



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, June 16, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT AND DISCUSSION

Members of the public may address the Board on any agenda item or matter within the District's jurisdiction. Each speaker is limited to three (3) minutes per topic.

5. CONSENT CALENDAR

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

5.1 Board Meeting Minutes — May 19, 2026

5.2 District Financial Reports

5.3 Monthly Incident Report

6. ACTION ITEMS

6.1 Adoption of Fiscal Year 2026/27 Preliminary Budget

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

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

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

7. REPORTS

7.1 Board of Directors

7.2 Fire Marshal

7.3 Assistant Fire Chief

7.4 Alpine Firefighters Association — Local 2638

8. FIRE CHIEF REPORT

Swearing-In Ceremony

9. ADJOURNMENT

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

ACCESSIBILITY

In compliance with the Americans with Disabilities Act, individuals requiring disability-related accommodations may contact the Clerk of the Board at (619) 445-2635 at least 24 hours prior to the meeting.

MEETING MATERIALS

Pursuant to Government Code § 54957.5, written materials distributed to a majority of the Board are available for public inspection at the District Administration Office or by emailing admin@alpinefire.org.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted near the regular meeting place of the Board at least 72 hours in advance of this Regular Meeting. (Gov. Code § 54954.2)

Jennifer Davis, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, May 19, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

MINUTES

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

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

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Director Taylor
Invocation by: Director Paskle

3. APPROVAL OF AGENDA

Motion to approve agenda as presented: Director Taylor
Second by: Director Paskle
AYES: (3) NOES: (0) ABSENT: (2)

4. PUBLIC COMMENT AND DISCUSSION

*Members of the public may address the Board on any agenda item or matter within the District's jurisdiction.
Each speaker is limited to three (3) minutes per topic.*

None at this time

5. CLOSED SESSION - Board entered Closed Session at 5:01 pm

The Board will convene in Closed Session pursuant to the following:

- 5.1 Conference with Labor Negotiators — Represented Employees (Gov. Code § 54957.6)
Employee Organization: Alpine Firefighters Association, Local 2638 | Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln
- 5.2 Conference with Labor Negotiators — Unrepresented Employees: Administrative Director; Fire Marshal (Gov. Code § 54957.6)
Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln
- 5.3 Conference with Labor Negotiators — Unrepresented Employee: Fire Chief (Gov. Code § 54957.6)
Agency Negotiators: Director Paskle, Director Mehrer
- 5.4 Public Employee Discipline / Dismissal / Release (Gov. Code § 54954.5)

Out of closed session at 5:10 pm

Direction given; No Action Taken

6. CONSENT CALENDAR

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

- 6.1 Board Meeting Minutes — April 21, 2026
- 6.2 District Financial Reports
- 6.3 Monthly Incident Report

Motion to approve the Consent Calendar by Director Taylor
Second by Director Paskle
AYES: (3) NOES: (0) ABSENT: (2)

7. ACTION ITEMS

7.1 Resolution No. 25/26-10: Appointment of Chief Greg O’Gorman to the Fire Agencies Insurance Risk Authority (FAIRA) Board of Directors

Motion to approve Resolution No. 25/26-10: Appointment of Chief Greg O’Gorman to the Fire Agencies Insurance Risk Authority (FAIRA) Board of Directors

by Director Taylor

Second by: Director Paskle

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

7.2 Approval of Memorandum of Understanding – Alpine Fire Protection District and IAFF Local 2638

Motion to Approve the Memorandum of Understanding between the Alpine Fire Protection District and IAFF Local 2638 by: Director Taylor with one condition on page 17 of the MOU under section 6.3 procedures item three, six lines down where it reads, “Rationale shall which are,” remove shall.

Second by: Director Willis

AYES: (3) NOES: (0) ABSENT: (2)

7.3 Approval of Memorandum of Understanding – Alpine Fire Protection District and Fire Marshal McBroom

Motion to Approve the Memorandum of Understanding between the Alpine Fire Protection District and Fire Marshal McBroom by: Director Paskle

Second by: Director Willis

AYES: (3) NOES: (0) ABSENT: (2)

7.4 Approval of Memorandum of Understanding – Alpine Fire Protection District and Administrative Director Debbie Pinhero

Motion to Approve the Memorandum of Understanding between the Alpine Fire Protection District and Administrative Director Debbie Pinhero by: Director Taylor

Second by: Director Willis

AYES: (3) NOES: (0) ABSENT: (2)

7.5 Approval of Memorandum of Understanding – Alpine Fire Protection District and Chief Greg O’Gorman

Motion to Approve the Memorandum of Understanding between the Alpine Fire Protection District and Chief Greg O’Gorman by: Director Paskle

Second by: Director Taylor

AYES: (3) NOES: (0) ABSENT: (2)

8. REPORTS

8.1 Board of Directors

Director Willis attended the Firefighter Appreciation Dinner was extremely well planned and it was great.

8.2 Fire Marshal

On May 16th, the Alpine Viejas Fire Safe Council held its second Operation Chip Drop event, which was the largest and most successful to date, attracting approximately 108 vehicles and filling a record ten dumpsters. The event’s success was aided by support from Viejas Public Works, though two vehicles had to be turned away due to capacity limits. Because of the strong community response, the next event in October will be moved to the former Alpine Springs RV Resort site, which may become a permanent location for future collection and outreach activities. The Council is also moving forward with air curtain burner implementation, with emissions testing and training scheduled for early June. Following successful testing and permit approval from the Air Pollution Control District, operations will begin at a designated site on Grossmont Union High School District property. Additionally, the Council is pursuing funding opportunities through a proposed \$185 million, 10-year long-term grant from natural resources grant program and already submitted several projects focused on fuels reduction, habitat management, and community fuel breaks in partnership with local agencies and communities. Further updates on these efforts are expected later this summer

8.3 Assistant Fire Chief

Fire Chief Boggeln advised Brush 17 and Assistant Fire Chief O’Gorman are out at the Campo Fire. They will probably be there all night. Chief O’Gorman will be out of the country next week.

8.4 Alpine Firefighters Association — Local 2638

Engineer/Firefighter Ross expressed his sincere appreciation to the negotiators and board for securing the contract, noting that it is greatly appreciated. He also shared several recent training accomplishments within the department. Firefighter Horton completed the Fire Control Trainer course and is now qualified to instruct others on using the training building at the tower. Horton also attended EVOC with Firefighter Barnes, an off-road driving course that focused on vehicle handling and pressure management in off-road conditions, which he described as very enjoyable. Additionally, Firefighters Bailey and Ozbirn attended the Fire Mechanics Academy in Sacramento a few weeks ago, where they received training on pump theory and learned how to tear them apart.

9. ADJOURNMENT 5:20 pm

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

AYES: (3) NOES: (0) ABSENT: (2)

| | |
|---------------------------------|------|
| Minutes Approved: | |
| | |
| Stephen Taylor, Board Secretary | Date |

Next Regular Meeting: Tuesday, June 16, 2026 · 5:00 P.M. 1364 Tavern Road, Alpine, CA 91901

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Jennifer Davis, Clerk of the Board

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

| | | | | Date | Num | Name | Memo | Split | Debit | Credit | Amount | |
|--|--|--|--|------------|-------------|---------------------------------|---|--------------------------------|----------|--------|----------|--|
| | | | | | | | | | 2,330.09 | 0.00 | 2,330.09 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | 05/21/2026 | 05212026 | CRISPI USA | Safety - Anchor Point II Wildland Boot | 2000 · Accounts Payable | 503.26 | | 503.26 | |
| | | | | | | | | | 503.26 | 0.00 | 503.26 | |
| | | | | | | | | | 2,833.35 | 0.00 | 2,833.35 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | 05/08/2026 | 6142538100 | VERIZON WIRELESS | 2026/05 Acct -0005: 16 lines total; (-2100,-2274,-0050,-6522,-7844,-6226,-7650,-9835,-4087,.... | 2000 · Accounts Payable | 618.34 | | 618.34 | |
| | | | | | | | | | 618.34 | 0.00 | 618.34 | |
| | | | | | | | | | | | | |
| | | | | 05/01/2026 | 26ALPFPDN10 | COUNTYSD-REGIONAL COMM SYS | FY25/26: 24 Fire radios @ 30.50 | 2000 · Accounts Payable | 732.00 | | 732.00 | |
| | | | | | | | | | 732.00 | 0.00 | 732.00 | |
| | | | | | | | | | | | | |
| | | | | 05/13/2026 | 2026/05 | COX COMMUNICATIONS | Internet Service 05/09-06/08/2026 | 2000 · Accounts Payable | 311.11 | | 311.11 | |
| | | | | | | | | | 311.11 | 0.00 | 311.11 | |
| | | | | | | | | | 1,661.45 | 0.00 | 1,661.45 | |
| | | | | | | | | | 4,998.28 | 0.00 | 4,998.28 | |
| | | | | | | | | | 4,998.28 | 0.00 | 4,998.28 | |
| | | | | | | | | | | | | |
| | | | | 05/07/2026 | 55010/1 | ACE HARDWARE INC. | Trash Bags | 2000 · Accounts Payable | 36.61 | | 36.61 | |
| | | | | 05/12/2026 | 207938630 | ULINE | Household Supplies | 2000 · Accounts Payable | 1,771.24 | | 1,771.24 | |
| | | | | 05/21/2026 | | Smart & Flnal | Coffee | CalCard (Fire Chief BB - 2115) | 151.92 | | 151.92 | |
| | | | | | | | | | 1,959.77 | 0.00 | 1,959.77 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | 05/18/2026 | 05182026 | TEAM WENDY | SAR Backcountry Rescue Helmets (2) Including Sales Tax & Shipping | 2000 · Accounts Payable | 718.41 | | 718.41 | |
| | | | | 05/19/2026 | 5343 | WESTERN EXTRICATION SPECIALISTS | Maintenance Contract: Service Tools- Lg Power Unit, Spreader, Cutter, Telescopic Ram, Mini-Cutte... | 2000 · Accounts Payable | 935.00 | | 935.00 | |
| | | | | | | | | | 1,653.41 | 0.00 | 1,653.41 | |
| | | | | | | | | | | | | |
| | | | | 05/07/2026 | INV1067014 | L.N. CURTIS & SONS | Hose Bundle Strap + Sales Tax | 2000 · Accounts Payable | 143.77 | | 143.77 | |

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

| | | | | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|--|--|--|--|---|----------------|---------------------------|---|--------------------------------|----------|--------|----------|
| | | | | 5023.01 · Training Incidentals | | | | | | | |
| | | | | 05/19/2026 | 0643 | JobTownTools.com | Lock Picking Training Hardware | CalCard (Assist. FC GO-6824) | 133.99 | | 133.99 |
| | | | | 05/19/2026 | 8715 | Covert Instruments | Lock Picking Training Hardware | CalCard (Assist. FC GO-6824) | 150.59 | | 150.59 |
| | | | | 05/20/2026 | | JONES & BARTLETT LEARNING | New Training Books | 2000 · Accounts Payable | 1,581.70 | | 1,581.70 |
| | | | | Total 5023.01 · Training Incidentals | | | | | | | |
| | | | | 5023.02 · EMS (Medical Training) | | | | | | | |
| | | | | 05/28/2026 | PO25/26-150 | Christopher Ho MD, Inc | Field Care Audit 05/30/2026 & 06/01/2026 | 2000 · Accounts Payable | 500.00 | | 500.00 |
| | | | | Total 5023.02 · EMS (Medical Training) | | | | | | | |
| | | | | Total 5023 · TRAINING | | | | | | | |
| | | | | 2,366.28 | | | | | | | |
| | | | | 0.00 | | | | | | | |
| | | | | 2,366.28 | | | | | | | |
| | | | | 5025 · PROFESSIONAL DEVELOPMENT | | | | | | | |
| | | | | 5025.01 · Administration | | | | | | | |
| | | | | 05/08/2026 | | CROWNE PLAZA HOTEL | AFSS 2026 Educational Forum 05/05-05/08/2026 - Admin Assist Hotel | CalCard (Finance DP - 9292) | 809.04 | | 809.04 |
| | | | | 05/08/2026 | | CROWNE PLAZA HOTEL | AFSS 2026 Educational Forum 05/05-05/08/2026 - Admin Director Hotel | CalCard (Finance DP - 9292) | 809.04 | | 809.04 |
| | | | | 05/12/2026 | 22883 | PINHERO, DEBBIE A | 2026 AFSS Annual Educational Forum 05/05-05/08/2026- Per Diem/Reimbursement | 1001.07 · CB&T Checking - 8473 | 618.03 | | 618.03 |
| | | | | 05/12/2026 | 22884 | DAVIS, JENNIFER C | 2026 AFSS Annual Educational CA 05/05-05/08/2026 - Per Diem / Reimbursements | 1001.07 · CB&T Checking - 8473 | 357.95 | | 357.95 |
| | | | | Total 5025.01 · Administration | | | | | | | |
| | | | | 2,594.06 | | | | | | | |
| | | | | 0.00 | | | | | | | |
| | | | | 2,594.06 | | | | | | | |
| | | | | 5025.06 · Operations | | | | | | | |
| | | | | 05/08/2026 | | ENTERPRISE RENT A CAR | Rental Car -2026 Spring CA Fire Mechanics Academy 05/03-05/08/2026 | CalCard (Capt. PD -8770) | 278.56 | | 278.56 |
| | | | | 05/08/2026 | | MARRIOTT HOTELS | Hotel -2026 Spring CA Fire Mechanics Academy 05/03-05/08/2026 | CalCard (Capt. PD -8770) | 920.75 | | 920.75 |
| | | | | 05/12/2026 | AFPDFC3TTT0526 | HEARTLAND FIRE TRAINING | Fire Control 3 Trainer Course - \$1200 x 1 Seat (C.Horton) | 2000 · Accounts Payable | 1,200.00 | | 1,200.00 |
| | | | | 05/14/2026 | 22893 | BAILEY, MICAL | Per Diem, Uber from Airport & Rental Car Gas Reimbursement -2026 Spring - CA Fire Mechanics Academy | 1001.07 · CB&T Checking - 8473 | 602.78 | | 602.78 |
| | | | | 05/14/2026 | 22894 | OZBIRN, SHANE T | Per Diem - 2026 Spring - CA Fire Mechanics Academy | 1001.07 · CB&T Checking - 8473 | 473.00 | | 473.00 |

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

| | May 31, 26 |
|--|--------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| CA Class FMV | -101.36 |
| General County Fund FMV | 682.36 |
| Mitigation County Fund FMV | 2.59 |
| 1000 · COUNTY OF SAN DIEGO | |
| 1000.01 · Gen. 310100-47500 | |
| General | 261,626.49 |
| Capital Bldg Fund | 183,137.21 |
| Committed Equipment Replacement | 44,821.40 |
| Total 1000.01 · Gen. 310100-47500 | 489,585.10 |
| 1000.02 · Mitig.310135-47505 | |
| SD County Mitigation Fund | 5,727.25 |
| Allocated Capital Apparatus | 106,682.89 |
| Assigned for Capital Accrual | 17,424.45 |
| Total 1000.02 · Mitig.310135-47505 | 129,834.59 |
| Total 1000 · COUNTY OF SAN DIEGO | 619,419.69 |
| 1001 · OTHER A/C'S | |
| 1001.04 · CB&T-(Workers Comp) | 74,826.40 |
| 1001.07 · CB&T Checking - 8473 | 40,356.36 |
| 1001.06 · CB&T Money Plus | |
| Allocated Capital Apparatus | 51,926.54 |
| General | 25,632.91 |
| Total 1001.06 · CB&T Money Plus | 77,559.45 |
| 1101.09 · CB&T Savings (Grant) | 502.64 |
| 1101.10 · CALIFORNIA CLASS | |
| CA-01-0075-0001 Enhanced Cash | 1,270,187.00 |
| CA-01-0075-006 1% | 24,186.59 |
| CA-01-0075 -0001 AFPD-Prime | |
| Committed Compensated Absences | 30,000.00 |
| Committed Capital Apparatus Fnd | 1,850,000.00 |
| Assigned Compensated Absences | 30,000.00 |
| Assigned Budget Stab. Reserve | 182,000.00 |
| Allocated Capital Apparatus | 46,750.00 |
| Allocated Capital Building | 173,500.00 |
| Allocated Equipment Replacement | 75,935.00 |
| Allocated Unfunded Liability | 137,034.58 |
| Committed Building Fund | 336,862.79 |
| Committed Economic Stab. Fund | 290,502.07 |
| Committed Equipment Replacement | 255,178.60 |
| Committed OPEB (Retiree Health) | 25,000.00 |
| Committed Unfunded Liability | 1,087,013.49 |
| General | 913,689.78 |
| Total CA-01-0075 -0001 AFPD-Prime | 5,433,466.31 |
| CA-01-0075-005 Sunrise Pwr Lnk | 272,033.55 |
| Total 1101.10 · CALIFORNIA CLASS | 6,999,873.45 |
| 1200.00 · US Bank - Trust Fund PARS 115 | |
| Market Value FL | 1,464.62 |
| Pension Investment | 24,440.71 |
| Total 1200.00 · US Bank - Trust Fund PARS 115 | 25,905.33 |
| Total 1001 · OTHER A/C'S | 7,219,023.63 |
| Total Checking/Savings | 7,839,026.91 |
| Accounts Receivable | |

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

| | May 31, 26 |
|--|----------------------|
| 1003 · *Accounts Receivable | 49,265.47 |
| Total Accounts Receivable | 49,265.47 |
| Other Current Assets | |
| 1002 · OTHER CURRENT ASSETS | |
| 1002.14a - Ameriprise | |
| Money Market | 7,213.25 |
| Market Value of Portfolio FL | -40,221.33 |
| Securities (Fixed Income) | 297,571.00 |
| Total 1002.14a - Ameriprise | 264,562.92 |
| 1002.1 · LAIF 17-37-006 | |
| Committed SRPL Funds | 5,417.55 |
| General | 989.70 |
| Total 1002.1 · LAIF 17-37-006 | 6,407.25 |
| 1002.13a - Ameriprise | |
| Securities | 250,000.00 |
| Market Value of Portfolio | -27,755.00 |
| Money Market | 1,832.75 |
| Total 1002.13a - Ameriprise | 224,077.75 |
| 1002.15 · Deferred Outflows of Resources | 1,950,559.00 |
| 1002.17 · US Bank Bond Interest on Princ. | |
| Money Market | 140.37 |
| Total 1002.17 · US Bank Bond Interest on Pri... | 140.37 |
| 1002.2 · PASIS-Risk Pool Deposit | 596,520.98 |
| 1002.6 · Petty Cash | 76.00 |
| 1002.65 · Change Account | 100.00 |
| Total 1002 · OTHER CURRENT ASSETS | 3,042,444.27 |
| Total Other Current Assets | 3,042,444.27 |
| Total Current Assets | 10,930,736.65 |
| Fixed Assets | |
| 1600 · FIXED ASSETS | |
| 1600.01 · Land | 618,704.08 |
| 1600.04 · Equipment & Vehicles | 2,889,227.92 |
| 1600.05 · Structures and Improvements | 5,404,755.10 |
| 1600.06 · Construction in Process | 16,181.24 |
| 1600.07 · Accumulated Depreciation | -4,248,575.62 |
| Total 1600 · FIXED ASSETS | 4,680,292.72 |
| Total Fixed Assets | 4,680,292.72 |
| TOTAL ASSETS | 15,611,029.37 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 8,957.34 |
| Total Accounts Payable | 8,957.34 |
| Credit Cards | |
| 2002 · CREDIT CARDS | |
| CalCard (Fire Chief BB -2115) | 1,010.05 |
| CalCard (Capt. PD -8770) | 2,084.96 |
| Total 2002 · CREDIT CARDS | 3,095.01 |

AFPD Alpine Fire Protection District

06/09/26

Balance Sheet

Accrual Basis

As of May 31, 2026

| | May 31, 26 |
|---|----------------------|
| Total Credit Cards | 3,095.01 |
| Other Current Liabilities | |
| 1800 · Market value of portfolio | 1,598.62 |
| 2003 · OTHER LIABILITIES | |
| 2003.12 · SRPL Mitigation Funds | 166,199.43 |
| Total 2003 · OTHER LIABILITIES | 166,199.43 |
| 2100 · PAYROLL LIABILITIES | |
| 2100.21 · CalPERS Retirement - Employee | 0.04 |
| 2100.26 · PERS Safety Add'l 1% | 803.63 |
| Total 2100 · PAYROLL LIABILITIES | 803.67 |
| Total Other Current Liabilities | 168,601.72 |
| Total Current Liabilities | 180,654.07 |
| Long Term Liabilities | |
| 2500 · LONG TERM LIABILITIES | |
| 2500.16 · Net Pension Liability | 2,201,696.00 |
| 2500.15 · ECAA Loan | 430,960.41 |
| 2500.01 · Compensated Absences | 289,337.16 |
| 2500.10 · Deferred Inflows of Resources | 2,045,303.00 |
| 2500.11 · ACCRUED CLAIMS LIABILITY | 1,160,644.89 |
| 2500.12 · Capital One Payable UALBond Iss | 4,653,000.00 |
| Total 2500 · LONG TERM LIABILITIES | 10,780,941.46 |
| Total Long Term Liabilities | 10,780,941.46 |
| Total Liabilities | 10,961,595.53 |
| Equity | |
| OPENING BAL EQUITY | 2,747,485.71 |
| 3000 · Opening Balance Equity | 5,142,014.86 |
| 3002 · UNRESERVED and UNDESIGNATED | |
| 3002.01 · General Fund Balance | 1,553,545.88 |
| 3002.02 · Mitigation Fee Fund | 2,703.00 |
| Total 3002 · UNRESERVED and UNDESIGNATED | 1,556,248.88 |
| 3007 · Investment in Fixed Assets | 4,291,938.00 |
| 1110 · Retained Earnings | -8,919,895.63 |
| Net Income | -168,357.98 |
| Total Equity | 4,649,433.84 |
| TOTAL LIABILITIES & EQUITY | 15,611,029.37 |

AFPD Alpine Fire Protection District
Profit & Loss
 May 2026

| | May 26 |
|---|-------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 PROPERTY TAXES | |
| 4000.01 · Property Tax | |
| Property Tax 1% | 156,337.76 |
| Admin Fees | -3,001.28 |
| Refunds | -8,706.12 |
| Total 4000.01 · Property Tax | 144,630.36 |
| 4000.02 · General Fund Interest | 2,337.01 |
| 4000.03 · Benefit Fee | 12,131.54 |
| 4000.04 · Interest-Mitigation Fund | 298.37 |
| Total 4000 PROPERTY TAXES | 159,397.28 |
| 4002 · USE OF MONEY AND PROPERTY | |
| 4002.01 · INTEREST INCOME | |
| CA CLASS | 22,793.51 |
| California Bank & Trust | 11.09 |
| Investments | 5,370.64 |
| Total 4002.01 · INTEREST INCOME | 28,175.24 |
| Total 4002 · USE OF MONEY AND PROPERTY | 28,175.24 |
| 4005 · MISCELLANEOUS REVENUE | |
| 4005.01 · Other | 5,953.44 |
| Total 4005 · MISCELLANEOUS REVENUE | 5,953.44 |
| 4006 · GRANT INCOME | |
| 4006.07 · SD Regional Fire Fnd | |
| Truck/Air Curtain Burner | 2,734.80 |
| Total 4006.07 · SD Regional Fire Fnd | 2,734.80 |
| Total 4006 · GRANT INCOME | 2,734.80 |
| 4008 · FEES AND SERVICES | |
| 4008.02 · Fees for Services | 2,426.07 |
| Total 4008 · FEES AND SERVICES | 2,426.07 |
| Total Income | 198,686.83 |
| Gross Profit | 198,686.83 |
| Expense | |
| Purchase of Goods-Services | 0.00 |
| 5000 · PAYROLL | |
| 5000.01 · Salaries | 223,158.16 |
| 5000.02 · OVERTIME | |
| FLSA | 4,271.26 |
| Sick Coverage | 10,194.24 |
| Strike Team | 0.00 |
| Training | 12,584.46 |
| Unclassified-Meetings, etc | 0.00 |
| Vacation - Coverage | 12,098.51 |
| Worker's Comp Coverage | 18,107.76 |
| Total 5000.02 · OVERTIME | 57,256.23 |
| 5000.03 · DIRECTORS COMPENSATION | 300.00 |
| Total 5000 · PAYROLL | 280,714.39 |
| 5002 · EMPLOYEE BENEFITS | |
| 5002.01 · Educational Incentive | 11,525.88 |
| 5002.02 · Annual Leave Buyback | 314.73 |
| 5002.03 · Medicare Tax ER | 4,045.21 |

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

| | Jul '25 - May 26 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 PROPERTY TAXES | | | | |
| 4000.01 · Property Tax | | | | |
| Property Tax 1% | 4,593,352.58 | 4,738,000.00 | -144,647.42 | 96.9% |
| Admin Fees | -50,554.54 | -30,000.00 | -20,554.54 | 168.5% |
| Refunds | -54,984.42 | -40,000.00 | -14,984.42 | 137.5% |
| Total 4000.01 · Property Tax | 4,487,813.62 | 4,668,000.00 | -180,186.38 | 96.1% |
| 4000.02 · General Fund Interest | 19,956.06 | 15,000.00 | 4,956.06 | 133.0% |
| 4000.03 · Benefit Fee | 634,222.90 | 665,000.00 | -30,777.10 | 95.4% |
| Total 4000 PROPERTY TAXES | 5,142,290.95 | 5,348,000.00 | -205,709.05 | 96.2% |
| 4002 · USE OF MONEY AND PROPERTY | | | | |
| 4002.01 · INTEREST INCOME | | | | |
| CA CLASS | | | | |
| California Bank & Trust | 208,863.46 | 145,000.00 | 63,863.46 | 144.0% |
| Investments | 88.71 | 500.00 | -411.29 | 17.7% |
| LAIF | 27,475.50 | 35,000.00 | -7,524.50 | 78.5% |
| PASIS | 196.42 | 500.00 | -303.58 | 39.3% |
| SRPL | 12,401.06 | 15,000.00 | -2,598.94 | 82.7% |
| SRPL | 967.79 | 5,000.00 | -4,032.21 | 19.4% |
| Total 4002.01 · INTEREST INCOME | 249,992.94 | 201,000.00 | 48,992.94 | 124.4% |
| 4002.02 · Property Lease | | | | |
| ALS Agreement (Restricted) | 52,056.32 | 61,000.00 | -8,943.68 | 85.3% |
| Total 4002.02 · Property Lease | 52,056.32 | 61,000.00 | -8,943.68 | 85.3% |
| Total 4002 · USE OF MONEY AND PROPERTY | 302,049.26 | 262,000.00 | 40,049.26 | 115.3% |
| 4005 · MISCELLANEOUS REVENUE | | | | |
| 4005.01 · Other | 57,989.77 | 51,766.00 | 6,223.77 | 112.0% |
| Total 4005 · MISCELLANEOUS REVENUE | 57,989.77 | 51,766.00 | 6,223.77 | 112.0% |
| 4006 · GRANT INCOME | | | | |
| 4006.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 108,782.00 | -7,971.50 | 92.7% |
| SDRC 0723 Type 6 | 0.00 | 381,160.00 | -381,160.00 | 0.0% |
| 4006.01 · SDRC - Other | 0.00 | 610,000.00 | -610,000.00 | 0.0% |
| Total 4006.01 · SDRC | 100,810.50 | 1,099,942.00 | -999,131.50 | 9.2% |
| 4006.03 · CITY OF SD - OES | | | | |
| UASI 2023 | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| UASI 2022 | 0.00 | 3,050.00 | -3,050.00 | 0.0% |
| Total 4006.03 · CITY OF SD - OES | 0.00 | 6,950.00 | -6,950.00 | 0.0% |
| 4006.04 · COSD | | | | |
| SHGP 2025 | 0.00 | 8,636.00 | -8,636.00 | 0.0% |
| SHGP 2024 | 8,391.00 | 8,391.00 | 0.00 | 100.0% |
| Total 4006.04 · COSD | 8,391.00 | 17,027.00 | -8,636.00 | 49.3% |
| 4006.05 · Alpine FireProtectionFoundation | 1,515.00 | 5,000.00 | -3,485.00 | 30.3% |
| 4006.07 · SD Regional Fire Fnd | | | | |
| Truck/Air Curtain Burner | 128,922.80 | 119,298.00 | 9,624.80 | 108.1% |
| Total 4006.07 · SD Regional Fire Fnd | 128,922.80 | 119,298.00 | 9,624.80 | 108.1% |
| Total 4006 · GRANT INCOME | 239,639.30 | 1,248,217.00 | -1,008,577.70 | 19.2% |
| 4007 · INTERGOVERNMENTAL REVENUE | | | | |
| 4007.01 · Incident Reimburse - Personnel | 157,742.90 | 157,742.00 | 0.90 | 100.0% |
| 4007.02 · Incident Reimburse - Vehicle | 51,926.54 | 51,926.00 | 0.54 | 100.0% |
| 4007.03 · Incident Reimburse - Other | 67,065.61 | 65,000.00 | 2,065.61 | 103.2% |

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

| | Jul '25 - May 26 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|----------------------|---------------|
| 4007.04 · Paramedic Resource Pool | 8,231.19 | 8,231.00 | 0.19 | 100.0% |
| Total 4007 · INTERGOVERNMENTAL REVENUE | 284,966.24 | 282,899.00 | 2,067.24 | 100.7% |
| 4008 · FEES AND SERVICES | | | | |
| 4008.01 · Mitigation | | | | |
| Fees | 105,891.37 | 42,993.00 | 62,898.37 | 246.3% |
| Interest | 1,111.28 | 5,000.00 | -3,888.72 | 22.2% |
| Total 4008.01 · Mitigation | 107,002.65 | 47,993.00 | 59,009.65 | 223.0% |
| 4008.02 · Fees for Services | 34,169.46 | 35,000.00 | -830.54 | 97.6% |
| Total 4008 · FEES AND SERVICES | 141,172.11 | 82,993.00 | 58,179.11 | 170.1% |
| Total Income | 6,168,107.63 | 7,275,875.00 | -1,107,767.37 | 84.8% |
| Gross Profit | 6,168,107.63 | 7,275,875.00 | -1,107,767.37 | 84.8% |
| Expense | | | | |
| 5000 · PAYROLL | | | | |
| 5000.01 · Salaries | 2,319,764.69 | 2,508,744.00 | -188,979.31 | 92.5% |
| 5000.02 · OVERTIME | | | | |
| Critical Weather | 0.00 | 34,085.00 | -34,085.00 | 0.0% |
| FLSA | 46,378.94 | 51,919.00 | -5,540.06 | 89.3% |
| Paramedic Resource Pool | 15,163.87 | 16,000.00 | -836.13 | 94.8% |
| Sick Coverage | 202,021.82 | 190,876.00 | 11,145.82 | 105.8% |
| Strike Team | 141,487.15 | 140,000.00 | 1,487.15 | 101.1% |
| Training | 24,773.39 | 28,288.00 | -3,514.61 | 87.6% |
| Unclassified-Meetings, etc | 152,005.00 | 165,000.00 | -12,995.00 | 92.1% |
| Vacation - Coverage | 246,901.30 | 345,485.00 | -98,583.70 | 71.5% |
| Worker's Comp Coverage | 33,018.72 | 13,558.00 | 19,460.72 | 243.5% |
| Total 5000.02 · OVERTIME | 862,507.69 | 985,211.00 | -122,703.31 | 87.5% |
| 5000.03 · DIRECTORS COMPENSATION | 5,200.00 | 7,000.00 | -1,800.00 | 74.3% |
| Total 5000 · PAYROLL | 3,187,472.38 | 3,500,955.00 | -313,482.62 | 91.0% |
| 5002 · EMPLOYEE BENEFITS | | | | |
| 5002.01 · Educational Incentive | 133,554.00 | 135,641.00 | -2,087.00 | 98.5% |
| 5002.02 · Annual Leave Buyback | 4,698.04 | 30,000.00 | -25,301.96 | 15.7% |
| 5002.03 · Medicare Tax ER | 47,354.73 | 48,192.00 | -837.27 | 98.3% |
| 5002.04 · CalPers Retirement | | | | |
| Retirement - Pers | 461,298.85 | 474,751.00 | -13,452.15 | 97.2% |
| Retirement UAL Payments | 194,285.00 | 194,285.00 | 0.00 | 100.0% |
| Total 5002.04 · CalPers Retirement | 655,583.85 | 669,036.00 | -13,452.15 | 98.0% |
| 5002.05 · Group Medical Ins | | | | |
| Health | 411,424.05 | 451,626.00 | -40,201.95 | 91.1% |
| Supp Benefits - FRMS | 42,889.00 | 59,280.00 | -16,391.00 | 72.3% |
| Total 5002.05 · Group Medical Ins | 454,313.05 | 510,906.00 | -56,592.95 | 88.9% |
| 5002.06 · Life Insurance | 5,932.33 | 6,820.00 | -887.67 | 87.0% |
| 5002.07 · LTD Insurance | 8,020.53 | 10,618.00 | -2,597.47 | 75.5% |
| 5002.08 · Social Security (ER) | 322.40 | 434.00 | -111.60 | 74.3% |
| 5002.09 · Payroll Expenses | 129.00 | 0.00 | 129.00 | 100.0% |
| 5002.10 · Retirement 401 (a) | 12,805.00 | 13,250.00 | -445.00 | 96.6% |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 250.00 | 0.00 | 100.0% |
| Total 5002 · EMPLOYEE BENEFITS | 1,322,962.93 | 1,425,147.00 | -102,184.07 | 92.8% |
| 5003 · GRANT EXPENSES | | | | |
| 5003.01 · SDRC | | | | |
| 2025 Fuels Management | 0.00 | 610,000.00 | -610,000.00 | 0.0% |
| SDRC 0723 Fuels | 100,810.50 | 108,782.00 | -7,971.50 | 92.7% |
| SDRC 0723 Type 6 | 0.00 | 381,160.00 | -381,160.00 | 0.0% |

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

| | Jul '25 - May 26 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|------------------------|------------------------|----------------|
| Total 5003.01 · SDRC | 100,810.50 | 1,099,942.00 | -999,131.50 | 9.2% |
| 5003.03 · CITY OF SD - OES UASI 2023 | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| Total 5003.03 · CITY OF SD - OES | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| 5003.04 · CountySD SHGP 2025 SHGP 2024 | 0.00 8,391.00 | 8,636.00 12,736.00 | -8,636.00 -4,345.00 | 0.0% 65.9% |
| Total 5003.04 · CountySD | 8,391.00 | 21,372.00 | -12,981.00 | 39.3% |
| 5003.05 · Alpine FireProtectionFoundation 5003.07 · SD Regional Fire Foundation Truck/Air Curtain Burner | 25.58 136,893.80 | 5,000.00 119,298.00 | -4,974.42 17,595.80 | 0.5% 114.7% |
| Total 5003.07 · SD Regional Fire Foundation | 136,893.80 | 119,298.00 | 17,595.80 | 114.7% |
| Total 5003 · GRANT EXPENSES | 246,120.88 | 1,249,512.00 | -1,003,391.12 | 19.7% |
| 5007 · UNIFORMS/PPE | | | | |
| 5007.01 · Uniforms | 5,266.35 | 18,250.00 | -12,983.65 | 28.9% |
| 5007.02 · Structure PPE | 11,062.49 | 12,915.00 | -1,852.51 | 85.7% |
| 5007.03 · Wildland PPE | 959.99 | 5,000.00 | -4,040.01 | 19.2% |
| Total 5007 · UNIFORMS/PPE | 17,288.83 | 36,165.00 | -18,876.17 | 47.8% |
| 5008 · COMMUNICATIONS | | | | |
| 5008.01 · Heartland Comm Facility | 118,920.37 | 124,410.00 | -5,489.63 | 95.6% |
| 5008.02 · Mobile Communications | 7,631.58 | 9,700.00 | -2,068.42 | 78.7% |
| 5008.05 · Emergency Operations Center EOC | 229.32 | 200.00 | 29.32 | 114.7% |
| 5008.06 · Regional Communications System | 7,352.67 | 8,784.00 | -1,431.33 | 83.7% |
| 5008.08 · Cox Communications | 3,237.13 | 4,700.00 | -1,462.87 | 68.9% |
| Total 5008 · COMMUNICATIONS | 137,371.07 | 147,794.00 | -10,422.93 | 92.9% |
| 5009 · PASIS (Workers Comp) | | | | |
| 5009.01 · Administrative Costs | 152,162.00 | 156,165.00 | -4,003.00 | 97.4% |
| 5009.02 · Claim Related Expenses | 54,400.96 | 125,000.00 | -70,599.04 | 43.5% |
| Total 5009 · PASIS (Workers Comp) | 206,562.96 | 281,165.00 | -74,602.04 | 73.5% |
| 5010 · HOUSEHOLD | 5,732.65 | 7,000.00 | -1,267.35 | 81.9% |
| 5011 · FAIRA | 73,623.00 | 73,623.00 | 0.00 | 100.0% |
| 5012 · MAINTENANCE - EQUIPMENT | | | | |
| 5012.01 · SCBA's | 2,732.40 | 3,700.00 | -967.60 | 73.8% |
| 5012.02 · Air Compressor - Station | 1,502.90 | 2,200.00 | -697.10 | 68.3% |
| 5012.03 · 800 mhz Radios | 2,845.01 | 3,568.00 | -722.99 | 79.7% |
| 5012.04 · VHF Radios | 61.28 | 3,000.00 | -2,938.72 | 2.0% |
| 5012.05 · Rescue Tools | 1,950.97 | 2,800.00 | -849.03 | 69.7% |
| 5012.06 · Hydrant Maintenance | 0.00 | 500.00 | -500.00 | 0.0% |
| 5012.07 · Station Generator | 1,182.71 | 3,705.00 | -2,522.29 | 31.9% |
| 5012.08 · SCBA - Compressor | 2,600.88 | 5,970.00 | -3,369.12 | 43.6% |
| 5012.09 · Portable Extinguishers | 411.53 | 850.00 | -438.47 | 48.4% |
| 5012.10 · Hose & Ladder Testing | 4,946.20 | 5,000.00 | -53.80 | 98.9% |
| 5012.11 · Misc. Equipment | 1,961.75 | 3,500.00 | -1,538.25 | 56.1% |
| 5012.12 · Fuel | 31,079.92 | 42,627.00 | -11,547.08 | 72.9% |
| 5012.13 · Foam (Class A/B) | 1,260.68 | 2,000.00 | -739.32 | 63.0% |
| 5012.14 · Fire Hose & Appliances | 522.05 | 2,000.00 | -1,477.95 | 26.1% |
| 5012.15 · Gas Detectors | 798.28 | 1,180.00 | -381.72 | 67.7% |
| Total 5012 · MAINTENANCE - EQUIPMENT | 53,856.56 | 82,600.00 | -28,743.44 | 65.2% |
| 5013 · MAINTENANCE - VEHICLES | | | | |
| 5013.10 · E17 - 2015 KME | 45,998.93 | 36,000.00 | 9,998.93 | 127.8% |
| 5013.20 · E217 - 2005 KME | 27,311.80 | 30,000.00 | -2,688.20 | 91.0% |
| 5013.30 · 2023 Chevrolet Silverado | 1,074.87 | 5,500.00 | -4,425.13 | 19.5% |
| 5013.40 · 2019 F-250 | 1,083.82 | 5,500.00 | -4,416.18 | 19.7% |
| 5013.50 · BR17 Hi-Tech (2019) | 14,540.53 | 20,500.00 | -5,959.47 | 70.9% |

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

06/09/26

Accrual Basis

| | Jul '25 - May 26 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|--------------|
| 5013.60 · 2020 Ford Explorer | 813.56 | 3,000.00 | -2,186.44 | 27.1% |
| 5013.70 · 2021 Chevrolet Silverado | 5,991.67 | 5,500.00 | 491.67 | 108.9% |
| 5013.80 · Vermeer 1500C Chipper | 992.98 | 1,500.00 | -507.02 | 66.2% |
| Total 5013 · MAINTENANCE - VEHICLES | 97,808.16 | 107,500.00 | -9,691.84 | 91.0% |
| 5014 · MAINTENANCE - FACILITIES | | | | |
| 5014.01 · Station 17 | 13,333.21 | 15,825.00 | -2,491.79 | 84.3% |
| 5014.02 · HVAC Maintenance | 1,233.50 | 2,820.00 | -1,586.50 | 43.7% |
| 5014.03 · Apparatus Bay Doors & Gates | 375.00 | 7,900.00 | -7,525.00 | 4.7% |
| 5014.04 · ST-17 Life Safety Systems | 6,309.22 | 4,221.00 | 2,088.22 | 149.5% |
| 5014.05 · Plymovent | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 5014.06 · Gym Equipment | 543.66 | 1,500.00 | -956.34 | 36.2% |
| 5014.07 · Grounds Maintenance | 5,116.39 | 5,460.00 | -343.61 | 93.7% |
| 5014.08 · Photovoltaic System | 3,780.00 | 5,280.00 | -1,500.00 | 71.6% |
| Total 5014 · MAINTENANCE - FACILITIES | 30,690.98 | 44,506.00 | -13,815.02 | 69.0% |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | |
| 5015.01 · EMS Supplies | 6,732.54 | 8,500.00 | -1,767.46 | 79.2% |
| 5015.02 · EMS Maintenance Contracts | 682.00 | 4,872.00 | -4,190.00 | 14.0% |
| 5015.03 · Medication Disposal | 212.00 | 922.00 | -710.00 | 23.0% |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 7,626.54 | 14,294.00 | -6,667.46 | 53.4% |
| 5016 · AGENCY MEMBERSHIPS | 2,670.98 | 4,250.00 | -1,579.02 | 62.8% |
| 5018 · OFFICE EXPENSE | | | | |
| 5018.01 · Expendable Supplies | 2,776.19 | 4,300.00 | -1,523.81 | 64.6% |
| 5018.02 · Postage | 395.08 | 750.00 | -354.92 | 52.7% |
| 5018.03 · IT Equipment | 7,204.78 | 15,592.00 | -8,387.22 | 46.2% |
| 5018.04 · Publishing | 714.00 | 700.00 | 14.00 | 102.0% |
| Total 5018 · OFFICE EXPENSE | 11,090.05 | 21,342.00 | -10,251.95 | 52.0% |
| 5019 · PROFESSIONAL FEES / SERVICES | | | | |
| 5019.01 · Legal Fees and Related | 82,606.03 | 95,000.00 | -12,393.97 | 87.0% |
| 5019.02 · Auditor | 18,851.86 | 23,000.00 | -4,148.14 | 82.0% |
| 5019.04 · IT Services | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5019.05 · Investment Management Fees | 0.00 | 500.00 | -500.00 | 0.0% |
| 5019.06 · Wellness - Fitness Program | 25,402.03 | 37,500.00 | -12,097.97 | 67.7% |
| 5019.08 · SD LAFCO | 2,209.29 | 2,210.00 | -0.71 | 100.0% |
| 5019.09 · Benefit Fee Administration | 4,816.23 | 4,500.00 | 316.23 | 107.0% |
| Total 5019 · PROFESSIONAL FEES / SERVICES | 133,885.44 | 167,710.00 | -33,824.56 | 79.8% |
| 5023 · TRAINING | | | | |
| 5023.01 · Training Incidentals | 1,866.28 | 2,000.00 | -133.72 | 93.3% |
| 5023.02 · EMS (Medical Training) | 1,897.00 | 4,700.00 | -2,803.00 | 40.4% |
| 5023.03 · Heartland Training Facility | 19,467.00 | 19,033.00 | 434.00 | 102.3% |
| 5023.04 · Education Reimbursement | 6,405.00 | 12,000.00 | -5,595.00 | 53.4% |
| Total 5023 · TRAINING | 29,635.28 | 37,733.00 | -8,097.72 | 78.5% |
| 5025 · PROFESSIONAL DEVELOPMENT | | | | |
| 5025.01 · Administration | 6,934.56 | 14,180.00 | -7,245.44 | 48.9% |
| 5025.02 · Chief Officers | 4,861.30 | 5,250.00 | -388.70 | 92.6% |
| 5025.03 · Board of Directors | 22.04 | 2,500.00 | -2,477.96 | 0.9% |
| 5025.04 · In House Training | 4,545.00 | 5,000.00 | -455.00 | 90.9% |
| 5025.05 · Community Risk Reduction | 60.45 | 7,800.00 | -7,739.55 | 0.8% |
| 5025.06 · Operations | 13,350.03 | 13,500.00 | -149.97 | 98.9% |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 29,773.38 | 48,230.00 | -18,456.62 | 61.7% |
| 5028 · UTILITIES | | | | |
| 5028.01 · SDG&E | 12,332.04 | 20,000.00 | -7,667.96 | 61.7% |
| 5028.02 · Telephone | 4,370.25 | 4,570.00 | -199.75 | 95.6% |
| 5028.03 · Water | 4,406.35 | 6,000.00 | -1,593.65 | 73.4% |
| 5028.04 · Trash | 2,694.10 | 3,300.00 | -605.90 | 81.6% |
| 5028.05 · Sewer | 4,846.09 | 5,100.00 | -253.91 | 95.0% |

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

06/09/26

Accrual Basis

| | Jul '25 - May 26 | Budget | \$ Over Budget | % of Budget |
|--|--------------------|---------------|--------------------|---------------|
| Total 5028 · UTILITIES | 28,648.83 | 38,970.00 | -10,321.17 | 73.5% |
| 5030 · SPECIAL DISTRICT EXPENSE | | | | |
| 5030.01 · District Operations | 9,314.17 | 12,850.00 | -3,535.83 | 72.5% |
| 5030.02 · Incident Operations | 4,922.05 | 4,000.00 | 922.05 | 123.1% |
| 5030.03 · Web Site | 1,430.00 | 1,800.00 | -370.00 | 79.4% |
| 5030.04 · Recruitment | 174.00 | 500.00 | -326.00 | 34.8% |
| 5030.05 · Reimbursable expenses | 0.00 | 500.00 | -500.00 | 0.0% |
| 5030.06 · Software/Licenses | 31,626.57 | 32,331.00 | -704.43 | 97.8% |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 47,466.79 | 51,981.00 | -4,514.21 | 91.3% |
| 5032 · Community Risk Reduction | | | | |
| 5032.01 · Public Education | 4,848.12 | 5,350.00 | -501.88 | 90.6% |
| 5032.02 · Supplies | 2,330.22 | 4,000.00 | -1,669.78 | 58.3% |
| 5032.03 · Mapping | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 5032 · Community Risk Reduction | 7,178.34 | 9,850.00 | -2,671.66 | 72.9% |
| 5035 · MINOR EQUIPMENT | | | | |
| Communications | 5,310.27 | 18,250.00 | -12,939.73 | 29.1% |
| Facilities | 11,604.09 | 11,700.00 | -95.91 | 99.2% |
| Office | 3,308.60 | 10,000.00 | -6,691.40 | 33.1% |
| Operations | 27,806.00 | 27,935.00 | -129.00 | 99.5% |
| Total 5035 · MINOR EQUIPMENT | 48,028.96 | 67,885.00 | -19,856.04 | 70.8% |
| 5037 · CAPITALIZED EXPENSES | | | | |
| Facilities | 185,167.09 | 188,500.00 | -3,332.91 | 98.2% |
| Operations | 6,562.38 | 54,384.00 | -47,821.62 | 12.1% |
| Vehicles | 47,485.06 | 51,128.00 | -3,642.94 | 92.9% |
| Total 5037 · CAPITALIZED EXPENSES | 239,214.53 | 294,012.00 | -54,797.47 | 81.4% |
| 5038 · CONTINGENCY FUND | 3,806.06 | 182,645.00 | -178,838.94 | 2.1% |
| 5039 · EMERGENCY FUND | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5040 · FUND ACCURAL ACCOUNTS | 0.00 | 27,091.00 | -27,091.00 | 0.0% |
| 5050 · INTERFUND TRANSFERS | 0.00 | -1,083,183.00 | 1,083,183.00 | 0.0% |
| 8000.00 · DEBT SERVICE FUND | | | | |
| 8000.01 · POB | | | | |
| POB - Administrative Fees | 3,225.00 | 2,850.00 | 375.00 | 113.2% |
| POB - Interest | 85,575.65 | 150,000.00 | -64,424.35 | 57.1% |
| POB - Principal | 230,000.00 | 230,000.00 | 0.00 | 100.0% |
| Total 8000.01 · POB | 318,800.65 | 382,850.00 | -64,049.35 | 83.3% |
| 8000.02 · ECAA Solar | | | | |
| Interest | 4,103.15 | 4,198.00 | -94.85 | 97.7% |
| Principal | 45,046.23 | 45,050.00 | -3.77 | 100.0% |
| Total 8000.02 · ECAA Solar | 49,149.38 | 49,248.00 | -98.62 | 99.8% |
| Total 8000.00 · DEBT SERVICE FUND | 367,950.03 | 432,098.00 | -64,147.97 | 85.2% |
| Total Expense | 6,336,465.61 | 7,275,875.00 | -939,409.39 | 87.1% |
| Net Ordinary Income | -168,357.98 | 0.00 | -168,357.98 | 100.0% |
| Net Income | -168,357.98 | 0.00 | -168,357.98 | 100.0% |

AFPD Alpine Fire Protection District

Profit & Loss

May 2026

06/09/26

Accrual Basis

| | May 26 |
|---|-------------------|
| 5002.04 · CalPers Retirement Retirement - Pers | 44,505.81 |
| Total 5002.04 · CalPers Retirement | 44,505.81 |
| 5002.05 · Group Medical Ins Health | 39,342.24 |
| Supp Benefits - FRMS | 4,023.78 |
| Total 5002.05 · Group Medical Ins | 43,366.02 |
| 5002.06 · Life Insurance | 560.03 |
| 5002.07 · LTD Insurance | 922.40 |
| 5002.08 · Social Security (ER) | 18.60 |
| 5002.09 · Payroll Expenses | 64.50 |
| 5002.10 · Retirement 401 (a) | 255.00 |
| Total 5002 · EMPLOYEE BENEFITS | 105,578.18 |
| 5003 · GRANT EXPENSES | |
| 5003.07 · SD Regional Fire Foundation Truck/Air Curtain Burner | 2,734.80 |
| Total 5003.07 · SD Regional Fire Foundation | 2,734.80 |
| Total 5003 · GRANT EXPENSES | 2,734.80 |
| 5007 · UNIFORMS/PPE | |
| 5007.02 · Structure PPE | 2,330.09 |
| 5007.03 · Wildland PPE | 503.26 |
| Total 5007 · UNIFORMS/PPE | 2,833.35 |
| 5008 · COMMUNICATIONS | |
| 5008.02 · Mobile Communications | 618.34 |
| 5008.06 · Regional Communications System | 732.00 |
| 5008.08 · Cox Communications | 311.11 |
| Total 5008 · COMMUNICATIONS | 1,661.45 |
| 5009 · PASIS (Workers Comp) | |
| 5009.02 · Claim Related Expenses | 4,998.28 |
| Total 5009 · PASIS (Workers Comp) | 4,998.28 |
| 5010 · HOUSEHOLD | 1,959.77 |
| 5012 · MAINTENANCE - EQUIPMENT | |
| 5012.05 · Rescue Tools | 1,653.41 |
| 5012.11 · Misc. Equipment | 143.77 |
| 5012.12 · Fuel | 5,261.03 |
| Total 5012 · MAINTENANCE - EQUIPMENT | 7,058.21 |
| 5013 · MAINTENANCE - VEHICLES | |
| 5013.20 · E217 - 2005 KME | 210.00 |
| 5013.30 · 2023 Chevrolet Silverado | 370.64 |
| 5013.50 · BR17 Hi-Tech (2019) | 85.00 |
| 5013.70 · 2021 Chevrolet Silverado | 2,817.21 |
| Total 5013 · MAINTENANCE - VEHICLES | 3,482.85 |
| 5014 · MAINTENANCE - FACILITIES | |
| 5014.01 · Station 17 | 3,193.17 |
| 5014.07 · Grounds Maintenance | 330.00 |
| Total 5014 · MAINTENANCE - FACILITIES | 3,523.17 |
| 5018 · OFFICE EXPENSE | |
| 5018.02 · Postage | 6.37 |
| 5018.03 · IT Equipment | 173.98 |

AFPD Alpine Fire Protection District

Profit & Loss

May 2026

06/09/26

Accrual Basis

| | May 26 |
|--|-------------|
| Total 5018 · OFFICE EXPENSE | 180.35 |
| 5019 · PROFESSIONAL FEES / SERVICES | |
| 5019.01 · Legal Fees and Related | 2,700.00 |
| 5019.06 · Wellness - Fitness Program | 100.00 |
| Total 5019 · PROFESSIONAL FEES / SERVIC... | 2,800.00 |
| 5023 · TRAINING | |
| 5023.01 · Training Incidentals | 1,866.28 |
| 5023.02 · EMS (Medical Training) | 500.00 |
| Total 5023 · TRAINING | 2,366.28 |
| 5025 · PROFESSIONAL DEVELOPMENT | |
| 5025.01 · Administration | 2,594.06 |
| 5025.06 · Operations | 3,800.34 |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 6,394.40 |
| 5028 · UTILITIES | |
| 5028.01 · SDG&E | 884.96 |
| 5028.02 · Telephone | 349.76 |
| 5028.03 · Water | 417.85 |
| 5028.04 · Trash | 259.10 |
| Total 5028 · UTILITIES | 1,911.67 |
| 5030 · SPECIAL DISTRICT EXPENSE | |
| 5030.01 · District Operations | 38.01 |
| 5030.03 · Web Site | 130.00 |
| 5030.05 · Reimbursable expenses | 0.00 |
| 5030.06 · Software/Licenses | 259.96 |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 427.97 |
| 5032 · Community Risk Reduction | |
| 5032.01 · Public Education | 3,811.66 |
| Total 5032 · Community Risk Reduction | 3,811.66 |
| 5035 · MINOR EQUIPMENT | |
| Operations | 3,512.49 |
| Total 5035 · MINOR EQUIPMENT | 3,512.49 |
| 5037 · CAPITALIZED EXPENSES | |
| Facilities | 4,460.00 |
| Total 5037 · CAPITALIZED EXPENSES | 4,460.00 |
| 8000.00 · DEBT SERVICE FUND | |
| 8000.01 · POB | |
| POB - Interest | -0.41 |
| Total 8000.01 · POB | -0.41 |
| 8000.02 · ECAA Solar | |
| Interest | 2,036.90 |
| Principal | 22,585.02 |
| Total 8000.02 · ECAA Solar | 24,621.92 |
| Total 8000.00 · DEBT SERVICE FUND | 24,621.51 |
| Total Expense | 465,030.78 |
| Net Ordinary Income | -266,343.95 |
| Net Income | -266,343.95 |

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

| | Jul '25 - May 26 | Jul '24 - May 25 | \$ Change | % Change |
|--|------------------|------------------|-------------|----------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 PROPERTY TAXES | | | | |
| 4000.01 · Property Tax | | | | |
| Property Tax 1% | 4,593,352.58 | 4,454,423.21 | 138,929.37 | 3.1% |
| Admin Fees | -50,554.54 | -43,190.44 | -7,364.10 | -17.1% |
| Refunds | -54,984.42 | -35,301.23 | -19,683.19 | -55.8% |
| Total 4000.01 · Property Tax | 4,487,813.62 | 4,375,931.54 | 111,882.08 | 2.6% |
| 4000.02 · General Fund Interest | 19,956.06 | 19,624.00 | 332.06 | 1.7% |
| 4000.03 · Benefit Fee | 634,222.90 | 612,569.43 | 21,653.47 | 3.5% |
| 4000.04 · Interest-Mitigation Fund | 298.37 | 0.00 | 298.37 | 100.0% |
| Total 4000 PROPERTY TAXES | 5,142,290.95 | 5,008,124.97 | 134,165.98 | 2.7% |
| 4002 · USE OF MONEY AND PROPERTY | | | | |
| 4002.01 · INTEREST INCOME | | | | |
| CA CLASS | 208,863.46 | 207,345.44 | 1,518.02 | 0.7% |
| California Bank & Trust | 88.71 | 232.52 | -143.81 | -61.9% |
| Investments | 27,475.50 | 52,378.89 | -24,903.39 | -47.5% |
| LAIF | 196.42 | 207.22 | -10.80 | -5.2% |
| PASIS | 12,401.06 | 21,369.75 | -8,968.69 | -42.0% |
| SRPL | 967.79 | 11,176.55 | -10,208.76 | -91.3% |
| Total 4002.01 · INTEREST INCOME | 249,992.94 | 292,710.37 | -42,717.43 | -14.6% |
| 4002.02 · Property Lease | | | | |
| ALS Agreement (Restricted) | 52,056.32 | 96,428.31 | -44,371.99 | -46.0% |
| Total 4002.02 · Property Lease | 52,056.32 | 96,428.31 | -44,371.99 | -46.0% |
| Total 4002 · USE OF MONEY AND PROPERTY | 302,049.26 | 389,138.68 | -87,089.42 | -22.4% |
| 4005 · MISCELLANEOUS REVENUE | | | | |
| 4005.01 · Other | 57,989.77 | 98,646.62 | -40,656.85 | -41.2% |
| Total 4005 · MISCELLANEOUS REVENUE | 57,989.77 | 98,646.62 | -40,656.85 | -41.2% |
| 4006 · GRANT INCOME | | | | |
| 4006.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| Total 4006.01 · SDRC | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| 4006.03 · CITY OF SD - OES | | | | |
| UASI 2022 | 0.00 | 2,229.20 | -2,229.20 | -100.0% |
| Total 4006.03 · CITY OF SD - OES | 0.00 | 2,229.20 | -2,229.20 | -100.0% |
| 4006.04 · COSD | | | | |
| SHGP 2024 | 8,391.00 | 0.00 | 8,391.00 | 100.0% |
| SHGP 2023 | 0.00 | 10,351.00 | -10,351.00 | -100.0% |
| Total 4006.04 · COSD | 8,391.00 | 10,351.00 | -1,960.00 | -18.9% |
| 4006.05 · Alpine FireProtectionFoundation | 1,515.00 | 4,083.46 | -2,568.46 | -62.9% |
| 4006.07 · SD Regional Fire Fnd | | | | |
| Truck/Air Curtain Burner | 128,922.80 | 0.00 | 128,922.80 | 100.0% |
| VHF Radios 2024 | 0.00 | 393,207.00 | -393,207.00 | -100.0% |
| Fire Shelters-Turnouts 2024 | 0.00 | 22,262.08 | -22,262.08 | -100.0% |
| Total 4006.07 · SD Regional Fire Fnd | 128,922.80 | 415,469.08 | -286,546.28 | -69.0% |
| Total 4006 · GRANT INCOME | 239,639.30 | 506,414.29 | -266,774.99 | -52.7% |
| 4007 · INTERGOVERNMENTAL REVENUE | | | | |
| 4007.01 · Incident Reimburse - Personnel | 157,742.90 | 284,359.53 | -126,616.63 | -44.5% |
| 4007.02 · Incident Reimburse - Vehicle | 51,926.54 | 98,106.57 | -46,180.03 | -47.1% |
| 4007.03 · Incident Reimburse - Other | 67,065.61 | 78,782.10 | -11,716.49 | -14.9% |

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

| | Jul '25 - May 26 | Jul '24 - May 25 | \$ Change | % Change |
|---|---------------------|---------------------|--------------------|---------------|
| 4007.04 · Paramedic Resource Pool | 8,231.19 | 27,755.04 | -19,523.85 | -70.3% |
| Total 4007 · INTERGOVERNMENTAL REVENUE | 284,966.24 | 489,003.24 | -204,037.00 | -41.7% |
| 4008 · FEES AND SERVICES | | | | |
| 4008.01 · Mitigation | | | | |
| Fees | 105,891.37 | 70,224.96 | 35,666.41 | 50.8% |
| Interest | 1,111.28 | 1,789.10 | -677.82 | -37.9% |
| Total 4008.01 · Mitigation | 107,002.65 | 72,014.06 | 34,988.59 | 48.6% |
| 4008.02 · Fees for Services | 34,169.46 | 48,052.16 | -13,882.70 | -28.9% |
| Total 4008 · FEES AND SERVICES | 141,172.11 | 120,066.22 | 21,105.89 | 17.6% |
| Total Income | 6,168,107.63 | 6,611,394.02 | -443,286.39 | -6.7% |
| Gross Profit | 6,168,107.63 | 6,611,394.02 | -443,286.39 | -6.7% |
| Expense | | | | |
| Purchase of Goods-Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 5000 · PAYROLL | | | | |
| 5000.01 · Salaries | 2,319,764.69 | 1,975,852.58 | 343,912.11 | 17.4% |
| 5000.02 · OVERTIME | | | | |
| Critical Weather | 0.00 | 64,883.86 | -64,883.86 | -100.0% |
| FLSA | 46,378.94 | 40,927.48 | 5,451.46 | 13.3% |
| Paramedic Resource Pool | 15,163.87 | 29,113.68 | -13,949.81 | -47.9% |
| Reimbursable | 757.50 | 0.00 | 757.50 | 100.0% |
| Sick Coverage | 202,021.82 | 81,344.81 | 120,677.01 | 148.4% |
| Strike Team | 141,487.15 | 248,054.36 | -106,567.21 | -43.0% |
| Training | 24,773.39 | 19,591.18 | 5,182.21 | 26.5% |
| Unclassified-Meetings, etc | 152,005.00 | 44,830.77 | 107,174.23 | 239.1% |
| Vacation - Coverage | 246,901.30 | 243,704.64 | 3,196.66 | 1.3% |
| Worker's Comp Coverage | 33,018.72 | 16,501.03 | 16,517.69 | 100.1% |
| Total 5000.02 · OVERTIME | 862,507.69 | 788,951.81 | 73,555.88 | 9.3% |
| 5000.03 · DIRECTORS COMPENSATION | 5,200.00 | 4,900.00 | 300.00 | 6.1% |
| 5000 · PAYROLL - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5000 · PAYROLL | 3,187,472.38 | 2,769,704.39 | 417,767.99 | 15.1% |
| 5002 · EMPLOYEE BENEFITS | | | | |
| 5002.01 · Educational Incentive | 133,554.00 | 104,673.17 | 28,880.83 | 27.6% |
| 5002.02 · Annual Leave Buyback | 4,698.04 | 24,668.75 | -19,970.71 | -81.0% |
| 5002.03 · Medicare Tax ER | 47,354.73 | 40,947.41 | 6,407.32 | 15.7% |
| 5002.04 · CalPers Retirement | | | | |
| Retirement - Pers | 461,298.85 | 368,759.92 | 92,538.93 | 25.1% |
| Retirement UAL Payments | 194,285.00 | 209,906.00 | -15,621.00 | -7.4% |
| Total 5002.04 · CalPers Retirement | 655,583.85 | 578,665.92 | 76,917.93 | 13.3% |
| 5002.05 · Group Medical Ins | | | | |
| Health | 411,424.05 | 350,691.86 | 60,732.19 | 17.3% |
| Supp Benefits - FRMS | 42,889.00 | 39,296.76 | 3,592.24 | 9.1% |
| Total 5002.05 · Group Medical Ins | 454,313.05 | 389,988.62 | 64,324.43 | 16.5% |
| 5002.06 · Life Insurance | 5,932.33 | 5,925.18 | 7.15 | 0.1% |
| 5002.07 · LTD Insurance | 8,020.53 | 6,866.20 | 1,154.33 | 16.8% |
| 5002.08 · Social Security (ER) | 322.40 | 303.80 | 18.60 | 6.1% |
| 5002.09 · Payroll Expenses | 129.00 | 0.00 | 129.00 | 100.0% |
| 5002.10 · Retirement 401 (a) | 12,805.00 | 10,857.50 | 1,947.50 | 17.9% |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 250.00 | 0.00 | 0.0% |
| Total 5002 · EMPLOYEE BENEFITS | 1,322,962.93 | 1,163,146.55 | 159,816.38 | 13.7% |
| 5003 · GRANT EXPENSES | | | | |
| 5003.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |

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

| | Jul '25 - May 26 | Jul '24 - May 25 | \$ Change | % Change |
|--|------------------|------------------|-------------|----------|
| Total 5003.01 · SDRC | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| 5003.04 · CountySD | | | | |
| SHGP 2024 | 8,391.00 | 0.00 | 8,391.00 | 100.0% |
| SHGP 2023 | 0.00 | 10,351.00 | -10,351.00 | -100.0% |
| Total 5003.04 · CountySD | 8,391.00 | 10,351.00 | -1,960.00 | -18.9% |
| 5003.05 · Alpine FireProtectionFoundation | 25.58 | 4,136.96 | -4,111.38 | -99.4% |
| 5003.07 · SD Regional Fire Foundation | | | | |
| Truck/Air Curtain Burner | 136,893.80 | 0.00 | 136,893.80 | 100.0% |
| VHF Radios 2024 | 0.00 | 395,616.25 | -395,616.25 | -100.0% |
| Fire Shelters-Turnouts 2024 | 0.00 | 24,735.64 | -24,735.64 | -100.0% |
| Total 5003.07 · SD Regional Fire Foundation | 136,893.80 | 420,351.89 | -283,458.09 | -67.4% |
| Total 5003 · GRANT EXPENSES | 246,120.88 | 509,121.40 | -263,000.52 | -51.7% |
| 5007 · UNIFORMS/PPE | | | | |
| 5007.01 · Uniforms | 5,266.35 | 16,113.78 | -10,847.43 | -67.3% |
| 5007.02 · Structure PPE | 11,062.49 | 8,086.90 | 2,975.59 | 36.8% |
| 5007.03 · Wildland PPE | 959.99 | 562.80 | 397.19 | 70.6% |
| Total 5007 · UNIFORMS/PPE | 17,288.83 | 24,763.48 | -7,474.65 | -30.2% |
| 5008 · COMMUNICATIONS | | | | |
| 5008.01 · Heartland Comm Facility | 118,920.37 | 109,675.38 | 9,244.99 | 8.4% |
| 5008.02 · Mobile Communications | 7,631.58 | 5,668.46 | 1,963.12 | 34.6% |
| 5008.05 · Emergency Operations Center EOC | 229.32 | 13.20 | 216.12 | 1,637.3% |
| 5008.06 · Regional Communications System | 7,352.67 | 7,915.42 | -562.75 | -7.1% |
| 5008.08 · Cox Communications | 3,237.13 | 2,937.12 | 300.01 | 10.2% |
| Total 5008 · COMMUNICATIONS | 137,371.07 | 126,209.58 | 11,161.49 | 8.8% |
| 5009 · PASIS (Workers Comp) | | | | |
| 5009.01 · Administrative Costs | 152,162.00 | 130,901.00 | 21,261.00 | 16.2% |
| 5009.02 · Claim Related Expenses | 54,400.96 | 143,095.91 | -88,694.95 | -62.0% |
| Total 5009 · PASIS (Workers Comp) | 206,562.96 | 273,996.91 | -67,433.95 | -24.6% |
| 5010 · HOUSEHOLD | 5,732.65 | 6,050.67 | -318.02 | -5.3% |
| 5011 · FAIRA | 73,623.00 | 65,348.00 | 8,275.00 | 12.7% |
| 5012 · MAINTENANCE - EQUIPMENT | | | | |
| 5012.01 · SCBA's | 2,732.40 | 144.47 | 2,587.93 | 1,791.3% |
| 5012.02 · Air Compressor - Station | 1,502.90 | 1,115.13 | 387.77 | 34.8% |
| 5012.03 · 800 mhz Radios | 2,845.01 | 2,246.20 | 598.81 | 26.7% |
| 5012.04 · VHF Radios | 61.28 | 1,837.08 | -1,775.80 | -96.7% |
| 5012.05 · Rescue Tools | 1,950.97 | 1,434.87 | 516.10 | 36.0% |
| 5012.07 · Station Generator | 1,182.71 | 3,538.15 | -2,355.44 | -66.6% |
| 5012.08 · SCBA - Compressor | 2,600.88 | 2,896.00 | -295.12 | -10.2% |
| 5012.09 · Portable Extinguishers | 411.53 | 384.61 | 26.92 | 7.0% |
| 5012.10 · Hose & Ladder Testing | 4,946.20 | 3,764.40 | 1,181.80 | 31.4% |
| 5012.11 · Misc. Equipment | 1,961.75 | 1,043.32 | 918.43 | 88.0% |
| 5012.12 · Fuel | 31,079.92 | 26,547.51 | 4,532.41 | 17.1% |
| 5012.13 · Foam (Class A/B) | 1,260.68 | 0.00 | 1,260.68 | 100.0% |
| 5012.14 · Fire Hose & Appliances | 522.05 | 98.79 | 423.26 | 428.4% |
| 5012.15 · Gas Detectors | 798.28 | 0.00 | 798.28 | 100.0% |
| Total 5012 · MAINTENANCE - EQUIPMENT | 53,856.56 | 45,050.53 | 8,806.03 | 19.6% |
| 5013 · MAINTENANCE - VEHICLES | | | | |
| 5013.10 · E17 - 2015 KME | 45,998.93 | 41,193.75 | 4,805.18 | 11.7% |
| 5013.20 · E217 - 2005 KME | 27,311.80 | 19,549.21 | 7,762.59 | 39.7% |
| 5013.30 · 2023 Chevrolet Silverado | 1,074.87 | 601.04 | 473.83 | 78.8% |
| 5013.40 · 2019 F-250 | 1,083.82 | 4,311.15 | -3,227.33 | -74.9% |
| 5013.50 · BR17 Hi-Tech (2019) | 14,540.53 | 11,846.60 | 2,693.93 | 22.7% |
| 5013.60 · 2020 Ford Explorer | 813.56 | 2,709.31 | -1,895.75 | -70.0% |
| 5013.70 · 2021 Chevrolet Silverado | 5,991.67 | 5,287.98 | 703.69 | 13.3% |
| 5013.80 · Vermeer 1500C Chipper | 992.98 | 1,670.39 | -677.41 | -40.6% |

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison Jul 2025 through May 2026

| | Jul '25 - May 26 | Jul '24 - May 25 | \$ Change | % Change |
|--|------------------|------------------|------------|----------|
| Total 5013 · MAINTENANCE - VEHICLES | 97,808.16 | 87,169.43 | 10,638.73 | 12.2% |
| 5014 · MAINTENANCE - FACILITIES | | | | |
| 5014.01 · Station 17 | 13,333.21 | 15,156.98 | -1,823.77 | -12.0% |
| 5014.02 · HVAC Maintenance | 1,233.50 | 2,152.50 | -919.00 | -42.7% |
| 5014.03 · Apparatus Bay Doors & Gates | 375.00 | 4,988.00 | -4,613.00 | -92.5% |
| 5014.04 · ST-17 Life Safety Systems | 6,309.22 | 6,881.81 | -572.59 | -8.3% |
| 5014.06 · Gym Equipment | 543.66 | 978.00 | -434.34 | -44.4% |
| 5014.07 · Grounds Maintenance | 5,116.39 | 3,971.06 | 1,145.33 | 28.8% |
| 5014.08 · Photovoltaic System | 3,780.00 | 3,780.00 | 0.00 | 0.0% |
| Total 5014 · MAINTENANCE - FACILITIES | 30,690.98 | 37,908.35 | -7,217.37 | -19.0% |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | |
| 5015.01 · EMS Supplies | 6,732.54 | 5,581.12 | 1,151.42 | 20.6% |
| 5015.02 · EMS Maintenance Contracts | 682.00 | 13,298.00 | -12,616.00 | -94.9% |
| 5015.03 · Medication Disposal | 212.00 | 182.00 | 30.00 | 16.5% |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 7,626.54 | 19,061.12 | -11,434.58 | -60.0% |
| 5016 · AGENCY MEMBERSHIPS | 2,670.98 | 3,482.00 | -811.02 | -23.3% |
| 5018 · OFFICE EXPENSE | | | | |
| 5018.01 · Expendable Supplies | 2,776.19 | 2,422.42 | 353.77 | 14.6% |
| 5018.02 · Postage | 395.08 | 400.00 | -4.92 | -1.2% |
| 5018.03 · IT Equipment | 7,204.78 | 9,293.49 | -2,088.71 | -22.5% |
| 5018.04 · Publishing | 714.00 | 168.00 | 546.00 | 325.0% |
| Total 5018 · OFFICE EXPENSE | 11,090.05 | 12,283.91 | -1,193.86 | -9.7% |
| 5019 · PROFESSIONAL FEES / SERVICES | | | | |
| 5019.01 · Legal Fees and Related | 82,606.03 | 26,659.23 | 55,946.80 | 209.9% |
| 5019.02 · Auditor | 18,851.86 | 15,100.00 | 3,751.86 | 24.9% |
| 5019.04 · IT Services | 0.00 | 194.00 | -194.00 | -100.0% |
| 5019.06 · Wellness - Fitness Program | 25,402.03 | 25,733.75 | -331.72 | -1.3% |
| 5019.08 · SD LAFCO | 2,209.29 | 3,751.07 | -1,541.78 | -41.1% |
| 5019.09 · Benefit Fee Administration | 4,816.23 | 4,318.65 | 497.58 | 11.5% |
| Total 5019 · PROFESSIONAL FEES / SERVICES | 133,885.44 | 75,756.70 | 58,128.74 | 76.7% |
| 5023 · TRAINING | | | | |
| 5023.01 · Training Incidentals | 1,866.28 | 205.94 | 1,660.34 | 806.2% |
| 5023.02 · EMS (Medical Training) | 1,897.00 | 5,140.00 | -3,243.00 | -63.1% |
| 5023.03 · Heartland Training Facility | 19,467.00 | 18,811.00 | 656.00 | 3.5% |
| 5023.04 · Education Reimbursement | 6,405.00 | 2,791.50 | 3,613.50 | 129.5% |
| Total 5023 · TRAINING | 29,635.28 | 26,948.44 | 2,686.84 | 10.0% |
| 5025 · PROFESSIONAL DEVELOPMENT | | | | |
| 5025.01 · Administration | 6,934.56 | 6,069.05 | 865.51 | 14.3% |
| 5025.02 · Chief Officers | 4,861.30 | 809.57 | 4,051.73 | 500.5% |
| 5025.03 · Board of Directors | 22.04 | 723.93 | -701.89 | -97.0% |
| 5025.04 · In House Training | 4,545.00 | 3,956.00 | 589.00 | 14.9% |
| 5025.05 · Community Risk Reduction | 60.45 | 534.74 | -474.29 | -88.7% |
| 5025.06 · Operations | 13,350.03 | 5,165.46 | 8,184.57 | 158.5% |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 29,773.38 | 17,258.75 | 12,514.63 | 72.5% |
| 5028 · UTILITIES | | | | |
| 5028.01 · SDG&E | 12,332.04 | 17,021.56 | -4,689.52 | -27.6% |
| 5028.02 · Telephone | 4,370.25 | 2,990.27 | 1,379.98 | 46.2% |
| 5028.03 · Water | 4,406.35 | 5,628.94 | -1,222.59 | -21.7% |
| 5028.04 · Trash | 2,694.10 | 2,665.23 | 28.87 | 1.1% |
| 5028.05 · Sewer | 4,846.09 | 4,112.05 | 734.04 | 17.9% |
| Total 5028 · UTILITIES | 28,648.83 | 32,418.05 | -3,769.22 | -11.6% |
| 5030 · SPECIAL DISTRICT EXPENSE | | | | |
| 5030.01 · District Operations | 9,314.17 | 7,310.36 | 2,003.81 | 27.4% |
| 5030.02 · Incident Operations | 4,922.05 | 4,670.90 | 251.15 | 5.4% |
| 5030.03 · Web Site | 1,430.00 | 1,190.00 | 240.00 | 20.2% |

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

| | Jul '25 - May 26 | Jul '24 - May 25 | \$ Change | % Change |
|--|---------------------|---------------------|--------------------|----------------|
| 5030.04 · Recruitment | 174.00 | 0.00 | 174.00 | 100.0% |
| 5030.05 · Reimbursable expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| 5030.06 · Software/Licenses | 31,626.57 | 25,593.59 | 6,032.98 | 23.6% |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 47,466.79 | 38,764.85 | 8,701.94 | 22.5% |
| 5032 · Community Risk Reduction | | | | |
| 5032.01 · Public Education | 4,848.12 | 2,643.04 | 2,205.08 | 83.4% |
| 5032.02 · Supplies | 2,330.22 | 122.40 | 2,207.82 | 1,803.8% |
| 5032.03 · Mapping | 0.00 | 700.00 | -700.00 | -100.0% |
| Total 5032 · Community Risk Reduction | 7,178.34 | 3,465.44 | 3,712.90 | 107.1% |
| 5035 · MINOR EQUIPMENT | | | | |
| Communications | 5,310.27 | 1,461.43 | 3,848.84 | 263.4% |
| Facilities | 11,604.09 | 11,233.23 | 370.86 | 3.3% |
| Office | 3,308.60 | 5,689.51 | -2,380.91 | -41.9% |
| Operations | 27,806.00 | 32,078.82 | -4,272.82 | -13.3% |
| Total 5035 · MINOR EQUIPMENT | 48,028.96 | 50,462.99 | -2,434.03 | -4.8% |
| 5037 · CAPITALIZED EXPENSES | | | | |
| Facilities | 185,167.09 | 230,262.64 | -45,095.55 | -19.6% |
| Operations | 6,562.38 | 13,303.20 | -6,740.82 | -50.7% |
| Vehicles | 47,485.06 | 0.00 | 47,485.06 | 100.0% |
| Total 5037 · CAPITALIZED EXPENSES | 239,214.53 | 243,565.84 | -4,351.31 | -1.8% |
| 5038 · CONTINGENCY FUND | 3,806.06 | 0.00 | 3,806.06 | 100.0% |
| 8000.00 · DEBT SERVICE FUND | | | | |
| 8000.01 · POB | | | | |
| POB - Administrative Fees | 3,225.00 | 2,850.00 | 375.00 | 13.2% |
| POB - Interest | 85,575.65 | 156,620.45 | -71,044.80 | -45.4% |
| POB - Principal | 230,000.00 | 215,000.00 | 15,000.00 | 7.0% |
| Total 8000.01 · POB | 318,800.65 | 374,470.45 | -55,669.80 | -14.9% |
| 8000.02 · ECAA Solar | | | | |
| Interest | 4,103.15 | 4,153.85 | -50.70 | -1.2% |
| Principal | 45,046.23 | 20,468.07 | 24,578.16 | 120.1% |
| Total 8000.02 · ECAA Solar | 49,149.38 | 24,621.92 | 24,527.46 | 99.6% |
| Total 8000.00 · DEBT SERVICE FUND | 367,950.03 | 399,092.37 | -31,142.34 | -7.8% |
| Total Expense | 6,336,465.61 | 6,031,029.75 | 305,435.86 | 5.1% |
| Net Ordinary Income | -168,357.98 | 580,364.27 | -748,722.25 | -129.0% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Reserve Funds - Transfer | 164,709.63 | 0.00 | 164,709.63 | 100.0% |
| Total Other Income | 164,709.63 | 0.00 | 164,709.63 | 100.0% |
| Net Other Income | 164,709.63 | 0.00 | 164,709.63 | 100.0% |
| Net Income | -3,648.35 | 580,364.27 | -584,012.62 | -100.6% |

Portfolio Analysis

5/31/2026

| | |
|---|----------------|
| Total cost of accounts (cash value) | \$7,323,794.04 |
| Value of accounts (market value) | \$7,708,713.19 |
| Unrealized gain/loss \$ (market v - cash v) | \$384,919.15 |
| Unrealized gain/loss % | 5.26% |
| Average earning % CD | 1.85% |

| Investment Name | Broker/Dealer | CUSIP | Maturity Date | Term in Months | Interest Rate | Month End Stmt Balance | Quantity | Purchase Price Per Unit | Total Cost (Purchase Price) | Market Price | Market Value | Gain/Loss (\$) | Gain/Loss (%) |
|---|---------------------|-----------------------|---------------|----------------|---------------|------------------------|--------------|-------------------------|------------------------------|------------------------|------------------------|------------------|---------------|
| JPMorgan Chase Bank (CD) | Ameriprise/Comerica | 48128UNS4 | 4/16/2029 | 102 | 1.00% | | 1000 | \$ 100.00 | \$ 100,000.00 | \$ 89.60 | \$ 89,600.00 | ↓ \$ (10,400.00) | -10.40% |
| JPMorgan Chase Bank (CD)* | Ameriprise/Comerica | 48128UZF9 | 2/15/2030 | 108 | 1.10% | | 1500 | \$ 100.00 | \$ 150,000.00 | \$ 88.43 | \$ 132,645.00 | ↓ \$ (17,355.00) | -11.57% |
| | | | | | | | | | | | \$ - | ⇒ \$ - | |
| AMERIPRISE (COMERICA) - ECONOMIC | | | | | | | | | | | | | |
| Federal Farm CR BKS Cons | Comerica | 3133ENWU0 | 5/17/2032 | 113 | 4.30% | | 1350 | \$ 100.00 | \$ 131,571.00 | \$ 98.25 | \$ 132,638.85 | ↑ \$ 1,067.85 | 0.81% |
| Jonesboro ST BK | Comerica | 48040PJA4 | 9/16/2035 | 180 | 1.00% | | 1660 | \$ 100.00 | \$ 166,000.00 | \$ 75.13 | \$ 124,710.82 | ↓ \$ (41,289.18) | -24.87% |
| SRPL FUNDS | | | | | | | | | | | | | |
| CA CLASS/SRPL | CA CLASS | Money Mkt | | | 3.72% | 272,033.55 | 250,204.56 | \$ 1.00 | \$ 250,204.56 | \$ 1.00 | \$ 272,033.55 | ↑ \$ 21,828.99 | 8.72% |
| LAIF | LAIF | Local Agency Inv.Fund | | | 3.82% | 6,407.25 | 5417.55 | \$ 1.00 | \$ 5,417.55 | \$ 1.00 | \$ 5,417.55 | ⇒ \$ - | 0.00% |
| COMMITTED & ASSIGNED | | | | | | | | | | | | | |
| LAIF | LAIF | Local Agency Inv.Fund | | | 3.82% | | 520.37 | \$ 1.00 | \$ 520.37 | \$ 1.00 | \$ 927.52 | ↑ \$ 407.15 | 78.24% |
| CB&T | CB&T | Money Mkt | | | 0.30% | 77,559.45 | 77,396.67 | \$ 1.00 | \$ 77,396.67 | \$ 1.00 | \$ 77,559.45 | ↑ \$ 162.78 | 0.21% |
| CA CLASS: PRIME | CA CLASS | | | | 3.72% | 5,433,466.31 | 5,092,454.33 | \$ 1.00 | \$ 5,092,454.33 | \$ 1.00 | \$ 5,433,466.31 | ↑ \$ 341,011.98 | 6.70% |
| CA CLASS 1% | CA CLASS | | | | 3.72% | 24,186.59 | 22,995.53 | \$ 1.00 | \$ 22,995.53 | \$ 1.00 | \$ 24,186.59 | ↑ \$ 1,191.06 | 5.18% |
| CA CLASS: ENHANCED | CA CLASS | Investment Account | | | 3.72% | 1,270,187.00 | 1,181,893.48 | \$ 1.00 | \$ 1,181,893.48 | \$ 1.00 | \$ 1,270,187.00 | ↑ \$ 88,293.52 | 7.47% |
| AMERIPRISE-COMERICA 1002.13 | Comerica | Money Mkt | | | | 1,832.75 | 1,832.75 | \$ 1.00 | \$ 1,832.75 | \$ 1.00 | \$ 1,832.75 | ⇒ \$ - | 0.00% |
| AMERIPRISE-COMERICA 1002.14 | Comerica | Money Mkt | | | | 7,213.25 | 7,213.25 | \$ 1.00 | \$ 7,213.25 | \$ 1.00 | \$ 7,213.25 | ⇒ \$ - | 0.00% |
| US BANK PARS 115 | US Bank | Money Mkt | | | | 25,989.37 | 25,989.37 | \$ 1.00 | \$ 25,989.37 | \$ 1.00 | \$ 25,989.37 | ⇒ \$ - | 0.00% |
| UNASSIGNED | | | | | | | | | | | | | |
| CB&T -8473 | CB&T | Checking | | | | 110,305.18 | 110,305.18 | \$ 1.00 | \$ 110,305.18 | \$ 1.00 | \$ 110,305.18 | ⇒ \$ - | 0.00% |
| Total | | | | | | | | | \$ 7,323,794.04 | \$ 7,708,713.19 | ↑ \$ 384,919.15 | 5.26% | |

| BASE VALUE | MARKET VALUE |
|------------------------|-------------------------------------|
| \$ 5,417.55 | \$ 5,417.55 LAIF / SRPL |
| \$ 520.37 | \$ 927.52 LAIF/AFP |
| \$ 251,832.75 | \$ 224,077.75 Ameriprise-Comerica |
| \$ 304,784.25 | \$ 264,562.92 Ameriprise-Comerica |
| \$ 25,989.37 | \$ 25,989.37 US Bank |
| \$ 5,092,454.33 | \$ 5,433,466.31 CA CLASS |
| \$ 22,995.53 | \$ 24,186.59 CA CLASS 1% |
| \$ 250,204.56 | \$ 272,033.55 CA CLASS / SRPL |
| \$ 1,181,893.48 | \$ 1,270,187.00 CA CLASS / ENHANCED |
| \$ 77,396.67 | \$ 77,559.45 CB&T |
| <u>\$ 7,213,488.86</u> | <u>\$ 7,598,408.01</u> |
| \$ 255,622.11 | \$ 277,451.10 SRPL |
| \$ 6,957,866.75 | \$ 7,320,956.91 GENERAL |
| <u>\$ 7,213,488.86</u> | <u>\$ 7,598,408.01</u> |

* Callable



Alpine Fire Protection District Monthly Incident Stats



May 2026

Incident Count

186

Incidents an Alpine Unit Responded To

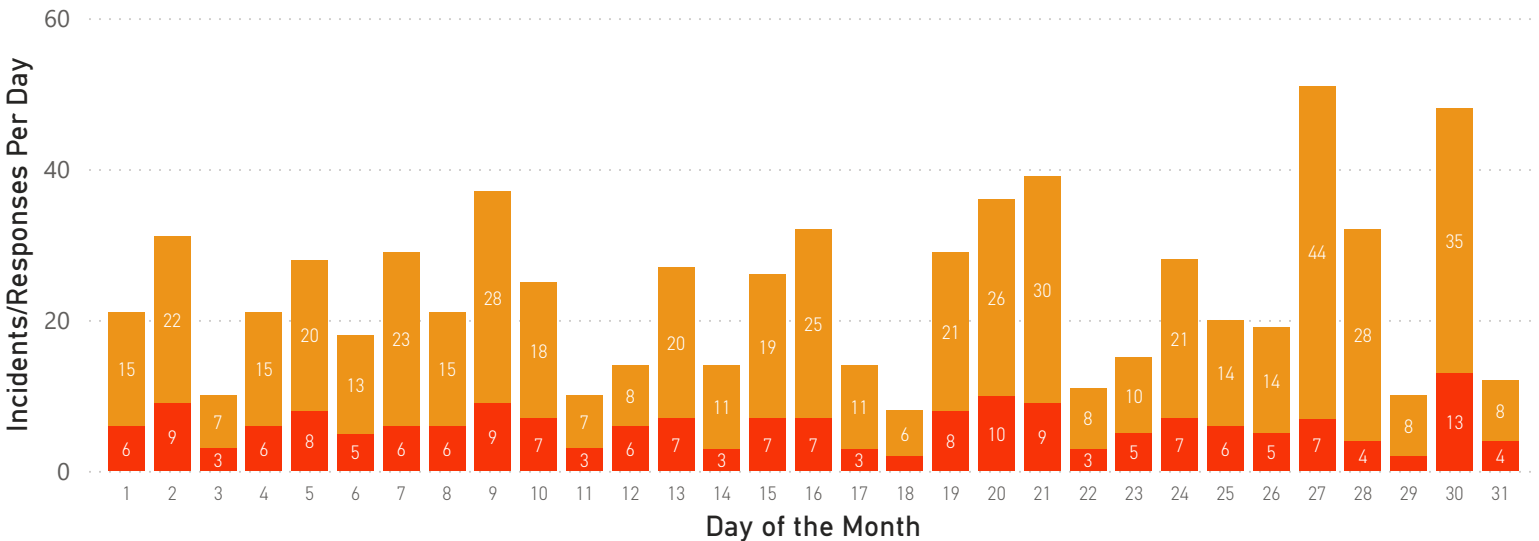
Unit Responses

294

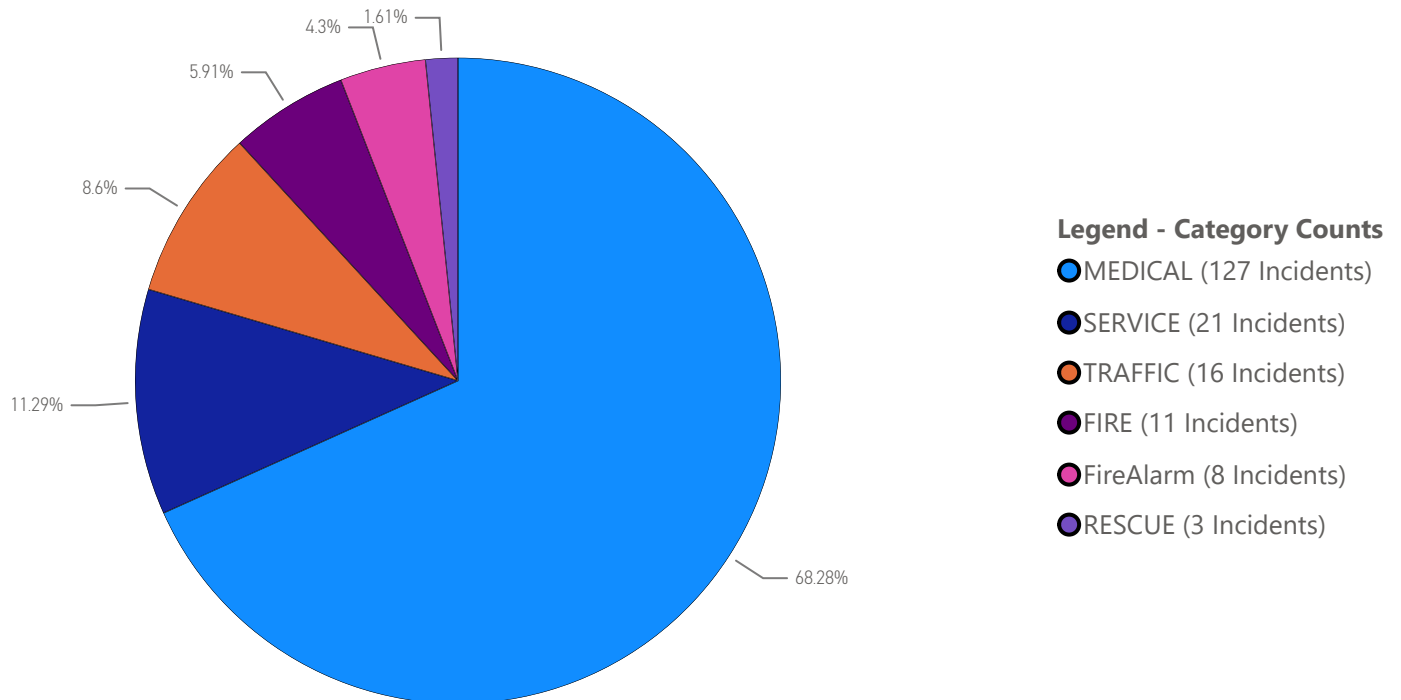
Alpine Unit Responses To The 171 Incidents

Alpine Incidents & Unit Responses Per Day For May 2026

● Incidents Per Day ● Responses Per Day



Incident Category Count For The 186 Incidents Alpine Responded To In May 2026



Legend - Category Counts

- MEDICAL (127 Incidents)
- SERVICE (21 Incidents)
- TRAFFIC (16 Incidents)
- FIRE (11 Incidents)
- FireAlarm (8 Incidents)
- RESCUE (3 Incidents)

ALPINE FIRE PROTECTION DISTRICT

Service with PRIDE • Est. 1957



FISCAL YEAR 2026–2027 FINANCIAL BUDGET

BUDGET HEARING SCHEDULE

- Preliminary Budget:** June 16, 2026
First Hearing: July 21, 2026
Second Hearing: August 18, 2026
Third Hearing & Final Adoption: September 15, 2026
-



June 2026

EXECUTIVE SUMMARY

Proposed Budget — Fiscal Year 2026–2027

Alpine Fire Protection District

Overview

The Fiscal Year 2026–2027 proposed budget totals \$7,144,596 in operating expenditures, supported by \$5,836,076 in projected revenue. The resulting operating deficit of \$1,308,520 will be fully funded through reserve fund transfers, consistent with the District’s long-term fiscal strategy. Total staffing is proposed at 19.5 full-time equivalent (FTE) positions.

Financial Snapshot

Key figures comparing the FY 26/27 proposed budget to the FY 25/26 adjusted budget:

| Category | FY 26/27 Budget | FY 25/26 Budget | \$ Change |
|----------------------------|-----------------|-----------------|-------------|
| Total Revenue | \$5,836,076 | \$6,027,658 | (\$191,582) |
| Total Expenses | \$7,144,596 | \$7,077,455 | \$67,141 |
| Operating Deficit | (\$1,308,520) | (\$1,083,183) | (\$225,337) |
| Reserve Transfer In | \$1,308,520 | \$1,083,183 | \$225,337 |
| Net Income (Post-Transfer) | \$0 | \$0 | \$0 |

Grant activity is budgeted separately and is self-balancing: \$952,904 in grant income offsets \$952,904 in grant expenses.

Revenue

Total projected revenue of \$5,836,076 represents a decrease of \$191,582 (3.2%) from the FY 25/26 adjusted budget of \$6,027,658. Key drivers:

- Property Taxes (\$5,400,651 | +1.0%): Remains the primary revenue source, growing by \$52,651 driven by an increase in the Benefit Fee (\$698,000, up \$33,000) and modest growth in the property tax base.
- Use of Money & Property (\$280,425 | +7.0%): Interest income rises to \$217,500 and property lease income to \$62,925.
- Inter-Governmental Revenue (\$50,000 | -82.3%): A significant decline from \$282,899, reflecting a return to normal incident reimbursement levels after higher-than-typical FY 25/26 activity.
- Fees & Services (\$80,000 | -3.6%): Largely flat; mitigation fees and service fees remain stable.
- Miscellaneous Revenue (\$25,000 | -51.7%): Reduced due to non-recurring items in FY 25/26.

Expenditures

Total proposed expenditures of \$7,144,596 reflect a modest increase of \$67,141 (0.9%) over the FY 25/26 adjusted budget.

Personnel (Payroll & Benefits)

Combined personnel costs total \$5,030,137, or approximately 70% of the total budget.

- Payroll (\$3,451,450 | -1.4%): Salaries increase to \$2,745,043 (+9.4%) while overtime decreases significantly to \$699,407 (-29.0%), reflecting operational adjustments.
- Employee Benefits (\$1,578,687 | +10.8%): Driven primarily by a CalPERS Retirement increase of \$112,743 (+16.9%) and a new Health Reimbursement Arrangement of \$29,820.

Insurance

- Public Agency Self Insurance (PASIS) (\$349,595 | +24.3%): Administrative costs rise by \$68,430, reflecting actuarial adjustments.
- Fire Agencies Insurance Risk Authority (FAIRA) (\$80,985 | +10.0%): Annual premium increase.

Operations & Maintenance

- Minor Equipment (\$121,756 | +79.4%): Significant increase, primarily in Facilities (\$51,693) and Operations (\$43,950), covering items like PDK locks, walkway improvements, and turnout gear.
- Capitalized Expenses (\$131,886 | -55.1%): Decline due to lower facility capital outlay; vehicle capital remains at \$61,886 for a Community Risk Reduction vehicle replacement.
- Emergency Medical Services (\$26,975 | +88.7%): EMS maintenance contracts rise to \$17,553 to support updated equipment agreements.
- Training & Professional Development (\$113,763 combined | +31.8%): Increased investment in EMS training, operations development, and administration.

Debt Service

Total debt service of \$428,899 covers two obligations:

- Pension Obligation Bond (\$379,655): FY 26/27 payment on the taxable bond issued to reduce the CalPERS Unfunded Accrued Liability (UAL). Principal outstanding as of July 1, 2026 is \$4,423,000 at a fixed rate of 3.29%.
- ECAA Solar Loan (\$49,244): Annual repayment on the 1% solar photovoltaic loan; outstanding balance of \$385,914 as of July 1, 2026.

Contingency Fund

A contingency reserve of \$195,603 (3% of total operating expenses) is included per district policy to address unforeseen operational needs.

Reserve Fund Transfers

The \$1,308,520 deficit is fully offset by reserve fund transfers across multiple dedicated funds:

| Reserve Fund | Amount |
|---|--------------------|
| CalPERS UAL (Pension Obligation Bond + UAL Payment) | \$642,131 |
| Equipment Fund (Monitors, SCBA, Turnouts, Decon) | \$118,200 |
| Apparatus/Vehicle Replacement (CRR Vehicle) | \$61,886 |
| Capital Improvement Fund (Trellis, Locks, Solar) | \$90,737 |
| Budget Stability Reserve (Contingency) | \$195,603 |
| PASIS Risk Pool – Workers’ Comp Claims | \$125,000 |
| Sunrise Powerlink Mitigation Grant | \$44,963 |
| Compensated Absences (Vacation/Sick Liability) | \$30,000 |
| Total Reserve Transfer In | \$1,308,520 |

Staffing Summary

The proposed FY 26/27 budget supports 19.5 FTE positions across four functional areas:

| Position | Quantity (FTE) |
|-----------------------------------|----------------|
| Fire Chief | 1.0 |
| Administrative Director | 1.0 |
| Assistant Administrative Director | 1.0 |
| Fire Marshal | 1.0 |
| Fire Inspector | 0.5 |
| Company Officer | 3.0 |
| Engineer | 3.0 |
| Firefighter | 9.0 |
| Total | 19.5 |

Notable Budget Items & Considerations

Increased Insurance Costs

PASIS administrative costs are up \$68,430 (43.8%), posing a growing structural cost pressure that should be monitored in future budget cycles.

Overtime Reduction

Overtime is budgeted at \$699,407, a significant decrease of \$285,804 (29.0%) from FY 25/26.

CalPERS Retirement Obligations

CalPERS costs increase by \$112,743 (16.9%) to \$781,779. Combined with the Pension Obligation Bond debt service of \$379,655, total pension-related expenditures represents a substantial and growing liability. The District has adopted a proactive strategy of using a dedicated UAL reserve to manage this obligation.

Grants

The \$952,904 in grant income includes \$914,132 from the San Diego River Conservancy, which supports significant vegetation management and operational activity. This is down from \$1,248,217 in FY 25/26, largely due to the San Diego Fire Foundation grant declining from \$119,298 to \$19,870.

Capital Investment

Capital spending is reduced year-over-year primarily due to the completion of major facility projects in FY 25/26. Key FY 26/27 capital outlays include a CRR vehicle (\$61,886), a Zoll X-Series cardiac monitor (\$45,000), and a trellis replacement (\$23,000).

Conclusion

The FY 2026–2027 budget reflects a balanced approach to maintaining service levels and operational readiness while managing rising personnel and insurance costs. The operating deficit of \$1,308,520 is fully covered by strategic reserve drawdowns, and the budget remains structurally sound with no new debt proposed. The Board is asked to review and approve this budget as presented.

FISCAL YEAR 2026-2027

| FY 26/27 - REVENUE | | 2026/27 Budget | 2025/26 Adj Budget | FY 25/26 Actual | Variance \$ FY25/26 Actual vs FY 26/27 | Variance % |
|------------------------------------|--|--------------------|--------------------|------------------|---|---------------|
| 4000 | PROPERTY TAXES | 5,400,651 | 5,348,000 | 5,139,989 | 260,662 | 5.1% |
| 4002 | USE OF MONEY AND PROPERTY | 280,425 | 262,000 | 307,140 | (26,715) | (8.7%) |
| 4005 | MISCELLANEOUS REVENUE | 25,000 | 51,766 | 57,989 | (32,989) | (56.9%) |
| 4007 | INTER-GOVERNMENTAL REVENUE | 50,000 | 282,899 | 284,966 | (234,966) | (82.5%) |
| 4008 | FEES AND SERVICES | 80,000 | 82,993 | 139,409 | (59,409) | (42.6%) |
| Total Revenue | | 5,836,076 | 6,027,658 | 5,929,493 | (93,417) | (1.6%) |
| EXPENSES | | 2026/27 Budget | 2025/26 Adj Budget | FY 25/26 Actual | Variance \$ FY25/26 Actual vs FY 26/27 | Variance % |
| 5000 | PAYROLL | 3,451,450 | 3,500,955 | 3,187,474 | 263,976 | 8.3% |
| 5002 | EMPLOYEE BENEFITS | 1,578,687 | 1,425,147 | 1,322,961 | 255,726 | 19.3% |
| 5007 | UNIFORMS/PPE | 28,350 | 36,165 | 17,288 | 11,062 | 64.0% |
| 5008 | COMMUNICATIONS | 153,350 | 147,794 | 136,639 | 16,711 | 12.2% |
| 5009 | PUBLIC AGENCY SELF INSURANCE SYSTEM | 349,595 | 281,165 | 206,563 | 143,032 | 69.2% |
| 5010 | HOUSEHOLD SUPPLIES | 7,500 | 7,000 | 5,733 | 1,767 | 30.8% |
| 5011 | FIRE AGENCIES INSURANCE RISK AUTHORITY | 80,985 | 73,623 | 73,623 | 7,362 | 10.0% |
| 5012 | MAINTENANCE - EQUIPMENT | 93,011 | 82,600 | 54,034 | 38,977 | 72.1% |
| 5013 | MAINTENANCE - VEHICLES | 108,155 | 107,500 | 97,808 | 10,347 | 10.6% |
| 5014 | MAINTENANCE - FACILITIES | 42,213 | 44,506 | 30,691 | 11,522 | 37.5% |
| 5015 | EMERGENCY MEDICAL SERVICES | 26,975 | 14,294 | 7,626 | 19,349 | 253.7% |
| 5016 | AGENCY MEMBERSHIPS | 4,480 | 4,250 | 2,670 | 1,810 | 67.8% |
| 5018 | OFFICE EXPENSE | 12,892 | 21,342 | 11,260 | 1,632 | 14.5% |
| 5019 | PROFESSIONAL SERVICES AND FEES | 107,640 | 167,710 | 131,185 | (23,545) | (17.9%) |
| 5023 | TRAINING | 48,763 | 37,733 | 29,351 | 19,412 | 66.1% |
| 5025 | PROFESSIONAL DEVELOPMENT | 65,000 | 48,230 | 29,773 | 35,227 | 118.3% |
| 5028 | UTILITIES | 35,400 | 38,970 | 29,237 | 6,163 | 21.1% |
| 5030 | SPECIAL DISTRICT EXPENSE | 63,906 | 51,981 | 47,629 | 16,277 | 34.2% |
| 5032 | COMMUNITY RISK REDUCTION | 8,100 | 9,850 | 7,178 | 922 | 12.8% |
| 5035 | MINOR EQUIPMENT | 121,756 | 67,885 | 48,026 | 73,730 | 153.5% |
| 5037 | CAPITALIZED EXPENSES | 131,886 | 294,012 | 239,214 | (107,328) | (44.9%) |
| 5038 | CONTINGENCY FUND | 195,603 | 182,645 | 3,806 | 191,797 | 5039.3% |
| 8000 | DEBT SERVICE FUND | 428,899 | 432,098 | 367,950 | 60,949 | 16.6% |
| Total Expense | | 7,144,596 | 7,104,546 | 6,087,719 | 1,056,877 | 17.4% |
| Total Revenue | | 5,836,076 | 6,027,658 | 5,929,493 | (93,417) | (1.6%) |
| Net Ordinary Income | | (1,308,520) | (1,083,183) | (164,707) | | |
| Reserve Funds - Transfer In | | 1,308,520 | 1,083,183 | - | | |
| Net Income | | - | - | (164,707) | | |
| GRANT REVENUE/EXPENSE | | 2026/27 Budget | 2025/26 Adj Budget | FY 25/26 Actual | | |
| 6000 | GRANT INCOME | 952,904 | 1,248,217 | 239,639 | | |
| 7000 | GRANT EXPENSES | 952,904 | 1,249,512 | 246,120 | | |

FISCAL YEAR 2026-2027

| FY 26/27 Budget vs. FY 25/26 Adjusted Budget | | | PRELIM BUDGET 2026/2027 | FY 25/26 ADJ BUDGET | \$ Variance | % Variance |
|--|-----------------------------------|------------------------------------|----------------------------|------------------------|------------------|----------------|
| 4000 | PROPERTY TAXES | | 5,400,651 | 5,348,000 | 52,651 | 1.0% |
| | 4000.01 | Property Taxes | 4,687,651 | 4,668,000 | 19,651 | 0.4% |
| | | <i>Property Taxes</i> | <i>4,777,651</i> | <i>4,738,000</i> | <i>39,651</i> | <i>0.8%</i> |
| | | <i>Refunds</i> | <i>(40,000)</i> | <i>(30,000)</i> | <i>(10,000)</i> | <i>33.3%</i> |
| | | <i>Admin Fees</i> | <i>(50,000)</i> | <i>(40,000)</i> | <i>(10,000)</i> | <i>25.0%</i> |
| | 4000.02 | Interest - General Fund | 15,000 | 15,000 | - | - |
| | 4000.03 | Benefit Fee | 698,000 | 665,000 | 33,000 | 5.0% |
| 4002 | USE OF MONEY AND PROPERTY | | 280,425 | 262,000 | 18,425 | 7.0% |
| | 4002.01 | Interest Income | 217,500 | 201,000 | 16,500 | 8.2% |
| | 4002.02 | Property Lease | 62,925 | 61,000 | 1,925 | 3.2% |
| 4005 | MISCELLANEOUS REVENUE | | 25,000 | 51,766 | (26,766) | (51.7%) |
| | 4005.01 | Other | 25,000 | 51,766 | (26,766) | (51.7%) |
| 4007 | INTER-GOVERNMENTAL REVENUE | | 50,000 | 282,899 | (232,899) | (82.3%) |
| | 4007.01 | Incident Reimbursement - Personnel | 20,000 | 157,742 | (137,742) | (87.3%) |
| | 4007.02 | Incident Reimbursement - Vehicle | 15,000 | 51,926 | (36,926) | (71.1%) |
| | 4007.03 | Incident Reimbursement - Other | 15,000 | 65,000 | (50,000) | (76.9%) |
| | 4007.04 | Paramedic Resource Pool | - | 8,231 | (8,231) | (100.0%) |
| 4008 | FEES AND SERVICES | | 80,000 | 82,993 | (2,993) | (3.6%) |
| | 4008.01 | Mitigation Fees | 45,000 | 47,993 | (2,993) | (6.2%) |
| | | <i>Mitigation Fees</i> | <i>40,000</i> | <i>42,993</i> | <i>(2,993)</i> | <i>(7.0%)</i> |
| | | <i>Mitigation Fee Interest</i> | <i>5,000</i> | <i>5,000</i> | <i>-</i> | <i>-</i> |
| | 4008.02 | Fees for Services | 35,000 | 35,000 | - | - |
| | | | 5,836,076 | 6,027,658 | (191,582) | (3.2%) |
| 5000 | PAYROLL | | 3,451,450 | 3,500,955 | (49,505) | (1.4%) |
| | 5000.01 | Salaries | 2,745,043 | 2,508,744 | 236,299 | 9.4% |
| | 5000.02 | Overtime | 699,407 | 985,211 | (285,804) | (29.0%) |
| | 5000.03 | Director Compensation | 7,000 | 7,000 | - | - |
| 5002 | EMPLOYEE BENEFITS | | 1,578,687 | 1,425,147 | 153,540 | 10.8% |
| | 5002.01 | Educational Incentive | 150,495 | 135,641 | 14,854 | 11.0% |
| | 5002.02 | Vacation/Sick Leave Expense | 30,000 | 30,000 | - | - |
| | 5002.03 | Medicare (Employer) | 52,912 | 48,192 | 4,720 | 9.8% |
| | 5002.04 | CalPERS Retirement | 781,779 | 669,036 | 112,743 | 16.9% |
| | 5002.05 | Group Medical Insurance | 501,168 | 510,906 | (9,738) | (1.9%) |
| | 5002.06 | Life Insurance | 6,820 | 6,820 | - | - |
| | 5002.07 | Long Term Disability Insurance | 11,509 | 10,618 | 891 | 8.4% |
| | 5002.08 | Social Security Insurance | 434 | 434 | - | - |
| | 5002.10 | Retirement (401a) | 13,250 | 13,250 | - | - |
| | 5002.11 | Uniform Allowance | 500 | 250 | 250 | 100.0% |
| | 5002.13 | Health Reimbursement Arrangement | 29,820 | - | 29,820 | - |
| 5007 | UNIFORMS/PPE | | 28,350 | 36,165 | (7,815) | (21.6%) |
| | 5007.01 | Uniforms | 12,750 | 18,250 | (5,500) | (30.1%) |
| | 5007.02 | Structure PPE | 12,500 | 12,915 | (415) | (3.2%) |
| | 5007.03 | Wildland PPE | 3,100 | 5,000 | (1,900) | (38.0%) |

FISCAL YEAR 2026-2027

| FY 26/27 Budget vs. FY 25/26 Adjusted Budget | | | PRELIM BUDGET 2026/2027 | FY 25/26 ADJ BUDGET | \$ Variance | % Variance |
|--|---|------------------------------------|----------------------------|------------------------|----------------|---------------|
| 5008 | COMMUNICATIONS | | 153,350 | 147,794 | 5,556 | 3.8% |
| | 5008.01 | Heartland Communications Facility | 129,000 | 124,410 | 4,590 | 3.7% |
| | 5008.02 | Mobile Communications | 9,610 | 9,700 | (90) | (0.9%) |
| | 5008.05 | Emergency Operations Center | 200 | 200 | - | - |
| | 5008.07 | Regional Communications System | 9,600 | 8,784 | 816 | 9.3% |
| | 5008.08 | Cox Communications | 4,940 | 4,700 | 240 | 5.1% |
| 5009 | PUBLIC AGENCY SELF INSURANCE SYSTEM | | 349,595 | 281,165 | 68,430 | 24.3% |
| | 5009.01 | Administrative Costs | 224,595 | 156,165 | 68,430 | 43.8% |
| | 5009.02 | Claim Related Expenses | 125,000 | 125,000 | - | - |
| 5010 | HOUSEHOLD SUPPLIES | | 7,500 | 7,000 | 500 | 7.1% |
| 5011 | FIRE AGENCIES INSURANCE RISK AUTHORITY | | 80,985 | 73,623 | 7,362 | 10.0% |
| 5012 | MAINTENANCE - EQUIPMENT | | 93,011 | 82,600 | 10,411 | 12.6% |
| | 5012.01 | Self Contained Breathing Apparatus | 4,250 | 3,700 | 550 | 14.9% |
| | 5012.02 | Station Air Compressor | 2,200 | 2,200 | - | - |
| | 5012.03 | 800mhz Radios | 4,568 | 3,568 | 1,000 | 28.0% |
| | 5012.04 | VHF Radios | 3,000 | 3,000 | - | - |
| | 5012.05 | Rescue Tools | 4,935 | 2,800 | 2,135 | 76.3% |
| | 5012.06 | Hydrant Maintenance | 500 | 500 | - | - |
| | 5012.07 | Station Generator | 8,798 | 3,705 | 5,093 | 137.5% |
| | 5012.08 | SCBA Compressor | 6,770 | 5,970 | 800 | 13.4% |
| | 5012.09 | Portable Extinguishers | 850 | 850 | - | - |
| | 5012.10 | Hose and Ladder Testing | 6,000 | 5,000 | 1,000 | 20.0% |
| | 5012.11 | Miscellaneous Equipment | 3,500 | 3,500 | - | - |
| | 5012.12 | Fuel | 42,340 | 42,627 | (287) | (0.7%) |
| | 5012.13 | Foam | 2,000 | 2,000 | - | - |
| | 5012.14 | Fire Hose and Appliances | 2,000 | 2,000 | - | - |
| | 5012.15 | Gas Detectors | 1,300 | 1,180 | 120 | 10.2% |
| 5013 | MAINTENANCE - VEHICLES | | 108,155 | 107,500 | 655 | 0.6% |
| | 5013.10 | E17 (2015 KME) | 36,000 | 36,000 | - | - |
| | 5013.20 | E-217 (2005 KME) | 30,000 | 30,000 | - | - |
| | 5013.30 | 2023 Chevrolet Silverado | 4,000 | 5,500 | (1,500) | (27.3%) |
| | 5013.40 | 2019 Ford F-250 | 5,500 | 5,500 | - | - |
| | 5013.41 | 2026 Chevrolet 3500 | 500 | - | 500 | - |
| | 5013.50 | BR-17 (2019 HI-TECH) | 18,000 | 20,500 | (2,500) | (12.2%) |
| | 5013.60 | 4705 (2020 Ford Explorer) | 3,000 | 3,000 | - | - |
| | 5013.70 | 4701 (2021 Chevrolet Silverado) | 5,500 | 5,500 | - | - |
| | 5013.80 | Vermeer 1500C Chipper | 2,655 | 1,500 | 1,155 | 77.0% |
| | 5013.81 | Burn Boss - Air Burner | 1,000 | - | 1,000 | - |
| | 5013.90 | SQ17 (2026 BME T6) | 2,000 | - | 2,000 | - |
| 5014 | MAINTENANCE - FACILITIES | | 42,213 | 44,506 | (2,293) | (5.2%) |
| | 5014.01 | Station 17 | 17,627 | 15,825 | 1,802 | 11.4% |
| | 5014.02 | HVAC Maintenance | 2,896 | 2,820 | 76 | 2.7% |
| | 5014.03 | Apparatus Bay Doors/Gates | 4,400 | 7,900 | (3,500) | (44.3%) |
| | 5014.04 | Station 17 Life Safety Systems | 6,722 | 4,221 | 2,501 | 59.3% |

FISCAL YEAR 2026-2027

| FY 26/27 Budget vs. FY 25/26 Adjusted Budget | | | PRELIM BUDGET 2026/2027 | FY 25/26 ADJ BUDGET | \$ Variance | % Variance |
|--|---------------------------------------|--|----------------------------|------------------------|-----------------|----------------|
| 5014.05 | Plymovent | | 500 | 1,500 | (1,000) | (66.7%) |
| 5014.06 | Gym Equipment | | 1,500 | 1,500 | - | - |
| 5014.07 | Grounds Maintenance | | 4,788 | 5,460 | (672) | (12.3%) |
| 5014.08 | Photovoltaic System | | 3,780 | 5,280 | (1,500) | (28.4%) |
| 5015 | EMERGENCY MEDICAL SERVICES | | 26,975 | 14,294 | 12,681 | 88.7% |
| 5015.01 | EMS Supplies | | 8,500 | 8,500 | - | - |
| 5015.02 | EMS Maintenance Contracts | | 17,553 | 4,872 | 12,681 | 260.3% |
| 5015.03 | Medication Disposal | | 922 | 922 | - | - |
| 5016 | AGENCY MEMBERSHIPS | | 4,480 | 4,250 | 230 | 5.4% |
| 5018 | OFFICE EXPENSE | | 12,892 | 21,342 | (8,450) | (39.6%) |
| 5018.01 | Expendable Supplies | | 5,300 | 4,300 | 1,000 | 23.3% |
| 5018.02 | Postage | | 750 | 750 | - | - |
| 5018.03 | IT Equipment | | 6,042 | 15,592 | (9,550) | (61.2%) |
| 5018.04 | Publishing | | 800 | 700 | 100 | 14.3% |
| 5019 | PROFESSIONAL SERVICES AND FEES | | 107,640 | 167,710 | (60,070) | (35.8%) |
| 5019.01 | Legal Fees and Services | | 22,949 | 95,000 | (72,051) | (75.8%) |
| 5019.02 | Auditor | | 18,700 | 23,000 | (4,300) | (18.7%) |
| 5019.03 | Election | | 15,000 | - | 15,000 | - |
| 5019.04 | IT Services | | 5,000 | 5,000 | - | - |
| 5019.05 | Investment Manager Fees | | 500 | 500 | - | - |
| 5019.06 | Wellness | | 37,500 | 37,500 | - | - |
| 5019.08 | SD LAFCO | | 2,991 | 2,210 | 781 | 35.3% |
| 5019.09 | Benefit Fee Administration | | 5,000 | 4,500 | 500 | 11.1% |
| 5023 | TRAINING | | 48,763 | 37,733 | 11,030 | 29.2% |
| 5023.01 | Incidentals | | 2,000 | 2,000 | - | - |
| 5023.02 | EMS Training | | 12,300 | 4,700 | 7,600 | 161.7% |
| 5023.03 | Heartland Training Facility | | 19,463 | 19,033 | 430 | 2.3% |
| 5023.04 | Education | | 15,000 | 12,000 | 3,000 | 25.0% |
| 5025 | PROFESSIONAL DEVELOPMENT | | 65,000 | 48,230 | 16,770 | 34.8% |
| 5025.01 | Administration | | 24,000 | 14,180 | 9,820 | 69.3% |
| 5025.02 | Chief Officers | | 6,000 | 5,250 | 750 | 14.3% |
| 5025.03 | Board of Directors | | 1,500 | 2,500 | (1,000) | (40.0%) |
| 5025.04 | In-house Training | | 4,600 | 5,000 | (400) | (8.0%) |
| 5025.05 | Community Risk Reduction | | 5,800 | 7,800 | (2,000) | (25.6%) |
| 5025.06 | Operations | | 23,100 | 13,500 | 9,600 | 71.1% |
| 5028 | UTILITIES | | 35,400 | 38,970 | (3,570) | (9.2%) |
| 5028.01 | SDG&E | | 16,800 | 20,000 | (3,200) | (16.0%) |
| 5028.02 | Telephone | | 4,200 | 4,570 | (370) | (8.1%) |
| 5028.03 | Water | | 6,000 | 6,000 | - | - |
| 5028.04 | Trash | | 3,300 | 3,300 | - | - |
| 5028.05 | Sewer | | 5,100 | 5,100 | - | - |
| 5030 | SPECIAL DISTRICT EXPENSE | | 63,906 | 51,981 | 11,925 | 22.9% |
| 5030.01 | District Operations | | 13,250 | 12,850 | 400 | 3.1% |
| 5030.02 | Incident Operations | | 4,000 | 4,000 | - | - |

FISCAL YEAR 2026-2027

| FY 26/27 Budget vs. FY 25/26 Adjusted Budget | | | PRELIM BUDGET 2026/2027 | FY 25/26 ADJ BUDGET | \$ Variance | % Variance |
|--|--|--|----------------------------|------------------------|------------------|----------------|
| 5030.03 | Website | | 2,160 | 1,800 | 360 | 20.0% |
| 5030.04 | Recruitment | | 500 | 500 | - | - |
| 5030.05 | Reimbursable Expenses | | 500 | 500 | - | - |
| 5030.06 | Software/Licenses | | 43,496 | 32,331 | 11,165 | 34.5% |
| 5032 | COMMUNITY RISK REDUCTION | | 8,100 | 9,850 | (1,750) | (17.8%) |
| 5032.01 | Public Education | | 5,350 | 5,350 | - | - |
| 5032.02 | Supplies | | 2,750 | 4,000 | (1,250) | (31.3%) |
| 5032.03 | Mapping | | - | 500 | (500) | (100.0%) |
| 5035 | MINOR EQUIPMENT | | 121,756 | 67,885 | 53,871 | 79.4% |
| 5035 | Communications | | 5,715 | 18,250 | (12,535) | (68.7%) |
| 5035 | Vehicles | | 4,500 | - | 4,500 | - |
| 5035 | Facilities | | 51,693 | 11,700 | 39,993 | 341.8% |
| 5035 | Office | | 15,898 | 10,000 | 5,898 | 59.0% |
| 5035 | Operations | | 43,950 | 27,935 | 16,015 | 57.3% |
| 5037 | CAPITALIZED EXPENSES | | 131,886 | 294,012 | (162,126) | (55.1%) |
| 5037 | Communications | | - | - | - | - |
| 5037 | Vehicles | | 61,886 | 51,128 | 10,758 | 21.0% |
| 5037 | Facilities | | 23,000 | 188,500 | (165,500) | (87.8%) |
| 5037 | Office | | - | - | - | - |
| 5037 | Operations | | 47,000 | 54,384 | (7,384) | (13.6%) |
| 5038 | CONTINGENCY FUND (3% of Total Operating Expenses) | | 195,603 | 182,645 | 12,958 | 7.1% |
| 8000 | DEBT SERVICE FUND | | 428,899 | 432,098 | (3,199) | (0.7%) |
| 8000.01 | Pension Obligation Bond | | 379,655 | 382,850 | (3,195) | (0.8%) |
| 8000.02 | ECAA Solar Loan | | 49,244 | 49,248 | (4) | (0.0%) |
| Total Expense | | | 7,144,596 | 7,077,455 | 67,141 | 0.9% |
| Total Income | | | 5,836,076 | 6,027,658 | (191,582) | (3.2%) |
| Total Expense | | | 7,144,596 | 7,077,455 | 67,141 | 0.9% |
| Difference | | | (1,308,520) | (1,083,183) | | |
| Reserve Funds - Transfer In | | | 1,308,520 | 1,083,183 | | |
| Under/(Over) Budget | | | - | - | | |
| GRANT REVENUE/EXPENSE | | | | | | |
| 6000 | GRANT INCOME | | 952,904 | 1,248,217 | (295,313) | (23.7%) |
| 6000.01 | San Diego River Conservancy | | 914,132 | 1,099,942 | (185,810) | (16.9%) |
| 6000.02 | City of San Diego - OES | | - | 6,950 | (6,950) | (100.0%) |
| 6000.03 | County of San Diego | | 18,902 | 17,027 | 1,875 | 11.0% |
| 6000.04 | Alpine Fire Foundation | | - | 5,000 | (5,000) | (100.0%) |
| 6000.05 | San Diego Regional Fire Foundation | | 19,870 | 119,298 | (99,428) | (83.3%) |
| 7000 | GRANT EXPENSES | | 952,904 | 1,249,512 | (296,608) | (23.7%) |
| 7000.01 | San Diego River Conservancy | | 914,132 | 610,000 | 304,132 | 49.9% |
| 7000.02 | City of San Diego - OES | | - | 3,900 | (3,900) | (100.0%) |
| 7000.03 | County of San Diego | | 18,902 | 21,372 | (2,470) | (11.6%) |
| 7000.04 | Alpine Fire Foundation | | - | 5,000 | (5,000) | (100.0%) |
| 7000.05 | San Diego Regional Fire Foundation | | 19,870 | 119,298 | (99,428) | (83.3%) |

FISCAL YEAR 2026-2027 INTER-FUND TRANSFERS

| Sunrise Powerlink Mitigation Grant | | | |
|--|-----------------------------------|--------|------------------|
| Fund Name | Description | Amount | |
| 5000.02 - Overtime (Critical Weather) | | | 36,966 |
| 5007.04 - Wildland PPE | | | 3,100 |
| 5012.04 - Radios | | | 3,000 |
| 5035 - Communications | | | 1,897 |
| Total | | | 44,963 |
| PARS Section 115 Trust Account | | | |
| Total | | | - |
| SD County Mitigation Fund | | | |
| Total | | | - |
| Economic Stability Fund | | | |
| Total | | | - |
| Apparatus/Vehicle Replacement | | | |
| Fund Name | Description | Amount | |
| 5037 - Capital Expense (Vehicle) | CRR Vehicle | | 61,886 |
| 5035 - Minor Equipment (Vehicle) | David Clark Update | | 4,500 |
| Total | | | 61,886 |
| Equipment Fund | | | |
| Fund Name | Description | Amount | |
| 5037 - Operations | AFG Cost Share/Extractor | | 2,000 |
| 5035 - Minor Equipment (Operations) | Roto Decon SCBA/PPE Extractor | | 33,200 |
| 5037 - Capitalized Expenses (Operations) | Zoll X-Series Monitor | | 45,000 |
| 5035 - Minor Equipment | Fire Hose & Appliance Replacement | | 8,000 |
| 5035 - Minor Equipment (Operations) | Turnouts | | 30,000 |
| Total | | | 118,200 |
| Capital Improvement Fund | | | |
| Fund Name | Description | Amount | |
| 5037 - Capitalized Expenses (Facilities) | Trellis Replacement | | 23,000 |
| 5035 - Minor Equipment (Facilities) | Door Lock System - Training Room | | 2,997 |
| 5035 - Minor Equipment (Facilities) | Walkway/Landscaping | | 7,000 |
| 8000.02 - ECAA Solar | Solar Loan Repayment | | 49,244 |
| 5035 - Minor Equipment (Facilities) | PDK Locks | | 8,496 |
| Total | | | 90,737 |
| PASIS Risk Pool Deposit - SIR | | | |
| Total | | | - |
| CaIPERS UAL | | | |
| Fund Name | Description | Amount | |
| 8000.1 - Pension Obligation Bond - Principal | | | 235,000 |
| 8000.1b - Pension Obligation Bond - Interest | | | 141,655 |
| 5002.4a - UAL Payment | | | 265,476 |
| Total | | | 642,131 |
| Budget Stability Reserve | | | |
| Total | | | 195,603 |
| PASIS RISK POOL DEPOSIT | | | |
| Fund Name | Description | Amount | |
| 5009.02 - Claim Expenses | Work Comp Claim Expenses | | 125,000 |
| Total | | | 125,000 |
| Compensated Absences | | | |
| Fund Name | Description | Amount | |
| 5002.02 - Vacation/SL Liability | Liabilities | | 30,000 |
| Total | | | 30,000 |
| Total Inter-Fund Transfer | | | 1,308,520 |

| 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, 2026 | | | \$ 4,423,000.00 |
| | Reduction in Principal Balance | | | \$ 235,000.00 |
| | Interest Due | | | \$ 141,651.00 |
| | Total Payment Due | | | \$ 376,651.00 |
| | Principal Outstanding as of June 30, 2027 | | | \$ 4,188,000.00 |

| FISCAL YEAR | INTEREST RATE | PRINCIPAL | INTEREST | TOTAL PAYMENT |
|-------------|---------------|------------------|------------------|------------------|
| 22/23 | 3.29% | 200,000 | 166,497 | 366,497 |
| 23/24 | 3.29% | 210,000 | 163,612 | 373,612 |
| 24/25 | 3.29% | 215,000 | 156,620 | 371,620 |
| 25/26 | 3.29% | 230,000 | 149,300 | 379,300 |
| 26/27 | 3.29% | 235,000 | 141,651 | 376,651 |
| 27/28 | 3.29% | 240,000 | 133,837 | 373,837 |
| 28/29 | 3.29% | 250,000 | 125,777 | 375,777 |
| 29/30 | 3.29% | 260,000 | 117,387 | 377,387 |
| 30/31 | 3.29% | 265,000 | 108,751 | 373,751 |
| 31/32 | 3.29% | 275,000 | 99,868 | 374,868 |
| 32/33 | 3.29% | 285,000 | 90,656 | 375,656 |
| 33/34 | 3.29% | 295,000 | 81,115 | 376,115 |
| 34/35 | 3.29% | 305,000 | 71,245 | 376,245 |
| 35/36 | 3.29% | 305,000 | 61,210 | 366,210 |
| 36/37 | 3.29% | 315,000 | 51,011 | 366,011 |
| 37/38 | 3.29% | 304,000 | 40,829 | 344,829 |
| 38/39 | 3.29% | 311,000 | 30,712 | 341,712 |
| 39/40 | 3.29% | 287,000 | 20,875 | 307,875 |
| 40/41 | 3.29% | 276,000 | 11,614 | 287,614 |
| 41/42 | 3.29% | 215,000 | 3,537 | 218,537 |
| | | 5,278,000 | 1,826,105 | 7,104,105 |

| DEBT SERVICE SUMMARY & PAYMENT SCHEDULE | | | | |
|--|---|--|--|------------|
| SOLAR LOAN | | | | |
| FISCAL YEAR 2025-2026 | | | | |
| Purpose: 1% Loan for a Solar Photovoltaic System | | | | |
| CURRENT YEAR SUMMARY | | | | |
| | Principal Outstanding as of July 1, 2026 | | | \$ 385,914 |
| | Reduction in Principal Balance | | | \$ 45,598 |
| | Interest Due | | | \$ 3,746 |
| | Total Payment Due | | | \$ 49,344 |
| | Principal Outstanding as of June 30, 2027 | | | \$ 340,316 |

| 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 | 27,608 | 501,398 | |



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

| | |
|---------------------|---|
| Agenda Item | 6.2a |
| Meeting Date | June 16, 2026 |
| Submitted By | Chief O’Gorman |
| Subject | Resolution that determines the 2026/2027 appropriations of tax proceeds for the Gann Limit. |

STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Resolution 25/26-11 that determines the 2026/2027 appropriations of tax proceeds for the Gann Limit.

BACKGROUND

In 1979, California voters approved Proposition 4, also known as the Gann Appropriations Limit (Gann Limit), which was added to Article XIII B of the California State Constitution. The Gann Limit establishes an annual cap on the amount of tax revenues that can be appropriated by all California municipalities, including special districts. This limit is based on the prior year’s appropriations, adjusted by changes in per capita personal income and population growth.

Over time, the Gann Limit has been amended through several voter-approved propositions. The most significant modification occurred in 1990 with the passage of Proposition 111, which revised the calculation methodology and exempted certain appropriations from the limit, resulting in a substantial increase in the allowable appropriations.

Each year, special districts are required to calculate whether their proceeds of taxes exceed the established appropriation limit. Preliminary calculations for the Alpine Fire Protection District (AFPD) indicate that the District remains in compliance with the appropriations limit for the current fiscal year. All revenues subject to the limit have been reviewed, and the District is not expected to exceed its allowable threshold.

FISCAL IMPACT

No fiscal impact.



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 25/26-11

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING THE LIMIT FOR APPROPRIATIONS OF PROCEEDS OF TAX SUBJECT TO LIMITATION FOR FISCAL YEAR 2026/2027

RECITALS

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the California Constitution; and,

WHEREAS, the provisions of the Article require the District to establish maximum appropriation limitations commonly called *Gann Limits* for public agencies, including fire districts; and,

WHEREAS, the District must establish a Gann Limit for the 2026/2027 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that the calculated maximum limit applicable to the 2026/2027 appropriations of tax proceeds is \$5,254,989.28 in accordance with Article XIII B of the Constitution of the State of California.

Per the California Department of Finance:

| | |
|----------------------------|--------|
| Per Capita Personal Income | 1.0495 |
| Population Change | 0.9938 |
| Calculation Factor: | 1.0430 |

| | |
|---|----------------|
| 2025/2026 Appropriation Limit | \$5,038,340.63 |
| 2026/2027 Appropriation Adjustment Factor | <u>1.0430</u> |
| 2026/2027 Appropriation Limit | \$5,254,989.28 |

PASSAGE AND ADOPTION

PASSED and ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of June 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

SIGNATURES

PRESIDENT OF THE BOARD

DATE

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

DATE OF EXECUTION

CLERK OF THE BOARD



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

| | |
|---------------------|--|
| Agenda Item | 6.3a |
| Meeting Date | June 16, 2026 |
| Submitted By | Chief O’Gorman |
| Subject | Establishing the Reserve Fund Categories for Fiscal Year 26/27 |

STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Resolution 25/26-12 to determine the 2026/2027 reserve fund categories.

BACKGROUND

Government Accounting Standards Board (GASB) Statement 54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in government funds. The five fund balance classifications of non-spendable, restricted, committed, assigned, and unassigned indicate the level of constraints placed upon resources and identify specific purposes for which resources in a fund can be spent.

The District’s Fund Balances are classified as follows:

- **Non-spendable** – consists of assets that cannot be spent because they are in non-spendable form, such as prepaid items and inventories, and items that are legally or contractually required to be maintained intact, such as the principal of an endowment or revolving loan fund.
- **Restricted** – consists of amounts that are subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.
 - **Sunrise Powerlink Mitigation Fund:** The Sunrise Powerlink Mitigation Fund was established in 2012 to provide funding for wildfire response operations. The grant stipulates that funding can only be used for extra staffing, PPE, and wildland firefighting equipment.
 - **PASIS Risk Pool Deposit – SIR:** The PASIS Risk Pool Deposit fund was established to meet the bylaw requirements of the PASIS JPA. The District is required to maintain with PASIS 125% of our self-insured retention fee.
 - **San Diego County Mitigation Fund:** The SD County Mitigation Fund was established by the County of San Diego to mitigate new development. Funds can only be used for new capital projects.
 - **PARS Section 115 Trust Account:** Established when the District refinanced the CalPERS UAL to assist in future UAL payments. The funds can only be used for retirement-related expenses.
- **Committed** – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government’s highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
 - **Economic Stability Fund:** The Economic Stability Fund is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles.
 - **Apparatus/Vehicle Replacement Fund:** The Apparatus/Vehicle Replacement Reserve is maintained to fund the replacement of engines and staff vehicles. Replacement of the District’s

apparatus is based upon three criteria: age, mileage, and condition. Generally, replacement occurs when either the age exceeds ten (10) years, the mileage exceeds 100,000 miles, or the condition is deemed to be poor or insufficient for safe operation.

- **Equipment Fund:** The District uses a wide variety of equipment in its everyday operations. The equipment has a useful life ranging from five to twenty years. Replacement of various equipment will result in different levels of expenditure in different years and maintaining sufficient reserve funds will ensure adequate resources are available without adverse budgetary impacts.
- **Facilities and Infrastructure Fund:** The Facilities and Infrastructure Fund was established for the purpose of funding capital improvement projects to repair, upgrade, and replace the District's fixed facilities.
- **CalPERS UAL:** The CalPERS UAL fund is used to cover the district's unfunded accrued liability costs with CalPERS.
- **PASIS Risk Pool Deposit:** Balance of funds with PASIS not required by the JPA to be on deposit, but will be used to cover unanticipated workers' comp claims.
- **Budget Stability Reserve:** The Budget Stability Reserve provides for short-term "one-time" funding for extraordinary items that are not part of the normal operating budget.
- **Assigned** – consists of the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision-making or by a committee or official designated for that purpose. The District's assigned fund balances include the following:
 - **Annual Leave Liability:** The Annual Leave Liability fund balance was established for payment of employees accrued annual leave upon separation of service or for use at the end of the fiscal year to compensate employees for unused leave time.
 - **OPEB (Retiree Health):** Fund established for potential expenses related to other post-employment benefits.
 - **Encumbrance Account:** The Encumbrance Account is established to account for open purchase orders carried from one fiscal year to the next fiscal year.
- **Unassigned** – represents any portion of the fund balances that do not fall into one of the above categories. The General Fund is the only fund that reports a positive unassigned fund balance. The unassigned fund balance can be used for any purpose that the District deems appropriate and beneficial to operations.

Use and Replenishment of Fund Balances – Committed and assigned fund balances are available for use when purchases or disbursements are specific to the fund balance classifications. Assigned and committed fund balances require approval and authorization for use from the Board of Directors.

Replenishments of fund balances are contingent on the annual budget savings at the end of the fiscal year. The allocation of annual budget savings to replenish the fund balances is determined by the District's staff and approved by the Board of Directors on an annual basis when funds are available for allocation.

FISCAL IMPACT

No fiscal impact.



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 25/26-12

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING THE RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE CATEGORIES FOR FISCAL YEAR 2026/27

RECITALS

WHEREAS, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

WHEREAS, the Alpine Fire Protection District (“DISTRICT”) has implemented GASB 54 requirements, and will apply such requirements to its financial statements for the fiscal year ending June 30, 2027; and

WHEREAS, the DISTRICT has recommended the assignment of funds for specific purposes; and the DISTRICT’S goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

RESOLUTION

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The following funds will be classified as RESTRICTED on the financial statements:
 - a. Sunrise Powerlink Mitigation Grant
 - b. PARS Section 115 Trust Account
 - c. SD County Mitigation Fund
 - d. PASIS Risk Pool Deposit - SIR
2. The following funds will be classified as COMMITTED on the financial statements:
 - a. Economic Stability Fund
 - b. Apparatus/Vehicle Fund
 - c. Facilities and Infrastructure Fund
 - d. Equipment Fund
 - e. CalPERS Unfunded Liability Fund
 - f. PASIS Risk Pool – Acct #2
 - g. Budget Stability Reserve
3. The following funds will be classified as ASSIGNED on the financial statements:
 - a. Annual Leave Liability
 - b. OPEB (Retiree Health)
4. Funds that are not classified as Restricted, Committed, or Assigned will be classified as UNASSIGNED.
5. The amounts in each of the above funds will be determined by the Board of Directors and included in the Fiscal Year 2026-27 Budget.

PASSAGE AND ADOPTION

PASSED and ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of June 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

SIGNATURES

PRESIDENT OF THE BOARD

DATE

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

DATE OF EXECUTION

CLERK OF THE BOARD



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

| | |
|---------------------|-----------------------------------|
| Agenda Item | 6.4a |
| Meeting Date | June 16, 2026 |
| Submitted By | Chief Boggeln |
| Subject | Assistant Administrative Director |

STAFF RECOMMENDATION

Staff recommends that the Board of Directors review the proposed succession plan, provide feedback, and approve the reclassification of the current Administrative Assistant position to a new classification titled Assistant Administrative Director.

BACKGROUND

Administrative Director Pinhero has informed the District of her intent to retire in 2030. In anticipation of this transition, staff has identified the need to implement a structured and deliberate succession plan to ensure continuity of operations and effective knowledge transfer.

To support this objective, staff has developed the following phased succession plan for Board consideration:

Succession Plan

| STEP | TIME FRAME | DESCRIPTION |
|------|-------------|---|
| 1 | July 2026 | Reclassify Administrative Assistant Davis to the position of Assistant Administrative Director |
| 2 | 2026 - 2027 | Assistant Admin Director shadows the Admin Director and continues skill development |
| 3 | FYE 2027 | On-board an Administrative Assistant to allow the Assistant Admin Director full time training in 2028 - 2030 |
| 4 | 2028 – 2030 | Assistant Administrative Director assumes progressively greater responsibilities in preparation for full transition to Administrative Director. |

This approach is intended to provide sufficient overlap for training, institutional knowledge transfer, and leadership development prior to the anticipated retirement.

FISCAL IMPACT

The proposed Assistant Administrative Director salary and benefits has been incorporated into the preliminary Fiscal Year 2026/2027 budget.

RECOMMENDED BOARD ACTION

It is recommended that the Board of Directors:

1. Provide input and direction on the proposed succession plan; and
2. Approve the reclassification of the Administrative Assistant position to Assistant Administrative Director

Assistant Administrative Director

1411.1 CLASSIFICATION AND SALARY

Classification: Exempt; At-Will; Miscellaneous

Salary Range: \$82,034 - \$86,857

Reports To: Fire Chief and/or Administrative Director

1411.2 SUMMARY DESCRIPTION

Under the general direction of the Fire Chief and Administrative Director, the Assistant Administrative Director assists in the planning, organization, and coordination of the District's administrative functions, including accounting, budget preparation, employee benefit administration, grants, investments, information technology coordination, and human resources support.

This classification serves as the second-level administrative position within the District and is responsible for performing complex and sensitive administrative assignments. The incumbent exercises independent judgment and may act on behalf of the Administrative Director in their absence or as delegated.

This position is part of the District's succession planning framework and is intended to provide progressive training and executive-level administrative experience necessary to prepare the incumbent for advancement to the Administrative Director classification. The incumbent is expected to progressively assume increased responsibility and participate in structured cross-training in all administrative functions of the District.

1411.3 REPRESENTATIVE DUTIES

The following duties are representative and not all-inclusive:

- Assist in the management and oversight of the District's financial operations, including:
 - budget development and administration
 - financial forecasting and reporting
 - accounts payable/receivable oversight
 - payroll administration
 - audit coordination
 - investment tracking and cash management
- Ensure compliance with:
 - Generally Accepted Accounting Principles (GAAP)
 - Governmental Accounting Standards Board (GASB) requirements
 - applicable federal, state, and local laws and regulations

Alpine Fire Protection District

Policy Manual

Assistant Administrative Director

- Assist in administration of human resources functions, including:
 - recruitment and selection
 - employee benefits administration
 - classification and compensation
 - labor relations support and MOU administration
 - workers' compensation and risk management programs
- Participate in development and implementation of:
 - District policies and procedures
 - administrative systems and internal controls
 - strategic and operational plans
- Assist with and/or prepare:
 - Board of Directors agenda materials
 - staff reports and presentations
 - resolutions, agreements, and official correspondence
- Attend and support Board meetings, committee meetings, and other official functions.
- Serve as liaison with:
 - regulatory agencies
 - auditors
 - benefit providers
 - outside vendors and consultants
- Supervise, train, and evaluate assigned administrative staff.
- May assume delegated authority for administrative operations in the absence of the Administrative Director, consistent with District policy and direction from the Fire Chief.
- Perform related duties as assigned.
- Assists with grant research, application preparation, grant administration, and compliance reporting.
- Assist with oversight and coordination of District information technology systems, software platforms, records management systems, cyber security practices, and administrative technology improvements.
- Assist Clerk of the Board functions, including agenda administration, records retention, public meeting compliance, resolutions, and official records management.
- Participate in Finance Committee meetings and assist in preparation and presentation of financial planning materials and long-term fiscal analyses.
- Participate in executive-level planning, organizational development initiatives, labor relations strategy discussions, and interagency coordination efforts.

Assistant Administrative Director

- Participate in mentorship, professional development, and succession planning activities designed to prepare the incumbent for future advancement to the Administrative Director classification.
- Responsibilities may progressively expand based on demonstrated competency, operational needs, and District succession planning objectives.

1411.4 KNOWLEDGE OF

- Principles and practices of public administration and special district operations
- Governmental accounting, budgeting, and financial reporting
- Public sector human resources and relations
- Risk management and workers' compensation programs
- Applicable laws, codes, and regulations governing public agencies
- Modern office practices, procedures, and technology systems
- Board governance processes and public meeting requirements
- Grant administration and compliance requirements
- Information technology systems, cyber security fundamentals, and records management practices
- Brown Act requirements, public records requirements, and Clerk of the Board functions

1411.5 ABILITY TO

- Analyze complex financial and administrative issues and develop sound recommendations
- Interpret and apply laws, regulations, policies, and MOUs
- Prepare clear, concise, and accurate reports and correspondence
- Exercise independent judgment and discretion in sensitive matters
- Supervise and develop staff effectively
- Establish and maintain effective working relationships with employees, labor groups, board members, and the public
- Manage multiple priorities and meet deadlines in a dynamic environment
- Communicate effectively both orally and in writing
- Develop and present financial and administrative information to executive leadership, committees, and the Board of Directors
- Coordinate multiple administrative programs and projects simultaneously
- Maintain confidentiality while handling sensitive labor, personnel, and financial matters

Assistant Administrative Director

- Progressively assume increased leadership and administrative responsibilities

1411.6 EDUCATION AND EXPERIENCE

Education/Training

- College level or equivalent coursework and training in:
 - Public Administration
 - Business Administration
 - Accounting
 - Finance
 - Human Resources Administration

Experience

- Increasingly responsible experience in public administration, finance, accounting, human resources, or special district administration is highly desirable
- Experience in governmental accounting or public agency administration is preferred.
- Experience with CalPERS administration, payroll systems, budgeting, grants administration, or Board support functions is desirable.