

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
Tuesday, September 16, 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, September 16, 2025
5:00 P.M.

- 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 – August 19, 2025
 - 5.2. District Financial Reports
 - 5.3. Monthly Incident Report
- 6. PUBLIC HEARING #3 – FISCAL YEAR 2025/26 BUDGET**
- 7. AGENDA ITEMS**
 - 7.1. Resolution No. 25/26-04: Adoption of Fiscal Year 2025/2026 Budget
 - 7.2. Discussion and Possible Action: Establish an Assistant Fire Chief Classification to Include Job Description and Salary Range
- 8. REPORTS**
 - 8.1. Directors' Reports
 - 8.2. Fire Chief
 - 8.3. Fire Marshal
 - 8.4. Alpine Firefighters Association – Local 2638
- 9. CLOSED SESSION**
 - 9.1. Public Employee Performance Evaluation
Title: Fire Chief
- 10. ADJOURNMENT**

NEXT MEETING: Tuesday, October 21, 2025
5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
Tuesday, August 19, 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, Mehrer and Paskle
Absent: Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Taylor
Invocation by: Willis

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Mehrer
Second by: Willis
AYES: (4) NOES: (0) Absent: (1)

Director Cromwell arrived at 5:02 pm

4. PUBLIC COMMENT AND DISCUSSION - 5:02 pm

Request for public comment by Captain Lavigne wanted to thank the Board and Fire Chief for the direction given regarding the SD County Civil Grand Jury Trial-Forging a United Defense in the Backcountry. Captain Lavigne provided clarification on how important our district is to the community. Director Taylor wanted to extend his appreciation and gratitude for everything the station does for the community.

5. CONSENT CALENDAR 5:04 pm

Motion to approve consent calendar: Willis
Second by: Mehrer
Discussion: Director Taylor had some thoughts on the full budget vs. month
AYES: (5) NOES: (0)

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

Hearing opened up at 5:06 pm by Director Taylor
Adding tank contaminants cleaning for the diesel tanks \$1500.
Replace HVAC system in Station 17- Sending out RFB for the (3) Rooftop HVAC Replacement estimating anywhere from \$50,000-\$105,000.
New Line Item for Gas Detectors.

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
Tuesday, August 19, 2025
5:00 P.M.

Hearing closed at 5:08 pm by Director Taylor

7. AGENDA ITEMS

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

Motion to approve Resolution 25/26-02 Fiscal Year 2025/26 Cost Recovery Schedule for Certain Services by Willis Second by: Mehrer

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

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

Motion to approve Resolution 25/26-03 Fiscal Year 2025/26 Salary Schedule as Required by California Code of Regulations, Title 2, Section 570.5 by Mehrer Second by: Paskle

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

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

Motion by Willis Second by: Mehrer

Print is to small , opposed to modifying budget as a general thought.

AYES: (5) NOES: (0)

)

8. REPORTS

8.1. Directors' Reports

Director Willis advised LAFCO has had interesting discussions regarding City of La Jolla wanting to be a city and seems like the City of San Diego is being tough about it. Director Paskel attended the Communications Commission Meeting last month. Heartland is doing great and performance standards. Advised Valerie McNellis with Heartland is retiring. Office and system is doing a great job. Hired a contractor to do the center remodel, should start at the end of the year.

8.2. Fire Chief

Type 6 engine is seeing movement, Santee appointed Chief Wallace as the permanent Fire Chief. Tomorrow Debbie and Jennifer will be busy with the Audit.

8.3. Fire Marshal

Code season has been busy since March. Working on the 2026 Zone Ordinances. Re-Organization has been harder this year. Goal to have by Sept. 2025, working with Attorney Fitch regarding the ordinances. Preliminary offer for Alpine Creek Phase 2 Awarded \$525,000 and fortunate to get a total of \$610,000. Work on Tavern Road evacuation route for full value (\$85k) begins Nov. 2025 for \$85k And Alpine Creek Phase 2 starts Sept. 15th.

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
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5:00 P.M.

8.4. Alpine Firefighters Association – Local 2638

Firefighter Setter provided updates about conducting CPR Classes for community. Continued education for the Firefighters/Paramedics, going above and beyond on with in-house training. Training opportunities with San Miguel. Firefighter Holt Firefighter Bailey Firefighter Barns are continuing to train with finishing Engineer task books, giving more certification and opportunity to fill open spots as needed. Open House Oct 4th from 10-2 pm for Fire Safety/Prevention Month. Captain Dotson came back from a two-week overhead assignment as a safety officer, he brings such great training, opportunities and lessons learned from these overhead assignment. We have welcomed three new babies in the last few months.

9. ADJOURNMENT 5:22 pm

Motion: Wills Second: Cromwell

Ayes (5) Noes (0)

Minutes Approved:	
_____	_____
Tim Mehrer, Board Secretary	Date

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

AFPD Alpine Fire Protection District
 Current Month Expenses
 August 2025

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
Expense								
5000 · PAYROLL								
5000.01 · Salaries								
						194,729.41	0.00	194,729.41
5000.02 · OVERTIME								
FLSA								
						4,025.34	0.00	4,025.34
Sick Coverage								
						27,641.16	0.00	27,641.16
Strike Team								
						42,484.94	0.00	42,484.94
Unclassified-Meetings, etc								
						13,374.72	0.00	13,374.72
Vacation - Coverage								
						35,856.56	0.00	35,856.56
						123,382.72	0.00	123,382.72
5000.03 · DIRECTORS COMPENSATION								
						500.00	0.00	500.00
						318,612.13	0.00	318,612.13
5002 · EMPLOYEE BENEFITS								
5002.01 · Educational Incentive								
						10,082.62	0.00	10,082.62
5002.02 · Annual Leave Buyback								
						685.32	0.00	685.32
5002.03 · Medicare Tax ER								
						4,745.49	0.00	4,745.49
5002.04 · CalPers Retirement								
Retirement - Pers								
						37,744.42	0.00	37,744.42
						37,744.42	0.00	37,744.42
5002.05 · Group Medical Ins								
Health								
						34,700.94	0.00	34,700.94
Supp Benefits - FRMS								
						3,694.39	175.45	3,518.94
						38,395.33	175.45	38,219.88
5002.06 · Life Insurance								
						504.44	1.41	503.03
5002.07 · LTD Insurance								
						602.22	0.00	602.22
5002.08 · Social Security (ER)								
						31.00	0.00	31.00
5002.09 · Payroll Expenses								
						3.50	3.50	0.00
5002.10 · Retirement 401 (a)								
						255.00	0.00	255.00
						93,049.34	180.36	92,868.98
5003 · GRANT EXPENSES								
5003.01 · SDRC								
SDRC 0723 Fuels								
	08/13/2025	22564	ANTONS SERVICE INC.	VOID:	1001.07 · CB&T Checking - 8473	0.00		0.00
	08/13/2025	2025-7	ANTONS SERVICE INC.	Invoice #07 Clearing Brush from Alpine Blvd & Site Monitoring	2000 · Accounts Payable	13,491.25		13,491.25
						13,491.25	0.00	13,491.25
						13,491.25	0.00	13,491.25
5003.05 · Alpine FireProtectionFoundation								

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

				Date	Num	Name	Memo	Split	Debit	Credit	Amount
				08/18/2025	52603/1	ACE HARDWARE INC.	SS Cleamer & Polish 15oz	2000 · Accounts Payable	3.22		3.22
				08/20/2025	2511	COSTCO	Coffee	CalCard (Brian Boggeln -2115)	296.76		296.76
						Total 5010 · HOUSEHOLD			997.72	0.00	997.72
						5012 · MAINTENANCE - EQUIPMENT					
						5012.01 · SCBA's					
				08/19/2025	IN2322409	MUNICIPAL EMERGENCY SERVICES INC	Fit Test Service & Test fro C. Horton	2000 · Accounts Payable	635.00		635.00
						Total 5012.01 · SCBA's			635.00	0.00	635.00
						5012.11 · Misc.Equipment					
				08/06/2025	52463/1	ACE HARDWARE INC.	Woodcutter B&C Oil Gal	2000 · Accounts Payable	26.93		26.93
				08/14/2025	52565/1	ACE HARDWARE INC.	(2) STIHL Rescue "RDR" Chainsaw Chain and (2) Sandpaper	2000 · Accounts Payable	858.94		858.94
						Total 5012.11 · Misc.Equipment			885.87	0.00	885.87
						5012.12 · Fuel					
				08/15/2025	S146608	DION & SONS	Diesel Fuel 622.30 Gallons @ \$3.595	2000 · Accounts Payable	2,237.17		2,237.17
				08/15/2025	S146608	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.62		0.62
				08/15/2025	S146608	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	10.50		10.50
				08/15/2025	S146608	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	15.95		15.95
				08/15/2025	S146608	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	175.48		175.48
				08/15/2025	S146608	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	128.67		128.67
				08/15/2025	S146608	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	289.99		289.99
				08/15/2025	S146607	DION & SONS	Diesel Exhaust Fluid	2000 · Accounts Payable	194.04		194.04
				08/15/2025	S146607	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	10.50		10.50
				08/15/2025	S146607	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	15.95		15.95
				08/15/2025	S146607	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	17.09		17.09
				08/15/2025	S146607	DION & SONS	Delivery Charge	2000 · Accounts Payable	0.00		0.00
				08/18/2025	218803/31	COUNTYSD-FUEL	XR0187 12 (gals unleaded @ \$3.86 gal)	2000 · Accounts Payable	46.36		46.36
				08/18/2025	218803/31	COUNTYSD-FUEL	XR2022 16.4 (gals unleaded @ \$3.86 gal) & XR2022 16.2 (gals unleaded @ \$4.03 gal)	2000 · Accounts Payable	128.73		128.73
				08/18/2025	218831	COUNTYSD-FUEL	XR2022 16.2 (gals unleaded @ \$4.03 gal) 2025/06	2000 · Accounts Payable	0.00		0.00
				08/22/2025	52662/1	ACE HARDWARE INC.	VP 50:1 Fuel 128Oz	2000 · Accounts Payable	93.71		93.71
				08/25/2025	106914084	WEX	2025 08	2000 · Accounts Payable	210.88		210.88
						Total 5012.12 · Fuel			3,575.64	0.00	3,575.64

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5012.14 · Fire Hose & Appliances								
	08/15/2025	4198	FIRE ETC	Fire Hose Repair & Fire Hose	Calcard (Joseph Laff - 5425)	522.05		522.05
Total 5012.14 · Fire Hose & Appliances						522.05	0.00	522.05
Total 5012 · MAINTENANCE - EQUIPMENT						5,618.56	0.00	5,618.56
5013 · MAINTENANCE - VEHICLES								
5013.10 · E17 - 2015 KME								
	08/11/2025	52528/1	ACE HARDWARE INC.	Tube Heat Shrink	2000 · Accounts Payable	4.30		4.30
Total 5013.10 · E17 - 2015 KME						4.30	0.00	4.30
5013.20 · E217 - 2005 KME								
	08/04/2025	J34Q	AMAZON	Grote 47263 Yellow SuperNova Low-Profile LED Clearance Marker	2000 · Accounts Payable	15.16		15.16
	08/26/2025	170729	NAPA AUTO PARTS	T-Tap Connector (3)	2000 · Accounts Payable	15.57		15.57
Total 5013.20 · E217 - 2005 KME						30.73	0.00	30.73
Total 5013 · MAINTENANCE - VEHICLES						35.03	0.00	35.03
5014 · MAINTENANCE - FACILITIES								
5014.01 · Station 17								
	08/01/2025	168591	PURTEC INDUSTRIAL WATER	8/1-8/31/2025	2000 · Accounts Payable	39.32		39.32
	08/02/2025	52431/1	ACE HARDWARE INC.	Weed & Grass Killer 1 Gal	2000 · Accounts Payable	96.96		96.96
	08/04/2025	14487619	Lynn's LockSmith Service	Keypad and controller	2000 · Accounts Payable	1,071.90		1,071.90
	08/07/2025	6018	Home Depot	18V Redlithium Starter Kit & Cordless Hand Blower	CalCard (Brian Boggeln -2115)	859.85		859.85
	08/11/2025	9HQY	AMAZON	Chemical Guys WAC_202 Speed Wipe Quick Detailer & High	2000 · Accounts Payable	56.02		56.02
	08/13/2025	LQ97	AMAZON	Chemical Guys Speed Wipe Quick Detailer & High Shine Spray Gloss	2000 · Accounts Payable	168.06		168.06
	08/13/2025	LQ97	AMAZON	Chemical Guys Mr. Pink Foaming Car Wash Soap, High-Suds pH-Balanced Car Shampoo	2000 · Accounts Payable	138.96		138.96
	08/13/2025	9XY1	AMAZON	Glasfloss 20x24x2 MERV 10 (FPR 5-6) 2" Inch Pleated Air Filters 6 pack	2000 · Accounts Payable	60.20		60.20
	08/13/2025	799R	AMAZON	Eye Wash Station Sign	2000 · Accounts Payable	10.55		10.55
	08/14/2025	525641	ACE HARDWARE INC.	Ballast Elect 3-4 F32T8	2000 · Accounts Payable	40.93		40.93
	08/14/2025	52567/1	ACE HARDWARE INC.	Ballast Elect 3-4 F32T8	2000 · Accounts Payable		5.39	-5.39
	08/14/2025	LTN6	AMAZON	2 pk Standard Wet/dry Vac Filter Vf4000 Compatible Filters	2000 · Accounts Payable	21.51		21.51

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5018 · OFFICE EXPENSE						442.97	0.00	442.97
5019 · PROFESSIONAL FEES / SERVICES								
5019.01 · Legal Counsel								
	08/31/2025	11864	FITCH LAW FIRM	District business: 7.8 hrs, Postage , 2025 08	2000 · Accounts Payable	1,560.00		1,560.00
	08/31/2025	303899	LIEBERT CASSIDY WHITMORE		2000 · Accounts Payable	1,940.00		1,940.00
Total 5019.01 · Legal Counsel						3,500.00	0.00	3,500.00
5019.02 · Auditor								
	08/31/2025	1064	PLATINUM STRATEGIES INC.	2025 08 Services	2000 · Accounts Payable	3,000.00		3,000.00
Total 5019.02 · Auditor						3,000.00	0.00	3,000.00
5019.06 · Wellness - Fitness Program								
	08/11/2025	INV105834	FOCUS PSYCHOLOGICAL SERVICE, INC.	Counseling Service July 2025 - 2 @ \$100	2000 · Accounts Payable	200.00		200.00
	08/22/2025	1855	On Duty Health, PLLC	New Hire Assessment	2000 · Accounts Payable	1,344.00		1,344.00
Total 5019.06 · Wellness - Fitness Program						1,544.00	0.00	1,544.00
Total 5019 · PROFESSIONAL FEES / SERVICES						8,044.00	0.00	8,044.00
5023 · TRAINING								
5023.02 · EMS (Medical Training)								
	08/05/2025	16069	AMERICAN SAFETY EMT	ACL,BS,PALS 6@25.00	2000 · Accounts Payable	150.00		150.00
	08/07/2025	16070	AMERICAN SAFETY EMT	ACL,BS,PALS 8/6/2025	2000 · Accounts Payable	78.00		78.00
Total 5023.02 · EMS (Medical Training)						228.00	0.00	228.00
5023.04 · Education Reimbursement								
	08/07/2025	22558	SMITH, JASON M	JS GE for AS in FS	1001.07 · CB&T Checking - 8473	231.22		231.22
Total 5023.04 · Education Reimbursement						231.22	0.00	231.22
Total 5023 · TRAINING						459.22	0.00	459.22
5025 · PROFESSIONAL DEVELOPMENT								
5025.04 · In House Training								
	08/05/2025	298241	LIEBERT CASSIDY WHITMORE	AL097-10000	2000 · Accounts Payable	4,545.00		4,545.00
Total 5025.04 · In House Training						4,545.00	0.00	4,545.00
Total 5025 · PROFESSIONAL DEVELOPMENT						4,545.00	0.00	4,545.00
5028 · UTILITIES								
5028.01 · SDG&E								
	08/07/2025	0090325906	SDG&E	-3250 KWH 07/08-08/07/2025 (-17.7% decrease over prior month, -178% decrease over prior year)	2000 · Accounts Payable	973.45		973.45
	08/07/2025	0903259282	SDG&E	67Therms 07/08-08/05/2025 (-2.7% decrease over prior month , -32.7% decrease over prior year)	2000 · Accounts Payable	122.90		122.90
Total 5028.01 · SDG&E						1,096.35	0.00	1,096.35
5028.02 · Telephone								
	08/01/2025	218852	ESI_ESTECH SYSTEMS	2025/08 Monthly	2000 · Accounts Payable	343.27		343.27
Total 5028.02 · Telephone						343.27	0.00	343.27

AFPD Alpine Fire Protection District
Current Month Expenses
 August 2025

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5030.04 · Recruitment								
	08/05/2025	22551	HORTON, CODY W	Livescan Reimbursement	1001.07 · CB&T Checking - 8473	29.00		29.00
Total 5030.04 · Recruitment						29.00	0.00	29.00
5030.05 · Reimbursable expenses								
Total 5030.05 · Reimbursable expenses						1,978.00	1,978.00	0.00
5030.06 · Software/Licenses								
	08/04/2025		ADOBE INC.	Admin Assist 08/2025	CalCard (Debbie Pinhero -5683)	9.99		9.99
	08/04/2025		ADOBE INC.	Admin Director 08/2025	CalCard (Debbie Pinhero -5683)	9.99		9.99
	08/04/2025	6039	ADOBE INC.	Fire Chief 08/2025	CalCard (Brian Boggeln -2115)	9.99		9.99
	08/07/2025	K03911092	Kaseya US, LLC	Networking Service 8/01-06/30/2026	2000 · Accounts Payable	880.00		880.00
Total 5030.06 · Software/Licenses						909.97	0.00	909.97
Total 5030 · SPECIAL DISTRICT EXPENSE						4,607.81	2,098.84	2,508.97
5035 · MINOR EQUIPMENT								
Office								
	08/13/2025	29428	WESTNET	Telephone Interface Module	2000 · Accounts Payable	1,898.95		1,898.95
Total Office						1,898.95	0.00	1,898.95
Operations								
	08/24/2025	1	Sycuan Fire Depart.		2000 · Accounts Payable	4,273.84		4,273.84
Total Operations						4,273.84	0.00	4,273.84
Total 5035 · MINOR EQUIPMENT						6,172.79	0.00	6,172.79
8000.00 · DEBT SERVICE FUND								
8000.01 · POB								
POB - Interest								
	08/31/2025		CAPITAL ONE PUBLIC FUNDING, LLC	US Bank Bond Interest 08312025	Money Market		566.84	-566.84
Total POB - Interest						0.00	566.84	-566.84
Total 8000.01 · POB						0.00	566.84	-566.84
Total 8000.00 · DEBT SERVICE FUND						0.00	566.84	-566.84
Total Expense						483,542.37	2,851.43	480,690.94
Net Ordinary Income						483,542.37	2,851.43	-480,690.94
Net Income						483,542.37	2,851.43	-480,690.94

AFPD Alpine Fire Protection District

Balance Sheet

As of August 31, 2025

09/11/25

Accrual Basis

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
CA Class FMV	-101.36
General County Fund FMV	682.36
Mitigation County Fund FMV	2.59
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
General	151,085.01
Total 1000.01 · Gen. 310100-47500	151,085.01
1000.02 · Mitig.310135-47505	
SD County Mitigation Fund	5,428.88
Assigned for Capital Accrual	16,469.95
Total 1000.02 · Mitig.310135-47505	21,898.83
Total 1000 · COUNTY OF SAN DIEGO	172,983.84
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	78,851.99
1001.07 · CB&T Checking - 8473	14,658.86
1101.06 · CB&T Money Plus	
General	4,855.76
Total 1101.06 · CB&T Money Plus	4,855.76
1101.09 · CB&T Savings (Grant)	502.07
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,234,933.65
CA-01-0075-006 1%	16,422.81
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	30,000.00
Committed Capital Apparatus Fnd	1,850,000.00
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	182,000.00
Allocated Capital Apparatus	46,750.00
Allocated Capital Building	173,500.00
Allocated Equipment Replacement	75,935.00
Allocated Unfunded Liability	574,285.00
Committed Building Fund	336,862.79
Committed Economic Stab. Fund	281,187.25
Committed Equipment Replacement	255,178.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	1,001,738.70
General	-397,875.52
Total CA-01-0075 -0001 AFPD-Prime	4,464,561.82
CA-01-0075-005 Sunrise Pwr Lnk	264,249.74
Total 1101.10 · CALIFORNIA CLASS	5,980,168.02
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	22,765.28
Total 1200.00 · US Bank - Trust Fund PARS ...	24,229.90
Total 1001 · OTHER A/C'S	6,103,266.60
Total Checking/Savings	6,276,834.03
Accounts Receivable	
1003 · *Accounts Receivable	24,591.47
Total Accounts Receivable	24,591.47
Other Current Assets	

AFPD Alpine Fire Protection District

Balance Sheet

As of August 31, 2025

09/11/25

Accrual Basis

	Aug 31, 25
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	19,996.08
Market Value of Portfolio FL	-41,556.66
Securities (Fixed Income)	297,571.00
Total 1002.14a - Ameriprise	276,010.42
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	793.28
Total 1002.1 · LAIF 17-37-006	6,210.83
1002.13a - Ameriprise	
Securities	430,000.00
Market Value of Portfolio	-27,877.40
Money Market	141,637.70
Total 1002.13a - Ameriprise	543,760.30
1002.15 · Deferred Outflows of Resources	1,950,559.00
1002.17 · US Bank Bond Interest on Princ.	
Money Market	569.35
Total 1002.17 · US Bank Bond Interest on Pr...	569.35
1002.2 · PASIS-Risk Pool Deposit	584,119.92
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
Total 1002 · OTHER CURRENT ASSETS	3,361,405.82
Total Other Current Assets	3,361,405.82
Total Current Assets	9,662,831.32
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
Total 1600 · FIXED ASSETS	4,706,201.64
Total Fixed Assets	4,706,201.64
TOTAL ASSETS	14,369,032.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	13,168.59
Total Accounts Payable	13,168.59
Other Current Liabilities	
1800 · Market value of portfolio	30,348.24
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	166,199.43
Total 2003 · OTHER LIABILITIES	166,199.43
2100 · PAYROLL LIABILITIES	
2100.01 · Federal Income Tax	-22.00
2100.02 · State Income Tax	-376.89
2100.03 · MediCare Tax	-39.02
2100.07 · Long Term Disability	0.01

AFPD Alpine Fire Protection District

Balance Sheet

As of August 31, 2025

	<u>Aug 31, 25</u>
2100.26 · PERS Safety Add'l 1%	794.74
2100 · PAYROLL LIABILITIES - Other	<u>6.38</u>
Total 2100 · PAYROLL LIABILITIES	363.22
Total Other Current Liabilities	<u>196,910.89</u>
Total Current Liabilities	210,079.48
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,201,696.00
2500.15 · ECAA Loan	430,960.41
2500.01 · Compensated Absences	289,337.16
2500.10 · Deferred Inflows of Resources	2,045,303.00
2500.11 · ACCRUED CLAIMS LIABILITY	1,160,644.89
2500.12 · Capital One Payable UALBond Iss	<u>4,653,000.00</u>
Total 2500 · LONG TERM LIABILITIES	10,780,941.46
Total Long Term Liabilities	<u>10,780,941.46</u>
Total Liabilities	10,991,020.94
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	<u>2,703.00</u>
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-8,924,516.17
Net Income	<u>-1,435,159.26</u>
Total Equity	3,378,012.02
TOTAL LIABILITIES & EQUITY	<u>14,369,032.96</u>

AFPD Alpine Fire Protection District
Profit & Loss
August 2025

	Aug 25
Ordinary Income/Expense	
Income	
4000 PROPERTY TAXES	
4000.01 · Property Tax	
Property Tax 1%	64,140.95
Admin Fees	-118.64
Refunds	-256.36
	63,765.95
Total 4000.01 · Property Tax	63,765.95
Total 4000 PROPERTY TAXES	63,765.95
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	22,390.84
California Bank & Trust	3.84
Investments	3,465.06
	25,859.74
Total 4002.01 · INTEREST INCOME	25,859.74
Total 4002 · USE OF MONEY AND PROPER...	25,859.74
4005 · MISCELLANEOUS REVENUE	
4005.01 · Other	11,609.07
	11,609.07
Total 4005 · MISCELLANEOUS REVENUE	11,609.07
4006 · GRANT INCOME	
4006.01 · SDRC	
SDRC 0723 Fuels	13,491.25
	13,491.25
Total 4006.01 · SDRC	13,491.25
Total 4006 · GRANT INCOME	13,491.25
4007 · INTERGOVERNMENTAL REVENUE	
4007.01 · Incident Reimburse - Personnel	3,376.52
4007.02 · Incident Reimburse - Vehicle	2,507.84
4007.03 · Incident Reimburse - Other	1,315.86
	7,200.22
Total 4007 · INTERGOVERNMENTAL REVE...	7,200.22
4008 · FEES AND SERVICES	
4008.01 · Mitigation	
Fees	163.75
	163.75
Total 4008.01 · Mitigation	163.75
4008.02 · Fees for Services	814.66
	978.41
Total 4008 · FEES AND SERVICES	978.41
Total Income	122,904.64
Gross Profit	122,904.64
Expense	
5000 · PAYROLL	
5000.01 · Salaries	194,729.41
5000.02 · OVERTIME	
FLSA	4,025.34
Sick Coverage	27,641.16
Strike Team	42,484.94
Unclassified-Meetings, etc	13,374.72
Vacation - Coverage	35,856.56
	123,382.72
Total 5000.02 · OVERTIME	123,382.72
5000.03 · DIRECTORS COMPENSATION	500.00
	318,612.13
Total 5000 · PAYROLL	318,612.13

AFPD Alpine Fire Protection District

Profit & Loss

August 2025

	Aug 25
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	10,082.62
5002.02 · Annual Leave Buyback	685.32
5002.03 · Medicare Tax ER	4,745.49
5002.04 · CalPers Retirement Retirement - Pers	37,744.42
Total 5002.04 · CalPers Retirement	37,744.42
5002.05 · Group Medical Ins	
Health	34,700.94
Supp Benefits - FRMS	3,518.94
Total 5002.05 · Group Medical Ins	38,219.88
5002.06 · Life Insurance	503.03
5002.07 · LTD Insurance	602.22
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	255.00
Total 5002 · EMPLOYEE BENEFITS	92,868.98
5003 · GRANT EXPENSES	
5003.01 · SDRC SDRC 0723 Fuels	13,491.25
Total 5003.01 · SDRC	13,491.25
5003.05 · Alpine FireProtectionFoundation	25.58
Total 5003 · GRANT EXPENSES	13,516.83
5007 · UNIFORMS/PPE	
5007.01 · Uniforms	1,948.94
Total 5007 · UNIFORMS/PPE	1,948.94
5008 · COMMUNICATIONS	
5008.01 · Heartland Comm Facility	316.56
5008.02 · Mobile Communications	623.60
5008.06 · Regional Communications Syst...	732.00
5008.08 · Cox Communcations	284.67
Total 5008 · COMMUNICATIONS	1,956.83
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related Expenses	12,720.06
Total 5009 · PASIS (Workers Comp)	12,720.06
5010 · HOUSEHOLD	997.72
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · SCBA's	635.00
5012.11 · Misc.Equipment	885.87
5012.12 · Fuel	3,575.64
5012.14 · Fire Hose & Appliances	522.05
Total 5012 · MAINTENANCE - EQUIPMENT	5,618.56
5013 · MAINTENANCE - VEHICLES	
5013.10 · E17 - 2015 KME	4.30
5013.20 · E217 - 2005 KME	30.73
Total 5013 · MAINTENANCE - VEHICLES	35.03
5014 · MAINTENANCE - FACILITIES	
5014.01 · Station 17	2,598.19
5014.02 · HVAC Maintenance	323.50
5014.07 · Grounds Maintenance	395.70

AFPD Alpine Fire Protection District

Profit & Loss

09/11/25

August 2025

Accrual Basis

	Aug 25
Total 5014 · MAINTENANCE - FACILITIES	3,317.39
5015 · EMERGENCY MEDICAL SERVICES	
5015.01 · EMS Supplies	454.60
Total 5015 · EMERGENCY MEDICAL SERVI...	454.60
5016 · AGENCY MEMBERSHIPS	99.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	183.83
5018.02 · Postage	50.00
5018.03 · IT Equipment	209.14
Total 5018 · OFFICE EXPENSE	442.97
5019 · PROFESSIONAL FEES / SERVICES	
5019.01 · Legal Counsel	3,500.00
5019.02 · Auditor	3,000.00
5019.06 · Wellness - Fitness Program	1,544.00
Total 5019 · PROFESSIONAL FEES / SERVI...	8,044.00
5023 · TRAINING	
5023.02 · EMS (Medical Training)	228.00
5023.04 · Education Reimbursement	231.22
Total 5023 · TRAINING	459.22
5025 · PROFESSIONAL DEVELOPMENT	
5025.04 · In House Training	4,545.00
Total 5025 · PROFESSIONAL DEVELOPME...	4,545.00
5028 · UTILITIES	
5028.01 · SDG&E	1,096.35
5028.02 · Telephone	343.27
5028.03 · Water	398.45
5028.04 · Trash	254.60
5028.05 · Sewer	4,846.09
Total 5028 · UTILITIES	6,938.76
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	57.64
5030.02 · Incident Operations	1,382.36
5030.03 · Web Site	130.00
5030.04 · Recruitment	29.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	909.97
Total 5030 · SPECIAL DISTRICT EXPENSE	2,508.97
5035 · MINOR EQUIPMENT	
Office	1,898.95
Operations	4,273.84
Total 5035 · MINOR EQUIPMENT	6,172.79
8000.00 · DEBT SERVICE FUND	
8000.01 · POB	
POB - Interest	-566.84
Total 8000.01 · POB	-566.84
Total 8000.00 · DEBT SERVICE FUND	-566.84
Total Expense	480,690.94
Net Ordinary Income	-357,786.30
Net Income	-357,786.30

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

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	64,140.95	4,738,000.00	-4,673,859.05	1.4%
Admin Fees	-118.64	-35,000.00	34,881.36	0.3%
Refunds	-256.36	-20,000.00	19,743.64	1.3%
Total 4000.01 · Property Tax	63,765.95	4,683,000.00	-4,619,234.05	1.4%
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	63,765.95	5,363,000.00	-5,299,234.05	1.2%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	41,328.51	145,000.00	-103,671.49	28.5%
California Bank & Trust	10.53	500.00	-489.47	2.1%
Investments	4,075.33	35,000.00	-30,924.67	11.6%
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	46,382.16	201,000.00	-154,617.84	23.1%
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 PROPER...	46,382.16	262,000.00	-215,617.84	17.7%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	12,524.91	15,000.00	-2,475.09	83.5%
Total 4005 · MISCELLANEOUS REVENUE	12,524.91	15,000.00	-2,475.09	83.5%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	13,491.25	104,000.00	-90,508.75	13.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
Total 4006.01 · SDRC	13,491.25	485,159.00	-471,667.75	2.8%
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	13,491.25	614,256.00	-600,764.75	2.2%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	3,376.52	20,000.00	-16,623.48	16.9%
4007.02 · Incident Reimburse - Vehicle	2,507.84	15,000.00	-12,492.16	16.7%
4007.03 · Incident Reimburse - Other	1,315.86	15,000.00	-13,684.14	8.8%

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

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL REVE...	8,603.50	50,000.00	-41,396.50	17.2%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	163.75	40,000.00	-39,836.25	0.4%
Interest	0.00	5,000.00	-5,000.00	0.0%
Total 4008.01 · Mitigation	163.75	45,000.00	-44,836.25	0.4%
4008.02 · Fees for Services	5,148.60	35,000.00	-29,851.40	14.7%
Total 4008 · FEES AND SERVICES	5,312.35	80,000.00	-74,687.65	6.6%
Total Income	150,080.12	6,384,256.00	-6,234,175.88	2.4%
Gross Profit	150,080.12	6,384,256.00	-6,234,175.88	2.4%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	390,520.62	2,508,744.00	-2,118,223.38	15.6%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	8,037.70	51,919.00	-43,881.30	15.5%
Paramedic Resource Pool	3,260.64	0.00	3,260.64	100.0%
Sick Coverage	38,569.08	190,876.00	-152,306.92	20.2%
Strike Team	42,484.94	20,000.00	22,484.94	212.4%
Training	0.00	28,288.00	-28,288.00	0.0%
Unclassified-Meetings, etc	19,178.16	51,127.00	-31,948.84	37.5%
Vacation - Coverage	54,077.84	345,485.00	-291,407.16	15.7%
Worker's Comp Coverage	0.00	13,558.00	-13,558.00	0.0%
Total 5000.02 · OVERTIME	165,608.36	735,338.00	-569,729.64	22.5%
5000.03 · DIRECTORS COMPENSATION	900.00	7,000.00	-6,100.00	12.9%
Total 5000 · PAYROLL	557,028.98	3,251,082.00	-2,694,053.02	17.1%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	35,477.40	135,641.00	-100,163.60	26.2%
5002.02 · Annual Leave Buyback	685.32	30,000.00	-29,314.68	2.3%
5002.03 · Medicare Tax ER	8,499.45	48,192.00	-39,692.55	17.6%
5002.04 · CalPers Retirement				
Retirement - Pers	74,695.10	474,751.00	-400,055.90	15.7%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	268,980.10	669,036.00	-400,055.90	40.2%
5002.05 · Group Medical Ins				
Health	68,348.09	451,626.00	-383,277.91	15.1%
Supp Benefits - FRMS	6,910.92	59,280.00	-52,369.08	11.7%
Total 5002.05 · Group Medical Ins	75,259.01	510,906.00	-435,646.99	14.7%
5002.06 · Life Insurance	977.56	6,820.00	-5,842.44	14.3%
5002.07 · LTD Insurance	1,204.33	10,618.00	-9,413.67	11.3%
5002.08 · Social Security (ER)	55.80	434.00	-378.20	12.9%
5002.10 · Retirement 401 (a)	10,510.00	13,250.00	-2,740.00	79.3%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	401,898.97	1,425,147.00	-1,023,248.03	28.2%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	13,491.25	104,000.00	-90,508.75	13.0%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
Total 5003.01 · SDRC	13,491.25	485,160.00	-471,668.75	2.8%
5003.03 · CITY OF SD - OES				

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

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
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	25.58	5,000.00	-4,974.42	0.5%
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 Foundati...	0.00	150,870.00	-150,870.00	0.0%
Total 5003 · GRANT EXPENSES	13,516.83	665,462.00	-651,945.17	2.0%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	2,184.18	18,250.00	-16,065.82	12.0%
5007.02 · Structure PPE	0.00	12,915.00	-12,915.00	0.0%
5007.03 · Wildland PPE	0.00	5,000.00	-5,000.00	0.0%
Total 5007 · UNIFORMS/PPE	2,184.18	36,165.00	-33,980.82	6.0%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,871.09	125,910.00	-84,038.91	33.3%
5008.02 · Mobile Communications	1,190.85	9,450.00	-8,259.15	12.6%
5008.05 · Emergency Operations Center E...	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications Syst...	732.00	8,784.00	-8,052.00	8.3%
5008.08 · Cox Communcations	569.34	4,700.00	-4,130.66	12.1%
Total 5008 · COMMUNICATIONS	44,363.28	149,044.00	-104,680.72	29.8%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	119,171.00	155,500.00	-36,329.00	76.6%
5009.02 · Claim Related Expenses	20,837.33	125,000.00	-104,162.67	16.7%
Total 5009 · PASIS (Workers Comp)	140,008.33	280,500.00	-140,491.67	49.9%
5010 · HOUSEHOLD	1,076.17	7,000.00	-5,923.83	15.4%
5011 · FAIRA	73,623.00	73,623.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	3,555.00	-1,562.94	56.0%
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	885.87	3,500.00	-2,614.13	25.3%
5012.12 · Fuel	7,385.44	42,627.00	-35,241.56	17.3%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	522.05	2,000.00	-1,477.95	26.1%
5012.15 · Gas Detectors	182.55	1,180.00	-997.45	15.5%
Total 5012 · MAINTENANCE - EQUIPMENT	15,329.08	82,455.00	-67,125.92	18.6%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	18.19	36,000.00	-35,981.81	0.1%
5013.20 · E217 - 2005 KME	38.68	30,000.00	-29,961.32	0.1%
5013.30 · 2023 Chevrolet Silverado	260.63	5,500.00	-5,239.37	4.7%
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%

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

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
5013.80 · Vermeer 1500C Chipper	0.00	1,500.00	-1,500.00	0.0%
Total 5013 · MAINTENANCE - VEHICLES	467.53	107,500.00	-107,032.47	0.4%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	2,698.89	15,825.00	-13,126.11	17.1%
5014.02 · HVAC Maintenance	778.50	2,820.00	-2,041.50	27.6%
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	752.84	5,460.00	-4,707.16	13.8%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	5,225.23	44,506.00	-39,280.77	11.7%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,117.94	8,500.00	-7,382.06	13.2%
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 SERVI...	1,961.94	14,294.00	-12,332.06	13.7%
5016 · AGENCY MEMBERSHIPS	624.00	4,250.00	-3,626.00	14.7%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	439.27	4,300.00	-3,860.73	10.2%
5018.02 · Postage	100.00	750.00	-650.00	13.3%
5018.03 · IT Equipment	1,034.63	15,592.00	-14,557.37	6.6%
5018.04 · Publishing	0.00	700.00	-700.00	0.0%
Total 5018 · OFFICE EXPENSE	1,573.90	21,342.00	-19,768.10	7.4%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	11,583.78	22,465.00	-10,881.22	51.6%
5019.02 · Auditor	11,775.20	27,000.00	-15,224.80	43.6%
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	1,544.00	37,500.00	-35,956.00	4.1%
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 / SERVI...	27,112.27	99,175.00	-72,062.73	27.3%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	239.00	4,700.00	-4,461.00	5.1%
5023.03 · Heartland Training Facility	6,662.00	19,033.00	-12,371.00	35.0%
5023.04 · Education Reimbursement	481.22	12,000.00	-11,518.78	4.0%
Total 5023 · TRAINING	7,382.22	37,733.00	-30,350.78	19.6%
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	4,545.00	3,970.00	575.00	114.5%
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 DEVELOPME...	4,192.41	45,700.00	-41,507.59	9.2%
5028 · UTILITIES				
5028.01 · SDG&E	2,179.66	20,000.00	-17,820.34	10.9%
5028.02 · Telephone	1,232.18	3,972.00	-2,739.82	31.0%
5028.03 · Water	1,125.36	6,000.00	-4,874.64	18.8%
5028.04 · Trash	509.20	3,300.00	-2,790.80	15.4%
5028.05 · Sewer	4,846.09	5,100.00	-253.91	95.0%
Total 5028 · UTILITIES	9,892.49	38,372.00	-28,479.51	25.8%

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

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,313.80	12,850.00	-10,536.20	18.0%
5030.02 · Incident Operations	2,660.34	4,000.00	-1,339.66	66.5%
5030.03 · Web Site	260.00	1,800.00	-1,540.00	14.4%
5030.04 · Recruitment	125.00	500.00	-375.00	25.0%
5030.05 · Reimbursable expenses	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	22,669.99	32,331.00	-9,661.01	70.1%
Total 5030 · SPECIAL DISTRICT EXPENSE	28,029.13	51,981.00	-23,951.87	53.9%
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	1,898.95	10,000.00	-8,101.05	19.0%
Operations	4,273.84	25,600.00	-21,326.16	16.7%
Total 5035 · MINOR EQUIPMENT	6,172.79	58,150.00	-51,977.21	10.6%
5037 · CAPITALIZED EXPENSES				
Facilities	0.00	175,000.00	-175,000.00	0.0%
Operations	0.00	54,384.00	-54,384.00	0.0%
Total 5037 · CAPITALIZED EXPENSES	0.00	229,384.00	-229,384.00	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 ACCRUAL 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	12,965.42	150,000.00	-137,034.58	8.6%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
Total 8000.01 · POB	242,965.42	382,500.00	-139,534.58	63.5%
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	242,870.96	431,748.00	-188,877.04	56.3%
Total Expense	1,585,239.38	6,489,286.00	-4,904,046.62	24.4%
Net Ordinary Income	-1,435,159.26	-105,030.00	-1,330,129.26	1,366.4%
Net Income	-1,435,159.26	-105,030.00	-1,330,129.26	1,366.4%

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through August 2025

	Jul - Aug 25	Jul - Aug 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	64,140.95	73,527.46	-9,386.51	-12.8%
Admin Fees	-118.64	-239.26	120.62	50.4%
Refunds	-256.36	-189.94	-66.42	-35.0%
Total 4000.01 · Property Tax	63,765.95	73,098.26	-9,332.31	-12.8%
Total 4000 PROPERTY TAXES	63,765.95	73,098.26	-9,332.31	-12.8%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	41,328.51	36,651.05	4,677.46	12.8%
California Bank & Trust	10.53	42.98	-32.45	-75.5%
Investments	4,075.33	8,155.31	-4,079.98	-50.0%
SRPL	967.79	2,300.02	-1,332.23	-57.9%
Total 4002.01 · INTEREST INCOME	46,382.16	47,149.36	-767.20	-1.6%
Total 4002 · USE OF MONEY AND PROP...	46,382.16	47,149.36	-767.20	-1.6%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	12,524.91	946.84	11,578.07	1,222.8%
Total 4005 · MISCELLANEOUS REVENUE	12,524.91	946.84	11,578.07	1,222.8%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	13,491.25	0.00	13,491.25	100.0%
Total 4006.01 · SDRC	13,491.25	0.00	13,491.25	100.0%
4006.03 · CITY OF SD - OES				
UASI 2022	0.00	2,229.20	-2,229.20	-100.0%
Total 4006.03 · CITY OF SD - OES	0.00	2,229.20	-2,229.20	-100.0%
Total 4006 · GRANT INCOME	13,491.25	2,229.20	11,262.05	505.2%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	3,376.52	27,798.66	-24,422.14	-87.9%
4007.02 · Incident Reimburse - Vehicle	2,507.84	8,278.06	-5,770.22	-69.7%
4007.03 · Incident Reimburse - Other	1,315.86	4,975.13	-3,659.27	-73.6%
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL RE...	8,603.50	41,051.85	-32,448.35	-79.0%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	163.75	0.00	163.75	100.0%
Total 4008.01 · Mitigation	163.75	0.00	163.75	100.0%
4008.02 · Fees for Services	5,148.60	9,502.52	-4,353.92	-45.8%
Total 4008 · FEES AND SERVICES	5,312.35	9,502.52	-4,190.17	-44.1%
Total Income	150,080.12	173,978.03	-23,897.91	-13.7%
Gross Profit	150,080.12	173,978.03	-23,897.91	-13.7%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	390,520.62	352,485.86	38,034.76	10.8%
5000.02 · OVERTIME				
Critical Weather	0.00	2,461.80	-2,461.80	-100.0%
FLSA	8,037.70	7,264.36	773.34	10.7%
Paramedic Resource Pool	3,260.64	0.00	3,260.64	100.0%
Sick Coverage	38,569.08	10,267.34	28,301.74	275.7%
Strike Team	42,484.94	102,862.32	-60,377.38	-58.7%
Training	0.00	4,706.29	-4,706.29	-100.0%
Unclassified-Meetings, etc	19,178.16	101.26	19,076.90	18,839.5%
Vacation - Coverage	54,077.84	48,528.27	5,549.57	11.4%
Worker's Comp Coverage	0.00	11,188.20	-11,188.20	-100.0%
Total 5000.02 · OVERTIME	165,608.36	187,379.84	-21,771.48	-11.6%
5000.03 · DIRECTORS COMPENSATION	900.00	800.00	100.00	12.5%
Total 5000 · PAYROLL	557,028.98	540,665.70	16,363.28	3.0%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	35,477.40	27,278.15	8,199.25	30.1%
5002.02 · Annual Leave Buyback	685.32	17,147.19	-16,461.87	-96.0%
5002.03 · Medicare Tax ER	8,499.45	8,213.20	286.25	3.5%
5002.04 · CalPers Retirement				
Retirement - Pers	74,695.10	67,205.00	7,490.10	11.2%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
Total 5002.04 · CalPers Retirement	268,980.10	277,111.00	-8,130.90	-2.9%
5002.05 · Group Medical Ins				
Health	68,348.09	61,813.82	6,534.27	10.6%

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison

Accrual Basis

July through August 2025

	Jul - Aug 25	Jul - Aug 24	\$ Change	% Change
Supp Benefits - FRMS	6,910.92	7,563.39	-652.47	-8.6%
Total 5002.05 · Group Medical Ins	75,259.01	69,377.21	5,881.80	8.5%
5002.06 · Life Insurance	977.56	1,120.06	-142.50	-12.7%
5002.07 · LTD Insurance	1,204.33	1,276.12	-71.79	-5.6%
5002.08 · Social Security (ER)	55.80	49.60	6.20	12.5%
5002.09 · Payroll Expenses	0.00	-1.75	1.75	100.0%
5002.10 · Retirement 401 (a)	10,510.00	8,745.00	1,765.00	20.2%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
Total 5002 · EMPLOYEE BENEFITS	401,898.97	410,565.78	-8,666.81	-2.1%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	13,491.25	0.00	13,491.25	100.0%
Total 5003.01 · SDRC	13,491.25	0.00	13,491.25	100.0%
5003.05 · Alpine FireProtectionFoundati...	25.58	25.00	0.58	2.3%
5003.07 · SD Regional Fire Foundation Fire Shelters-Turnouts 2024	0.00	1,537.87	-1,537.87	-100.0%
Total 5003.07 · SD Regional Fire Found...	0.00	1,537.87	-1,537.87	-100.0%
Total 5003 · GRANT EXPENSES	13,516.83	1,562.87	11,953.96	764.9%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	2,184.18	624.96	1,559.22	249.5%
Total 5007 · UNIFORMS/PPE	2,184.18	624.96	1,559.22	249.5%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,871.09	38,303.06	3,568.03	9.3%
5008.02 · Mobile Communications	1,190.85	1,030.44	160.41	15.6%
5008.06 · Regional Communications Sy...	732.00	1,450.00	-718.00	-49.5%
5008.08 · Cox Communcations	569.34	513.84	55.50	10.8%
Total 5008 · COMMUNICATIONS	44,363.28	41,297.34	3,065.94	7.4%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	119,171.00	97,420.00	21,751.00	22.3%
5009.02 · Claim Related Expenses	20,837.33	22,692.30	-1,854.97	-8.2%
Total 5009 · PASIS (Workers Comp)	140,008.33	120,112.30	19,896.03	16.6%
5010 · HOUSEHOLD	1,076.17	700.03	376.14	53.7%
5011 · FAIRA	73,623.00	65,348.00	8,275.00	12.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	0.00	1,992.06	100.0%
5012.03 · 800 mhz Radios	2,598.95	408.40	2,190.55	536.4%
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	885.87	0.00	885.87	100.0%
5012.12 · Fuel	7,385.44	9,126.52	-1,741.08	-19.1%
5012.14 · Fire Hose & Appliances	522.05	98.79	423.26	428.4%
5012.15 · Gas Detectors	182.55	0.00	182.55	100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	15,329.08	13,182.03	2,147.05	16.3%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	18.19	6,190.61	-6,172.42	-99.7%
5013.20 · E217 - 2005 KME	38.68	5,198.14	-5,159.46	-99.3%
5013.30 · 2023 Chevrolet Silverado	260.63	0.00	260.63	100.0%
5013.40 · 2019 F-250	150.03	4,311.15	-4,161.12	-96.5%
5013.50 · BR17 Hi-Tech (2019)	0.00	158.19	-158.19	-100.0%
5013.70 · 2021 Chevrolet Silverado	0.00	28.00	-28.00	-100.0%
5013.80 · Vermeer 1500C Chipper	0.00	220.00	-220.00	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	467.53	16,106.09	-15,638.56	-97.1%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	2,698.89	529.83	2,169.06	409.4%
5014.02 · HVAC Maintenance	778.50	874.50	-96.00	-11.0%
5014.03 · Apparatus Bay Doors & Gates	0.00	750.00	-750.00	-100.0%
5014.04 · ST-17 Life Safety Systems	770.00	140.00	630.00	450.0%
5014.06 · Gym Equipment	225.00	225.00	0.00	0.0%
5014.07 · Grounds Maintenance	752.84	626.46	126.38	20.2%
Total 5014 · MAINTENANCE - FACILITIES	5,225.23	3,145.79	2,079.44	66.1%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,117.94	673.75	444.19	65.9%
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 SER...	1,961.94	14,103.75	-12,141.81	-86.1%
5016 · AGENCY MEMBERSHIPS	624.00	1,338.00	-714.00	-53.4%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	439.27	277.59	161.68	58.2%
5018.02 · Postage	100.00	70.00	30.00	42.9%
5018.03 · IT Equipment	1,034.63	1,048.58	-13.95	-1.3%

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison

July through August 2025

Accrual Basis

	Jul - Aug 25	Jul - Aug 24	\$ Change	% Change
Total 5018 · OFFICE EXPENSE	1,573.90	1,396.17	177.73	12.7%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	11,583.78	10,148.24	1,435.54	14.2%
5019.02 · Auditor	11,775.20	9,100.00	2,675.20	29.4%
5019.04 · IT Services	0.00	109.00	-109.00	-100.0%
5019.06 · Wellness - Fitness Program	1,544.00	0.00	1,544.00	100.0%
5019.08 · SD LAFCO	2,209.29	3,751.07	-1,541.78	-41.1%
Total 5019 · PROFESSIONAL FEES / SER...	27,112.27	23,108.31	4,003.96	17.3%
5023 · TRAINING				
5023.02 · EMS (Medical Training)	239.00	1,460.00	-1,221.00	-83.6%
5023.03 · Heartland Training Facility	6,662.00	6,309.00	353.00	5.6%
5023.04 · Education Reimbursement	481.22	0.00	481.22	100.0%
Total 5023 · TRAINING	7,382.22	7,769.00	-386.78	-5.0%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	0.00	549.00	-549.00	-100.0%
5025.02 · Chief Officers	-352.59	689.09	-1,041.68	-151.2%
5025.04 · In House Training	4,545.00	3,470.00	1,075.00	31.0%
5025.05 · Community Risk Reduction	0.00	98.45	-98.45	-100.0%
5025.06 · Operations	0.00	3,087.97	-3,087.97	-100.0%
Total 5025 · PROFESSIONAL DEVELOPM...	4,192.41	7,894.51	-3,702.10	-46.9%
5028 · UTILITIES				
5028.01 · SDG&E	2,179.66	3,664.99	-1,485.33	-40.5%
5028.02 · Telephone	1,232.18	367.68	864.50	235.1%
5028.03 · Water	1,125.36	756.64	368.72	48.7%
5028.04 · Trash	509.20	439.84	69.36	15.8%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
Total 5028 · UTILITIES	9,892.49	9,341.20	551.29	5.9%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,313.80	2,978.09	-664.29	-22.3%
5030.02 · Incident Operations	2,660.34	1,462.94	1,197.40	81.9%
5030.03 · Web Site	260.00	180.00	80.00	44.4%
5030.04 · Recruitment	125.00	0.00	125.00	100.0%
5030.05 · Reimbursable expenses	0.00	-989.00	989.00	100.0%
5030.06 · Software/Licenses	22,669.99	19,261.94	3,408.05	17.7%
Total 5030 · SPECIAL DISTRICT EXPENSE	28,029.13	22,893.97	5,135.16	22.4%
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				
Facilities	0.00	3,525.58	-3,525.58	-100.0%
Office	1,898.95	0.00	1,898.95	100.0%
Operations	4,273.84	1,759.68	2,514.16	142.9%
Total 5035 · MINOR EQUIPMENT	6,172.79	5,285.26	887.53	16.8%
5037 · CAPITALIZED EXPENSES				
Facilities	0.00	124,130.00	-124,130.00	-100.0%
Total 5037 · CAPITALIZED EXPENSES	0.00	124,130.00	-124,130.00	-100.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	12,965.42	80,078.60	-67,113.18	-83.8%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
Total 8000.01 · POB	242,965.42	295,078.60	-52,113.18	-17.7%
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	242,870.96	295,078.60	-52,207.64	-17.7%
Total Expense	1,585,239.38	1,725,649.66	-140,410.28	-8.1%
Net Ordinary Income	-1,435,159.26	-1,551,671.63	116,512.37	7.5%
Net Income	-1,435,159.26	-1,551,671.63	116,512.37	7.5%

Portfolio Analysis

8/31/2025

Total cost of accounts (cash value)	\$6,599,451.52
Value of accounts (market value)	\$6,816,387.99
Unrealized gain/loss \$ (market v - cash v)	\$216,936.47
Unrealized gain/loss %	3.29%
Average earning % CD	2.37%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmt Balance	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
Federal Home Ln Bks Cons BD 4%	Ameriprise/Comerica	3130ASYR4	Called										
JPMorgan Chase Bank (CD)	Ameriprise/Comerica	48128UNS4	4/16/2029	102	1.00%		1000	\$ 100.00	\$ 100,000.00	\$ 89.51	\$ 89,510.00	↓ \$ (10,490.00)	-10.49%
JPMorgan Chase Bank (CD)*	Ameriprise/Comerica	48128UZF9	2/15/2030	108	1.10%		1500	\$ 100.00	\$ 150,000.00	\$ 88.37	\$ 132,555.00	↓ \$ (17,445.00)	-11.63%
US Bank NA Cincin OH (CD)	Ameriprise/Comerica	90355UJH9	11/27/2026	24	4.45%		1800	\$ 100.00	\$ 180,000.00	\$ 100.03	\$ 180,057.60	⇒ \$ 57.60	0.03%
									\$ -		\$ -	⇒ \$ -	

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%		1350	\$ 100.00	\$ 131,571.00	\$ 98.45	\$ 132,902.10	↑ \$ 1,331.10	1.01%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%		1660	\$ 100.00	\$ 166,000.00	\$ 74.16	\$ 123,112.24	↓ \$ (42,887.76)	-25.84%

SRPL FUNDS

CA CLASS/SRPL	CA CLASS	Money Mkt			4.39%	264,249.74	250,204.56	\$ 1.00	\$ 250,204.56	\$ 1.00	\$ 264,249.74	↑ \$ 14,045.18	5.61%
LAIF	LAIF	Local Agency Inv.Fund			4.48%	6,210.83	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	⇒ \$ -	0.00%

COMMITTED & ASSIGNED

LAIF	LAIF	Local Agency Inv.Fund			4.48%		725.97	\$ 1.00	\$ 725.97	\$ 1.00	\$ 1,066.73	↑ \$ 340.76	46.94%
CB&T	CB&T	Money Mkt			0.30%	4,855.76	4,754.48	\$ 1.00	\$ 4,754.48	\$ 1.00	\$ 4,851.92	⇒ \$ 97.44	2.05%
CA CLASS: PRIME	CA CLASS				4.39%	4,464,561.82	4,247,454.33	\$ 1.00	\$ 4,247,454.33	\$ 1.00	\$ 4,464,561.82	↑ \$ 217,107.49	5.11%
CA CLASS 1%	CA CLASS				4.39%	16,422.81	15,825.05	\$ 1.00	\$ 15,825.05	\$ 1.00	\$ 16,422.81	↑ \$ 597.76	3.78%
CA CLASS: ENHANCED	CA CLASS	Investment Account			4.39%	1,234,933.65	1,181,893.48	\$ 1.00	\$ 1,181,893.48	\$ 1.00	\$ 1,234,933.65	↑ \$ 53,040.17	4.49%
AMERIPRISE-COMERICA 1002.13	Comerica	Money Mkt				141,637.70	14,637.70	\$ 1.00	\$ 14,637.70	\$ 1.00	\$ 14,637.70	⇒ \$ -	0.00%
AMERIPRISE-COMERICA 1002.14	Comerica	Money Mkt				19,996.08	19,996.08	\$ 1.00	\$ 19,996.08	\$ 1.00	\$ 19,996.08	⇒ \$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				24,229.90	23,041.67	\$ 1.00	\$ 23,041.67	\$ 1.00	\$ 24,183.40	↑ \$ 1,141.73	4.96%

UNASSIGNED

CB&T -8473	CB&T	Checking				67,281.29	107,929.65	\$ 1.00	\$ 107,929.65	\$ 1.00	\$ 107,929.65	⇒ \$ -	0.00%
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Total									\$ 6,599,451.52		\$ 6,816,387.99	↑ \$ 216,936.47	3.29%
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BASE VALUE	MARKET VALUE
\$ 5,417.55	\$ 5,417.55 LAIF / SRPL
\$ 725.97	\$ 1,066.73 LAIF/AFPD
\$ 444,637.70	\$ 416,760.30 Ameriprise-Comerica
\$ 317,567.08	\$ 276,010.42 Ameriprise-Comerica
\$ 23,041.67	\$ 24,183.40 US Bank
\$ 4,247,454.33	\$ 4,464,561.82 CA CLASS
\$ 15,825.05	\$ 16,422.81 CA CLASS 1%
\$ 250,204.56	\$ 264,249.74 CA CLASS / SRPL
\$ 1,181,893.48	\$ 1,234,933.65 CA CLASS / ENHANCED
\$ 4,754.48	\$ 4,851.92 CB&T
\$ 6,491,521.87	\$ 6,708,458.34
\$ 255,622.11	\$ 269,667.29 SRPL
\$ 6,235,899.76	\$ 6,438,791.05 GENERAL
\$ 6,491,521.87	\$ 6,708,458.34

* Callable

Monthly Incident Report

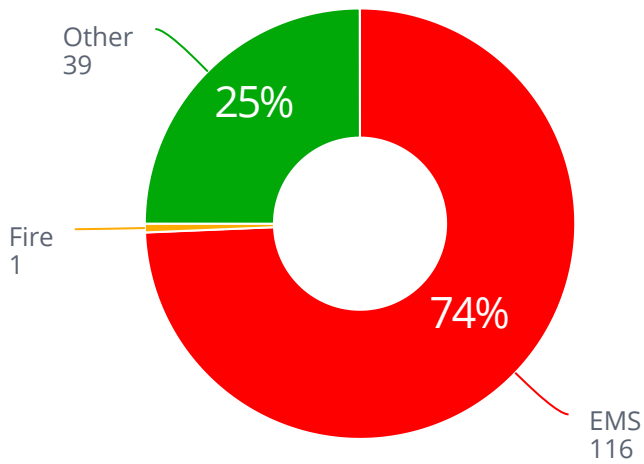
Count of Total Incidents & Exposures

Count of Incidents

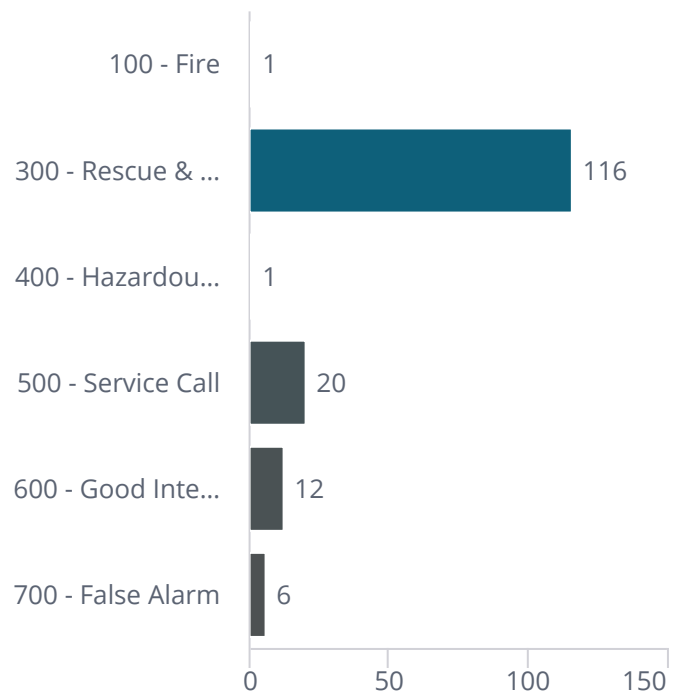
156

Count of Exposures **156**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type





RESOLUTION No. 25/26-04

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ADOPTING THE FINAL BUDGET FOR
FISCAL YEAR 2025/2026**

WHEREAS, Section 13895 of the Health and Safety Code has been complied with; and

WHEREAS, said hearings have been held and terminated on July 15, 2025, August 19, 2025, and September 16, 2025, during which times all additions and deletions to the preliminary budget for 2025-2026 were made; and

WHEREAS, in accordance with Section 13895 of the Health and Safety Code, the final budget of the Alpine Fire Protection District for Fiscal Year 2025-2026 is hereby adopted in accordance with Exhibit "A"; and

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District, an independent special district in the County of San Diego, California, that the Fire Chief is authorized to approve budget appropriations and/or fund transfers for Fiscal Year 2025/2026 and provide monthly reports to the Board on appropriations and/or fund transfers.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 16th Day of September 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

President of the Board

Date

Clerk of the Board

Attest:

I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board

Executed this _____
(Date of Execution)

Brian Boggeln

FY 25/26 Budget
Change Summary from Prelim Budget to Final Budget

Date	Line Item	Prelim	Updated	Difference	Justification
7/9/2025	**NEW** 5012.15 - GAS DETECTORS	-	1,180	1,180	Tracking of expenses for gas detector calibration/maintenance
7/23/2025	5037 - Facilities	70,000	180,000	110,000	Replace HVAC system in Station 17
8/1/2025	5035 - Facilities	8,200	11,700	3,500	Diesel tank cleaning - Generator/Station fuel tank
8/4/2025	5037 - Facilities	180,000	188,500	8,500	Station 17 Security Updrade - Door Lock Upgrade
8/10/2025	4006.01/5003.01 - SD River Conservancy	489,942	1,099,942	610,000	Alpine Creek Fuels Project/Tavern Road Fuels Project
				-	
				-	
				-	
				-	
				-	

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	5,348,000	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	1,229,039	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>		6,984,039	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	1,281,084	1,036,160	509,121.40
5007	UNIFORMS/PPE	36,165	31,850	28,384.42
5008	COMMUNICATIONS	147,794	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	94,175	118,921	77,556.70
5023	TRAINING	37,733	32,317	29,323.44
5025	PROFESSIONAL DEVELOPMENT	48,230	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	67,885	129,172	60,483.50
5037	CAPITALIZED EXPENSES	242,884	383,100	243,565.84
5038	CONTINGENCY FUND	182,645	165,426	-
5039	EMERGENCY FUND	5,000	5,000	-
5040	FUND ACCRUAL ACCOUNTS	73,841	162,958	-
5050	INTERFUND TRANSFERS	(1,078,805)	(1,056,517)	-
8000	DEBT SERVICE FUND	432,098	423,367	423,714.29
<i>Total Expenses</i>		6,984,039	6,672,136	6,355,125.89
<i>Total Revenue</i>		6,984,039	6,773,393	6,770,220.71
<i>Total Expense</i>		6,984,039	6,672,136	6,355,125.89
<i>Difference</i>		-	101,257	415,094.82

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

REVENUE		FINAL BUDGET 2025/2026
4000	PROPERTY TAXES	5,348,000
	4000.01 <i>Property Taxes</i>	4,668,000
	4000.02 <i>Interest - General Fund</i>	15,000
	4000.03 <i>Benefit Fee</i>	665,000
4002	USE OF MONEY AND PROPERTY	262,000
	4002.01 <i>Interest Income</i>	201,000
	4002.02 <i>Property Lease</i>	61,000
4005	MISCELLANEOUS REVENUE	15,000
	4005.01 <i>Other</i>	15,000
4006	GRANT INCOME	1,229,039
	4006.01 <i>San Diego River Conservancy</i>	1,099,942
	4006.02 <i>American Rescue Plan Act (ARPA)</i>	-
	4006.03 <i>City of San Diego - OES</i>	6,950
	4006.04 <i>County of San Diego</i>	17,027
	4006.05 <i>Alpine Fire Foundation</i>	5,000
	4006.06 <i>FEMA Hazardous Grant Program</i>	-
	4006.07 <i>San Diego Fire Foundation</i>	100,120
4007	INTER-GOVERNMENTAL REVENUE	50,000
	4007.01 <i>Incident Reimbursement - Personnel</i>	20,000
	4007.02 <i>Incident Reimbursement - Vehicle</i>	15,000
	4007.03 <i>Incident Reimbursement - Other</i>	15,000
4008	FEES AND SERVICES	80,000
	4008.01 <i>Mitigation Fees</i>	45,000
	<i>Mitigation Fees</i>	40,000
	<i>Mitigation Fee Interest</i>	5,000
	4008.02 <i>Fees for Services</i>	35,000
	<i>Total Income</i>	6,984,039
	<i>Operating Inome</i>	5,755,000

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

EXPENSES		FINAL BUDGET 2025/2026
5000	PAYROLL	3,251,082
	5000.01 Salaries	2,508,744
	5000.02 Overtime	735,338
	5000.03 Director Compensation	7,000
5002	EMPLOYEE BENEFITS	1,425,147
	5002.01 Educational Incentive	135,641
	5002.02 Vacation/Sick Leave Expense	30,000
	5002.03 Medicare (Employer)	48,192
	5002.04 CalPERS Retirement	669,036
	5002.05 Group Medical Insurance	510,906
	5002.06 Life Insurance	6,820
	5002.07 Long Term Disability Insurance	10,618
	5002.08 Social Security Insurance	434
	5002.10 Retirement (401a)	13,250
	5002.11 Uniform Allowance	250
5003	GRANT EXPENSES	1,281,084
	5003.01 SDRC	1,099,942
	5003.03 City of San Diego - OES	3,900
	5003.04 County of San Diego	21,372
	5003.05 Alpine Fire Foundation	5,000
	5003.07 San Diego Fire Foundation	150,870
5007	UNIFORMS/PPE	36,165
	5007.01 Uniforms	18,250
	5007.02 Structure PPE	12,915
	5007.03 Wildland PPE	5,000
5008	COMMUNICATIONS	147,794
	5008.01 Heartland Communications Facility	124,410
	5008.02 Mobile Communicatons	9,700
	5008.05 Emergency Operations Center	200
	5008.07 Regional Communications System	8,784
	5008.08 Cox Communicatons	4,700
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	281,165
	5009.01 Administrative Costs	156,165
	5009.02 Claim Related Expenses	125,000
5010	HOUSEHOLD SUPPLIES	7,000
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	73,623

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

EXPENSES		FINAL BUDGET 2025/2026
5012	MAINTENANCE - EQUIPMENT	82,600
5012.01	<i>Self Contained Breathing Apparatus</i>	3,700
5012.02	<i>Station Air Compressor</i>	2,200
5012.03	<i>800mhz Radios</i>	3,568
5012.04	<i>VHF Radios</i>	3,000
5012.05	<i>Rescue Tools</i>	2,800
5012.06	<i>Hydrant Maintenance</i>	500
5012.07	<i>Station Generator</i>	3,705
5012.08	<i>SCBA Compressor</i>	5,970
5012.09	<i>Portable Extinguishers</i>	850
5012.10	<i>Hose and Ladder Testing</i>	5,000
5012.11	<i>Miscellaneous Equipment</i>	3,500
5012.12	<i>Fuel</i>	42,627
5012.13	<i>Foam</i>	2,000
5012.14	<i>Fire Hose and Appliances</i>	2,000
5012.15	<i>Gas Detectors</i>	1,180
5013	MAINTENANCE - VEHICLES	107,500
5013.10	<i>E17 (2015 KME)</i>	36,000
5013.20	<i>E-217 (2005 KME)</i>	30,000
5013.30	<i>2023 CHEVROLET SILVERADO</i>	5,500
5013.40	<i>2019 FORD F-250</i>	5,500
5013.50	<i>BR-17 (2019 HI-TECH)</i>	20,500
5013.60	<i>4705 (2020 FORD EXPLORER)</i>	3,000
5013.70	<i>4701 (2021 CHEVROLET SILVERADO)</i>	5,500
5013.80	<i>Vermeer 1500C Chipper</i>	1,500
5014	MAINTENANCE - FACILITIES	44,506
5014.01	<i>Station 17</i>	15,825
5014.02	<i>HVAC Maintenance</i>	2,820
5014.03	<i>Apparatus Bay Doors/Gates</i>	7,900
5014.04	<i>Station 17 Life Safety Systems</i>	4,221
5014.05	<i>Plymovent</i>	1,500
5014.06	<i>Gym Equipment</i>	1,500
5014.07	<i>Grounds Maintenance</i>	5,460
5014.08	<i>Photovoltaic System</i>	5,280
5015	EMERGENCY MEDICAL SERVICES	14,294
5015.01	<i>EMS Supplies</i>	8,500
5015.02	<i>EMS Maintenance Contracts</i>	4,872
5015.03	<i>Medication Disposal</i>	922
5016	AGENCY MEMBERSHIPS	4,250

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

EXPENSES		FINAL BUDGET 2025/2026
5018	OFFICE EXPENSE	21,342
	5018.01 Expendable Supplies	4,300
	5018.02 Postage	750
	5018.03 IT Equipment	15,592
	5018.04 Publishing	700
5019	PROFESSIONAL SERVICES AND FEES	94,175
	5019.01 Legal Counsel	21,465
	5019.02 Auditor	23,000
	5019.03 Election	-
	5019.04 IT Services	5,000
	5019.05 Investment Manager Fees	500
	5019.06 Wellness	37,500
	5019.08 SD LAFCO	2,210
	5019.09 Benefit Fee Administration	4,500
5023	TRAINING	37,733
	5023.01 Incidentals	2,000
	5023.02 EMS Training	4,700
	5023.03 Heartland Training Facility	19,033
	5023.04 Education	12,000
5025	PROFESSIONAL DEVELOPMENT	48,230
	5025.01 Administration	14,180
	5025.02 Chief Officers	5,250
	5025.03 Board of Directors	2,500
	5025.04 In-house Training	5,000
	5025.05 Community Risk Reduction	7,800
	5025.06 Operations	13,500
5028	UTILITIES	38,970
	5028.01 SDG&E	20,000
	5028.02 Telephone	4,570
	5028.03 Water	6,000
	5028.04 Trash	3,300
	5028.05 Sewer	5,100
5030	SPECIAL DISTRICT EXPENSE	51,981
	5030.01 District Operations	12,850
	5030.02 Incident Operations	4,000
	5030.03 Website	1,800
	5030.04 Recruitment	500
	5030.06 Software/Licenses	32,331
5032	COMMUNITY RISK REDUCTION	9,850
	5032.01 Public Education	5,350
	5032.02 Supplies	4,000
	5032.03 Mapping	500

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

EXPENSES		FINAL BUDGET 2025/2026
5035	MINOR EQUIPMENT	67,885
	5035 Communications	18,250
	5035 Vehicles	-
	5035 Facilities	11,700
	5035 Office	10,000
	5035 Operations	27,935
5037	CAPITALIZED EXPENSES	242,884
	5037 Communications	-
	5037 Vehicles	-
	5037 Facilities	188,500
	5037 Office	-
	5037 Operations	54,384
5038	CONTINGENCY FUND (3% of Total Operating Expenses)	182,645
5039	EMERGENCY FUND	5,000
5040	FUND ACCRUAL ACCOUNTS	73,841
5050	INTERFUND TRANSFERS	(1,078,805)
8000	DEBT SERVICE FUND	432,098
	8000.01 Pension Obligation Bond	382,850
	8000.02 ECAA Solar Loan	49,248
Total Expenses		6,984,039

Total Income	6,984,039
Total Expense	6,984,039
Difference	-

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	110,000
5035 - Minor Equipment (Facilities)	Electric Reel Project - Installation	2,500
	Total	178,500
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		1,078,805

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
FY 25/26 FUND BALANCE DESIGNATIONS**

FUND NAME	CLASSIFICATION	AMOUNT	AMOUNT ASSIGNED TO INTERFUND TRANSFER	BALANCE
Budget Stability Reserve	Assigned	182,000.00	-	182,000.00
Compensated Absences	Assigned	60,000.00	30,000.00	30,000.00
PASIS Acct. No. 2	Assigned	409,106.92	125,000.00	284,106.92
Economic Stability Fund	Committed	1,596,000.00	-	1,596,000.00
Apparatus/Vehicle Replacement	Committed	1,896,750.00	46,750.00	1,850,000.00
Equipment Fund	Committed	375,935.00	75,935.00	300,000.00
Capital Improvement Fund	Committed	693,500.00	173,500.00	520,000.00
PASIS Acct. No. 1	Committed	175,000.00	-	175,000.00
CalPERS UAL	Committed	2,074,285.00	574,285.00	1,500,000.00
Sunrise Powerlink Mitigation	Restricted	269,493.33	48,335.00	221,158.33
PARS Section 115 Trust	Restricted	40,546.10	-	40,546.10
		7,772,616.35	1,073,805.00	6,698,811.35

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 7.2
Meeting Date: September 16, 2025
Submitted By: Chief Boggeln
Subject: Assistant Fire Chief Position for Succession Planning



RECOMMENDATION:

Staff recommends the Board of Directors approve the creation of the Assistant Fire Chief position (including the attached job description) for the purpose of succession planning, and that the Board establish an ad hoc committee to oversee the recruitment and interview process for potential candidates, with the committee's recommendations to be brought back to the full Board for consideration.

DISCUSSION:

The creation of an Assistant Fire Chief position would:

- Provide structured succession planning to support continuity of leadership.
- Allow for mentorship, training, and the transfer of institutional knowledge from current leadership.
- Strengthen organizational resilience by ensuring a qualified candidate is prepared to step into the Fire Chief role.
- Support strategic initiatives and administrative workload management in the interim.

FISCAL IMPACT:

The creation of an Assistant Fire Chief position will result in additional salary and benefit costs. Staff will present the Board with a proposed MOU and any necessary budget adjustments at a future meeting.

Job Description - Assistant Fire Chief

1409.1 CLASSIFICATION AND SALARY

Classification: Exempt; At-Will; Safety

Salary Range: \$195,000 - \$210,000 per year

1409.2 SUMMARY DESCRIPTION

Under the direction of the Fire Chief, the Assistant Fire Chief is responsible for the management, planning, and coordination in the Administration, Community Risk Reduction, Operations, and Training divisions of the District. The position provides highly complex staff assistance to the Fire Chief, serving as second in command of the District. The Assistant Fire Chief manages and directs the Fire Captains, Fire Marshal, Administrative Director and formulates administrative policies consistent with the goals and objectives of the District. The Assistant Fire Chief assumes full command of the District in the absence of the Fire Chief.

Minimum Requirements:

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

1409.3 REPRESENTATIVE DUTIES

- In conjunction with the Fire Chief, review, research, and analyze District operations
- Confer with the Fire Chief in the development and administration of policies and procedures, rules and regulations, and memorandum of understanding
- Make recommendations to the Fire Chief regarding personnel, allocation of District resources, equipment, and funding
- Directs staff in defining the scope, methodologies, tasks, and outcomes of projects, plans, and programs
- Supervises and coaches assigned personnel including selection, assignment, evaluations, motivation, training development, and discipline
- May assume command at major fires and emergencies
- Oversee the District's financial functions, including monitoring expenditures, ensuring compliance with financial policies, and assisting in the preparation and administration of the annual budget

1409.4 QUALIFICATIONS

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

Alpine Fire Protection District

Policy Manual

Job Description - Assistant Fire Chief

1409.4.1 KNOWLEDGE OF:

- Principles, practices, techniques, codes and ordinances associated with modern fire suppression, prevention, and emergency medical treatment and rescue.
- Knowledge of government financing and budgeting procedures
- Knowledge of District practices, policies, programs, and procedures
- Principles of organization, supervision, management and administration

1409.4.2 ABILITY TO:

- Maintain physical health, strength, stature, and ability to meet the demands of the position
- Exercise initiative, and sound judgment in solving administrative, technical and personnel problems
- Review and evaluate District policies, programs, and practices; define problem areas; develop and direct the implementation of policy decisions and practices to improve operations
- Prepare clear and concise administrative and technical reports and express ideas effectively in oral and written form
- Represent the District under varying circumstances; prepare and deliver presentations to diverse audiences
- Collaborate with other agencies to meet overall District needs

1409.5 EDUCATION AND EXPERIENCE

Education and Experience:

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

License or Certificate:

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

1409.6 PHYSICAL DEMANDS AND WORKING ENVIRONMENT

Environment:

Exposure to extreme heat, cold, humidity, and temperature swings working indoors and outdoors; extreme noise of emergency equipment; mechanical and electrical hazards of burning equipment,

Alpine Fire Protection District

Policy Manual

Job Description - Assistant Fire Chief

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

Physical:

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