	3,705.00	-3,705.00	0.0%
5012.08 · SCBA - Compressor	1,700.88	5,970.00	-4,269.12	28.5%
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	155.00	3,500.00	-3,345.00	4.4%
5012.12 · Fuel	3,809.80	42,627.00	-38,817.20	8.9%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	0.00	2,000.00	-2,000.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	9,682.97	82,425.00	-72,742.03	11.7%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	1.51	36,000.00	-35,998.49	0.0%
5013.20 · E217 - 2005 KME	7.95	30,000.00	-29,992.05	0.0%
5013.30 · 2023 Chevrolet Silverado	0.00	5,500.00	-5,500.00	0.0%
5013.40 · 2019 F-250	150.03	5,500.00	-5,349.97	2.7%
5013.50 · BR17 Hi-Tech (2019)	0.00	20,500.00	-20,500.00	0.0%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	0.00	5,500.00	-5,500.00	0.0%
5013.80 · Vermeer 1500C Chipper	0.00	1,500.00	-1,500.00	0.0%
Total 5013 · MAINTENANCE - VEHICLES	159.49	107,500.00	-107,340.51	0.1%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	100.70	15,825.00	-15,724.30	0.6%
5014.02 · HVAC Maintenance	455.00	2,820.00	-2,365.00	16.1%
5014.03 · Apparatus Bay Doors & Gates	0.00	7,900.00	-7,900.00	0.0%
5014.04 · ST-17 Life Safety Systems	770.00	4,221.00	-3,451.00	18.2%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	225.00	1,500.00	-1,275.00	15.0%
5014.07 · Grounds Maintenance	357.14	5,460.00	-5,102.86	6.5%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	1,907.84	44,506.00	-42,598.16	4.3%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	663.34	8,500.00	-7,836.66	7.8%
5015.02 · EMS Maintenance Contracts	632.00	4,872.00	-4,240.00	13.0%
5015.03 · Medication Disposal	212.00	922.00	-710.00	23.0%
Total 5015 · EMERGENCY MEDICAL SERVICES	1,507.34	14,294.00	-12,786.66	10.5%
5016 · AGENCY MEMBERSHIPS	150.00	4,250.00	-4,100.00	3.5%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	255.44	4,300.00	-4,044.56	5.9%
5018.02 · Postage	50.00	750.00	-700.00	6.7%
5018.03 · IT Equipment	825.49	15,592.00	-14,766.51	5.3%
5018.04 · Publishing	0.00	700.00	-700.00	0.0%
Total 5018 · OFFICE EXPENSE	1,130.93	21,342.00	-20,211.07	5.3%

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

	Jul 25	Budget	\$ Over Budget	% of Budget
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	8,083.78	22,465.00	-14,381.22	36.0%
5019.02 · Auditor	8,775.20	27,000.00	-18,224.80	32.5%
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	0.00	37,500.00	-37,500.00	0.0%
5019.08 · SD LAFCO	2,209.29	2,210.00	-0.71	100.0%
5019.09 · Benefit Fee Administration	0.00	4,500.00	-4,500.00	0.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	19,068.27	99,175.00	-80,106.73	19.2%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	11.00	4,700.00	-4,689.00	0.2%
5023.03 · Heartland Training Facility	6,662.00	19,033.00	-12,371.00	35.0%
5023.04 · Education Reimbursement	250.00	12,000.00	-11,750.00	2.1%
Total 5023 · TRAINING	6,923.00	37,733.00	-30,810.00	18.3%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	0.00	14,180.00	-14,180.00	0.0%
5025.02 · Chief Officers	-352.59	3,750.00	-4,102.59	-9.4%
5025.03 · Board of Directors	0.00	2,500.00	-2,500.00	0.0%
5025.04 · In House Training	0.00	3,970.00	-3,970.00	0.0%
5025.05 · Community Risk Reduction	0.00	7,800.00	-7,800.00	0.0%
5025.06 · Operations	0.00	13,500.00	-13,500.00	0.0%
Total 5025 · PROFESSIONAL DEVELOPMENT	-352.59	45,700.00	-46,052.59	-0.8%
5028 · UTILITIES				
5028.01 · SDG&E	1,083.31	20,000.00	-18,916.69	5.4%
5028.02 · Telephone	888.91	3,972.00	-3,083.09	22.4%
5028.03 · Water	726.91	6,000.00	-5,273.09	12.1%
5028.04 · Trash	254.60	3,300.00	-3,045.40	7.7%
5028.05 · Sewer	0.00	5,100.00	-5,100.00	0.0%
Total 5028 · UTILITIES	2,953.73	38,372.00	-35,418.27	7.7%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,244.40	12,850.00	-10,605.60	17.5%
5030.02 · Incident Operations	0.00	4,000.00	-4,000.00	0.0%
5030.03 · Web Site	130.00	1,800.00	-1,670.00	7.2%
5030.04 · Recruitment	96.00	500.00	-404.00	19.2%
5030.05 · Reimbursable expenses	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	21,760.02	32,331.00	-10,570.98	67.3%
Total 5030 · SPECIAL DISTRICT EXPENSE	24,230.42	51,981.00	-27,750.58	46.6%
5032 · Community Risk Reduction				
5032.01 · Public Education	0.00	5,350.00	-5,350.00	0.0%
5032.02 · Supplies	705.69	4,000.00	-3,294.31	17.6%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	705.69	9,850.00	-9,144.31	7.2%
5035 · MINOR EQUIPMENT				
Communications	0.00	16,250.00	-16,250.00	0.0%
Facilities	0.00	6,300.00	-6,300.00	0.0%
Office	0.00	10,000.00	-10,000.00	0.0%
Operations	0.00	25,600.00	-25,600.00	0.0%
Total 5035 · MINOR EQUIPMENT	0.00	58,150.00	-58,150.00	0.0%
5037 · CAPITALIZED EXPENSES				
Facilities	0.00	70,000.00	-70,000.00	0.0%
Operations	0.00	54,384.00	-54,384.00	0.0%
Total 5037 · CAPITALIZED EXPENSES	0.00	124,384.00	-124,384.00	0.0%
5038 · CONTINGENCY FUND	0.00	178,867.00	-178,867.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	109,761.00	-109,761.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-968,805.00	968,805.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	2,500.00	-2,500.00	0.0%
POB - Interest	13,534.77	150,000.00	-136,465.23	9.0%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
Total 8000.01 · POB	243,534.77	382,500.00	-138,965.23	63.7%

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

	Jul 25	Budget	\$ Over Budget	% of Budget
8000.02 · ECAA Solar				
Interest	-94.46	4,198.00	-4,292.46	-2.3%
Principal	0.00	45,050.00	-45,050.00	0.0%
Total 8000.02 · ECAA Solar	-94.46	49,248.00	-49,342.46	-0.2%
Total 8000.00 · DEBT SERVICE FUND	243,440.31	431,748.00	-188,307.69	56.4%
Total Expense	1,102,585.65	6,384,256.00	-5,281,670.35	17.3%
Net Ordinary Income	-1,075,410.17	0.00	-1,075,410.17	100.0%
Net Income	-1,075,410.17	0.00	-1,075,410.17	100.0%

Portfolio Analysis

7/31/2025

Total cost of accounts (cash value)	\$6,741,858.31
Value of accounts (market value)	\$6,932,896.96
Unrealized gain/loss \$(market v - cash v)	\$191,038.65
Unrealized gain/loss %	2.83%
Average earning % CD	2.64%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmt Balance	Quantity	Unit	Purchase Price	Market Price	Market Gain/Loss (\$)	Gain/Loss (%)	
Federal Home Ln Bks Cons BD 4%	Ameriprise/Comerica	3130AS4YR4	8/28/2025	32	4.00%	1250	\$	100.00	\$ 124,012.50	\$ 99.96	\$ 124,955.00	\$ 942.50	0.76%
JPMorgan Chase Bank (CD)	Ameriprise/Comerica	48128UNS4	4/16/2029	102	1.00%	1000	\$	100.00	\$ 100,000.00	\$ 88.39	\$ 88,390.00	\$ (11,610.00)	-11.61%
JPMorgan Chase Bank (CD)*	Ameriprise/Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$	100.00	\$ 150,000.00	\$ 87.65	\$ 131,475.00	\$ (18,525.00)	-12.35%
US Bank NA Cincin OH (CD)	Ameriprise/Comerica	90355UJH9	11/27/2026	24	4.45%	1800	\$	100.00	\$ 180,000.00	\$ 100.01	\$ 180,014.40	\$ 14.40	0.01%

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$	100.00	\$ 131,571.00	\$ 97.50	\$ 131,630.40	\$ 59.40	0.05%
Jonesboro ST BK	Comerica	48040PIA4	9/16/2035	180	1.00%	1660	\$	100.00	\$ 166,000.00	\$ 73.60	\$ 122,177.68	\$ (43,822.34)	-26.40%

SRPL FUNDS

CA CLASS/SRPL	Money Mkt				4.39%	263,282.50		1.00	\$ 260,204.56	\$ 1.00	\$ 263,282.50	\$ 3,077.94	5.23%
LAIF	Local Agency Inv.Fund				4.48%	6,210.83		1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%

COMMITTED & ASSIGNED

LAIF	Local Agency Inv.Fund				4.48%	725.97		1.00	\$ 725.97	\$ 1.00	\$ 1,066.73	\$ 340.76	46.94%
CB&T	Money Mkt				0.30%	24,754.48		1.00	\$ 24,754.48	\$ 1.00	\$ 24,851.92	\$ 97.44	0.39%
CA CLASS: PRIME	CA CLASS				4.39%	4,247,454.33		1.00	\$ 4,247,454.33	\$ 1.00	\$ 4,448,910.50	\$ 201,456.17	4.74%
CA CLASS: ENHANCED	CA CLASS				4.39%	16,362.70		1.00	\$ 15,825.05	\$ 1.00	\$ 16,362.70	\$ 537.65	3.40%
AMERIPRISE-COMERICA 1002.13	Investment Account				4.39%	1,181,893.48		1.00	\$ 1,181,893.48	\$ 1.00	\$ 1,229,221.48	\$ 47,328.00	4.00%
AMERIPRISE-COMERICA 1002.14	Money Mkt					538,150.87		1.00	\$ 13,314.48	\$ 1.00	\$ 13,314.48	\$ -	0.00%
US BANK PARS 115	Money Mkt					273,660.61		1.00	\$ 19,713.59	\$ 1.00	\$ 19,713.59	\$ -	0.00%
UNASSIGNED	Money Mkt					24,183.40		1.00	\$ 23,041.67	\$ 1.00	\$ 24,183.40	\$ 1,141.73	4.96%
CB&T -8473	Checking					107,929.65		1.00	\$ 107,929.65	\$ 1.00	\$ 107,929.65	\$ -	0.00%
Total	CB&T					107,929.65		1.00	\$ 6,741,858.31	\$ 6,932,896.96	\$ 191,038.65	2.83%	

* Callable

BASE VALUE	\$ 5,417.55	LAIF / SRPL
MARKET VALUE	\$ 5,417.55	LAIF / SRPL
	\$ 725.97	LAIF / AFPD
	\$ 538,148.88	Ameriprise-Comerica
	\$ 273,521.65	Ameriprise-Comerica
	\$ 24,183.40	US Bank
	\$ 4,448,910.50	CA CLASS
	\$ 16,362.70	CA CLASS 1%
	\$ 263,282.50	CA CLASS / SRPL
	\$ 1,229,221.48	CA CLASS / ENHANCED
	\$ 24,851.92	CB&T
	\$ 6,824,967.31	
	\$ 268,700.05	SRPL
	\$ 6,556,267.26	GENERAL
	\$ 6,824,967.31	

Monthly Incident Report

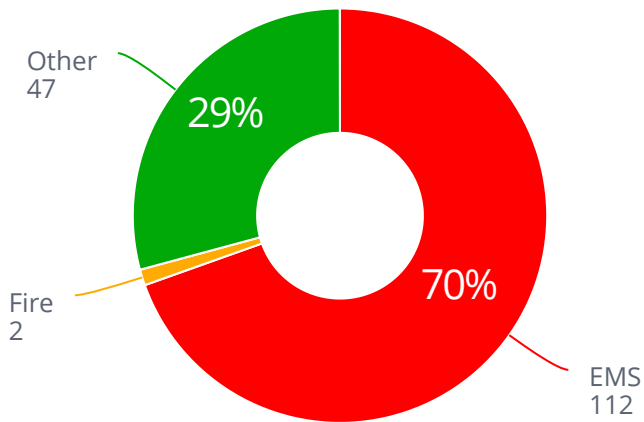
Count of Total Incidents & Exposures

Count of Incidents

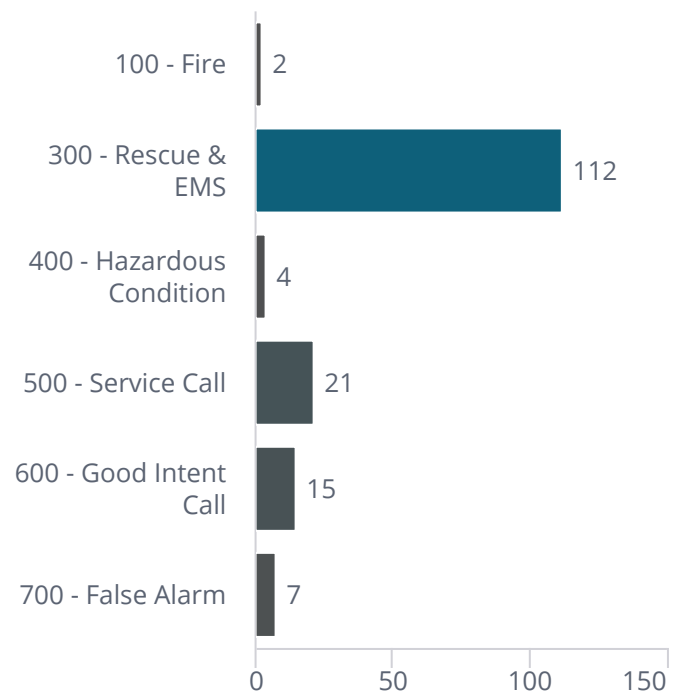
161

Count of Exposures **161**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type



C O U N T Y O F S A N D I E G O

Supervisor Joel Anderson

C E R T I F I C A T E O F R E C O G N I T I O N



Presented to

ALPINE FIRE PROTECTION DISTRICT

ALPINE NATIONAL NIGHT OUT 2025

In special recognition and sincere appreciation of your extraordinary participation, dedication, and contributions that strengthen unity between residents and law enforcement, demonstrating a devoted commitment to build lasting trust, promoting connection through selfless leadership and service, and uplifting others for the betterment of the community!

A handwritten signature in black ink that reads "Joel Anderson".

SUPERVISOR JOEL ANDERSON, SECOND DISTRICT

August 5, 2025

DATE

ALPINE FIRE PROTECTION DISTRICT

2025/2026 BUDGET



BOARD OF DIRECTORS

Steve Taylor
Barry Willis
Tim Mehrer
Bill F. Paskle
Chase Cromwell



SERVICE WITH PRIDE

**FISCAL YEAR 2025-2026
BUDGET OVERVIEW**

REVENUE		2025/26	2024/25 Budgeted	FY 24/25 Actual	
4000	PROPERTY TAXES	5,353,000	4,966,919	5,137,310.18	
4002	USE OF MONEY AND PROPERTY	262,000	253,506	418,398.54	
4005	MISCELLANEOUS REVENUE	15,000	39,645	98,869.41	
4006	GRANT INCOME	619,039	1,081,160	506,414.29	
4007	INTER-GOVERNMENTAL REVENUE	50,000	352,163	489,003.24	
4008	FEES AND SERVICES	80,000	80,000	120,225.05	
<i>Total Revenue</i>		6,379,039	6,773,393	6,770,220.71	
EXPENSES		2025/26	2024/25 Budgeted	FY 24/25 Actual	
5000	PAYROLL	3,251,082	3,034,933	2,896,454.80	
5002	EMPLOYEE BENEFITS	1,425,147	1,292,542	1,284,381.15	
5003	GRANT EXPENSES	671,084	1,036,160	509,121.40	
5007	UNIFORMS/PPE	36,165	31,850	28,384.42	
5008	COMMUNICATIONS	149,044	134,196	129,054.97	
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	281,165	255,900	278,039.83	
5010	HOUSEHOLD SUPPLIES	7,000	7,000	6,840.94	
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	73,623	66,258	65,348.00	
5012	MAINTENANCE - EQUIPMENT	82,600	81,030	45,672.99	
5013	MAINTENANCE - VEHICLES	107,500	120,890	99,022.86	
5014	MAINTENANCE - FACILITIES	44,506	46,982	41,423.08	
5015	EMERGENCY MEDICAL SERVICES	14,294	27,422	20,439.54	
5016	AGENCY MEMBERSHIPS	4,250	4,408	3,782.00	
5018	OFFICE EXPENSE	21,342	17,666	13,210.30	
5019	PROFESSIONAL SERVICES AND FEES	98,175	118,921	77,556.70	
5023	TRAINING	37,733	32,317	29,323.44	
5025	PROFESSIONAL DEVELOPMENT	46,730	56,634	17,655.42	
5028	UTILITIES	38,970	37,333	34,828.13	
5030	SPECIAL DISTRICT EXPENSE	51,981	49,838	39,972.81	
5032	COMMUNITY RISK REDUCTION	9,850	7,350	6,849.48	
5035	MINOR EQUIPMENT	62,050	129,172	60,483.50	
5037	CAPITALIZED EXPENSES	229,384	383,100	243,565.84	
5038	CONTINGENCY FUND	182,178	165,426	-	
5039	EMERGENCY FUND	5,000	5,000	-	
5040	FUND ACCRUAL ACCOUNTS	89,893	162,958	-	
5050	INTERFUND TRANSFERS	(1,073,805)	(1,056,517)	-	
8000	DEBT SERVICE FUND	432,098	423,367	423,714.29	
<i>Total Expenses</i>		6,379,039	6,672,136	6,355,125.89	
		<i>Total Revenue</i>	6,379,039	6,773,393	6,770,220.71
		<i>Total Expense</i>	6,379,039	6,672,136	6,355,125.89
		<i>Difference</i>	0	101,257	415,094.82

FY 24/25 Budget
Change Summary from Prelim Budget to Final Budget

Date	Line Item	Prelim	Updated	Difference	Justification
7/9/2025	**NEW** 5012.15 - GAS DETECTORS	-	1,150	1,150	Tracking of expenses for gas detector calibration/maintenance
7/23/2025	5037 - Facilities	124,384	229,384	105,000	Replace HVAC system in Station 17
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

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

REVENUE		2025/26 Preliminary Budget	2024/25	FY 24/25 Actual (as of 06/30/25)
4000	PROPERTY TAXES	5,353,000	4,966,919	5,137,310.18
4000.01	Property Taxes	4,673,000	4,315,000	4,462,325.20
4000.02	Interest - General Fund	15,000	10,000	28,965.55
4000.03	Benefit Fee	665,000	641,919	646,019.43
4002	USE OF MONEY AND PROPERTY	262,000	253,506	418,398.54
4002.01	Interest Income	201,000	151,000	317,171.21
4002.02	Property Lease	61,000	102,506	101,227.33
4005	MISCELLANEOUS REVENUE	15,000	39,645	98,869.41
4005.01	Other	15,000	39,645	112,128.83
4006	GRANT INCOME	619,039	1,081,160	506,414.29
4006.01	San Diego River Conservancy	489,942	579,455	74,281.55
4006.02	American Rescue Plan Act (ARPA)	-	-	-
4006.03	City of San Diego - OES	6,950	-	2,229.20
4006.04	County of San Diego	17,027	18,742	10,351.00
4006.05	Alpine Fire Foundation	5,000	4,500	4,083.46
4006.06	FEMA Hazardous Grant Program	-	-	-
4006.07	San Diego Fire Foundation	100,120	471,513	415,469.08
4007	INTER-GOVERNMENTAL REVENUE	50,000	352,163	489,003.24
4007.01	Incident Reimbursement - Personnel	20,000	210,000	284,359.53
4007.02	Incident Reimbursement - Vehicle	15,000	85,163	98,106.57
4007.03	Incident Reimbursement - Other	15,000	57,000	78,782.10
4008	FEES AND SERVICES	80,000	80,000	120,225.05
4008.01	Mitigation Fees	45,000	45,000	72,307.81
	<i>Mitigation Fees</i>	40,000	40,000	70,224.96
	<i>Mitigation Fee Interest</i>	5,000	5,000	2,082.85
4008.02	Fees for Services	35,000	35,000	51,641.71
	<i>Total Income</i>	6,379,039	6,773,393	6,770,220.71
	<i>Operating Inome</i>	5,760,000	5,692,233	6,263,806.42

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

EXPENSES		2025/26 Preliminary Budget	2024/25	FY 24/25 Actual (as of 06/30/25)
5000	PAYROLL	3,251,082	3,034,933	2,896,454.80
5000.01	Salaries	2,508,744	2,231,526	2,156,812.80
5000.02	Overtime	735,338	796,407	862,247.75
5000.03	Director Compensation	7,000	7,000	5,400.00
5002	EMPLOYEE BENEFITS	1,425,147	1,292,542	1,284,381.15
5002.01	Educational Incentive	135,641	119,898	113,804.81
5002.02	Vacation/Sick Leave Expense	30,000	30,000	59,323.11
5002.03	Medicare (Employer)	48,192	47,973	45,234.55
5002.04	CalPERS Retirement	669,036	633,466	613,788.16
5002.05	Group Medical Insurance	510,906	430,970	426,642.45
5002.06	Life Insurance	6,820	6,820	6,456.71
5002.07	Long Term Disability Insurance	10,618	9,481	7,468.31
5002.08	Social Security Insurance	434	434	334.80
5002.10	Retirement (401a)	13,250	13,250	11,080.00
5002.11	Uniform Allowance	250	250	250.00
5003	GRANT EXPENSES	671,084	1,036,160	509,121.40
5003.01	SDRC	489,942	579,455	74,281.55
5003.03	City of San Diego - OES	3,900	6,950	-
5003.04	County of San Diego	21,372	18,742	10,351.00
5003.05	Alpine Fire Foundation	5,000	4,500	4,136.96
5003.07	San Diego Fire Foundation	150,870	426,513	420,351.89
5007	UNIFORMS/PPE	36,165	31,850	28,384.42
5007.01	Uniforms	18,250	17,250	16,505.45
5007.02	Structure PPE	12,915	11,500	9,832.45
5007.03	Wildland PPE	5,000	3,100	2,048.52
5008	COMMUNICATIONS	149,044	134,196	129,054.97
5008.01	Heartland Communications Facility	125,910	112,237	109,675.38
5008.02	Mobile Communicatons	9,450	8,683	6,259.83
5008.05	Emergency Operations Center	200	200	13.20
5008.07	Regional Communications System	8,784	8,496	9,331.42
5008.08	Cox Communicatons	4,700	4,580	3,775.14
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	281,165	255,900	278,039.83
5009.01	Administrative Costs	156,165	130,900	130,901.00
5009.02	Claim Related Expenses	125,000	125,000	147,138.83
5010	HOUSEHOLD SUPPLIES	7,000	7,000	6,840.94
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	73,623	66,258	65,348.00
5012	MAINTENANCE - EQUIPMENT	82,600	81,030	45,672.99
5012.01	Self Contained Breathing Apparatus	3,700	3,555	166.01
5012.02	Station Air Compressor	2,200	1,900	1,425.70
5012.03	800mhz Radios	3,568	3,500	2,450.40
5012.04	VHF Radios	3,000	3,000	1,837.08
5012.05	Rescue Tools	2,800	1,900	1,434.87
5012.06	Hydrant Maintenance	500	500	-
5012.07	Station Generator	3,705	5,205	3,538.15
5012.08	SCBA Compressor	5,970	5,970	2,896.00
5012.09	Portable Extinguishers	850	850	384.61
5012.10	Hose and Ladder Testing	5,000	5,000	3,764.40
5012.11	Miscellaneous Equipment	3,500	2,000	1,129.47
5012.12	Fuel	42,627	41,650	26,547.51
5012.13	Foam	2,000	4,000	-
5012.14	Fire Hose and Appliances	2,000	2,000	98.79
5012.15	Gas Detectors	1,180		-

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

EXPENSES		2025/26 Preliminary Budget	2024/25	FY 24/25 Actual (as of 06/30/25)
5013	MAINTENANCE - VEHICLES	107,500	120,890	99,022.86
5013.10	E17 (2015 KME)	36,000	47,530	43,992.62
5013.20	E-217 (2005 KME)	30,000	36,530	25,961.05
5013.30	2023 CHEVROLET SILVERADO	5,500	2,500	2,627.87
5013.40	2019 FORD F-250	5,500	5,000	4,311.15
5013.50	BR-17 (2019 HI-TECH)	20,500	19,830	11,866.62
5013.60	4705 (2020 FORD EXPLORER)	3,000	3,000	3,305.18
5013.70	4701 (2021 CHEVROLET SILVERADO)	5,500	5,000	5,287.98
5013.80	Vermeer 1500C Chipper	1,500	1,500	1,670.39
5014	MAINTENANCE - FACILITIES	44,506	46,982	41,423.08
5014.01	Station 17	15,825	19,725	17,595.92
5014.02	HVAC Maintenance	2,820	2,800	2,644.50
5014.03	Apparatus Bay Doors/Gates	7,900	4,900	4,988.00
5014.04	Station 17 Life Safety Systems	4,221	6,640	6,951.81
5014.05	Plymovent	1,500	1,500	-
5014.06	Gym Equipment	1,500	1,350	980.69
5014.07	Grounds Maintenance	5,460	4,787	4,482.16
5014.08	Photovoltaic System	5,280	5,280	3,780.00
5015	EMERGENCY MEDICAL SERVICES	14,294	27,422	20,439.54
5015.01	EMS Supplies	8,500	8,500	6,959.54
5015.02	EMS Maintenance Contracts	4,872	18,000	13,298.00
5015.03	Medication Disposal	922	922	182.00
5016	AGENCY MEMBERSHIPS	4,250	4,408	3,782.00
5018	OFFICE EXPENSE	21,342	17,666	13,210.30
5018.01	Expendable Supplies	4,300	4,300	3,047.52
5018.02	Postage	750	500	450.00
5018.03	IT Equipment	15,592	12,206	9,544.78
5018.04	Publishing	700	660	168.00
5019	PROFESSIONAL SERVICES AND FEES	98,175	118,921	77,556.70
5019.01	Legal Counsel	21,465	33,009	28,059.23
5019.02	Auditor	27,000	15,250	15,100.00
5019.03	Election	-	12,000	-
5019.04	IT Services	5,000	20,000	194.00
5019.05	Investment Manager Fees	500	500	-
5019.06	Wellness	37,500	30,000	26,133.75
5019.08	SD LAFCO	2,210	3,752	3,751.07
5019.09	Benefit Fee Administration	4,500	4,410	4,318.65
5023	TRAINING	37,733	32,317	29,323.44
5023.01	Incidentals	2,000	2,000	880.94
5023.02	EMS Training	4,700	4,700	5,140.00
5023.03	Heartland Training Facility	19,033	18,117	18,811.00
5023.04	Education	12,000	7,500	4,491.50
5025	PROFESSIONAL DEVELOPMENT	46,730	56,634	17,655.42
5025.01	Administration	14,180	12,714	5,670.52
5025.02	Chief Officers	3,750	3,750	881.57
5025.03	Board of Directors	2,500	5,000	723.93
5025.04	In-house Training	5,000	7,270	3,956.00
5025.05	Community Risk Reduction	7,800	7,800	534.74
5025.06	Operations	13,500	20,100	5,888.66

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

EXPENSES		2025/26 Preliminary Budget	2024/25	FY 24/25 Actual (as of 06/30/25)
5028	UTILITIES	38,970	37,333	34,828.13
5028.01	SDG&E	20,000	22,700	18,020.24
5028.02	Telephone	4,570	2,920	3,318.64
5028.03	Water	6,000	4,900	6,457.37
5028.04	Trash	3,300	2,700	2,919.83
5028.05	Sewer	5,100	4,113	4,112.05
5030	SPECIAL DISTRICT EXPENSE	51,981	49,838	39,972.81
5030.01	District Operations	12,850	12,700	7,418.35
5030.02	Incident Operations	4,000	6,000	4,670.90
5030.03	Website	1,800	1,320	1,320.00
5030.04	Recruitment	500	500	-
5030.06	Software/Licenses	32,331	29,318	26,563.56
5032	COMMUNITY RISK REDUCTION	9,850	7,350	6,849.48
5032.01	Public Education	5,350	4,850	4,388.11
5032.02	Supplies	4,000	2,000	1,761.37
5032.03	Mapping	500	500	700.00
5035	MINOR EQUIPMENT	62,050	129,172	60,483.50
5035	Communications	16,250	7,300	3,336.95
5035	Vehicles	-	1,500	-
5035	Facilities	10,200	18,550	11,233.23
5035	Office	10,000	3,270	5,689.51
5035	Operations	25,600	98,552	40,223.81
5037	CAPITALIZED EXPENSES	229,384	383,100	243,565.84
5037	Communications	-	-	-
5037	Vehicles	-	-	-
5037	Facilities	175,000	369,850	230,262.64
5037	Office	-	-	-
5037	Operations	54,384	13,250	19,719.44
5038	CONTINGENCY FUND (3% of Total Operating Expenses)	182,178	165,426	-
5039	EMERGENCY FUND	5,000	5,000	-
5040	FUND ACCRUAL ACCOUNTS	89,893	86,074	-
5050	INTERFUND TRANSFERS	(1,073,805)	(1,056,517)	-
8000	DEBT SERVICE FUND	432,098	423,367	423,714.29
8000.01	Pension Obligation Bond	382,850	374,120	374,470.45
8000.02	ECAA Solar Loan	49,248	49,247	49,243.84
	<i>Total Expenses</i>	6,379,039	6,595,252	6,355,125.89

Total Income	6,379,039	6,773,393	6,770,221
Total Expense	6,379,039	6,595,252	6,355,126
Difference	0	178,141	415,095

FISCAL YEAR 2025-2026 INTER-FUND TRANSFERS

Sunrise Powerlink Mitigation Grant		
Fund Name	Description	Amount
5000.02 - Overtime (Critical Weather)		34,085
5007.04 - Wildland PPE		5,000
5013.02 - Radios		3,000
5035 - Communications		6,250
	Total	48,335
PARS Section 115 Trust Account		
	Total	-
SD County Mitigation Fund		
	Total	-
Economic Stability Fund		
	Total	-
Apparatus/Vehicle Replacement		
Fund Name	Description	Amount
5037 - Capital Expense (Vehicle)	District share - truck/aircurtain burner	46,750
	Total	46,750
Equipment Fund		
Fund Name	Description	Amount
5035 - Minor Equipment (Communications)	800mhz Portable Chargers	1,000
5035 - Minor Equipment (Communications)	VHF Chargers	1,000
5035 - Minor Equipment (Operations)	Hose	10,100
5037 - Capitalized Expenses (Operations)	Zoll X-Series Monitor	44,835
5003.07 - SD Fire Foundation	District cost share for IP Cellular Grant	4,000
5035 - Minor Equipment (Operations)	Turnouts	15,000
	Total	75,935
Capital Improvement Fund		
Fund Name	Description	Amount
5037 - Capitalized Expenses (Facilities)	Lighting Project	16,000
5037 - Capitalized Expenses (Facilities)	Stove	25,000
5037 - Capitalized Expenses (Facilities)	Painting Project - App Floor	25,000
5037 - Facilities	HVAC Replacement	105,000
5035 - Minor Equipment (Facilities)	Electric Reel Project - Installation	2,500
	Total	173,500
PASIS Risk Pool Deposit - SIR		
	Total	-
CalPERS UAL		
Fund Name	Description	Amount
8000.1 - Pension Obligation Bond - Principal		230,000
8000.1b - Pension Obligation Bond - Interest		150,000
5002.4a - UAL Payment		194,285
	Total	574,285
Budget Stability Reserve		
	Total	-
PASIS Risk Pool Deposit		
Fund Name	Description	Amount
5009.02 - Claim Expenses	Work Comp Claim Expenses	125,000
	Total	125,000
Compensated Absences		
Fund Name	Description	Amount
5002.02 - Vacation/SL Liability	Liabilities	30,000
	Total	30,000

Total Inter-Fund Transfer

1,073,805

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
TAXABLE PENSION OBLIGATION BONDS				
FISCAL YEAR 2025-2026				
Purpose: Reduce the Unfunded Accrued Liability as of January 2022				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2024			\$ 4,868,000.00
	Reduction in Principal Balance			\$ 215,000.00
	Interest Due			\$ 156,620.00
	Total Payment Due			\$ 371,620.00
	Principal Outstanding as of June 30, 2025			\$ 4,653,000.00
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
22/23	3.29%	\$ 200,000	\$ 166,497	\$ 366,497
23/24	3.29%	\$ 210,000	\$ 163,612	\$ 373,612
24/25	3.29%	\$ 215,000	\$ 156,620	\$ 371,620
25/26	3.29%	\$ 230,000	\$ 149,300	\$ 379,300
26/27	3.29%	\$ 235,000	\$ 141,651	\$ 376,651
27/28	3.29%	\$ 240,000	\$ 133,837	\$ 373,837
28/29	3.29%	\$ 250,000	\$ 125,777	\$ 375,777
29/30	3.29%	\$ 260,000	\$ 117,387	\$ 377,387
30/31	3.29%	\$ 265,000	\$ 108,751	\$ 373,751
31/32	3.29%	\$ 275,000	\$ 99,868	\$ 374,868
32/33	3.29%	\$ 285,000	\$ 90,656	\$ 375,656
33/34	3.29%	\$ 295,000	\$ 81,115	\$ 376,115
34/35	3.29%	\$ 305,000	\$ 71,245	\$ 376,245
35/36	3.29%	\$ 305,000	\$ 61,210	\$ 366,210
36/37	3.29%	\$ 315,000	\$ 51,011	\$ 366,011
37/38	3.29%	\$ 304,000	\$ 40,829	\$ 344,829
38/39	3.29%	\$ 311,000	\$ 30,712	\$ 341,712
39/40	3.29%	\$ 287,000	\$ 20,875	\$ 307,875
40/41	3.29%	\$ 276,000	\$ 11,614	\$ 287,614
41/42	3.29%	\$ 215,000	\$ 3,537	\$ 218,537
		\$ 5,278,000.00	\$ 1,826,104.99	\$ 7,104,104.99

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
SOLAR LOAN				
FISCAL YEAR 2025-2026				
Purpose: 1% Loan for a Solar Photovoltaic System				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2024			\$ 473,790
	Reduction in Principal Balance			\$ 42,830
	Interest Due			\$ 6,415
	Total Payment Due			\$ 49,245
	Principal Outstanding as of June 30, 2025			\$ 430,960
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	Principal Balance
24/25	\$ 42,830	\$ 6,415	\$ 49,245	\$ 430,960
25/26	\$ 45,046	\$ 4,198	\$ 49,244	\$ 385,914
26/27	\$ 45,498	\$ 3,746	\$ 49,244	\$ 363,227
27/28	\$ 45,945	\$ 3,299	\$ 49,244	\$ 317,501
28/29	\$ 46,415	\$ 2,829	\$ 49,244	\$ 271,325
29/30	\$ 46,880	\$ 2,364	\$ 49,244	\$ 224,678
30/31	\$ 47,350	\$ 1,894	\$ 49,244	\$ 177,563
31/32	\$ 47,821	\$ 1,423	\$ 49,244	\$ 129,976
32/33	\$ 48,304	\$ 940	\$ 49,244	\$ 81,915
33/34	\$ 48,788	\$ 456	\$ 49,244	\$ 33,369
34/35	\$ 8,914	\$ 45	\$ 8,959	\$ -
	\$ 473,790.00	\$ 27,608.02	\$ 501,398.02	

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 7.1
Meeting Date: August 19, 2025
Submitted By: Fire Marshal McBroom
Subject: Resolution 25/26-02



SUBJECT SUMMARY:

Staff recommends the Board of Directors adopt Resolution No. 25/26-02, approving updates to the District’s Cost Recovery Fee Schedule. These updates are necessary to ensure the District continues to fully recover costs associated with fire prevention services and plan review activities.

BACKGROUND:

Pursuant to Section 105.3.9 of the Alpine Fire Protection District Ordinance Code – Expense Recovery, the Fire Code Official is authorized to assess fees for services related to the enforcement of fire prevention regulations. Periodic review and adjustment of these fees are necessary to reflect current personnel costs and actual scope of services provided.

DISCUSSION:

The proposed revisions to the Cost Recovery Fee Schedule are based upon updated personnel expenses and modifications to the District’s fire prevention services. These changes are intended to align the District’s fee structure with the actual costs incurred, ensuring continued compliance with the principles of cost recovery and fiscal responsibility.

PREVIOUS BOARD ACTION:

On February 18, 2025, the Board of Directors adopted Resolution 24/25-10 approving updates to the cost recovery schedule.

RECOMMENDATION:

Adopt Resolution No. 25/26-02 implementing the revised Cost Recovery Fee Schedule, effective immediately upon Board approval.

RESOLUTION 25/26-02

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

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. 24/25-10 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.

PASSED and ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 19th day of August 2025 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

SIGNED: _____

PRESIDENT OF THE BOARD

CLERK OF THE BOARD

ATTEST: I do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Directors at a scheduled meeting of the Alpine Fire Protection District Board.

Executed this _____

DATE OF EXECUTION

FIRE CHIEF

**ALPINE FIRE PROTECTION DISTRICT
COST RECOVERY SCHEDULE
ADOPTED: 08/19/2025**

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	140.00
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
Administrative 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				
Carnivals and Fairs	Inspection; If the applicant is a non-profit organization - fee is waived	Flat Rate	1	140.00
Christmas Tree Lot	Inspection	Flat Rate	1	140.00
Emergency Response Map Update	Applicable for all new addresses	Flat Rate	1	140.00
Fire Protection Plan	Short or Long Form	Hourly	1	140.00
Pyrotechnical Special Effects	Includes inspection; 2-hour minimum	Hourly	2	280.00
Special Events and Fire Watch	2-hour minimum for 1 engine company	Hourly	2	1,006.00
Tents, Canopies, Temporary Membrane Structures	Includes inspection	Flat Rate	1	140.00
PLAN REVIEW				
Administrative Letter		Flat Rate	1	140.00
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	733.00
Gas Station Vapor Recovery Tank Installation	Includes inspection	Flat Rate	3	420.00
Grading Plan - Commercial Solar Installation		Flat Rate	1	140.00
Plan Revisions		Hourly	1	140.00
Propane Tank Installation	Includes inspection	Flat Rate	3	420.00
Service Availability Letter	Includes plot review and conditions letter	Flat Rate	3	420.00
Site or Improvement Plan	Replacement plan review	Hourly	1	140.00
Tech Report		Hourly	1	140.00
Underground Tank Installation	Each tank - includes inspection	Flat Rate	3	420.00
Underground Tank Removal	Each tank - includes personnel on-site during removal	Flat Rate	3	420.00
Underground Utilities	Includes 1 inspection, hydro & flush	Flat Rate	4	560.00
Zoning Variance or Plot Plan		Flat Rate	4	560.00
PLAN CHECK				
Residential Plan Check - 0 - 1500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	3	420.00
Residential Plan Check - 1501 - 3000 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	4	560.00
Residential Plan Check - 3001 - 4500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	5	700.00
Residential Plan Check - 4501 sq. ft. and up	Includes map updates, site inspection & final inspection; plus \$.05 per sq. ft. in excess of 4501	Flat Rate	6	840.00
Commercial/Industrial Plan Check - 0 - 1500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	4	560.00
Commercial/Industrial Plan Check - 1501 - 3000 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	5	700.00
Commercial/Industrial Plan Check - 3001 - 4500 sq. ft.	Includes map updates, site inspection & final inspection	Flat Rate	6	840.00
Commercial/Industrial Plan Check - 4501 sq. ft. and up	Includes map updates, site inspection & final inspection; plus \$.05 per sq. ft. in excess of 4501	Flat Rate	8	1,120.00
Tenant Improvement	Includes Inspection	Flat Rate	4	560.00
FIRE PROTECTION SYSTEMS				
Automatic Fixed Hood System or Specialized System	Includes final inspection and test	Flat Rate	4	560.00
Fire Alarm	Includes rough & final inspections	Flat Rate	4	560.00
Plan re-submittals		Hourly	1	140.00
Sprinkler System/Standpipes and Special Systems	1 - 100 heads; includes hydro & final inspection	Flat Rate	4	560.00
Sprinkler System/Standpipes and Special Systems	100+ heads; includes weld, hydro & final inspection	Flat Rate	8	1,120.00
Tenant Improvement Sprinkler Plan for 25 heads or less	Includes inspection	Flat Rate	4	560.00
INSPECTIONS				
Business Inspection	Charge for each attempt after the 3rd attempt to contact the owner.	Flat Rate	1	131.00
Project Re-inspection	Charged if project fails 1st inspection and additional inspections required.	Hourly	1	131.00
Business Re-inspection	Charged after 3rd inspection and each inspection thereafter	Hourly	1	131.00

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 7.2
Meeting Date: August 19, 2025
Submitted By: Chief Boggeln
Subject: Resolution 25/26-03



SUMMARY

Staff recommends that the Board of Directors adopt Resolution No. 25/26-03, approving the updated salary schedule effective August 19, 2025, 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 August 19, 2025. 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. 25/26-03** approving the updated salary schedule effective August 19, 2025.

RESOLUTION 25/26-03

**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**

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 August 19, 2025.
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.

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 19th day of August, 2025, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

SIGNED:

PRESIDENT, BOARD OF DIRECTORS: _____ DATE: _____

CLERK OF THE BOARD: _____ DATE: _____

ATTEST:

I hereby certify that the foregoing resolution was duly passed and adopted by the Board of Directors of the Alpine Fire Protection District at a regularly scheduled meeting held on the date listed above.

Executed this _____ day of _____, 2025.

Brian Boggeln, Fire Chief

**ALPINE FIRE PROTECTION DISTRICT
SALARY SCHEDULE
EFFECTIVE: AUGUST 19, 2025**

CLASSIFICATION	TIME BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	
FIREFIGHTER/EMT - BASE SALARY	HOURLY	33.67	35.44	37.30	39.27	NA	
	ANNUAL	98,039.21	103,199.17	108,630.70	114,348.11	NA	
FIREFIGHTER/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	34.34	36.15	38.05	40.05	NA	
	ANNUAL	99,999.99	105,263.15	110,803.31	116,635.07	NA	
FIREFIGHTER/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	35.18	37.03	38.98	41.03	NA	
	ANNUAL	102,450.97	107,843.13	113,519.08	119,493.77	NA	
FIREFIGHTER/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	35.69	37.57	39.54	41.62	NA	
	ANNUAL	103,921.56	109,391.12	115,148.54	121,209.00	NA	
FIREFIGHTER/PARAMEDIC - BASE SALARY	HOURLY	33.67	35.44	37.30	39.27	41.33	
	ANNUAL	98,039.21	103,199.17	108,630.70	114,348.11	120,366.43	
FIREFIGHTER/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	34.34	36.15	38.05	40.05	42.16	
	ANNUAL	99,999.99	105,263.15	110,803.31	116,635.07	122,773.76	
FIREFIGHTER/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	35.18	37.03	38.98	41.03	43.19	
	ANNUAL	102,450.97	107,843.13	113,519.08	119,493.77	125,782.92	
FIREFIGHTER/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	35.69	37.57	39.54	41.62	43.81	
	ANNUAL	103,921.56	109,391.12	115,148.54	121,209.00	127,588.42	
ENGINEER/EMT - BASE SALARY	HOURLY	39.38	40.28	41.03	37.42	NA	
	ANNUAL	114,676.82	117,302.86	119,478.50	108,958.00	NA	
ENGINEER/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	40.17	41.09	41.85	38.17	NA	
	ANNUAL	116,970.36	119,648.92	121,868.07	111,137.16	NA	
ENGINEER/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	41.15	42.10	42.88	39.10	NA	
	ANNUAL	119,837.28	122,581.49	124,855.03	113,861.11	NA	
ENGINEER/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	41.74	42.70	43.49	39.66	NA	
	ANNUAL	121,557.43	124,341.03	126,647.21	115,495.48	NA	
ENGINEER/PARAMEDIC - BASE SALARY	HOURLY	42.25	43.13	43.90	44.89	NA	
	ANNUAL	123,025.22	125,595.10	127,826.90	130,728.12	NA	
ENGINEER/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	43.09	43.99	44.77	45.79	NA	
	ANNUAL	125,485.72	128,107.00	130,383.44	133,342.68	NA	
ENGINEER/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	44.15	45.07	45.87	46.91	NA	
	ANNUAL	128,561.35	131,246.88	133,579.11	136,610.89	NA	
ENGINEER/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	44.78	45.72	46.53	47.59	NA	
	ANNUAL	130,406.73	133,130.81	135,496.51	138,571.81	NA	
CAPTAIN/EMT	HOURLY	44.52	45.70	46.89	48.31	NA	
	ANNUAL	129,628.77	133,084.94	136,543.10	140,680.80	NA	
CAPTAIN/EMT - 2% EDUCATIONAL INCENTIVE	HOURLY	45.41	46.62	47.83	49.28	NA	
	ANNUAL	132,221.35	135,746.64	139,273.96	143,494.42	NA	
CAPTAIN/EMT - 4.5% EDUCATIONAL INCENTIVE	HOURLY	46.52	47.76	49.00	50.48	NA	
	ANNUAL	135,462.06	139,073.76	142,687.54	147,011.44	NA	
CAPTAIN/EMT - 6% EDUCATIONAL INCENTIVE	HOURLY	47.19	48.44	49.70	51.21	NA	
	ANNUAL	137,406.50	141,070.04	144,735.69	149,121.65	NA	
CAPTAIN/PARAMEDIC - BASE SALARY	HOURLY	47.41	48.60	49.78	50.97	NA	
	ANNUAL	138,059.25	141,517.58	144,971.42	148,430.88	NA	
CAPTAIN/PARAMEDIC - 2% EDUCATIONAL INCENTIVE	HOURLY	48.36	49.57	50.78	51.99	NA	
	ANNUAL	140,820.44	144,347.93	147,870.85	151,399.50	NA	
CAPTAIN/PARAMEDIC - 4.5% EDUCATIONAL INCENTIVE	HOURLY	49.54	50.78	52.02	53.27	NA	
	ANNUAL	144,271.92	147,885.87	151,495.13	155,110.27	NA	
CAPTAIN/PARAMEDIC - 6% EDUCATIONAL INCENTIVE	HOURLY	50.26	51.51	52.77	54.03	NA	
	ANNUAL	146,342.81	150,008.63	153,669.71	157,336.73	NA	
ADMINISTRATIVE ASSISTANT (Hourly/Non-Exempt)	HOURLY	30.38	→ 34.97				
ADMINISTRATIVE DIRECTOR - BASE SALARY	HOURLY	73.72					
	ANNUAL	153,336.00					
ADMINISTRATIVE DIRECTOR - 8% EDUCATIONAL INCENTIVE	HOURLY	79.62					
	ANNUAL	165,602.88					
FIRE MARSHAL - BASE SALARY	HOURLY	73.72					
	ANNUAL	153,336.00					
FIRE MARSHAL - 8% EDUCATIONAL INCENTIVE	HOURLY	79.62					
	ANNUAL	165,602.88					
FIRE CHIEF - BASE SALARY	HOURLY	103.29					
	ANNUAL	214,837.86					
FIRE CHIEF - 8% EDUCATIONAL INCENTIVE	HOURLY	111.55					
	ANNUAL	232,024.89					



ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 7.3
Meeting Date: August 19, 2025
Submitted By: Administrative Director Pinhero
Subject: FY 2024/25 Budget Adjustments



SUMMARY

In preparation for the District’s annual financial audit, staff has conducted a comprehensive review of the Fiscal Year 2024/2025 budget. As part of standard year-end financial procedures, this review identified expenditure line items that exceeded their originally adopted budget allocations.

To ensure compliance with audit requirements and maintain the integrity of the District’s financial reporting, staff recommends adjustments to align these line items with actual expenditures. These recommended changes do not increase the overall adopted budget but instead reallocate funds internally between existing line items. All adjustments ensure that expenditures remain within 100% of the final authorized budget levels.

A detailed summary of the proposed budget adjustments, including affected accounts and specific dollar amounts, is attached for reference.

The annual audit is scheduled to be conducted from August 20 to August 22, 2025.

FISCAL IMPACT

There is no net fiscal impact to the District. Adjustments are internal reallocations within the previously adopted budget.

ATTACHMENTS:

- FY 2024/2025 Budget Adjustment Detail

ACCOUNT #	PARENT ACCOUNT	SUB-ACCOUNT	FY 24/25 ACTUAL BUDGET	FY 24/25 APPROVED FINAL BUDGET	FY 24/25 ADJUSTED FINAL BUDGET	ADJUSTED BUDGET AMOUNT
4000.01	Property Taxes	1% Property Tax	4,480,193.88	4,315,000.00	4,315,000.00	-
4000.02	Property Taxes	Interest - General Fund	37,705.97	10,000.00	10,000.00	-
4000.03	Property Taxes	Benefit Fee - Alpine	646,856.92	641,919.00	641,919.00	-
4002.01	Interst Income	California Bank and Trust	243.27	500.00	500.00	-
4002.01	Interst Income	CA CLASS	228,869.38	115,000.00	115,000.00	-
4002.01	Interst Income	PASIS	27,665.79	5,000.00	5,000.00	-
4002.01	Interst Income	Interest Income - Investments	54,943.89	25,000.00	25,000.00	-
4002.01	Interst Income	Interest Income - LAIF	274.53	500.00	500.00	-
4002.01	Interst Income	SRPL	-	5,000.00	5,000.00	-
4002.02	Property Lease	Ambulance Sub-Lease	101,227.33	102,506.00	102,506.00	-
4005.01	Miscellaneous Revenue	Misc. Revenue Other	112,143.83	39,645.00	39,645.00	-
4006.01	Grant Income	Grants: SDRC 0723 Fuels	89,514.55	198,296.00	198,296.00	-
4006.01	Grant Income	Grants: SDRC Type 6	-	381,159.00	381,159.00	-
4006.03	Grant Income	UASI 2023	3,900.00	3,900.00	3,900.00	-
4006.03	Grant Income	UASI 2022	2,229.20	3,050.00	3,050.00	-
4006.04	Grant Income	County of SD: SHGP 2024	-	8,391.00	8,391.00	-
4006.04	Grant Income	County of SD: SHGP 2023	10,351.00	10,351.00	10,351.00	-
4006.05	Grant Income	Alpine Fire Protection Foundation	4,083.46	4,500.00	4,500.00	-
4006.07	Grant Income	SD Regional Fire Foundation: VHF Radios 2024	393,207.00	449,250.00	399,666.84	(49,583.16)
4006.07	Grant Income	SD Regional Fire Foundation: Fire Shelter - Turnouts 2024	22,262.08	22,263.00	22,263.00	-
4007.01	Inter-Governmental Revenue	Incident Reimbursement - Personnel	284,359.53	210,000.00	210,000.00	-
4007.02	Inter-Governmental Revenue	Incident Reimbursement - Vehicle	98,106.57	85,163.00	85,163.00	-
4007.03	Inter-Governmental Revenue	Incident Reimbursement - Other	78,468.31	57,000.00	57,000.00	-
4007.04	Inter-Governmental Revenue	Paramedic Resource Pool	27,755.04	-	27,756.00	27,756.00
4008.01	Fees and Services	Mitigation Fees	86,262.98	40,000.00	40,000.00	-
4008.01	Fees and Services	Mitigation Fees - Interest	2,364.86	5,000.00	5,000.00	-
4008.02	Fees and Services	Fees For Services	51,641.71	35,000.00	35,000.00	-
4008.02	Fees and Services			-		
4009	Fair Market Value	CA Class FMV	(101.36)	-	102.00	102.00
4009	Fair Market Value	Cnty Mit Fund FMV	20,675.00	-	20,675.00	20,675.00
4009	Fair Market Value	Cnty Gen Fund FMV	1,050.16	-	1,050.16	1,050.16
			6,866,254.88	6,773,393.00	6,773,393.00	(0.00)

ACCOUNT #	PARENT ACCOUNT	SUB-ACCOUNT	FY 24/25 ACTUAL BUDGET	FY 24/25 APPROVED FINAL BUDGET	FY 24/25 ADJUSTED FINAL BUDGET	ADJUSTED BUDGET AMOUNT
5000.01	Payroll	Salaries	2,156,812.80	2,231,526.00	2,177,009.00	(54,517.00)
5000.02	Payroll	Overtime: Critical Weather	-	30,391.00	30,391.00	-
5000.02	Payroll	Overtime: FLSA	44,659.94	46,298.00	46,298.00	-
5000.02	Payroll	Overtime: Paramedic Resource Pool	29,113.68	-	29,114.00	29,114.00
5000.02	Payroll	Overtime: Sick Coverage	98,355.77	91,172.00	98,356.00	7,184.00
5000.02	Payroll	Overtime: Strike Team	255,015.23	230,000.00	255,016.00	25,016.00
5000.02	Payroll	Overtime: Training	22,494.17	30,866.00	30,866.00	-
5000.02	Payroll	Overtime: Unclassified	52,205.04	30,391.00	52,206.00	21,815.00
5000.02	Payroll	Overtime: Vacation	279,019.03	321,289.00	292,175.00	(29,114.00)
5000.02	Payroll	Overtime: Workers Comp	16,501.03	16,000.00	16,502.00	502.00
5000.03	Payroll	Directors Compensation	5,400.00	7,000.00	6,184.00	(816.00)
5002.01	Employee Benefits	Educational Incentive	113,804.81	119,898.00	113,805.00	(6,093.00)
5002.02	Employee Benefits	Annual Leave Buyback	59,323.11	30,000.00	59,324.00	29,324.00
5002.03	Employee Benefits	Medicare - Employer Expense	45,234.55	47,973.00	45,235.00	(2,738.00)
5002.04	Employee Benefits	CalPERS - Normal Cost - PERS	403,882.16	423,560.00	403,883.00	(19,677.00)
5002.04	Employee Benefits	CalPERS - UAL Payment	209,906.00	209,906.00	209,906.00	-
5002.05	Employee Benefits	Insurance - Group Health	383,770.03	371,690.00	383,771.00	12,081.00
5002.05	Employee Benefits	Insurance - Supplemental Benefits - FRMS	38,701.91	59,280.00	47,199.00	(12,081.00)
5002.06	Employee Benefits	Life Insurance	6,456.71	6,820.00	6,820.00	-
5002.07	Employee Benefits	LTD Insurance	7,468.31	9,481.00	9,481.00	-
5002.08	Employee Benefits	Social Security (Employer Expense) ER	334.80	434.00	434.00	-
5002.10	Employee Benefits	Retirement 401 (a)	11,080.00	13,250.00	13,250.00	-
5002.11	Employee Benefits	Uniform Allowance Admin	250.00	250.00	250.00	-
5002.12	Employee Benefits	Compensated Absenses Expense	56,756.51	-	56,757.00	56,757.00
5003.01	Grant Expenses	SDRC Fuels	89,514.55	198,296.00	198,296.00	-
5003.01	Grant Expenses	SDRC Type 6	-	381,159.00	381,159.00	-
5003.03	Grant Expenses	UASI 2023	-	3,900.00	3,900.00	-
5003.03	Grant Expenses	UASI 2022	-	3,050.00	3,050.00	-
5003.04	Grant Expenses	SHGP 2024	-	8,391.00	8,391.00	-
5003.04	Grant Expenses	SHGP 2023	10,351.00	10,351.00	10,351.00	-
5003.05	Grant Expenses	Alpine Fire Protection Foundation	4,136.96	4,500.00	4,500.00	-
5003.07	Grant Expenses	SD Regional Fire Foundation: VHF Radios 2024	395,616.25	404,250.00	401,777.00	(2,473.00)
5003.07	Grant Expenses	SD Regional Fire Foundation: Fire Shelter - Turnouts	24,735.64	22,263.00	24,736.00	2,473.00
5007.01	Uniforms/PPE	Uniforms	16,505.45	17,250.00	17,250.00	-
5007.02	Uniforms/PPE	Structure PPE	9,832.45	11,500.00	11,500.00	-
5007.03	Uniforms/PPE	Wildland PPE	-	3,100.00	3,100.00	-
5008.01	Communications	Heartland Communications Facility	109,675.38	112,237.00	112,237.00	-
5008.02	Communications	Mobile Communications	6,259.83	8,683.00	7,847.00	(836.00)
5008.05	Communications	EOC	13.20	200.00	200.00	-

ACCOUNT #	PARENT ACCOUNT	SUB-ACCOUNT	FY 24/25 ACTUAL BUDGET	FY 24/25 APPROVED FINAL BUDGET	FY 24/25 ADJUSTED FINAL BUDGET	ADJUSTED BUDGET AMOUNT
5008.06	Communications	Regional Communcations System	9,331.42	8,496.00	9,332.00	836.00
5008.08	Communications	Cox Communications	3,775.14	4,580.00	4,580.00	-
5009.01	PASIS	Admin Costs	130,901.00	130,900.00	130,901.00	1.00
5009.02	PASIS	Claim Related Expenses	146,556.11	125,000.00	146,557.00	21,557.00
5010.00	Household Supplies	Household Supplies	6,840.94	7,000.00	7,000.00	-
5011.00	FAIRA	Fire Agencies Insurance Risk Authority	65,348.00	66,258.00	66,258.00	-
5012.01	Maintenance - Equipment	Self Contained Breathing Apparatus - SCBA's	166.01	3,555.00	3,555.00	-
5012.02	Maintenance - Equipment	Air Compressor - Station	1,425.70	1,900.00	1,900.00	-
5012.03	Maintenance - Equipment	800mhz Radios	2,450.40	3,500.00	3,500.00	-
5012.04	Maintenance - Equipment	VHF Radios	-	3,000.00	3,000.00	-
5012.05	Maintenance - Equipment	Rescue Tools	1,434.87	1,900.00	1,900.00	-
5012.06	Maintenance - Equipment	Hydrant Maintenance	-	500.00	500.00	-
5012.07	Maintenance - Equipment	Station Generator	3,538.15	5,205.00	5,205.00	-
5012.08	Maintenance - Equipment	SCBA - Compressor	2,896.00	5,970.00	5,970.00	-
5012.09	Maintenance - Equipment	Portable Extinguishers	384.61	850.00	850.00	-
5012.10	Maintenance - Equipment	Hose and Ladder Testing	3,764.40	5,000.00	5,000.00	-
5012.11	Maintenance - Equipment	Miscellaneous Equipment	1,129.47	2,000.00	2,000.00	-
5012.12	Maintenance - Equipment	Fuel	26,547.51	41,650.00	41,650.00	-
5012.13	Maintenance - Equipment	Foam Class A/B	-	4,000.00	4,000.00	-
5012.14	Maintenance - Equipment	Fire Hose and Appliances	98.79	2,000.00	2,000.00	-
5013.10	Maintenance - Vehicles	E17	39,403.43	47,530.00	47,530.00	-
5013.20	Maintenance - Vehicles	E217	25,961.05	36,530.00	35,637.00	(893.00)
5013.30	Maintenance - Vehicles	2023 Chevrolet	2,627.87	2,500.00	2,628.00	128.00
5013.40	Maintenance - Vehicles	2019 F-250	4,311.15	5,000.00	5,000.00	-
5013.50	Maintenance - Vehicles	BR17	11,866.62	19,830.00	19,830.00	-
5013.60	Maintenance - Vehicles	2020 Ford Explorer	3,305.18	3,000.00	3,306.00	306.00
5013.70	Maintenance - Vehicles	2021 Chevrolet	5,287.98	5,000.00	5,288.00	288.00
5013.80	Maintenance - Vehicles	Vermeer 1500C Chipper	1,670.39	1,500.00	1,671.00	171.00
5014.01	Maintenance - Facilities	Station 17	17,595.92	19,725.00	19,325.00	(400.00)
5014.02	Maintenance - Facilities	HVAC Maintenance	2,644.50	2,800.00	2,800.00	-
5014.03	Maintenance - Facilities	Apparatus Bay Doors and Gates	4,988.00	4,900.00	4,988.00	88.00
5014.04	Maintenance - Facilities	ST17 Life Safety Systems	6,951.81	6,640.00	6,952.00	312.00
5014.05	Maintenance - Facilities	Plymovent	-	1,500.00	1,500.00	-
5014.06	Maintenance - Facilities	Gym Equipment	980.69	1,350.00	1,350.00	-
5014.07	Maintenance - Facilities	Grounds Maintenance	4,482.16	4,787.00	4,787.00	-
5014.08	Maintenance - Facilities	Photovoltaic System	3,780.00	5,280.00	5,280.00	-
5015.01	Emergency Medical Services	EMS Supplies	6,959.54	8,500.00	8,500.00	-
5015.02	Emergency Medical Services	EMS Maintenance Contracts	13,298.00	18,000.00	18,000.00	-
5015.03	Emergency Medical Services	Medication Disposal	182.00	922.00	922.00	-

ACCOUNT #	PARENT ACCOUNT	SUB-ACCOUNT	FY 24/25 ACTUAL BUDGET	FY 24/25 APPROVED FINAL BUDGET	FY 24/25 ADJUSTED FINAL BUDGET	ADJUSTED BUDGET AMOUNT
5016.00	Agency Memberships	Agency Memberships	3,782.00	4,408.00	4,408.00	-
5018.01	Office Expenses	Expendable Supplies	3,047.52	4,300.00	4,300.00	-
5018.02	Office Expenses	Postage	450.00	500.00	500.00	-
5018.03	Office Expenses	IT Equipment	9,544.78	12,206.00	12,206.00	-
5018.04	Office Expenses	Publishing	168.00	660.00	660.00	-
5019.01	Professional Services/Fees	Legal Counsel	28,059.23	33,009.00	33,009.00	-
5019.02	Professional Services/Fees	Auditor	15,100.00	15,250.00	15,250.00	-
5019.03	Professional Services/Fees	Election	-	12,000.00	12,000.00	-
5019.04	Professional Services/Fees	IT Services	194.00	20,000.00	20,000.00	-
5019.05	Professional Services/Fees	Investment Management Fees	-	500.00	500.00	-
5019.06	Professional Services/Fees	Wellness/Fitness Program	26,233.75	30,000.00	30,000.00	-
5019.08	Professional Services/Fees	SD LAFCO	3,751.07	3,752.00	3,752.00	-
5019.09	Professional Services/Fees	Benefit Fee Administration	4,318.65	4,410.00	4,410.00	-
5023.01	Training	Incidentals	880.94	2,000.00	2,000.00	-
5023.02	Training	EMS Training	5,140.00	4,700.00	5,140.00	440.00
5023.03	Training	Heartland Fire Training Facility	18,811.00	18,117.00	18,811.00	694.00
5023.04	Training	Education Reimbursement	4,491.50	7,500.00	6,366.00	(1,134.00)
5025.01	Professional Development	Administration	5,670.52	12,714.00	12,714.00	-
5025.02	Professional Development	Chief Officers	977.50	3,750.00	3,750.00	-
5025.03	Professional Development	Board of Directors	723.93	5,000.00	5,000.00	-
5025.04	Professional Development	In-House Training	3,956.00	7,270.00	7,270.00	-
5025.05	Professional Development	Community Risk Reduction	534.74	7,800.00	7,800.00	-
5025.06	Professional Development	Operations	5,888.66	20,100.00	6,100.00	(14,000.00)
5028.01	Utilities	SDGE	18,020.24	22,700.00	20,523.00	(2,177.00)
5028.02	Utilities	Telephone	3,318.64	2,920.00	3,319.00	399.00
5028.03	Utilities	Water	6,457.37	4,900.00	6,458.00	1,558.00
5028.04	Utilities	Trash	2,919.83	2,700.00	2,920.00	220.00
5028.05	Utilities	Sewer	4,112.05	4,113.00	4,113.00	-
5030.01	Special District Expenses	District Operations	7,429.83	12,700.00	7,700.00	(5,000.00)
5030.02	Special District Expenses	Incident Operations	4,670.90	6,000.00	6,000.00	-
5030.03	Special District Expenses	Web Site	1,320.00	1,320.00	1,320.00	-
5030.04	Special District Expenses	Recruitment - New Hires	-	500.00	500.00	-
5030.06	Special District Expenses	Software/License	26,563.56	29,318.00	27,848.00	(1,470.00)
5032.01	Community Risk Reduction	Public Education	4,388.11	4,850.00	4,850.00	-
5032.02	Community Risk Reduction	Supplies	1,761.37	2,000.00	1,800.00	(200.00)
5032.03	Community Risk Reduction	Mapping	700.00	500.00	700.00	200.00
5035.00	Minor Equipment	Communications	3,336.95	7,300.00	7,300.00	-
5035.00	Minor Equipment	Facilities	11,233.23	18,550.00	16,130.00	(2,420.00)

ACCOUNT #	PARENT ACCOUNT	SUB-ACCOUNT	FY 24/25 ACTUAL BUDGET	FY 24/25 APPROVED FINAL BUDGET	FY 24/25 ADJUSTED FINAL BUDGET	ADJUSTED BUDGET AMOUNT
5035.00	Minor Equipment	Office	5,689.51	3,270.00	5,690.00	2,420.00
5035.00	Minor Equipment	Operations	40,223.81	98,552.00	40,552.00	(58,000.00)
5035.00	Minor Equipment	Vehicles	-	1,500.00	1,500.00	-
5037.00	Capitalized Expenses	Depreciation Expense	285,059.65	-	285,560.00	285,560.00
5037.00	Capitalized Expenses	Facilities	230,262.64	369,850.00	327,093.00	(42,757.00)
5037.00	Capitalized Expenses	Operations	19,719.44	13,250.00	19,720.00	6,470.00
5038.00	Contingency Fund	Contingency Fund	-	165,426.00	133,799.00	(31,627.00)
5039.00	Emergency Fund	Emergency Fund	-	5,000.00	5,000.00	-
5040.00	Fund Accrual Accounts	Fund Accrual Accounts	-	263,086.00	35,526.00	(227,560.00)
5050.00	Interfund Transfers	Interfund Transfers	-	(1,055,388.00)	(790,577.00)	264,811.00
5100.00	Capital Transfer	Capital Transfer	(264,810.80)	-	(264,811.00)	(264,811.00)
8000.01	Debt Service Fund	POB - Admin Fees	2,850.00	2,500.00	2,850.00	350.00
8000.01	Debt Service Fund	POB - Interest	166,338.77	156,620.00	166,339.00	9,719.00
8000.01	Debt Service Fund	POB - Principle	-	215,000.00	215,000.00	-
8000.02	Debt Service Fund	Solar Loan - Interest	6,414.25	6,416.00	6,416.00	-
8000.02	Debt Service Fund	Solar Loan - Principle	-	42,831.00	42,831.00	-
			6,255,774.25	6,773,393.00	6,773,393.00	-