

# ALPINE FIRE PROTECTION DISTRICT



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## FISCAL YEAR 2022-2023 PRELIMINARY BUDGET

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*SERVICE WITH PRIDE*



# ALPINE FIRE PROTECTION DISTRICT

June 8, 2022

Dear Board of Directors,

It is our pleasure to present to you the Fiscal Year (FY) 2022-23 Preliminary Budget, also referred to as the FY23 Budget, for the Alpine Fire Protection District (District). The FY23 Budget represents a realistic yet conservative financial plan for the new fiscal year, ensuring that the District will maintain exceptional fire protection and emergency services as we safeguard our community from the pandemic, fire, and natural disasters. It is consistent with the District's mission statement and has been prepared with the priorities and resources necessary to accomplish the goals and objectives in this fiscal year. This balanced budget will allow the District to execute its mission to save lives, protect property and the environment and serve the community.

This past two fiscal years have provided many challenges to local and state municipalities because of the COVID-19 pandemic. The pandemic caused many uncertainties and yielded economic hardship for many of our residents and businesses throughout the District. The District itself is in good financial health. Approximately 90% of our revenue is derived from a combination of property taxes and the benefit fee. While we were cautious about these revenues at the beginning of the pandemic, we found that property values experienced strong and consistent growth over the last two years.

## **FISCAL UNCERTAINTIES HEADING INTO THE FY23 BUDGET YEAR**

### Impacts of High Interest Rate/High Inflation Environment

The District is not immune to the surge in inflation, and it has the potential to negatively impact District finances. The cost of fuels, equipment and supplies is rising dramatically, which in turn has a negative impact on our budget. In an attempt to moderate inflation, the Federal Reserve Bank raised the federal funds rate in May 2022 one-half percentage point in the largest increase since 2000. The increase in the Fed Funds rate has a direct impact on short-term interest rates, which in turn has a positive impact on the interest earnings of the District's investments. The current high inflation environment can create financial challenges for the District in the event increasing costs outpace revenue growth.

### Housing Market

While we have experienced strong property value growth over the past two years, the combination of increased interest rates and challenges in homeowners obtaining residential insurance policies has the potential to impact the market in Alpine. Trends in home sales and property tax values will need to be monitored throughout the FY.



# ALPINE FIRE PROTECTION DISTRICT

## Labor Negotiations

The District expects labor negotiations to begin in FY23 with all employees in the District. The labor agreements with Alpine Firefighters Local 2638, administration staff, Fire Marshal, and Fire Chief all expire on June 30, 2023.

## **NEW THIS FISCAL YEAR**

### Operations

Funding has been allocated to establish a new resource in Alpine, Squad 17. This two-person advanced life support unit will enhance the operational effectiveness of the District and provide for additional daily staffing.

### Fire Apparatus

In the FY23 Budget, the District is anticipating ordering a new Type 1 apparatus to replace the 2005 reserve engine. Although the timeline to take possession of the apparatus is 18-24 months once ordered, historically, the District has prepaid for apparatus to take advantage of discounts offered by the manufacturer and I anticipate we will do that with this purchase.

### Capital Improvements

Included in the budget is funding to replace the original apparatus bay door motors. Replacement parts for the current motors are becoming increasingly difficult to purchase due to the age of the motors.

Also included is an upgrade to station security. This will be a two-year project. The project for this FY will be to replace the pushbutton locks on the exterior doors with a RFID system. The purpose is to have increased control over who has access to the station.

Funding has also been allocated for the interior painting of the front offices, lobby, and board room. This has not been done since the station was constructed in 2006.

### Debt Service

FY23 will be the first year we will have a principal and interest payment on our newly established pension obligation bond. The District took the prudent step to finance a portion of the CalPERS unfunded accrued liability in order to secure and stabilize District finances.

## **BUDGET DEVELOPMENT PROCESS**

This document represents the culmination of a collaborative budget process which began last December. Budget worksheets were distributed to the Captains, Fire Marshal and



# ALPINE FIRE PROTECTION DISTRICT

Administrative staff to formulate their expenditure request for the fiscal year. The District's payroll expenditure forecasts were based on current staff compensation and benefits outlined in the memorandum of understanding (MOU) and compensation plans of all District personnel. Property tax revenues are based on projection of overall growth rate and year-to-year growth valuation. All other operating revenues are estimated by reviewing service contract agreements, economic factors affecting fees, and estimations based on historical data. The District takes a conservative approach to projecting revenues and a realistic approach to projecting expenditures. The Fire Chief is responsible for ensuring that a balanced budget is presented in which expenses are within revenue budget allocation. The District prepares a budget for funds that are subject to the budget requirements of state law.

## **BUDGET OVERVIEW**

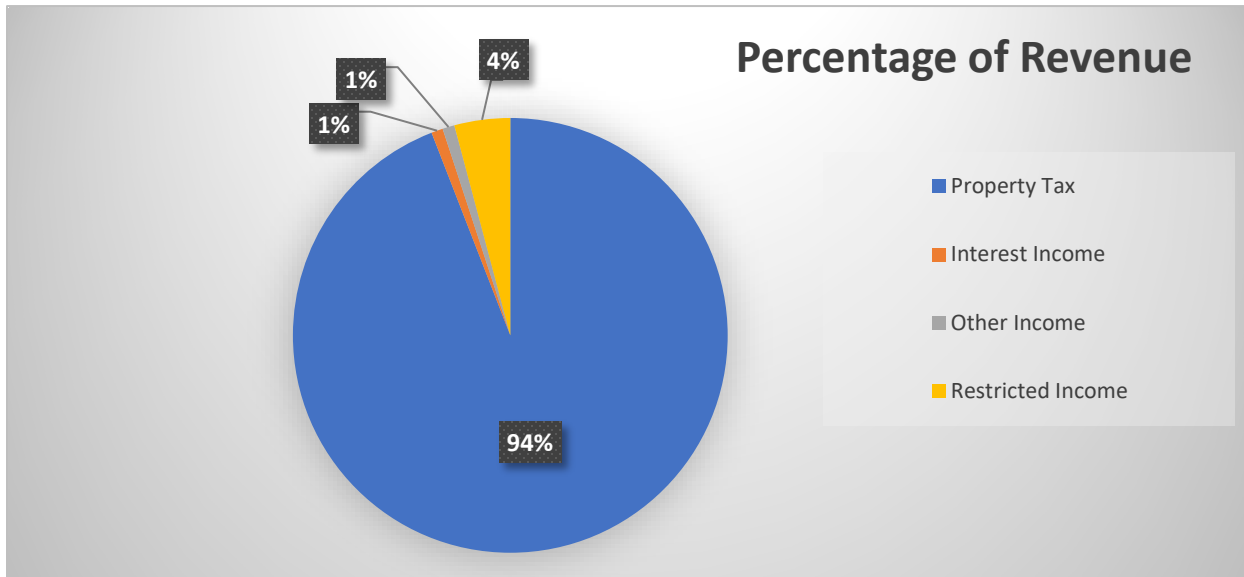
The budget establishes a guideline for the anticipated revenue and operating expenditures to ensure that inflows or resources will be adequate to support the delivery of services based on established priorities. It provides a structure to organize various program costs, projects and other expenses, as well as a sound system for control of the District's revenues and expenditures. This document includes the preliminary budget for all District funds and includes a structurally balanced General Fund preliminary operating budget for FY23.

## **GENERAL FUND REVENUE SUMMARY**

The District's General Fund revenue, including operating transfers in, is projected to be approximately \$5.8 million for operating uses in carrying out the projects and program costs in FY23. The General Fund is financed primarily by property taxes, which represents \$4.3 million or 98% of the District wide revenue. The District's other operating revenues are supported by income derived from District's investments (\$39,000) and other income (\$41,000). The District has placed restrictions on the income from mitigation fees (\$26,000) Mercy Ambulance ALS agreement/facility lease (\$150,000) and vehicle reimbursements (\$15,000).

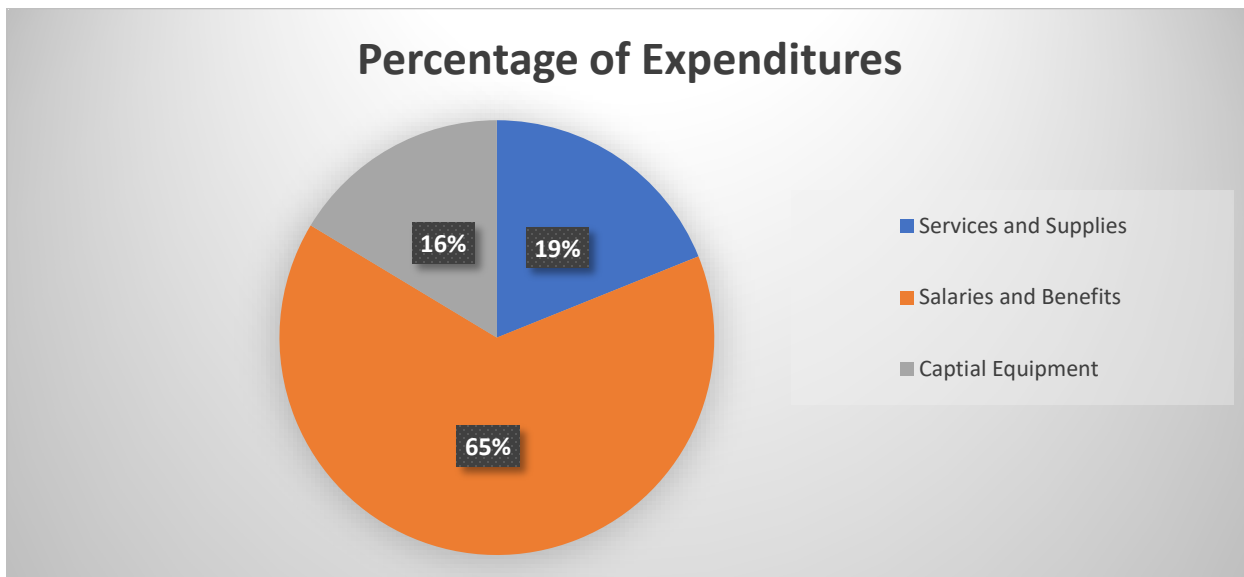


# ALPINE FIRE PROTECTION DISTRICT



## GENERAL FUND EXPENDITURE SUMMARY

The District's General Fund expenditures are projected to be \$4.7 million for fire service operations in FY23. The General Fund salaries and benefits expenditure represents \$3.4 million or 65% of the District-wide expenditure. The services and supplies budget are projected at \$1.0 million or 19% of the District-wide expenditure to provide items necessary to carry out the work of the District. The capital purchase budget is projected at \$866,000 to make large depreciable purchases such as a new fire engine.





# ALPINE FIRE PROTECTION DISTRICT

## **CONCLUSION**

### Budgetary Priorities

The District's FY23 Budget presents a healthy and structurally balanced guide for the next fiscal year. This budget will enable the District to improve our fire and emergency response services, provide quality training to our personnel, continue our high-quality community risk reduction programs, and serve the community.

### Financial Stewardship

The Board places a high priority on closely monitoring the impact of local economic conditions on the District's finances as well as the District's ability to maintain current service levels, meet facility and fleet needs, and to build and maintain healthy reserve balances. The budget preparation and adoption process is guided by several fundamental fiscal tenets:

- Ongoing operating expenditures are to be paid with ongoing operating revenues.
- Unassigned fund balances at fiscal year-end are allocated to reserves for future uses.

The District has incorporated these tenets into its fiscal strategies and used them to set fiscally responsible short and long-term goals. The District continues to provide a high level of service to the Alpine community. The District's reserves are healthy, and the long-term financial outlook is strong.

### Acknowledgements

I would like to express my appreciation to the Alpine community for the continued support of the District. A special thank you to the Board of Directors for their support, direction, and leadership provided to the District.

Finally, thank you all District staff for their ongoing dedication and commitment to serving our community and the District's mission.

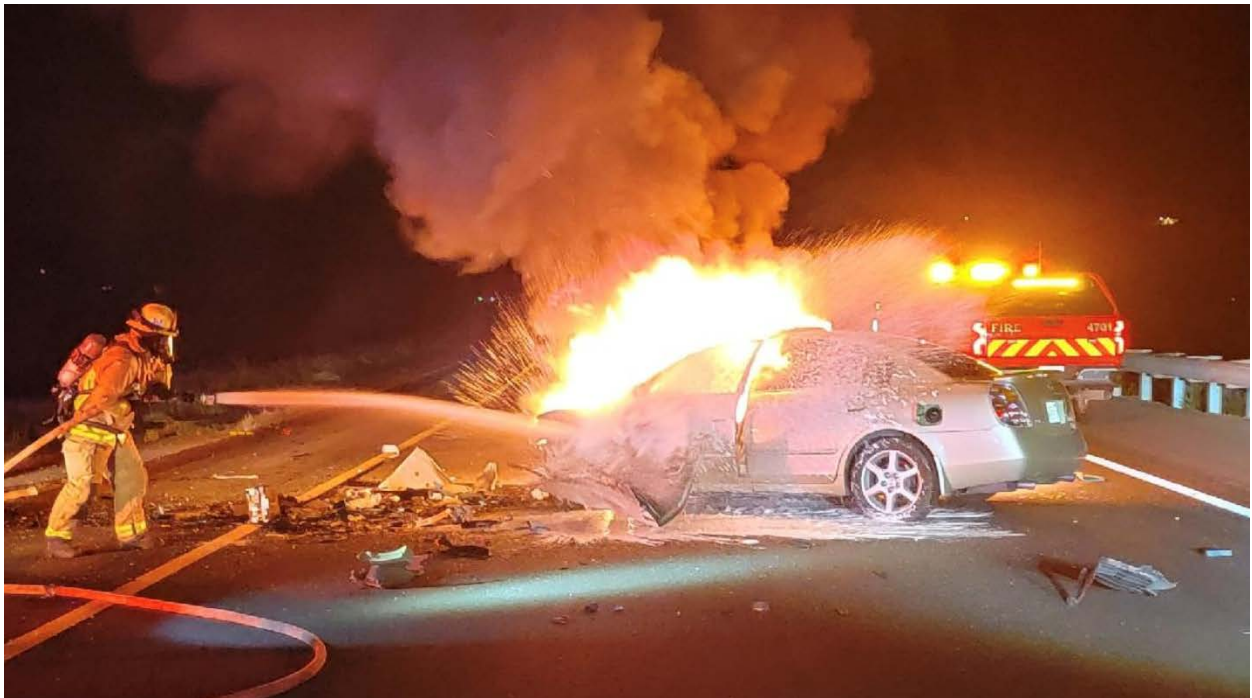
Sincerely,

Brian Boggeln  
Fire Chief

# ALPINE FIRE PROTECTION DISTRICT MISSION, VISION, AND VALUES STATEMENTS

## MISSION

*We are a public safety organization of dedicated professionals whose mission is to save lives, protect property and the environment and serve the community.*



## VISION

*Members of the Alpine Fire Protection District, through our commitment to innovation, service, and excellence, will continuously strive to improve the District's ability to provide the best services to our community.*

# VALUES

*As members of the Alpine Fire Protection District, we take PRIDE in our commitment to professional service by developing our skills, knowledge and abilities. All members of the District are committed to conducting ourselves in an ethical manner, conforming to a moral standard of right versus wrong and by treating each other and the people we serve humanely, professionally and honestly.*

*We ascribe to the following values:*

*Professionalism – Respect – Integrity – Dedication – Excellence*





## Alpine Fire Protection District Budget Development Schedule Fiscal Year 22/23

DATE	ACTIVITY	PARTICIPANTS
February 10	Prelim Budget Sheets Sent out to Staff	Boggeln
February 10	Budget Kickoff Meeting	All Staff
March 16	A-Shift Budget Meeting	Dotson, Boggeln, Pinhero
March 17	B-Shift Budget Meeting	O'Gorman, Boggeln, Pinhero
March 22	C-Shift Budget Meeting	Lavigne, Boggeln, Pinhero
March 22	CRR Budget Meeting	McBroom, Boggeln, Pinhero
April 12	Budget Meeting	All Staff
May 4	Closeout Budget Meeting	All Staff
May 31	Budget Meeting	Staff/Finance Committee
June 21	Adopt Preliminary Budget	Board/Staff
July 19	Prelim Budget – 1 <sup>st</sup> Hearing	Board/Staff
August 16	Prelim Budget – 2 <sup>nd</sup> Hearing	Board/Staff
September 20	Prelim Budget – 3 <sup>rd</sup> Hearing	Board/Staff
September 20	Adopt Final Budget	Board Staff

**Other Dates:**

DATE	ACTIVITY	PARTICIPANTS
June 30 <sup>th</sup>	Deadline to Adopt Prelim Budget	Board of Directors
July 1 <sup>st</sup>	Publish notice of adopted prelim budget in Alpine Sun (Gov. Code Section 13893)	Staff
October 1 <sup>st</sup>	Deadline to Adopt Final Budget	Board of Directors



## RESOLUTION # 21/22-24

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ADOPTING THE FISCAL YEAR 2022-23 PRELIMINARY BUDGET

**WHEREAS**, California Health and Safety Code Section 13890 requires the Board of Directors (Board) to adopt a preliminary budget by June 30<sup>th</sup> of each year, which preliminary budget must be advertised and available to the public for a period of at least two week prior to the Board holding a hearing and adopting a final budget; and

**WHEREAS**, the Board of Directors has received and reviewed the preliminary budget submitted by District staff; and

**WHEREAS**, the Board desires to adopt the District's Preliminary Budget for FY 2022-23; and

**NOW THEREFORE**, the legislative body of the Alpine Fire Protection District does hereby approve and adopt the FY 2022-23 Preliminary Budget allocation as follows:

1. The Board of Directors approved the FY 2022-23 General Fund budget as follows:
  - a. General Fund Revenue: \$4,424,714
  - b. General Fund Expenditure: \$5,840,498
2. The Board of Directors approves the FY 2022-23 District Interfund Transfer budget as follows:
  - a. Annual Leave Liability: \$30,000
  - b. CalPERS UAL: \$496,498
  - c. Sunrise Powerlink Mitigation Fund: \$41,168
  - d. Apparatus/Vehicle Accrual Fund: \$805,000
  - e. Equipment Fund: \$32,000
  - f. Capital Improvement Fund: 39,000

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 21st day of June 2022, by the following vote:

AYES: (0)  
NOES: (0)  
ABSENT: (0)  
ABSTAIN: (0)  
RECUSED: (0)

\_\_\_\_\_  
Jim Easterling  
Board President

\_\_\_\_\_  
Patrick Price  
Board Secretary

I, Erin Dooley, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 21/22-24 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 21st day of June 2022.

Executed this \_\_\_\_\_  
(Date of Execution)

\_\_\_\_\_  
Erin Dooley  
Clerk of the Board

INCOME / INTERFUND TRANSFERS						
CATEGORY		FY 21/22	FY 22/23	DIFFERENCE		%
4000	County of San Diego	\$ 4,141,808	\$ 4,338,114	\$ 196,306		5%
4002	Interest Income	\$ 50,100	\$ 39,600	\$ (10,500)		-21%
4005	Other Income	\$ 80,000	\$ 51,000	\$ (29,000)		-36%
	Interfund Transfers	\$ 676,971	\$ 1,443,666	\$ 766,695		113%
	Special Revenue	\$ 38,780	\$ 262,230	\$ 223,450		576%
	<b>Total Income</b>	<b>\$ 4,987,659</b>	<b>\$ 6,134,610</b>	<b>\$ 1,146,951</b>		<b>23%</b>
OPERATING / GENERAL / SPECIAL EXPENDITURES						
CATEGORY		FY 21/22	FY 22/23	DIFFERENCE		%
5000	Payroll	\$ 2,179,280	\$ 2,343,904	\$ 164,624		8%
5002	Employee Benefits	\$ 1,339,388	\$ 1,067,342	\$ (272,046)		-20%
5003	Grant Expenses	\$ 38,780	\$ 262,230	\$ 223,450		576%
5006	Unemployment	\$ 500	\$ -	\$ (500)		-100%
5007	Clothing	\$ 44,570	\$ 49,670	\$ 5,100		11%
5008	Communication	\$ 121,079	\$ 122,584	\$ 1,505		1%
5009	PASIS	\$ 217,584	\$ 217,000	\$ (584)		0%
5010	Household	\$ 5,500	\$ 6,000	\$ 500		9%
5011	FAIRA	\$ 38,461	\$ 46,011	\$ 7,550		20%
5012	Maintenance - Equipment	\$ 147,617	\$ 125,616	\$ (22,001)		-15%
5013	Maintenance - Radios	\$ 5,500	\$ 5,500	\$ -		0%
5014	Maintenance - Structures	\$ 38,646	\$ 36,896	\$ (1,750)		-5%
5015	Emergency Medical Services	\$ 9,748	\$ 10,124	\$ 376		4%
5016	Membership	\$ 3,601	\$ 3,601	\$ -		0%
5018	Office Expense	\$ 47,718	\$ 39,438	\$ (8,280)		-17%
5019	Professional Fees	\$ 27,850	\$ 57,050	\$ 29,200		105%
5023	Training	\$ 32,721	\$ 47,541	\$ 14,820		45%
5025	Workshops - Management	\$ 29,275	\$ 35,580	\$ 6,305		22%
5028	Utilities	\$ 56,887	\$ 64,814	\$ 7,927		14%
5030	Special District Expense	\$ 101,841	\$ 127,947	\$ 26,106		26%
5031	Director's Fees	\$ 8,580	\$ 8,580	\$ -		0%
5032	Community Risk Reduction	\$ 10,435	\$ 11,575	\$ 1,140		11%
5035	Uncapitalized Equipment	\$ 11,825	\$ 42,077	\$ 30,252		256%
5037	Capital Equipment	\$ 96,015	\$ 866,000	\$ 769,985		802%
5038	Contingency Fund	\$ 129,359	\$ 145,061	\$ 15,702		12%
5039	Emergency Fund	\$ 5,000	\$ 5,000	\$ -		0%
8000	Debt Service Fund	\$ -	\$ 366,498	\$ 366,498		0%
	Transfer to Accrual Accounts	\$ 568,208	\$ 357,032	\$ (211,176)		-37%
	<b>Total Expenses</b>	<b>\$ 5,315,968</b>	<b>\$ 5,747,141</b>	<b>\$ 431,173</b>		<b>8%</b>



<b>INCOME</b>					
GL CODE	FY 20/21 Actual	FY 21/22 Final Budget	FY 21/22 Actual Budget (as of 06/14/22)	FY 22/23 Preliminary Budget	<i>Difference between FY21/22 Final Budget and FY22/23 Prelim Budget</i>
<b>GENERAL REVENUE</b>					
<b>4000 PROPERTY TAX</b>	\$ 4,147,110	\$ 4,141,808	\$ 4,241,310.00	\$ 4,338,114	\$ 196,306
4000.01 - 1% Property Tax	\$ 3,623,774	\$ 3,605,714	\$ 3,747,071.00	\$ 3,778,114	
4000.06 - 1% Property Tax Refunds	\$ (20,165.00)	\$ (19,000)	\$ (17,970.00)	\$ (19,000)	
4000.02 - Interest (General Fund)	\$ 15,590.00	\$ 17,000	\$ 9,057.00	\$ 15,000	
4000.05 - Benefit Fee	\$ 527,911.00	\$ 538,094	\$ 503,152.00	\$ 564,000	
<b>4002 INTEREST INCOME</b>	\$ 58,765	\$ 50,100	\$ 44,891.30	\$ 39,600	\$ (10,500)
4002.01 - California Bank and Trust	\$ 129	\$ 100	\$ 86.67	\$ 100	
4002.02 - PASIS	\$ 5,162	\$ 5,000	\$ 1,712.00	\$ 1,500	
4002.03 - Investments	\$ 46,241	\$ 40,000	\$ 38,666.94	\$ 35,000	
4002.04 - LAIF	\$ 2,088	\$ 5,000	\$ 1,390.00	\$ 1,000	
4002.06 - SRPL	\$ 5,145		\$ 3,035.69	\$ 2,000	
<b>4005 OTHER INCOME</b>	\$ 276,369	\$ 80,000	\$ 799,968.83	\$ 51,000	\$ (29,000)
4005.01 - Plan Check Fees	\$ 20,927	\$ 11,000	\$ 29,042.11	\$ 11,000	
4005.02 - First Responder Fund	\$ 12,784	\$ 13,000	\$ 13,437.00	\$ -	
4005.04 - Other	\$ 242,658	\$ 45,000	\$ 9,391.97	\$ 5,000	
4005.13 - Strike Team Personnel Reimbursement	\$ -	\$ 10,000	\$ 547,562.53	\$ 20,000	
4005.14 - Other Strike Team Reimbursement	\$ -	\$ 1,000	\$ 200,535.22	\$ 15,000	
<b>TOTAL GENERAL INCOME</b>	\$ 4,482,244	\$ 4,271,908	\$ 5,086,170.13	\$ 4,428,714	\$ 156,806
<b>TOTAL GENERAL EXPENDITURES</b>	\$ 3,898,394	\$ 4,705,684	\$ 4,656,740.45	\$ 5,851,409	\$ 1,145,725
<b>INTERFUND TRANSFERS</b>					
1000.01 - Annual Leave Liability	\$ 63,381	\$ 38,000	\$ 9,086.00	\$ 30,000	
1000.01 - CalPERS Unfunded Accrued Liability	\$ -	\$ 498,110	\$ 498,110.00	\$ 496,498	
1002.14 - Sunrise Powerlink Mitigation Fund	\$ -	\$ 33,021	\$ -	\$ 41,168	
1002.14 - Apparatus Accrual Fund	\$ 664	\$ 60,500	\$ 20,440.00	\$ 805,000	
1002.14 - Equipment Fund	\$ -	\$ 3,760	\$ -	\$ 32,000	
1002.14 - Capital Building Fund	\$ 36,552	\$ 43,580	\$ 16,715.00	\$ 39,000	
1002.14 - Encumbrance Account	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 100,597	\$ 676,971	\$ 544,351.00	\$ 1,443,666	\$ 766,695
<b>NET OPERATING REVENUE (OVER) OR UNDER BUDGET</b>	\$ 684,447	\$ 243,195	\$ 973,780.68	\$ 20,971	\$ (222,224)
<b>SPECIAL REVENUE</b>					
<b>4006 GRANT INCOME</b>					
4006.03 - SD Regional Fire and Emergency Foundation	\$ 3,658	\$ -	\$ -	\$ -	
4006.04 - COSD SHGP 2020	\$ -	\$ 13,616	\$ -	\$ -	
4006.04 - COSD SHGP 2021	\$ -	\$ 13,964	\$ -	\$ 13,964	
4006.04 - COSD SHGP 2022	\$ -	\$ -	\$ -	\$ 13,266	
4006.04 - UASI	\$ -	\$ -	\$ -	\$ -	
4006.14 - Alpine Fire Foundation	\$ 8,821	\$ 11,200	\$ -	\$ -	
4006.18 - CA Fire Foundation	\$ 11,500	\$ -	\$ -	\$ -	
4006.19 - ARPA	\$ -	\$ -	\$ -	\$ 100,000	
4006.20 - FEMA Hazardous Grant Program	\$ -	\$ -	\$ -	\$ 135,000	



ALPINE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2022 - 2023 BUDGET

INCOME

SPECIAL REVENUE INCOME	\$ 23,979	\$ 38,780	\$ -	\$ 262,230	\$ 223,450
SPECIAL REVENUE EXPENDITURES	\$ 37,207	\$ 38,780	\$ -	\$ 262,230	\$ 223,450
<b>RESTRICTED FUND INCOME</b>					
4000 MITIGATION FUND	\$ 18,711	\$ 25,750	\$ 77,190.00	\$ 26,000	\$ 250
4000.03 - Mitigation Fees	\$ 17,707	\$ 25,000	\$ 76,467.00	\$ 25,000	
4000.04 - Interest - Mitigation Fund	\$ 1,004	\$ 750	\$ 723.00	\$ 1,000	
4005 RESTRICTED FUND INCOME	\$ 288,980	\$ 170,000	\$ 317,550.31	\$ 165,000	\$ (5,000)
4005.08 - Ambulance Facility Lease (to CalPERS UAL Fund)	\$ 90,000	\$ 120,000	\$ 90,000.00	\$ 120,000	
4005.09 - Ambulance ALS Agreement (to CalPERS UAL Fund)	\$ 34,650	\$ 35,000	\$ 38,400.00	\$ 30,000	
4005.11 - Vehicle Reimbursements (to Apparatus Accrual Fund)	\$ 164,330	\$ 15,000	\$ 189,150.31	\$ 15,000	
<b>RESTRICTED FUND INCOME</b>	<b>\$ 307,691</b>	<b>\$ 195,750</b>	<b>\$ 394,740.31</b>	<b>\$ 191,000</b>	<b>\$ (4,750)</b>
<b>TRANSFER TO ACCRUAL ACCOUNTS</b>					
Fund Restricted Accrual Accounts for Capital Purchases	\$ -	\$ 568,208		\$ 357,032	
5040 - Available from Restricted Fund Income	\$ -	\$ 195,750	\$ 394,740.31	\$ 191,000	
5040 - Available from Budget Surplus	\$ -	\$ 243,195	\$ 973,780.68	\$ 20,971	
5038 - Available from Contingency Fund	\$ -	\$ 129,263	\$ 134,263.00	\$ 145,061	
<b>(OVER) OR UNDER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL BUDGET (OVER) OR UNDER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



<b>OPERATING/GENERAL/SPECIAL EXPENDITURES</b>					
<b>GL CODE</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Final Budget</b>	<b>FY 21/22 Actual Budget (as of 5/24/22)</b>	<b>FY 22/23 Preliminary Budget</b>	<i>Difference between FY21/22 Final Budget and FY22/23 Prelim Budget</i>
<b>OPERATING EXPENSES</b>					
<b>5000 PAYROLL</b>	\$ 1,755,704.60	\$ 2,179,280.00	\$ 2,148,901.46	\$ 2,343,904.00	\$ 164,624.00
5000.01 - Salaries	\$ 1,470,548.91	\$ 1,670,924.00	\$ 1,391,652.92	\$ 1,823,591.00	
5000.02 - Overtime	\$ 285,155.69	\$ 508,356.00	\$ 757,248.54	\$ 520,313.00	
<b>5002 EMPLOYEE BENEFITS</b>	\$ 1,219,012.05	\$ 1,339,388.00	\$ 1,684,438.38	\$ 1,067,342.00	\$ (272,046.00)
5002.01 - Educational Incentive (MOU)	\$ 70,472.37	\$ 81,977.00	\$ 80,021.20	\$ 102,569.00	
5002.02 - Vacation and Sick Leave Cashout (MOU)	\$ 63,381.93	\$ 38,000.00	\$ 9,705.47	\$ 30,000.00	
5002.03 - Medicare Tax (Employer)	\$ 34,118.62	\$ 36,998.00	\$ 31,437.38	\$ 41,545.00	
5002.04 - CalPERS Retirement (Normal Cost)	\$ 319,633.60	\$ 322,573.00	\$ 264,958.95	\$ 332,055.00	
5002.04 - CalPERS Retirement (UAL)	\$ 424,878.00	\$ 498,110.00	\$ 998,110.00	\$ 132,390.00	
5002.05 - Health Insurance (MOU)	\$ 292,885.16	\$ 340,361.00	\$ 286,129.27	\$ 409,455.00	
5002.06 - Life Insurance (MOU)	\$ 4,028.50	\$ 4,590.00	\$ 5,266.19	\$ 6,480.00	
5002.07 - Long Term Disability Insurance (MOU)	\$ 5,355.59	\$ 6,120.00	\$ 5,424.34	\$ 6,840.00	
5002.08 - Social Security Tax (Employer)	\$ 1,273.28	\$ 5,659.00	\$ 545.33	\$ 508.00	
5002.09 - Uniform Allowance (Admin MOU)	\$ -	\$ -	\$ -	\$ 500.00	
5002.10 - Retirement 401(a)	\$ 2,985.00	\$ 5,000.00	\$ 2,840.25	\$ 5,000.00	
<b>5007 CLOTHING</b>	\$ 13,847.55	\$ 44,570.00	\$ 14,472.49	\$ 49,670.00	\$ 5,100.00
5007.01 - Class A and Station Uniforms	\$ 5,125.97	\$ 12,300.00	\$ 5,466.75	\$ 12,900.00	
5007.02 - Station Boots	\$ 445.37	\$ 3,420.00	\$ 175.00	\$ 3,420.00	
5007.03 - Structure PPE	\$ 7,552.84	\$ 25,570.00	\$ 8,130.01	\$ 25,570.00	
5007.04 - Wildland PPE	\$ 723.37	\$ 3,280.00	\$ 700.73	\$ 7,780.00	
<b>5008 COMMUNICATION</b>	\$ 114,142.56	\$ 121,079.00	\$ 120,732.70	\$ 122,584.00	\$ 1,505.00
5008.01 - HCFA - RCS - Internet	\$ 109,865.72	\$ 113,314.00	\$ 111,515.82	\$ 115,624.00	
5008.02 - Cell Phones	\$ 1,778.39	\$ 2,975.00	\$ 2,059.61	\$ 3,400.00	
5008.03 - Mobile Data Terminals	\$ 2,498.45	\$ 4,590.00	\$ 5,664.93	\$ 3,360.00	
5008.05 - Emergency Operations Center (EOC)	\$ -	\$ 200.00	\$ 1,492.34	\$ 200.00	
<b>5009 PUBLIC AGENCY SELF INSURANCE SYSTEM (PASIS)</b>	\$ 143,723.53	\$ 217,584.00	\$ 156,056.22	\$ 217,000.00	\$ (584.00)
5009.01 - Administration	\$ 86,885.59	\$ 92,584.00	\$ 90,773.00	\$ 92,000.00	
5009.02 - Claims	\$ 56,837.94	\$ 125,000.00	\$ 65,283.22	\$ 125,000.00	
<b>5010 HOUSEHOLD</b>	\$ 3,710.70	\$ 5,500.00	\$ 4,320.45	\$ 6,000.00	\$ 500.00
<b>5011 FAIRA</b>	\$ 20,649.00	\$ 38,461.00	\$ 38,726.70	\$ 46,011.00	\$ 7,550.00



<b>5012 MAINTENANCE - EQUIPMENT</b>	<b>\$ 113,157.11</b>	<b>\$ 147,617.00</b>	<b>\$ 129,032.61</b>	<b>\$ 125,616.00</b>	<b>\$ (22,001.00)</b>
5012.01 - E17 (2015 KME)	\$ 31,893.28	\$ 26,292.00	\$ 27,619.29	\$ 17,195.00	
5012.02 - E217 ( 2002 KME)	\$ 17,806.71	\$ 42,639.00	\$ 40,373.91	\$ 16,495.00	
5012.3b - BR17 (2019 Hi-Tech)	\$ 7,540.65	\$ 7,995.00	\$ 4,463.38	\$ 7,995.00	
5012.03 - BR217 (2002 Masterbody)	\$ 1,148.16	\$ 6,995.00	\$ 79.61	\$ 6,995.00	
5012.04 - SQ17 (2018 F250)	\$ 1,298.12	\$ 5,206.00	\$ 4,436.00	\$ 2,800.00	
5012.05 - Rescue Tools	\$ 865.00	\$ 1,515.00	\$ 891.94	\$ 1,515.00	
5012.06 - Hydrant Maintenance	\$ -	\$ 125.00	\$ 162.75	\$ 160.00	
5012.07 - Station Generator	\$ 1,945.95	\$ 2,060.00	\$ 547.00	\$ 2,119.00	
5012.08 - SCBA Compressor	\$ 1,529.21	\$ 1,851.00	\$ 3,845.27	\$ 3,100.00	
5012.09 - Portable Extinguishers	\$ 357.35	\$ 174.00	\$ 313.95	\$ 314.00	
5012.10 - Hose and Ladder Testing	\$ 3,236.00	\$ 3,440.00	\$ -	\$ 3,605.00	
5012.11 - Miscellaneous Equipment	\$ 1,968.51	\$ 1,000.00	\$ 846.59	\$ 1,000.00	
5012.12 - Fuel	\$ 24,450.82	\$ 28,074.00	\$ 35,594.40	\$ 43,298.00	
5012.13 - Firefighting Foam	\$ 2,262.76	\$ 2,000.00	\$ 1,889.39	\$ 2,000.00	
5012.14 - Fire Hose & Appliances	\$ 1,955.53	\$ 2,500.00	\$ 59.26	\$ 4,000.00	
5012.15 - Vehicle Maintenance Software	\$ 1,565.00	\$ 1,701.00	\$ -	<i>Moved to 5030.17</i>	
5012.16 - Air Compressor (Station 17)	\$ 708.24	\$ 1,320.00	\$ 764.06	\$ 820.00	
5012.18 - 4706 (2007 Ford Ranger)	\$ 1,102.10	\$ 1,300.00	\$ 17.10	\$ -	
5012.19 - Self Contained Breathing Apparatus	\$ 2,496.05	\$ 3,280.00	\$ 2,234.20	\$ 3,555.00	
5012.21 - 4701 (2021 Chevrolet Silverado)	\$ 1,690.32	\$ 2,800.00	\$ 2,408.85	\$ 2,800.00	
5012.22 - 4702 (2012 Dodge Power Wagon)	\$ 6,523.87	\$ 3,500.00	\$ 2,402.12	\$ 4,000.00	
5012.23 - 4705 (2020 Ford Explorer)	\$ 813.48	\$ 1,850.00	\$ 83.54	\$ 1,850.00	
<b>5013 MAINTENANCE - RADIOS</b>	<b>\$ 5,212.70</b>	<b>\$ 5,500.00</b>	<b>\$ 2,966.09</b>	<b>\$ 5,500.00</b>	<b>\$ -</b>
5013.01 - Radio Maintenance Contract	\$ 3,388.43	\$ 3,500.00	\$ 2,484.00	\$ 3,500.00	
5013.02 - Radio Accessories	\$ 1,824.27	\$ 2,000.00	\$ 482.09	\$ 2,000.00	
<b>5014 MAINTENANCE - STRUCTURES</b>	<b>\$ 46,895.54</b>	<b>\$ 38,646.00</b>	<b>\$ 27,606.39</b>	<b>\$ 36,896.00</b>	<b>\$ (1,750.00)</b>
5014.01 - Station 17	\$ 14,121.39	\$ 20,075.00	\$ 17,362.51	\$ 16,217.00	
5014.02 - HVAC Maintenance	\$ 2,131.00	\$ 2,200.00	\$ 1,550.00	\$ 2,200.00	
5014.03 - Apparatus Bay Doors and Gates	\$ 2,044.21	\$ 4,900.00	\$ 175.00	\$ 4,900.00	
5014.04 - Station 17 Life Safety Systems	\$ 28,598.94	\$ 4,521.00	\$ 5,163.50	\$ 4,514.00	
5014.05 - Plymovent System	\$ -	\$ 1,800.00	\$ -	\$ 1,350.00	
5014.06 - Gym Equipment	\$ -	\$ 1,350.00	\$ 2,054.07	\$ 1,350.00	
5014.07 - Grounds Maintenance	\$ -	\$ 3,800.00	\$ 1,301.31	\$ 6,365.00	



<b>5015 EMERGENCY MEDICAL SERVICES</b>	<b>\$ 10,808.72</b>	<b>\$ 9,748.00</b>	<b>\$ 6,482.35</b>	<b>\$ 10,124.00</b>	<b>\$ 376.00</b>
5015.01 - EMS Supplies	\$ 3,994.42	\$ 3,500.00	\$ 1,881.35	\$ 2,000.00	
5015.04 - Defibrillator Maintenance	\$ 6,227.30	\$ 5,025.00	\$ 3,975.00	\$ 7,359.00	
5015.05 - CERT Trailer	\$ -	\$ 300.00	\$ -	\$ 300.00	
5015.07 - Narcotic Management	\$ 587.00	\$ 923.00	\$ 626.00	\$ 465.00	
<b>5016 MEMBERSHIP</b>	<b>\$ 2,054.50</b>	<b>\$ 3,601.00</b>	<b>\$ 2,486.00</b>	<b>\$ 3,601.00</b>	<b>\$ -</b>
<b>5018 OFFICE EXPENSE</b>	<b>\$ 37,720.35</b>	<b>\$ 47,718.00</b>	<b>\$ 44,588.81</b>	<b>\$ 39,438.00</b>	<b>\$ (8,280.00)</b>
5018.01 - Expendable Supplies & Printing	\$ 1,737.66	\$ 2,400.00	\$ 2,053.45	\$ 2,900.00	
5018.02 - District Postage	\$ 540.73	\$ 885.00	\$ 349.19	\$ 900.00	
5018.03 - Office Machines - Equipment & Software	\$ 34,254.95	\$ 43,233.00	\$ 40,206.17	\$ 35,638.00	
5018.04 - CrewSense	\$ 1,187.01	\$ 1,200.00	\$ 1,980.00	Moved to 5030.17	
<b>5019 PROFESSIONAL FEES</b>	<b>\$ 29,943.81</b>	<b>\$ 27,850.00</b>	<b>\$ 22,415.00</b>	<b>\$ 57,050.00</b>	<b>\$ 29,200.00</b>
5019.01 - Legal Counsel	\$ 11,063.81	\$ 15,900.00	\$ 11,745.00	\$ 28,400.00	
5019.02 - Auditor	\$ 10,450.00	\$ 10,450.00	\$ 10,670.00	\$ 10,650.00	
5019.03 - Election	\$ 8,430.00	\$ -	\$ -	\$ 18,000.00	
5019.04 - OPEB Actuary	\$ -	\$ 1,500.00	\$ -	\$ -	
<b>5023 TRAINING</b>	<b>\$ 20,843.42</b>	<b>\$ 32,721.00</b>	<b>\$ 25,227.92</b>	<b>\$ 47,541.00</b>	<b>\$ 14,820.00</b>
5023.01 - Training Incidentals	\$ 1,676.00	\$ 2,360.00	\$ 1,734.08	\$ 2,000.00	
5023.02 - EMS Training	\$ 3,548.24	\$ 4,000.00	\$ 4,289.70	\$ 17,680.00	
5023.03 - Heartland Training Facility	\$ 14,422.00	\$ 14,351.00	\$ 14,352.00	\$ 14,351.00	
5023.04 - Education (MOU)	\$ 1,097.18	\$ 7,500.00	\$ 4,447.14	\$ 7,500.00	
5023.05 - Training Workshops	\$ 100.00	\$ 4,510.00	\$ 405.00	\$ 6,010.00	
<b>5025 WORKSHOPS - MANAGEMENT</b>	<b>\$ 5,665.00</b>	<b>\$ 29,275.00</b>	<b>\$ 9,892.71</b>	<b>\$ 35,580.00</b>	<b>\$ 6,305.00</b>
5025.01 - Administration	\$ 2,440.00	\$ 7,370.00	\$ 6,444.76	\$ 11,360.00	
5025.02 - Fire Chief	\$ 75.00	\$ 6,550.00	\$ 142.95	\$ 6,000.00	
5025.03 - Board of Directors	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00	
5025.04 - In-house/Succession Training	\$ 3,150.00	\$ 5,855.00	\$ 3,305.00	\$ 4,220.00	
5025.05 - Community Risk Reduction	\$ -	\$ 2,000.00	\$ -	\$ 6,500.00	
<b>5028 UTILITIES</b>	<b>\$ 50,714.83</b>	<b>\$ 56,887.00</b>	<b>\$ 57,739.18</b>	<b>\$ 64,814.00</b>	<b>\$ 7,927.00</b>
5028.01 - Gas & Electric	\$ 34,989.67	\$ 40,933.00	\$ 41,067.41	\$ 48,189.00	
5028.02 - Telephone	\$ 2,218.95	\$ 2,500.00	\$ 2,273.18	\$ 2,500.00	
5028.03 - Water	\$ 10,931.18	\$ 8,107.00	\$ 10,373.90	\$ 8,678.00	
5028.04 - Trash	\$ 1,442.84	\$ 1,312.00	\$ 1,300.20	\$ 1,412.00	
5028.05 - Sewer	\$ 1,132.19	\$ 4,035.00	\$ 2,724.49	\$ 4,035.00	





<b>5030 SPECIAL DISTRICT EXPENSE</b>	<b>\$ 88,362.03</b>	<b>\$ 101,841.00</b>	<b>\$ 87,456.77</b>	<b>\$ 127,947.00</b>	<b>\$ 26,106.00</b>
5030.01 - District Operations	\$ 2,653.30	\$ 7,730.00	\$ 4,940.77	\$ 7,800.00	
5030.02 - Publishing	\$ 178.50	\$ 660.00	\$ 220.50	\$ 660.00	
5030.04 - County Administrative Fees	\$ 39,672.09	\$ 50,565.00	\$ 43,829.96	\$ 48,075.00	
5030.05 - Incident Operations	\$ 444.71	\$ 3,000.00	\$ 12,063.56	\$ 4,000.00	
5030.06 - Wellness/Fitness	\$ 17,055.27	\$ 36,518.00	\$ 22,445.78	\$ 39,260.00	
5030.08 - LAFCO Budget	\$ 2,322.77	\$ 2,348.00	\$ 2,335.09	\$ 2,500.00	
5030.10 - Web Site	\$ 1,020.00	\$ 1,020.00	\$ 1,020.00	\$ 1,020.00	
5030.11 - Recruitment	\$ 25,015.39	\$ -	\$ 731.11	\$ -	
5030.16 - Reimbursable Expenses	\$ -	\$ -	\$ (130.00)	\$ -	
5030.17 - Software/Licenses		\$ -		\$ 24,632.00	
<b>5031 DIRECTOR'S FEES</b>	<b>\$ 6,492.35</b>	<b>\$ 8,580.00</b>	<b>\$ 6,000.00</b>	<b>\$ 8,580.00</b>	<b>\$ -</b>
<b>5032 COMMUNITY RISK REDUCTION</b>	<b>\$ 3,047.70</b>	<b>\$ 10,435.00</b>	<b>\$ 6,000.29</b>	<b>\$ 11,575.00</b>	<b>\$ 1,140.00</b>
5032.01 - Public Education	\$ 1,701.32	\$ 4,500.00	\$ 3,844.06	\$ 5,090.00	
5032.02 - Supplies	\$ 1,346.38	\$ 3,485.00	\$ 1,704.30	\$ 4,685.00	
5032.03 - Classes	\$ -	\$ 1,300.00	\$ 55.00	\$ 1,300.00	
5032.04 - Mapping	\$ -	\$ 1,150.00	\$ 396.93	\$ 500.00	



<b>5035 UNCAPITALIZED EQUIPMENT</b>	\$ 24,401.46	\$ 11,825.00	\$ 12,302.42	\$ 42,077.00	\$ 30,252.00
Communications	\$ 9,671.01	\$ 3,760.00	\$ 3,290.18	\$ 10,851.00	
Engines	\$ 2,836.04	\$ -	\$ -	\$ -	
Facilities	\$ 9,292.78	\$ 8,065.00	\$ 9,012.24	\$ 7,530.00	
Office	\$ 2,601.63	\$ -	\$ -	\$ 13,846.00	
Operations	\$ -	\$ -	\$ -	\$ 9,850.00	
Vehicles	\$ -	\$ -	\$ -	\$ -	
<b>8000 DEBT SERVICE FUND</b>	\$ -	\$ -	\$ -	\$ 366,498.00	\$ 366,498.00
8001.1 - Pension Obligation Bond Principal	\$ -	\$ -	\$ -	\$ 200,000.00	
8001.1b - Pension Obligation Bond Interest	\$ -	\$ -	\$ -	\$ 166,498.00	
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 3,716,109.51</b>	<b>\$ 4,478,606.00</b>	<b>\$ 4,607,844.94</b>	<b>\$ 4,835,348.00</b>	<b>\$ 356,742.00</b>
<b>CAPITAL EXPENSES</b>					
<b>5037 CAPITAL EQUIPMENT</b>	\$ 182,285.35	\$ 96,015.00	\$ 48,895.51	\$ 866,000.00	\$ 769,985.00
Communications		\$ -	\$ -	\$ -	
Engines	\$ 664.35	\$ -	\$ -	\$ -	
Facilities	\$ 36,552.00	\$ 35,515.00	\$ 16,715.00	\$ 51,000.00	
Office		\$ -	\$ -	\$ -	
Operations		\$ -	\$ -	\$ 10,000.00	
Vehicles	\$ 145,069.00	\$ 60,500.00	\$ 32,180.51	\$ 805,000.00	
<b>5038 CONTINGENCY FUND</b>	\$ -	\$ 129,359.00	\$ -	\$ 145,061.00	\$ 15,702.00
<i>3% of Total Budget</i>	\$ -	\$ 134,359.00	\$ -	\$ 145,061.00	
<b>5039 EMERGENCY FUND</b>	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
<b>TOTAL GENERAL EXPENDITURES</b>	<b>\$ 3,898,394.86</b>	<b>\$ 4,708,980.00</b>	<b>\$ 4,656,740.45</b>	<b>\$ 5,851,409.00</b>	<b>\$ 1,142,429.00</b>
<b>SPECIAL REVENUE EXPENSES</b>					
<b>5003 GRANT EXPENSES</b>	\$ 37,207.00	\$ 38,780.00	\$ -	\$ 262,230.00	\$ 223,450.00
5003.03 - SD Regional Fire and Emergency Foundation	\$ -	\$ -	\$ -	\$ -	
5003.04 - COSD SHGP 2020	\$ -	\$ 13,616.00	\$ -	\$ -	
5003.04 - COSD SHGP 2021	\$ -	\$ 13,964.00	\$ -	\$ 13,964.00	
5003.04 - COSD SHGP 2022	\$ -	\$ -	\$ -	\$ 13,266.00	
5003.04 - UASI 2018	\$ -	\$ -	\$ -	\$ -	
5003.14 - Alpine Fire Foundation	\$ -	\$ 11,200.00	\$ -	\$ -	
5003.19 - ARPA	\$ -	\$ -	\$ -	\$ 100,000.00	
5003.20 - FEMA Hazardous Mitigation Program	\$ -	\$ -	\$ -	\$ 135,000.00	
<b>TOTAL SPECIAL REVENUE EXPENSES</b>	<b>\$ 37,207.00</b>	<b>\$ 38,780.00</b>	<b>\$ -</b>	<b>\$ 262,230.00</b>	



DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
TAXABLE PENSION OBLIGATION BONDS				
FISCAL YEAR 2022 - 2023				
Purpose: Reduce the Unfunded Accrued Liability as of January 2022				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2022			\$ 5,293,000.00
	Reduction in Principal Balance			\$ 200,000.00
	Interest Due			\$ 166,498.00
	Total Payment Due			\$ 366,498.00
	Principal Outstanding as of June 30, 2023			\$ 5,093,000.00
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
2023	3.29%	\$ 200,000.00	\$ 166,498.00	\$ 366,498.00
2024	3.29%	\$ 210,000.00	\$ 163,612.00	\$ 373,612.00
2025	3.29%	\$ 220,000.00	\$ 156,621.00	\$ 376,621.00
2026	3.29%	\$ 230,000.00	\$ 149,300.00	\$ 379,300.00
2027	3.29%	\$ 235,000.00	\$ 141,651.00	\$ 376,651.00

5035 UNCAPITALIZED EQUIPMENT			\$	40,077.00
Category	Description	Funding Source		
<b>Communications</b>			<b>\$</b>	<b>10,851.00</b>
	VHF Portable Radio	General Fund	\$	2,500.00
	Base Station 800mhz Radio	General Fund	\$	3,921.00
	Equipment for New MDC Technology	General Fund	\$	4,430.00
<b>Engines</b>			<b>\$</b>	<b>-</b>
<b>Facilities</b>			<b>\$</b>	<b>7,530.00</b>
	Turnout Locker Storage	General Fund	\$	2,630.00
	Window Shutters - 2nd Story	General Fund	\$	2,500.00
	ID Card/Access Card Printer	General Fund	\$	2,400.00
<b>Office</b>			<b>\$</b>	<b>13,846.00</b>
	Desktop Computers - (4)	Equipment Fund	\$	10,000.00
	UPS Battery Backup (3)	General Fund	\$	3,846.00
<b>Operations</b>			<b>\$</b>	<b>9,850.00</b>
	Training iPADS	General Fund	\$	6,500.00
	TV for APP Floor - First Arriving	General Fund	\$	2,000.00
	EMS iPad	General Fund	\$	1,350.00
<b>Vehicles</b>			<b>\$</b>	<b>-</b>

5037 CAPITAL EQUIPMENT			\$	866,000.00
Category	Description	Funding Source		
<b>Communications</b>			<b>\$</b>	<b>-</b>
<b>Engines</b>			<b>\$</b>	<b>-</b>
<b>Facilities</b>			<b>\$</b>	<b>51,000.00</b>
	Door Security System	Capital Improvement	\$	14,000.00
	Physical Fitness - Treadmill	Equipment Fund	\$	12,000.00
	Apparatus Bay Doors (2)	Capital Improvement	\$	16,000.00
	Paint - Offices, Board Room	Capital Improvement	\$	9,000.00
<b>Office</b>			<b>\$</b>	<b>-</b>
<b>Operations</b>			<b>\$</b>	<b>10,000.00</b>
	SCBA (1)	Equipment Fund	\$	10,000.00
<b>Vehicles</b>			<b>\$</b>	<b>805,000.00</b>
	Type 1 Engine	Vehicle Fund	\$	800,000.00
	Emergency Lights/Siren - Explorer	Vehicle Fund	\$	5,000.00