



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — REGULAR MEETING AGENDA

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

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### 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. CLOSED SESSION

*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)

### 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

### 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
- 7.2 Approval of Memorandum of Understanding – Alpine Fire Protection District and IAFF Local 2638
- 7.3 Approval of Memorandum of Understanding – Alpine Fire Protection District and Fire Marshal McBroom
- 7.4 Approval of Memorandum of Understanding – Alpine Fire Protection District and Administrative Director Debbie Pinhero
- 7.5 Approval of Memorandum of Understanding – Alpine Fire Protection District and Chief Greg O’Gorman

### 8. REPORTS

- 8.1 Board of Directors
- 8.2 Fire Marshal
- 8.3 Assistant Fire Chief
- 8.4 Alpine Firefighters Association — Local 2638

### 9. ADJOURNMENT

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

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**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](mailto: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, April 21, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

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### \*\*\*\*MINUTES\*\*\*\*

Teleconference Participation: Director Tim Mehrer will attend via teleconference from 447 F Street, Chula Vista, CA 91910.

#### 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 Willis

#### 3. APPROVAL OF AGENDA

Motion to approve agenda by: Director Paskle  
Second by: Director Taylor  
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. 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 — March 17, 2026
- 5.2 District Financial Reports
- 5.3 Monthly Incident Report

Motion to approve consent calendar by: Director Taylor  
Second by: Director Paskle  
Ayes – 3; Noes – 0 Absent – 2

## 6. ACTION ITEMS

### 6.1 AFPD Policy No. 1112 – Capital Asset Policy

Fire Chief Boggeln explained that staff is proposing updates to the District's Capital Asset Policy following discussions with auditors and changes in accounting guidelines. The new policy would replace the current single-paragraph policy and establish clearer guidelines for the capitalization and depreciation of capital assets, ensuring compliance with county standards and accurate financial reporting. Capital assets include tangible items such as stations and apparatus, as well as intangible items like software, that are used in operations, have a useful life of more than one fiscal year, exceed established dollar thresholds, and improve or extend the life of an asset. Routine maintenance would not qualify for capitalization. Staff proposed increasing capitalization thresholds from the current \$5,000 level to \$50,000 for command vehicles and large equipment, \$250,000 for apparatus, and \$1 million for fire stations, which would reduce the number of tracked capitalized items from approximately 60 to 10 and simplify the audit process. Proposed depreciation schedules include 12 years for command vehicles, 10 years for apparatus, 15 years for large equipment, and 50 years for fire stations. Director Taylor questioned whether the thresholds were appropriate and suggested considering a lower threshold of \$35,000, while Director Paskle noted that most excluded items would fall below that range and supported keeping the threshold at \$50,000. Staff noted the recommendations were based on guidance from the auditors and practices adopted by other districts.

### Director Cromwell arrived at 5:07 pm.

Motion to approve Adjusting our Capital Asset Policy No. 1112 - eliminating the word, "Large," in front of Large Equipment and the cost of \$35,000 by Director Taylor

Second by: Director Paskle

Ayes – 4; Noes – 0 Absent – 1

## 7. REPORTS

### 7.1 Board of Directors

Director Taylor acknowledged receipt of Fire Chief Boggeln's retirement letter and thanked him for his years of dedicated service to the District, expressing appreciation for the advance notice provided. Director Willis reported attending the HTF meeting, where discussions focused on Line of Fire training opportunities. He noted that the availability of additional training and the involvement of many new personnel were very positive developments for the organization.

### 7.2 Fire Marshal

Fire Marshal McBroom reported that the draft permit for the AirCurtain Burner from the Air Pollution Control District was received late Friday and is currently under review for accuracy, with minor corrections still needed. He noted that the Alpine Viejas Fire Safe Council will provide an additional \$2,000 to help cover increased costs, and the project is approximately 98% complete. Two designated airburner locations have been identified within the District, including a parcel near the West Willows off-ramp and property owned by the Grossmont Union High School District. Fire Marshal McBroom also shared plans to meet with a contractor to evaluate vegetation clearing and the creation of a green waste drop-off site for residents. He highlighted the completion of the Alpine Community Creek Cleanup project, with crews continuing fuel reduction work in several areas including the strip of fuel between 1730 Alpine Boulevard, the baseball field, going all the way up the marquis side for the Ayres Inn. Contractors were working over the weekend in Glen Oaks, working a hundred feet on both sides of that creek, cutting and clearing all the fuel. Community response has been positive, with several residents inquiring about participation opportunities. Additionally, the Tavern Road Evacuation Hazardous Fuels Project is expected to begin within a month after receiving environmental exemptions, and Alpine Creeks Hazardous Fuels Reduction Phase 2 is scheduled to begin the week of April 27 with two crews assigned to maintenance and reduction efforts. Plans are also underway to pursue future funding for Phase 3, which would extend fuel reduction work through Chocolate Creek to Tavern Road. Fire Marshal McBroom emphasized the District's ongoing commitment to securing funding and continuing hazardous fuels reduction projects throughout the community. Director Paskle inquired about the final cost of the AirCurtain Burner permit. Fire Marshal McBroom reported that the District has already submitted a payment of \$2,569, with an estimated

additional \$2,000 expected, bringing the total permit cost to approximately \$4,600. He noted that the initial estimated cost was \$10,000, but staff successfully worked with the Air Pollution Control District to significantly reduce the amount. Once the permit is fully issued, annual renewal costs are expected to be approximately \$750. Fire Marshal McBroom also shared that a request was submitted to the California Air Resources Board to establish a specific classification for Air Curtain Incinerators, rather than categorizing them as miscellaneous equipment, which would streamline the permitting process for future users. He added that a Cal Fire biologist expressed interest in purchasing four units for use on tribal lands, where permits are exempt, if the District completes the groundwork for the permitting process. While Viejas declined interest in the program, Fire Marshal McBroom noted that Sycuan and Barona have expressed interest in participating.

### 7.3 Assistant Fire Chief

Assistant Fire Chief O’Gorman reported that he is attending the FDAC Conference in the Monterey Bay area, marking today as day one of the event. He shared that it has been a productive conference with valuable networking opportunities and the chance to meet many people in the fire service community. Last week, in recognition of Dispatcher Appreciation Week, department personnel delivered dinner to all dispatchers to thank them for their continued service and support. In addition to ongoing trainings, crews successfully completed large animal rescue training last week. Upcoming events and trainings include hosting the Wildland Safety Training for the Department of Animal Services on May 16<sup>th</sup>, as well as participation in the upcoming County Wildland Drill. Firefighter Appreciation Night will be held at the Alpine VFW on May 17<sup>th</sup> from 4:00 p.m. to 8:00 p.m.

### 7.4 Alpine Firefighters Association — Local 2638

Firefighter/Engineer Ozbirn reported the Plan B training this month with the focus this month on Wildland Command Training and getting crews through. We will be sending two of our employees in the first week of May to the California Fire Mechanics Academy hoping to bring back some knowledge to be a little more through with their apparatus and learn about that. Captain Dotson added the EVOC Training has started.

## 8. ADJOURNMENT 5:23 pm

**Motion to Adjourn by: Director Paskle**

**Second by: Director Cromwell**

**Ayes – 4 Noes – 0 Absent – 1**

Minutes Approved:	
_____	_____
Stephen Taylor, Board Secretary	Date

*Next Regular Meeting: Tuesday, May 19th, 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  
 April 2026

Ordinary Income/Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5000 - PAYROLL</b>								
Total 5000.01 - Salaries						223,176.07	0.00	223,176.07
<b>5000.02 - OVERTIME</b>								
Total FLSA						4,271.26	0.00	4,271.26
Total Sick Coverage						6,525.36	0.00	6,525.36
Total Strike Team						0.00	0.00	0.00
Total Training						8,330.17	0.00	8,330.17
Total Unclassified-Meetings, etc						484.97	0.00	484.97
Total Vacation - Coverage						39,607.29	0.00	39,607.29
Total Worker's Comp Coverage						14,910.96	0.00	14,910.96
Total 5000.02 - OVERTIME						74,130.01	0.00	74,130.01
Total 5000.03 - DIRECTORS COMPENSATION						400.00	0.00	400.00
Total 5000 - PAYROLL						297,706.08	0.00	297,706.08
<b>5002 - EMPLOYEE BENEFITS</b>								
Total 5002.01 - Educational Incentive						11,525.88	0.00	11,525.88
Total 5002.02 - Annual Leave Buyback						279.76	0.00	279.76
Total 5002.03 - Medicare Tax ER						4,291.12	0.00	4,291.12
Total Retirement - PERS						44,407.37	798.21	43,609.16
Total 5002.04 - CalPERS Retirement						44,407.37	798.21	43,609.16
Total Health						39,378.30	36.05	39,342.25
Total Supp Benefits - FRMS						4,068.02	44.25	4,023.77
Total 5002.05 - Group Medical Ins						43,446.32	80.30	43,366.02
Total 5002.06 - Life Insurance						560.04	0.01	560.03
Total 5002.07 - LTD Insurance						1,322.09	399.69	922.40
Total 5002.08 - Social Security (ER)						24.80	0.00	24.80
Total 5002.09 - Payroll Expenses						68.00	3.50	64.50
Total 5002.10 - Retirement 401 (a)						255.00	0.00	255.00
Total 5002 - EMPLOYEE BENEFITS						106,180.38	1,281.71	104,898.67
<b>5003 - GRANT EXPENSES</b>								
Total 5003 - GRANT EXPENSES						55,957.00	0.00	55,957.00
<b>5007 - UNIFORMS/IPPE</b>								
<b>5007.01 - Uniforms</b>								
	04/01/2026	SD0263371	ACE UNIFORMS	Blackinton Name/Tag - Class A Uniform Holt	2000 - Accounts Payable	24.77		24.77
	04/17/2026	SD0265362	ACE UNIFORMS	Class A Uniform Holt	2000 - Accounts Payable	1,217.47		1,217.47
Total 5007.01 - Uniforms						1,242.24	0.00	1,242.24
Total 5007 - UNIFORMS/IPPE						1,242.24	0.00	1,242.24
<b>5008 - COMMUNICATIONS</b>								
<b>5008.02 - Mobile Communications</b>								
	04/08/2026	6140023687	VERIZON WIRELESS	total: (-2100,-2274,-0050,-6522,-7844,-6226,-7650,-9835,-4087, ...)	2000 - Accounts Payable	618.49		618.49
Total 5008.02 - Mobile Communications						618.49	0.00	618.49
<b>5008.06 - Regional Communications System</b>								
	04/01/2026	26ALPPDN09	COMM SYS	30.50	2000 - Accounts Payable	732.00		732.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5008.06 - Regional Communications System						732.00	0.00	732.00
<b>5008.08 - Cox Communications</b>								
Total 5008.08 - Cox Communications	04/09/2026	2026/04	COX COMMUNICATIONS	05/08/2026	2000 - Accounts Payable	311.11		311.11
Total 5008 - COMMUNICATIONS						311.11	0.00	311.11
<b>5009 - PASIS (Workers Comp)</b>								
Total 5009.02 - Claim Related Expenses						1,661.60	0.00	1,661.60
Total 5009 - PASIS (Workers Comp)						3,966.72	0.00	3,966.72
<b>5010 - HOUSEHOLD</b>								
Total 5010 - HOUSEHOLD	04/07/2026	0443	COSTCO	Coffee	CalCard (Assit. FC GO-6824)	161.94		161.94
<b>5012 - MAINTENANCE - EQUIPMENT</b>								
<b>5012.01 - SCBA's</b>								
Total 5012.01 - SCBA's	04/02/2026	2308	MAINTENANCE & TESTING, LLC	Hydrostatic Testing Services - SCBA	CalCard (Assit. FC GO-6824)	69.30		69.30
<b>5012.02 - Air Compressor - Station</b>								
Total 5012.02 - Air Compressor - Station	04/09/2026	33515	AIR-VAC SYSTEMS INC.	25/26	2000 - Accounts Payable	343.80		343.80
<b>5012.08 - SCBA - Compressor</b>								
Total 5012.08 - SCBA - Compressor	04/22/2026	IN2490057	MUNICIPAL EMERGENCY SERVICES INC	Compressor Service Call, Air Sample & Calibration	2000 - Accounts Payable	300.00		300.00
Total 5012.08 - SCBA - Compressor	04/22/2026	IN2490057	MUNICIPAL EMERGENCY SERVICES INC	SCBA Cylinder Valve Repair & Sales Tax	2000 - Accounts Payable	525.47		525.47
<b>5012.10 - Hose &amp; Ladder Testing</b>								
Total 5012.10 - Hose & Ladder Testing	04/13/2026	17730	FIRE CATT, LLC	Fire Hose & Ladder Testing	2000 - Accounts Payable	4,946.20		4,946.20
<b>5012.12 - Fuel</b>								
Total 5012.12 - Fuel	04/25/2026	11211307	WEX	2026 04 25 stmnt	2000 - Accounts Payable	117.75		117.75
<b>5012.15 - Gas Detectors</b>								
Total 5012.15 - Gas Detectors	04/02/2026	2275	The UPS Store MUNICIPAL EMERGENCY SERVICES INC	Gas Monitor Calibration Return	CalCard (Assit. FC GO-6824)	18.59		18.59
<b>5013 - MAINTENANCE - VEHICLES</b>								
Total 5013.15 - Gas Detectors	04/08/2026	IN2480149		Gas Detection Maintenance	2000 - Accounts Payable	188.06		188.06
Total 5013 - MAINTENANCE - EQUIPMENT						206.65	0.00	206.65
<b>5013.40 - 2019 F-250</b>						6,509.17	0.00	6,509.17
Total 5013.40 - 2019 F-250	04/09/2026	186305	NAPA AUTO PARTS	Windshield Wash	2000 - Accounts Payable	6.44		6.44
<b>5013.60 - 2020 Ford Explorer</b>								
Total 5013.60 - 2020 Ford Explorer	04/17/2026	1733	INC.	Oil Change	CalCard (Capt. JLav -2983)	128.38		128.38
<b>5014 - MAINTENANCE - FACILITIES</b>								
Total 5014 - MAINTENANCE - FACILITIES						134.82	0.00	134.82

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5014.01 · Station 17</b>								
	04/08/2026	26-135	COPPER ELECTRIC INC.	hour, 10 hours, Material \$2 - Troubleshoot exterior lighting and repairs	2000 - Accounts Payable	1,277.00		1,277.00
	04/27/2026	54905/1	ACE HARDWARE INC.	Door stop and showerhead	2000 - Accounts Payable	46.50		46.50
	04/30/2026		THE WEBRESTAURANT STORE	Filter	CalCard (Capt. PD -8770)	70.03		70.03
Total 5014.01 · Station 17						1,393.53	0.00	1,393.53
<b>5014.07 · Grounds Maintenance</b>								
	04/08/2026	0306220	CARTWRIGHT TERMITE & PEST CNTRL INC	2026/04 (1st Service)	2000 - Accounts Payable	165.00		165.00
	04/17/2026	0306219	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/04 (2ndService)	2000 - Accounts Payable	165.00		165.00
Total 5014.07 · Grounds Maintenance						330.00	0.00	330.00
<b>5014.08 · Photovoltaic System</b>								
	04/20/2026	7459	BAKER ELECTRIC & RENEWABLE LLC	2026 Annual Preventative Maintenance - Solar	2000 - Accounts Payable	3,780.00		3,780.00
Total 5014.08 · Photovoltaic System						3,780.00	0.00	3,780.00
Total 5014 · MAINTENANCE - FACILITIES						5,503.53	0.00	5,503.53
<b>5015 · EMERGENCY MEDICAL SERVICES</b>								
<b>5015.01 · EMS Supplies</b>								
	04/17/2026	54817/1	ACE HARDWARE INC.	Storage Container	2000 - Accounts Payable	16.15		16.15
	04/23/2026	2105299	LIFE-ASSIST	Pelican EMS Equipment Case #1550EMS, Orange	2000 - Accounts Payable	440.43		440.43
	04/26/2026	2105160	LIFE-ASSIST	EMS Supplies	2000 - Accounts Payable	2,734.99		2,734.99
	04/28/2026	INV/2026/00738	RESPONSE READY LLC	ZOLL AED 3 Semi-Auto	2000 - Accounts Payable	1,852.23		1,852.23
Total 5015.01 · EMS Supplies						5,043.80	0.00	5,043.80
Total 5015 · EMERGENCY MEDICAL SERVICES						5,043.80	0.00	5,043.80
<b>5018 · OFFICE EXPENSE</b>								
<b>5018.01 · Expendable Supplies</b>								
	04/07/2026		Walmart	2 Terabyte	CalCard (Finance DP -9292)	181.02		181.02
	04/07/2026	0443	COSTCO	Copy Paper	CalCard (Assit. FC GO-6824)	39.86		39.86
Total 5018.01 · Expendable Supplies						220.88	0.00	220.88
<b>5018.02 · Postage</b>								
	04/02/2026	3073	The UPS Store	Shipping	CalCard (Fire Chief BB -2115)	23.11		23.11
	04/24/2026	EFT	RENTAL	600037701	8473	50.00		50.00
Total 5018.02 · Postage						73.11	0.00	73.11
<b>5018.03 · IT Equipment</b>								
	04/08/2026	INV68178-F	FLEXTG	04/01-04/30/2026	2000 - Accounts Payable	165.07		165.07
	04/08/2026	INV68178-F	FLEXTG	Overage for 03/01-03/31/2026	2000 - Accounts Payable	0.00		0.00
Total 5018.03 · IT Equipment						165.07	0.00	165.07
Total 5018 · OFFICE EXPENSE						459.06	0.00	459.06
<b>5019 · PROFESSIONAL FEES / SERVICES</b>								
<b>5019.06 · Wellness - Fitness Program</b>								
	04/02/2026	22840	FOCUS PSYCHOLOGICAL SERVICE, INC.	VOID: 676902027	1001.07 - CB&T Checking - 8473	0.00		0.00
	04/02/2026		SAN DIEGO SPORTS MEDICINE & FAMILYHEALTH	02/24/2026 - Medical Fitness Evaluations	2000 - Accounts Payable	90.00		90.00
Total 5019.06 · Wellness - Fitness Program						90.00	0.00	90.00
Total 5019 · PROFESSIONAL FEES / SERVICES						90.00	0.00	90.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5023 - TRAINING</b>								
5023.01 - Training Incidentals								
Total 5023.01 - Training Incidentals	04/21/2026	04212026	ANIMAL FIRE RESCUE	NFPA Awareness Level ATR Training (11)	2000 - Accounts Payable	1,100.00		1,100.00
5023.03 - Heartland Training Facility								
Total 5023.03 - Heartland Training Facility	04/21/2026	AFPDQ425-26	HEARTLAND FIRE TRAINING	Q4	2000 - Accounts Payable	2,202.00		2,202.00
5023.04 - Education Reimbursement								
Total 5023.04 - Education Reimbursement	04/21/2026	AFPDQ425-26	HEARTLAND FIRE TRAINING	HFTA Member facility lease FY25/26 Q4	2000 - Accounts Payable	651.00		651.00
5023.04 - Education Reimbursement								
Total 5023.04 - Education Reimbursement	04/13/2026	22850	BARNES, NICHOLAS	Rope Rescue Awareness/Operations Education Reimbursement	1001.07 - CB&T Checking - 8473	995.00		995.00
5025 - PROFESSIONAL DEVELOPMENT								
5025.01 - Administration								
Total 5025.01 - Administration	04/07/2026	FY25/26	SDCFCA-Installation	Luncheon	2000 - Accounts Payable	45.00		45.00
5025.02 - Chief Officers								
Total 5025.02 - Chief Officers	04/07/2026	FY25/26	SDCFCA-Installation	J. Davis: Installation Luncheon	2000 - Accounts Payable	45.00		45.00
5025.03 - Board of Directors								
Total 5025.03 - Board of Directors	04/14/2026		CSMFO CAL SOCIETY OF MUNI. FIN OFFICERS	Management & Analysis (Modules 1 & 2) Accounting Classes 04/22-04/23/2026	2000 - Accounts Payable	200.00		200.00
5025.05 - Community Risk Reduction								
Total 5025.05 - Community Risk Reduction	04/14/2026					290.00	0.00	290.00
5025.06 - Operations								
Total 5025.06 - Operations	04/14/2026		SDCFCA-Installation	Luncheon	2000 - Accounts Payable	45.00		45.00
5025.06 - Operations								
Total 5025.06 - Operations	04/14/2026		SDCFCA-Installation	Luncheon	2000 - Accounts Payable	45.00		45.00
5028 - UTILITIES								
5028.01 - SDG&E								
Total 5028.01 - SDG&E	04/20/2026	AFPDPF20426	HEARTLAND FIRE TRAINING	Firefighter 2 Test Fee - \$650 x 1 Seat (T. Holt)	2000 - Accounts Payable	650.00		650.00
5028.02 - Telephone								
Total 5028.02 - Telephone	04/08/2026	009032590621 2026/04	SDG&E	18.2% increase over prior month, 30,082.1% increase over prior year)	2000 - Accounts Payable	163.25		163.25
5028.02 - Telephone								
Total 5028.02 - Telephone	04/08/2026	090325928213 2026/04	SDG&E	(32.4% increase over prior month 62.3% decrease over prior year)	2000 - Accounts Payable	154.00		154.00
5028.02 - Telephone								
Total 5028.02 - Telephone	04/01/2026	275127	ESI_ESTECH SYSTEMS	2026/04 Monthly	2000 - Accounts Payable	317.25	0.00	317.25
5028.02 - Telephone								
Total 5028.02 - Telephone	04/01/2026	275127	ESI_ESTECH SYSTEMS	2026/04 Monthly	2000 - Accounts Payable	349.76		349.76
5028.02 - Telephone								
Total 5028.02 - Telephone	04/01/2026	275127	ESI_ESTECH SYSTEMS	2026/04 Monthly	2000 - Accounts Payable	349.76	0.00	349.76

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5028.03 · Water</b>								
	04/20/2026	9286914	PADRE DAM	usage from prior month) 03/17-04/16/2026	2000 - Accounts Payable	261.31		261.31
	04/20/2026	9286914	PADRE DAM	System Charge	2000 - Accounts Payable	40.97		40.97
	04/20/2026	9286914	PADRE DAM	Fire Sprinklers	2000 - Accounts Payable	66.94		66.94
	04/20/2026	9286914	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 - Accounts Payable	4.55		4.55
Total 5028.03 · Water						373.77	0.00	373.77
<b>5028.04 · Trash</b>								
	04/01/2026	2026/04	WASTE MANAGEMENT	1 - 3yd (reg charge) 2026/04	2000 - Accounts Payable	76.84		76.84
	04/01/2026	2026/04	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge) 2026/04	2000 - Accounts Payable	49.85		49.85
	04/01/2026	2026/04	WASTE MANAGEMENT	Organics 64 gal cart service 2026/04	2000 - Accounts Payable	111.41		111.41
Total 5028.04 · Trash						238.10	0.00	238.10
Total 5028 · UTILITIES						1,278.88	0.00	1,278.88
<b>5030 · SPECIAL DISTRICT EXPENSE</b>								
<b>5030.01 · District Operations</b>								
	04/06/2026	22831	California Auto Body & Frame	Estimate 6772	8473	3,806.06		3,806.06
	04/13/2026	3938	Alpine Tavern & Grill	Dinner for Dispatchers Appreciation Night	CalCard (Assit. FC GO-6824)	107.84		107.84
Total 5030.01 · District Operations						3,913.90	0.00	3,913.90
<b>5030.03 · Web Site</b>								
	04/07/2026	5CF0ACE6-0069	CivicPlus	2026 09	2000 - Accounts Payable	130.00		130.00
Total 5030.03 · Web Site						130.00	0.00	130.00
<b>5030.05 · Reimbursable expenses</b>								
Total 5030.05 · Reimbursable expenses						1,978.00	1,978.00	0.00
<b>5030.06 · Software/Licenses</b>								
	04/03/2026		ADOBE INC.	Admin Director 04/2026	CalCard (Finance DP -9292)	14.99		14.99
	04/06/2026	9232	Watch Duty	Membership 04/01/2026-04/01/2027	CalCard (Fire Chief BB -2115)	99.99		99.99
	04/06/2026	4095	ADOBE INC.	Fire Chief 04/2026	CalCard (Fire Chief BB -2115)	14.99		14.99
	04/07/2026		ADOBE INC.	Admin Assist 04/2026	CalCard (Finance DP -9292)	14.99		14.99
	04/12/2026	2091	ADOBE INC.	Assistant Fire Chief 04/2026	CalCard (Assit. FC GO-6824)	14.99		14.99
Total 5030.06 · Software/Licenses						159.95	0.00	159.95
Total 5030 · SPECIAL DISTRICT EXPENSE						6,181.85	1,978.00	4,203.85
<b>5035 · MINOR EQUIPMENT</b>								
<b>Operations</b>								
	04/13/2026	SD0264774	ACE UNIFORMS	O'Gorman sewing and patches	2000 - Accounts Payable	93.74		93.74
	04/13/2026	INV1057857	L.N. CURTIS & SONS	PGI CUSTOM-Style Number: 58100-32-14/7075	2000 - Accounts Payable	760.00		760.00
	04/13/2026	INV1057857	L.N. CURTIS & SONS	PGI CUSTOM-Style Number: Taxes	2000 - Accounts Payable	649.00		649.00
	04/13/2026	INV1057857	L.N. CURTIS & SONS	Shipping	2000 - Accounts Payable	109.20		109.20
	04/13/2026	INV1057857	L.N. CURTIS & SONS		2000 - Accounts Payable	31.95		31.95
Total Operations						1,643.89	0.00	1,643.89
Total 5035 · MINOR EQUIPMENT						1,643.89	0.00	1,643.89
<b>5037 · CAPITALIZED EXPENSES</b>								
<b>Facilities</b>								

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total Facilities	04/15/2026	848743	Controlled Entry Specialists, Inc.	Annual Subscription for Certified Devices Hosting 11/04/2025--06/30/2026	2000 - Accounts Payable	128.31		128.31
<b>Operations</b>						128.31	0.00	128.31
Total Operations								
Total Vehicles	04/21/2026	97239618	KARL STORZ ENDOSCOPY-AMERICA, INC.	CMAC Video LARYNGOSCOPE & Related Supplies	2000 - Accounts Payable	6,515.33		6,515.33
<b>Vehicles</b>						6,515.33	0.00	6,515.33
Total Vehicles								
Total 5037 - CAPITALIZED EXPENSES	04/14/2026	10161A	Winner Chevrolet	AFPD Match's 30% Payment Terms - \$500 Net 21 Prompt Payment Discount	2000 - Accounts Payable	15,564.24		15,564.24
<b>8000.00 - DEBT SERVICE FUND</b>								
Total Vehicles	04/14/2026	10161A	Winner Chevrolet		2000 - Accounts Payable	15,564.24	500.00	-500.00
Total 8000.00 - DEBT SERVICE FUND						15,564.24	500.00	15,064.24
<b>8000.01 - POB</b>								
<b>POB - Interest</b>								
Total POB - Interest	04/30/2026			034302026	Money Market		0.42	-0.42
Total 8000.01 - POB						0.00	0.42	-0.42
Total 8000.00 - DEBT SERVICE FUND						0.00	0.42	-0.42
Total Expense						0.00	0.42	-0.42
Net Ordinary Income						618,273.92	100,042.94	518,230.98
<b>Net Income</b>						618,273.92	100,042.94	-518,230.98
						<b>618,273.92</b>	<b>100,042.94</b>	<b>-518,230.98</b>

**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of April 30, 2026

	Apr 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
CA Class FMV	-101.36
General County Fund FMV	682.36
Mitigation County Fund FMV	2.59
<b>1000 · COUNTY OF SAN DIEGO</b>	
<b>1000.01 · Gen. 310100-47500</b>	
General	100,216.52
Capital Bldg Fund	183,137.21
Committed Equipment Replacement	44,821.40
<b>Total 1000.01 · Gen. 310100-47500</b>	328,175.13
<b>1000.02 · Mitig.310135-47505</b>	
SD County Mitigation Fund	5,428.88
Allocated Capital Apparatus	106,682.89
Assigned for Capital Accrual	17,424.45
<b>Total 1000.02 · Mitig.310135-47505</b>	129,536.22
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	457,711.35
<b>1001 · OTHER A/C'S</b>	
1001.04 · CB&T-(Workers Comp)	75,371.24
1001.07 · CB&T Checking - 8473	184,138.37
<b>1101.06 · CB&amp;T Money Plus</b>	
Allocated Capital Apparatus	51,926.54
General	25,610.35
1101.06 · CB&T Money Plus - Other	11.47
<b>Total 1101.06 · CB&amp;T Money Plus</b>	77,548.36
1101.09 · CB&T Savings (Grant)	502.64
<b>1101.10 · CALIFORNIA CLASS</b>	
CA-01-0075-0001 Enhanced Cash	1,266,150.98
CA-01-0075-006 1%	24,110.87
<b>CA-01-0075 -0001 AFPD-Prime</b>	
Committed Compensated Absenses	30,000.00
Committed Capital Apparatus Fnd	1,850,000.00
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	182,000.00
Allocated Capital Apparatus	46,750.00
Allocated Capital Building	173,500.00
Allocated Equipment Replacement	75,935.00
Allocated Unfunded Liability	137,034.58
Committed Building Fund	336,862.79
Committed Economic Stab. Fund	281,187.25
Committed Equipment Replacement	255,178.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	1,001,738.70
General	1,470,449.27
<b>Total CA-01-0075 -0001 AFPD-Prime</b>	5,895,636.19
CA-01-0075-005 Sunrise Pwr Lnk	271,181.90
<b>Total 1101.10 · CALIFORNIA CLASS</b>	7,457,079.94
<b>1200.00 · US Bank - Trust Fund PARS 115</b>	
Market Value FL	1,464.62
Pension Investment	23,698.07
<b>Total 1200.00 · US Bank - Trust Fund PARS 115</b>	25,162.69
<b>Total 1001 · OTHER A/C'S</b>	7,819,803.24
<b>Total Checking/Savings</b>	8,278,098.18
<b>Accounts Receivable</b>	

**AFPD Alpine Fire Protection District**

**Balance Sheet**

As of April 30, 2026

	<u>Apr 30, 26</u>
1003 · *Accounts Receivable	57,410.05
<b>Total Accounts Receivable</b>	<b>57,410.05</b>
<b>Other Current Assets</b>	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	4,153.71
Market Value of Portfolio FL	-37,719.27
Securities (Fixed Income)	297,571.00
<b>Total 1002.14a - Ameriprise</b>	<b>264,005.44</b>
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	989.70
<b>Total 1002.1 · LAIF 17-37-006</b>	<b>6,407.25</b>
1002.13a - Ameriprise	
Securities	250,000.00
Market Value of Portfolio	-27,830.00
Money Market	1,832.71
<b>Total 1002.13a - Ameriprise</b>	<b>224,002.71</b>
1002.15 · Deferred Outflows of Resources	1,950,559.00
1002.17 · US Bank Bond Interest on Princ.	
Money Market	139.96
<b>Total 1002.17 · US Bank Bond Interest on Pri...</b>	<b>139.96</b>
1002.2 · PASIS-Risk Pool Deposit	596,520.98
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
<b>Total 1002 · OTHER CURRENT ASSETS</b>	<b>3,041,811.34</b>
<b>Total Other Current Assets</b>	<b>3,041,811.34</b>
<b>Total Current Assets</b>	<b>11,377,319.57</b>
<b>Fixed Assets</b>	
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
<b>Total 1600 · FIXED ASSETS</b>	<b>4,680,292.72</b>
<b>Total Fixed Assets</b>	<b>4,680,292.72</b>
<b>TOTAL ASSETS</b>	<b>16,057,612.29</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	127,652.23
<b>Total Accounts Payable</b>	<b>127,652.23</b>
<b>Credit Cards</b>	
2002 · CREDIT CARDS	
CalCard (Capt. PD -8770)	70.03
<b>Total 2002 · CREDIT CARDS</b>	<b>70.03</b>
<b>Total Credit Cards</b>	<b>70.03</b>

**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of April 30, 2026

	Apr 30, 26
<b>Other Current Liabilities</b>	
1800 · Market value of portfolio	3,270.33
<b>2003 · OTHER LIABILITIES</b>	
2003.12 · SRPL Mitigation Funds	166,199.43
<b>Total 2003 · OTHER LIABILITIES</b>	166,199.43
<b>2100 · PAYROLL LIABILITIES</b>	
2100.21 · CalPERS Retirement - Employee	0.04
<b>Total 2100 · PAYROLL LIABILITIES</b>	0.04
<b>Total Other Current Liabilities</b>	169,469.80
<b>Total Current Liabilities</b>	297,192.06
<b>Long Term Liabilities</b>	
<b>2500 · LONG TERM LIABILITIES</b>	
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
<b>Total 2500 · LONG TERM LIABILITIES</b>	10,780,941.46
<b>Total Long Term Liabilities</b>	10,780,941.46
<b>Total Liabilities</b>	11,078,133.52
<b>Equity</b>	
<b>OPENING BAL EQUITY</b>	2,747,485.71
<b>3000 · Opening Balance Equity</b>	5,142,014.86
<b>3002 · UNRESERVED and UNDESIGNATED</b>	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
<b>Total 3002 · UNRESERVED and UNDESIGNATED</b>	1,556,248.88
<b>3007 · Investment in Fixed Assets</b>	4,291,938.00
<b>1110 · Retained Earnings</b>	-8,919,895.63
<b>Net Income</b>	161,686.95
<b>Total Equity</b>	4,979,478.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,057,612.29</b>

**AFPD Alpine Fire Protection District**  
**Profit & Loss**  
**April 2026**

	Apr 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 PROPERTY TAXES</b>	
<b>4000.01 · Property Tax</b>	
Property Tax 1%	1,604,310.11
Admin Fees	-42,185.12
Refunds	-24,092.87
<b>Total 4000.01 · Property Tax</b>	1,538,032.12
<b>4000.02 · General Fund Interest</b>	4,073.83
<b>4000.03 · Benefit Fee</b>	220,128.75
<b>Total 4000 PROPERTY TAXES</b>	1,762,234.70
<b>4002 · USE OF MONEY AND PROPERTY</b>	
<b>4002.01 · INTEREST INCOME</b>	
CA CLASS	17,964.35
California Bank & Trust	27.23
Investments	8,530.30
LAIF	62.18
<b>Total 4002.01 · INTEREST INCOME</b>	26,584.06
<b>4002.02 · Property Lease</b>	
ALS Agreement (Restricted)	5,091.28
<b>Total 4002.02 · Property Lease</b>	5,091.28
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	31,675.34
<b>4005 · MISCELLANEOUS REVENUE</b>	
<b>4005.01 · Other</b>	20.00
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	20.00
<b>4006 · GRANT INCOME</b>	
<b>4006.05 · Alpine FireProtectionFoundation</b>	1,515.00
<b>4006.07 · SD Regional Fire Fnd</b>	
Truck/Air Curtain Burner	55,957.00
<b>Total 4006.07 · SD Regional Fire Fnd</b>	55,957.00
<b>Total 4006 · GRANT INCOME</b>	57,472.00
<b>4007 · INTERGOVERNMENTAL REVENUE</b>	
<b>4007.01 · Incident Reimburse - Personnel</b>	0.00
<b>4007.02 · Incident Reimburse - Vehicle</b>	0.00
<b>4007.03 · Incident Reimburse - Other</b>	1,279.47
<b>Total 4007 · INTERGOVERNMENTAL REVEN...</b>	1,279.47
<b>4008 · FEES AND SERVICES</b>	
<b>4008.01 · Mitigation</b>	
Fees	11,768.62
Interest	378.14
<b>Total 4008.01 · Mitigation</b>	12,146.76
<b>4008.02 · Fees for Services</b>	4,057.45
<b>Total 4008 · FEES AND SERVICES</b>	16,204.21
<b>Total Income</b>	1,868,885.72
<b>Gross Profit</b>	1,868,885.72
<b>Expense</b>	
<b>Purchase of Goods-Services</b>	0.00
<b>5000 · PAYROLL</b>	
<b>5000.01 · Salaries</b>	223,176.07
<b>5000.02 · OVERTIME</b>	

AFPD Alpine Fire Protection District

Profit & Loss

April 2026

	<u>Apr 26</u>
FLSA	4,271.26
Reimbursable	0.00
Sick Coverage	6,525.36
Strike Team	0.00
Training	8,330.17
Unclassified-Meetings, etc	484.97
Vacation - Coverage	39,607.29
Worker's Comp Coverage	14,910.96
<b>Total 5000.02 · OVERTIME</b>	<b>74,130.01</b>
<b>5000.03 · DIRECTORS COMPENSATION</b>	<b>400.00</b>
<b>Total 5000 · PAYROLL</b>	<b>297,706.08</b>
<b>5002 · EMPLOYEE BENEFITS</b>	
5002.01 · Educational Incentive	11,525.88
5002.02 · Annual Leave Buyback	279.76
5002.03 · Medicare Tax ER	4,291.12
5002.04 · CalPers Retirement	
Retirement - Pers	43,609.16
<b>Total 5002.04 · CalPers Retirement</b>	<b>43,609.16</b>
5002.05 · Group Medical Ins	
Health	39,342.25
Supp Benefits - FRMS	4,023.77
<b>Total 5002.05 · Group Medical Ins</b>	<b>43,366.02</b>
5002.06 · Life Insurance	560.03
5002.07 · LTD Insurance	922.40
5002.08 · Social Security (ER)	24.80
5002.09 · Payroll Expenses	64.50
5002.10 · Retirement 401 (a)	255.00
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>104,898.67</b>
<b>5003 · GRANT EXPENSES</b>	
5003.07 · SD Regional Fire Foundation	
Truck/Air Curtain Burner	55,957.00
<b>Total 5003.07 · SD Regional Fire Foundation</b>	<b>55,957.00</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>55,957.00</b>
<b>5007 · UNIFORMS/PPE</b>	
5007.01 · Uniforms	1,242.24
<b>Total 5007 · UNIFORMS/PPE</b>	<b>1,242.24</b>
<b>5008 · COMMUNICATIONS</b>	
5008.02 · Mobile Communications	618.49
5008.06 · Regional Communications System	732.00
5008.08 · Cox Communcations	311.11
<b>Total 5008 · COMMUNICATIONS</b>	<b>1,661.60</b>
<b>5009 · PASIS (Workers Comp)</b>	
5009.02 · Claim Related Expenses	3,966.72
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>3,966.72</b>
<b>5010 · HOUSEHOLD</b>	<b>179.17</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.01 · SCBA's	69.30
5012.02 · Air Compressor - Station	343.80
5012.08 · SCBA - Compressor	825.47
5012.10 · Hose & Ladder Testing	4,946.20
5012.12 · Fuel	117.75

## AFPD Alpine Fire Protection District

## Profit &amp; Loss

April 2026

05/11/26

Accrual Basis

	Apr 26
5012.15 · Gas Detectors	206.65
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>6,509.17</b>
<b>5013 · MAINTENANCE - VEHICLES</b>	
5013.40 · 2019 F-250	6.44
5013.60 · 2020 Ford Explorer	128.38
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>134.82</b>
<b>5014 · MAINTENANCE - FACILITIES</b>	
5014.01 · Station 17	1,393.53
5014.07 · Grounds Maintenance	330.00
5014.08 · Photovoltaic System	3,780.00
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>5,503.53</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>	
5015.01 · EMS Supplies	5,043.80
<b>Total 5015 · EMERGENCY MEDICAL SERVIC...</b>	<b>5,043.80</b>
<b>5018 · OFFICE EXPENSE</b>	
5018.01 · Expendable Supplies	220.88
5018.02 · Postage	73.11
5018.03 · IT Equipment	165.07
<b>Total 5018 · OFFICE EXPENSE</b>	<b>459.06</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>	
5019.06 · Wellness - Fitness Program	90.00
<b>Total 5019 · PROFESSIONAL FEES / SERVIC...</b>	<b>90.00</b>
<b>5023 · TRAINING</b>	
5023.01 · Training Incidentals	1,100.00
5023.03 · Heartland Training Facility	2,853.00
5023.04 · Education Reimbursement	995.00
<b>Total 5023 · TRAINING</b>	<b>4,948.00</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>	
5025.01 · Administration	290.00
5025.02 · Chief Officers	90.00
5025.03 · Board of Directors	22.04
5025.05 · Community Risk Reduction	45.00
5025.06 · Operations	650.00
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>1,097.04</b>
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	317.25
5028.02 · Telephone	349.76
5028.03 · Water	373.77
5028.04 · Trash	238.10
<b>Total 5028 · UTILITIES</b>	<b>1,278.88</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	3,913.90
5030.03 · Web Site	130.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	159.95
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>4,203.85</b>
<b>5035 · MINOR EQUIPMENT</b>	
Operations	1,643.89
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>1,643.89</b>
<b>5037 · CAPITALIZED EXPENSES</b>	

**AFPD Alpine Fire Protection District**  
**Profit & Loss**  
**April 2026**

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	<u>Apr 26</u>
Facilities	128.31
Operations	6,515.33
Vehicles	15,064.24
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>21,707.88</b>
<b>8000.00 · DEBT SERVICE FUND</b>	
8000.01 · POB	
POB - Interest	-0.42
<b>Total 8000.01 · POB</b>	<b>-0.42</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>-0.42</b>
<b>Total Expense</b>	<b>518,230.98</b>
<b>Net Ordinary Income</b>	<b>1,350,654.74</b>
<b>Net Income</b>	<b><u>1,350,654.74</u></b>

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
<b>4000.01 · Property Tax</b>				
Property Tax 1%	4,437,014.82	4,738,000.00	-300,985.18	93.6%
Admin Fees	-47,553.26	-30,000.00	-17,553.26	158.5%
Refunds	-46,278.30	-40,000.00	-6,278.30	115.7%
<b>Total 4000.01 · Property Tax</b>	4,343,183.26	4,668,000.00	-324,816.74	93.0%
<b>4000.02 · General Fund Interest</b>	17,619.05	15,000.00	2,619.05	117.5%
<b>4000.03 · Benefit Fee</b>	622,091.36	665,000.00	-42,908.64	93.5%
<b>Total 4000 PROPERTY TAXES</b>	4,982,893.67	5,348,000.00	-365,106.33	93.2%
<b>4002 · USE OF MONEY AND PROPERTY</b>				
<b>4002.01 · INTEREST INCOME</b>				
<b>CA CLASS</b>	186,069.95	145,000.00	41,069.95	128.3%
California Bank & Trust	77.62	500.00	-422.38	15.5%
Investments	22,104.86	35,000.00	-12,895.14	63.2%
LAIF	196.42	500.00	-303.58	39.3%
PASIS	12,401.06	15,000.00	-2,598.94	82.7%
SRPL	967.79	5,000.00	-4,032.21	19.4%
<b>Total 4002.01 · INTEREST INCOME</b>	221,817.70	201,000.00	20,817.70	110.4%
<b>4002.02 · Property Lease</b>				
ALS Agreement (Restricted)	52,056.32	61,000.00	-8,943.68	85.3%
<b>Total 4002.02 · Property Lease</b>	52,056.32	61,000.00	-8,943.68	85.3%
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	273,874.02	262,000.00	11,874.02	104.5%
<b>4005 · MISCELLANEOUS REVENUE</b>				
<b>4005.01 · Other</b>	52,036.33	51,766.00	270.33	100.5%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	52,036.33	51,766.00	270.33	100.5%
<b>4006 · GRANT INCOME</b>				
<b>4006.01 · SDRC</b>				
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%
<b>Total 4006.01 · SDRC</b>	100,810.50	1,099,942.00	-999,131.50	9.2%
<b>4006.03 · CITY OF SD - OES</b>				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
<b>Total 4006.03 · CITY OF SD - OES</b>	0.00	6,950.00	-6,950.00	0.0%
<b>4006.04 · COSD</b>				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	8,391.00	8,391.00	0.00	100.0%
<b>Total 4006.04 · COSD</b>	8,391.00	17,027.00	-8,636.00	49.3%
<b>4006.05 · Alpine FireProtectionFoundation</b>	1,515.00	5,000.00	-3,485.00	30.3%
<b>4006.07 · SD Regional Fire Fnd</b>				
Truck/Air Curtain Burner	134,159.00	119,298.00	14,861.00	112.5%
<b>Total 4006.07 · SD Regional Fire Fnd</b>	134,159.00	119,298.00	14,861.00	112.5%
<b>Total 4006 · GRANT INCOME</b>	244,875.50	1,248,217.00	-1,003,341.50	19.6%
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
<b>4007.01 · Incident Reimburse - Personnel</b>	157,742.90	157,742.00	0.90	100.0%
<b>4007.02 · Incident Reimburse - Vehicle</b>	51,926.54	51,926.00	0.54	100.0%
<b>4007.03 · Incident Reimburse - Other</b>	67,065.61	65,000.00	2,065.61	103.2%

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
4007.04 · Paramedic Resource Pool	8,231.19	8,231.00	0.19	100.0%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	<b>284,966.24</b>	<b>282,899.00</b>	<b>2,067.24</b>	<b>100.7%</b>
<b>4008 · FEES AND SERVICES</b>				
4008.01 · Mitigation				
Fees	106,055.12	42,993.00	63,062.12	246.7%
Interest	1,111.28	5,000.00	-3,888.72	22.2%
<b>Total 4008.01 · Mitigation</b>	<b>107,166.40</b>	<b>47,993.00</b>	<b>59,173.40</b>	<b>223.3%</b>
4008.02 · Fees for Services	31,579.64	35,000.00	-3,420.36	90.2%
<b>Total 4008 · FEES AND SERVICES</b>	<b>138,746.04</b>	<b>82,993.00</b>	<b>55,753.04</b>	<b>167.2%</b>
<b>Total Income</b>	<b>5,977,391.80</b>	<b>7,275,875.00</b>	<b>-1,298,483.20</b>	<b>82.2%</b>
<b>Gross Profit</b>	<b>5,977,391.80</b>	<b>7,275,875.00</b>	<b>-1,298,483.20</b>	<b>82.2%</b>
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	2,096,606.53	2,508,744.00	-412,137.47	83.6%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	42,107.68	51,919.00	-9,811.32	81.1%
Paramedic Resource Pool	15,163.87	16,000.00	-836.13	94.8%
Sick Coverage	191,827.58	190,876.00	951.58	100.5%
Strike Team	141,487.15	140,000.00	1,487.15	101.1%
Training	12,188.93	28,288.00	-16,099.07	43.1%
Unclassified-Meetings, etc	152,005.00	155,000.00	-2,995.00	98.1%
Vacation - Coverage	234,802.79	345,485.00	-110,682.21	68.0%
Worker's Comp Coverage	14,910.96	13,558.00	1,352.96	110.0%
<b>Total 5000.02 · OVERTIME</b>	<b>805,251.46</b>	<b>975,211.00</b>	<b>-169,959.54</b>	<b>82.6%</b>
5000.03 · DIRECTORS COMPENSATION	4,900.00	7,000.00	-2,100.00	70.0%
<b>Total 5000 · PAYROLL</b>	<b>2,906,757.99</b>	<b>3,490,955.00</b>	<b>-584,197.01</b>	<b>83.3%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	122,028.12	135,641.00	-13,612.88	90.0%
5002.02 · Annual Leave Buyback	4,383.31	30,000.00	-25,616.69	14.6%
5002.03 · Medicare Tax ER	43,309.52	48,192.00	-4,882.48	89.9%
5002.04 · CalPers Retirement				
Retirement - Pers	405,582.10	474,751.00	-69,168.90	85.4%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
<b>Total 5002.04 · CalPers Retirement</b>	<b>599,867.10</b>	<b>669,036.00</b>	<b>-69,168.90</b>	<b>89.7%</b>
5002.05 · Group Medical Ins				
Health	372,081.81	451,626.00	-79,544.19	82.4%
Supp Benefits - FRMS	38,865.22	59,280.00	-20,414.78	65.6%
<b>Total 5002.05 · Group Medical Ins</b>	<b>410,947.03</b>	<b>510,906.00</b>	<b>-99,958.97</b>	<b>80.4%</b>
5002.06 · Life Insurance	5,372.30	6,820.00	-1,447.70	78.8%
5002.07 · LTD Insurance	7,098.13	10,618.00	-3,519.87	66.8%
5002.08 · Social Security (ER)	303.80	434.00	-130.20	70.0%
5002.09 · Payroll Expenses	64.50	0.00	64.50	100.0%
5002.10 · Retirement 401 (a)	12,550.00	13,250.00	-700.00	94.7%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>1,206,173.81</b>	<b>1,425,147.00</b>	<b>-218,973.19</b>	<b>84.6%</b>
<b>5003 · GRANT EXPENSES</b>				
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 April 2026

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
<b>Total 5003.01 · SDRC</b>	100,810.50	1,099,942.00	-999,131.50	9.2%
<b>5003.03 · CITY OF SD - OES     UASI 2023</b>	0.00	3,900.00	-3,900.00	0.0%
<b>Total 5003.03 · CITY OF SD - OES</b>	0.00	3,900.00	-3,900.00	0.0%
<b>5003.04 · CountySD     SHGP 2025     SHGP 2024</b>	0.00 8,391.00	8,636.00 12,736.00	-8,636.00 -4,345.00	0.0% 65.9%
<b>Total 5003.04 · CountySD</b>	8,391.00	21,372.00	-12,981.00	39.3%
<b>5003.05 · Alpine FireProtectionFoundation     5003.07 · SD Regional Fire Foundation     Truck/Air Curtain Burner</b>	25.58 166,579.82	5,000.00 119,298.00	-4,974.42 47,281.82	0.5% 139.6%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	166,579.82	119,298.00	47,281.82	139.6%
<b>Total 5003 · GRANT EXPENSES</b>	275,806.90	1,249,512.00	-973,705.10	22.1%
<b>5007 · UNIFORMS/PPE</b>				
<b>5007.01 · Uniforms     5007.02 · Structure PPE     5007.03 · Wildland PPE</b>	7,868.76 6,129.99 456.73	18,250.00 12,915.00 5,000.00	-10,381.24 -6,785.01 -4,543.27	43.1% 47.5% 9.1%
<b>Total 5007 · UNIFORMS/PPE</b>	14,455.48	36,165.00	-21,709.52	40.0%
<b>5008 · COMMUNICATIONS</b>				
<b>5008.01 · Heartland Comm Facility     5008.02 · Mobile Communications     5008.05 · Emergency Operations Center EOC     5008.06 · Regional Communications System     5008.08 · Cox Communications</b>	101,212.27 7,013.24 229.32 6,620.67 2,926.02	124,410.00 9,700.00 200.00 8,784.00 4,700.00	-23,197.73 -2,686.76 29.32 -2,163.33 -1,773.98	81.4% 72.3% 114.7% 75.4% 62.3%
<b>Total 5008 · COMMUNICATIONS</b>	118,001.52	147,794.00	-29,792.48	79.8%
<b>5009 · PASIS (Workers Comp)</b>				
<b>5009.01 · Administrative Costs     5009.02 · Claim Related Expenses</b>	152,352.04 49,212.64	156,165.00 125,000.00	-3,812.96 -75,787.36	97.6% 39.4%
<b>Total 5009 · PASIS (Workers Comp)</b>	201,564.68	281,165.00	-79,600.32	71.7%
<b>5010 · HOUSEHOLD</b>	3,772.88	7,000.00	-3,227.12	53.9%
<b>5011 · FAIRA</b>	73,623.00	73,623.00	0.00	100.0%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
<b>5012.01 · SCBA's     5012.02 · Air Compressor - Station     5012.03 · 800 mhz Radios     5012.04 · VHF Radios     5012.05 · Rescue Tools     5012.06 · Hydrant Maintenance     5012.07 · Station Generator     5012.08 · SCBA - Compressor     5012.09 · Portable Extinguishers     5012.10 · Hose &amp; Ladder Testing     5012.11 · Misc.Equipment     5012.12 · Fuel     5012.13 · Foam (Class A/B)     5012.14 · Fire Hose &amp; Appliances     5012.15 · Gas Detectors</b>	2,206.93 1,502.90 2,845.01 61.28 297.56 0.00 1,182.71 3,126.35 411.53 4,946.20 1,162.15 25,719.17 1,260.68 522.05 766.72	3,700.00 2,200.00 3,568.00 3,000.00 2,800.00 500.00 3,705.00 5,970.00 850.00 5,000.00 3,500.00 42,627.00 2,000.00 2,000.00 1,180.00	-1,493.07 -697.10 -722.99 -2,938.72 -2,502.44 -500.00 -2,522.29 -2,843.65 -438.47 -53.80 -2,337.85 -16,907.83 -739.32 -1,477.95 -413.28	59.6% 68.3% 79.7% 2.0% 10.6% 0.0% 31.9% 52.4% 48.4% 98.9% 33.2% 60.3% 63.0% 26.1% 65.0%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	46,011.24	82,600.00	-36,588.76	55.7%
<b>5013 · MAINTENANCE - VEHICLES</b>				
<b>5013.10 · E17 - 2015 KME     5013.20 · E217 - 2005 KME     5013.30 · 2023 Chevrolet Silverado     5013.40 · 2019 F-250     5013.50 · BR17 Hi-Tech (2019)</b>	28,092.40 24,598.73 704.23 1,083.82 14,455.53	36,000.00 30,000.00 5,500.00 5,500.00 20,500.00	-7,907.60 -5,401.27 -4,795.77 -4,416.18 -6,044.47	78.0% 82.0% 12.8% 19.7% 70.5%

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

	Jul '25 - Apr 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	3,174.46	5,500.00	-2,325.54	57.7%
5013.80 · Vermeer 1500C Chipper	992.98	1,500.00	-507.02	66.2%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>73,915.71</b>	<b>107,500.00</b>	<b>-33,584.29</b>	<b>68.8%</b>
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	10,140.04	15,825.00	-5,684.96	64.1%
5014.02 · HVAC Maintenance	1,233.50	2,820.00	-1,586.50	43.7%
5014.03 · Apparatus Bay Doors & Gates	375.00	7,900.00	-7,525.00	4.7%
5014.04 · ST-17 Life Safety Systems	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	4,786.39	5,460.00	-673.61	87.7%
5014.08 · Photovoltaic System	3,780.00	5,280.00	-1,500.00	71.6%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>27,167.81</b>	<b>44,506.00</b>	<b>-17,338.19</b>	<b>61.0%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
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%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	<b>7,626.54</b>	<b>14,294.00</b>	<b>-6,667.46</b>	<b>53.4%</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>2,470.98</b>	<b>4,250.00</b>	<b>-1,779.02</b>	<b>58.1%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	2,442.38	4,300.00	-1,857.62	56.8%
5018.02 · Postage	388.71	750.00	-361.29	51.8%
5018.03 · IT Equipment	10,251.80	15,592.00	-5,340.20	65.8%
5018.04 · Publishing	714.00	700.00	14.00	102.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>13,796.89</b>	<b>21,342.00</b>	<b>-7,545.11</b>	<b>64.6%</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Fees and Related	76,393.53	95,000.00	-18,606.47	80.4%
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	25,002.03	37,500.00	-12,497.97	66.7%
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%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>127,272.94</b>	<b>167,710.00</b>	<b>-40,437.06</b>	<b>75.9%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	1,690.00	2,000.00	-310.00	84.5%
5023.02 · EMS (Medical Training)	1,397.00	4,700.00	-3,303.00	29.7%
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%
<b>Total 5023 · TRAINING</b>	<b>28,959.00</b>	<b>37,733.00</b>	<b>-8,774.00</b>	<b>76.7%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	4,540.50	14,180.00	-9,639.50	32.0%
5025.02 · Chief Officers	3,668.52	5,250.00	-1,581.48	69.9%
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	7,859.69	13,500.00	-5,640.31	58.2%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>20,696.20</b>	<b>48,230.00</b>	<b>-27,533.80</b>	<b>42.9%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	11,447.08	20,000.00	-8,552.92	57.2%
5028.02 · Telephone	4,020.49	4,570.00	-549.51	88.0%
5028.03 · Water	3,988.50	6,000.00	-2,011.50	66.5%
5028.04 · Trash	2,435.00	3,300.00	-865.00	73.8%
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 April 2026

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
<b>Total 5028 · UTILITIES</b>	26,737.16	38,970.00	-12,232.84	68.6%
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	12,881.41	12,850.00	31.41	100.2%
5030.02 · Incident Operations	4,922.05	4,000.00	922.05	123.1%
5030.03 · Web Site	1,300.00	1,800.00	-500.00	72.2%
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	28,145.61	32,331.00	-4,185.39	87.1%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	47,423.07	51,981.00	-4,557.93	91.2%
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	1,036.46	5,350.00	-4,313.54	19.4%
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%
<b>Total 5032 · Community Risk Reduction</b>	3,366.68	9,850.00	-6,483.32	34.2%
<b>5035 · MINOR EQUIPMENT</b>				
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	24,219.18	27,935.00	-3,715.82	86.7%
<b>Total 5035 · MINOR EQUIPMENT</b>	44,442.14	67,885.00	-23,442.86	65.5%
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	180,707.09	188,500.00	-7,792.91	95.9%
Operations	6,562.38	54,384.00	-47,821.62	12.1%
Vehicles	15,064.24	51,128.00	-36,063.76	29.5%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	202,333.71	294,012.00	-91,678.29	68.8%
<b>5038 · CONTINGENCY FUND</b>	0.00	182,645.00	-182,645.00	0.0%
<b>5039 · EMERGENCY FUND</b>	0.00	5,000.00	-5,000.00	0.0%
<b>5040 · FUND ACCRUAL ACCOUNTS</b>	0.00	37,091.00	-37,091.00	0.0%
<b>5050 · INTERFUND TRANSFERS</b>	0.00	-1,083,183.00	1,083,183.00	0.0%
<b>8000.00 · DEBT SERVICE FUND</b>				
<b>8000.01 · POB</b>				
POB - Administrative Fees	3,225.00	2,850.00	375.00	113.2%
POB - Interest	85,576.06	150,000.00	-64,423.94	57.1%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
<b>Total 8000.01 · POB</b>	318,801.06	382,850.00	-64,048.94	83.3%
<b>8000.02 · ECAA Solar</b>				
Interest	2,066.25	4,198.00	-2,131.75	49.2%
Principal	22,461.21	45,050.00	-22,588.79	49.9%
<b>Total 8000.02 · ECAA Solar</b>	24,527.46	49,248.00	-24,720.54	49.8%
<b>Total 8000.00 · DEBT SERVICE FUND</b>	343,328.52	432,098.00	-88,769.48	79.5%
<b>Total Expense</b>	5,815,704.85	7,275,875.00	-1,460,170.15	79.9%
<b>Net Ordinary Income</b>	161,686.95	0.00	161,686.95	100.0%
<b>Net Income</b>	<u>161,686.95</u>	<u>0.00</u>	<u>161,686.95</u>	<u>100.0%</u>

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

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax				
Property Tax 1%	4,437,014.82	4,214,758.65	222,256.17	5.3%
Admin Fees	-47,553.26	-42,775.61	-4,777.65	-11.2%
Refunds	-46,278.30	-28,720.99	-17,557.31	-61.1%
<b>Total 4000.01 · Property Tax</b>	4,343,183.26	4,143,262.05	199,921.21	4.8%
4000.02 · General Fund Interest	17,619.05	19,624.00	-2,004.95	-10.2%
4000.03 · Benefit Fee	622,091.36	588,585.04	33,506.32	5.7%
<b>Total 4000 PROPERTY TAXES</b>	4,982,893.67	4,751,471.09	231,422.58	4.9%
<b>4002 · USE OF MONEY AND PROPERTY</b>				
4002.01 · INTEREST INCOME				
CA CLASS	186,069.95	185,704.19	365.76	0.2%
California Bank & Trust	77.62	216.29	-138.67	-64.1%
Investments	22,104.86	45,361.85	-23,256.99	-51.3%
LAIF	196.42	207.22	-10.80	-5.2%
PASIS	12,401.06	21,369.75	-8,968.69	-42.0%
SRPL	967.79	10,213.89	-9,246.10	-90.5%
<b>Total 4002.01 · INTEREST INCOME</b>	221,817.70	263,073.19	-41,255.49	-15.7%
4002.02 · Property Lease				
ALS Agreement (Restricted)	52,056.32	91,629.29	-39,572.97	-43.2%
<b>Total 4002.02 · Property Lease</b>	52,056.32	91,629.29	-39,572.97	-43.2%
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	273,874.02	354,702.48	-80,828.46	-22.8%
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	52,036.33	36,410.35	15,625.98	42.9%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	52,036.33	36,410.35	15,625.98	42.9%
<b>4006 · GRANT INCOME</b>				
4006.01 · SDRC				
SDRC 0723 Fuels	100,810.50	74,281.55	26,528.95	35.7%
<b>Total 4006.01 · SDRC</b>	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%
<b>Total 4006.03 · CITY OF SD - OES</b>	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%
<b>Total 4006.04 · COSD</b>	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	134,159.00	0.00	134,159.00	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%
<b>Total 4006.07 · SD Regional Fire Fnd</b>	134,159.00	415,469.08	-281,310.08	-67.7%
<b>Total 4006 · GRANT INCOME</b>	244,875.50	506,414.29	-261,538.79	-51.7%
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
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%
4007.04 · Paramedic Resource Pool	8,231.19	26,328.72	-18,097.53	-68.7%

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

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	284,966.24	487,576.92	-202,610.68	-41.6%
<b>4008 · FEES AND SERVICES</b>				
<b>4008.01 · Mitigation</b>				
Fees	106,055.12	70,224.96	35,830.16	51.0%
Interest	1,111.28	1,789.10	-677.82	-37.9%
<b>Total 4008.01 · Mitigation</b>	107,166.40	72,014.06	35,152.34	48.8%
<b>4008.02 · Fees for Services</b>	31,579.64	44,384.29	-12,804.65	-28.9%
<b>Total 4008 · FEES AND SERVICES</b>	138,746.04	116,398.35	22,347.69	19.2%
<b>Total Income</b>	5,977,391.80	6,252,973.48	-275,581.68	-4.4%
<b>Gross Profit</b>	5,977,391.80	6,252,973.48	-275,581.68	-4.4%
<b>Expense</b>				
Purchase of Goods-Services	0.00	0.00	0.00	0.0%
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	2,096,606.53	1,792,549.94	304,056.59	17.0%
<b>5000.02 · OVERTIME</b>				
Critical Weather	0.00	64,883.86	-64,883.86	-100.0%
FLSA	42,107.68	37,108.06	4,999.62	13.5%
Paramedic Resource Pool	15,163.87	24,184.26	-9,020.39	-37.3%
Reimbursable	757.50	0.00	757.50	100.0%
Sick Coverage	191,827.58	66,172.01	125,655.57	189.9%
Strike Team	141,487.15	248,054.36	-106,567.21	-43.0%
Training	12,188.93	19,181.66	-6,992.73	-36.5%
Unclassified-Meetings, etc	152,005.00	42,154.89	109,850.11	260.6%
Vacation - Coverage	234,802.79	219,163.03	15,639.76	7.1%
Worker's Comp Coverage	14,910.96	14,767.99	142.97	1.0%
<b>Total 5000.02 · OVERTIME</b>	805,251.46	735,670.12	69,581.34	9.5%
5000.03 · DIRECTORS COMPENSATION	4,900.00	4,500.00	400.00	8.9%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
<b>Total 5000 · PAYROLL</b>	2,906,757.99	2,532,720.06	374,037.93	14.8%
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	122,028.12	95,577.19	26,450.93	27.7%
5002.02 · Annual Leave Buyback	4,383.31	23,316.39	-18,933.08	-81.2%
5002.03 · Medicare Tax ER	43,309.52	37,436.98	5,872.54	15.7%
<b>5002.04 · CalPers Retirement</b>				
Retirement - Pers	405,582.10	334,411.65	71,170.45	21.3%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
<b>Total 5002.04 · CalPers Retirement</b>	599,867.10	544,317.65	55,549.45	10.2%
<b>5002.05 · Group Medical Ins</b>				
Health	372,081.81	317,663.69	54,418.12	17.1%
Supp Benefits - FRMS	38,865.22	35,721.10	3,144.12	8.8%
<b>Total 5002.05 · Group Medical Ins</b>	410,947.03	353,384.79	57,562.24	16.3%
5002.06 · Life Insurance	5,372.30	5,393.65	-21.35	-0.4%
5002.07 · LTD Insurance	7,098.13	6,245.08	853.05	13.7%
5002.08 · Social Security (ER)	303.80	279.00	24.80	8.9%
5002.09 · Payroll Expenses	64.50	0.00	64.50	100.0%
5002.10 · Retirement 401 (a)	12,550.00	10,622.50	1,927.50	18.2%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	1,206,173.81	1,076,823.23	129,350.58	12.0%
<b>5003 · GRANT EXPENSES</b>				
5003.01 · SDRC				
SDRC 0723 Fuels	100,810.50	74,281.55	26,528.95	35.7%
<b>Total 5003.01 · SDRC</b>	100,810.50	74,281.55	26,528.95	35.7%

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

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
<b>5003.04 · CountySD</b>				
SHGP 2024	8,391.00	0.00	8,391.00	100.0%
SHGP 2023	0.00	10,351.00	-10,351.00	-100.0%
<b>Total 5003.04 · CountySD</b>	8,391.00	10,351.00	-1,960.00	-18.9%
<b>5003.05 · Alpine FireProtectionFoundation</b>	25.58	4,136.96	-4,111.38	-99.4%
<b>5003.07 · SD Regional Fire Foundation</b>				
Truck/Air Curtain Burner	166,579.82	0.00	166,579.82	100.0%
VHF Radios 2024	0.00	395,845.35	-395,845.35	-100.0%
Fire Shelters-Turnouts 2024	0.00	24,735.64	-24,735.64	-100.0%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	166,579.82	420,580.99	-254,001.17	-60.4%
<b>Total 5003 · GRANT EXPENSES</b>	275,806.90	509,350.50	-233,543.60	-45.9%
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	7,868.76	16,113.78	-8,245.02	-51.2%
5007.02 · Structure PPE	6,129.99	8,086.90	-1,956.91	-24.2%
5007.03 · Wildland PPE	456.73	562.80	-106.07	-18.9%
<b>Total 5007 · UNIFORMS/PPE</b>	14,455.48	24,763.48	-10,308.00	-41.6%
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	101,212.27	109,675.38	-8,463.11	-7.7%
5008.02 · Mobile Communications	7,013.24	5,154.24	1,859.00	36.1%
5008.05 · Emergency Operations Center EOC	229.32	13.20	216.12	1,637.3%
5008.06 · Regional Communications System	6,620.67	7,207.42	-586.75	-8.1%
5008.08 · Cox Communcations	2,926.02	2,652.45	273.57	10.3%
<b>Total 5008 · COMMUNICATIONS</b>	118,001.52	124,702.69	-6,701.17	-5.4%
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative Costs	152,352.04	130,901.00	21,451.04	16.4%
5009.02 · Claim Related Expenses	49,212.64	129,977.05	-80,764.41	-62.1%
<b>Total 5009 · PASIS (Workers Comp)</b>	201,564.68	260,878.05	-59,313.37	-22.7%
<b>5010 · HOUSEHOLD</b>	3,772.88	5,707.59	-1,934.71	-33.9%
<b>5011 · FAIRA</b>	73,623.00	65,348.00	8,275.00	12.7%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	2,206.93	144.47	2,062.46	1,427.6%
5012.02 · Air Compressor - Station	1,502.90	1,115.13	387.77	34.8%
5012.03 · 800 mhz Radios	2,845.01	2,042.00	803.01	39.3%
5012.04 · VHF Radios	61.28	1,454.97	-1,393.69	-95.8%
5012.05 · Rescue Tools	297.56	1,434.87	-1,137.31	-79.3%
5012.07 · Station Generator	1,182.71	3,328.15	-2,145.44	-64.5%
5012.08 · SCBA - Compressor	3,126.35	2,896.00	230.35	8.0%
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	1,162.15	414.66	747.49	180.3%
5012.12 · Fuel	25,719.17	23,153.34	2,565.83	11.1%
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	766.72	0.00	766.72	100.0%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	46,011.24	40,231.39	5,779.85	14.4%
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	28,092.40	37,721.73	-9,629.33	-25.5%
5013.20 · E217 - 2005 KME	24,598.73	19,535.00	5,063.73	25.9%
5013.30 · 2023 Chevrolet Silverado	704.23	497.93	206.30	41.4%
5013.40 · 2019 F-250	1,083.82	4,311.15	-3,227.33	-74.9%
5013.50 · BR17 Hi-Tech (2019)	14,455.53	11,846.60	2,608.93	22.0%
5013.60 · 2020 Ford Explorer	813.56	2,709.31	-1,895.75	-70.0%
5013.70 · 2021 Chevrolet Silverado	3,174.46	5,128.46	-1,954.00	-38.1%
5013.80 · Vermeer 1500C Chipper	992.98	1,670.39	-677.41	-40.6%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	73,915.71	83,420.57	-9,504.86	-11.4%

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

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	10,140.04	6,548.13	3,591.91	54.9%
5014.02 · HVAC Maintenance	1,233.50	2,152.50	-919.00	-42.7%
5014.03 · Apparatus Bay Doors & Gates	375.00	4,350.00	-3,975.00	-91.4%
5014.04 · ST-17 Life Safety Systems	6,309.22	6,811.81	-502.59	-7.4%
5014.06 · Gym Equipment	543.66	450.00	93.66	20.8%
5014.07 · Grounds Maintenance	4,786.39	3,655.52	1,130.87	30.9%
5014.08 · Photovoltaic System	3,780.00	0.00	3,780.00	100.0%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>27,167.81</b>	<b>23,967.96</b>	<b>3,199.85</b>	<b>13.4%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	6,732.54	4,849.81	1,882.73	38.8%
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%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	<b>7,626.54</b>	<b>18,329.81</b>	<b>-10,703.27</b>	<b>-58.4%</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>2,470.98</b>	<b>3,482.00</b>	<b>-1,011.02</b>	<b>-29.0%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	2,442.38	2,228.98	213.40	9.6%
5018.02 · Postage	388.71	400.00	-11.29	-2.8%
5018.03 · IT Equipment	10,251.80	7,145.61	3,106.19	43.5%
5018.04 · Publishing	714.00	168.00	546.00	325.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>13,796.89</b>	<b>9,942.59</b>	<b>3,854.30</b>	<b>38.8%</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Fees and Related	76,393.53	26,659.23	49,734.30	186.6%
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	25,002.03	25,233.75	-231.72	-0.9%
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%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>127,272.94</b>	<b>75,256.70</b>	<b>52,016.24</b>	<b>69.1%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	1,690.00	48.37	1,641.63	3,393.9%
5023.02 · EMS (Medical Training)	1,397.00	5,140.00	-3,743.00	-72.8%
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%
<b>Total 5023 · TRAINING</b>	<b>28,959.00</b>	<b>26,790.87</b>	<b>2,168.13</b>	<b>8.1%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	4,540.50	5,504.05	-963.55	-17.5%
5025.02 · Chief Officers	3,668.52	764.57	2,903.95	379.8%
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	7,859.69	5,165.46	2,694.23	52.2%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>20,696.20</b>	<b>16,648.75</b>	<b>4,047.45</b>	<b>24.3%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	11,447.08	16,061.91	-4,614.83	-28.7%
5028.02 · Telephone	4,020.49	2,661.68	1,358.81	51.1%
5028.03 · Water	3,988.50	4,890.13	-901.63	-18.4%
5028.04 · Trash	2,435.00	2,427.13	7.87	0.3%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
<b>Total 5028 · UTILITIES</b>	<b>26,737.16</b>	<b>30,152.90</b>	<b>-3,415.74</b>	<b>-11.3%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	12,881.41	7,292.93	5,588.48	76.6%
5030.02 · Incident Operations	4,922.05	4,670.90	251.15	5.4%
5030.03 · Web Site	1,300.00	1,060.00	240.00	22.6%
5030.04 · Recruitment	174.00	0.00	174.00	100.0%

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

	Jul '25 - Apr 26	Jul '24 - Apr 25	\$ Change	% Change
5030.05 · Reimbursable expenses	0.00	0.00	0.00	0.0%
5030.06 · Software/Licenses	28,145.61	25,333.62	2,811.99	11.1%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>47,423.07</b>	<b>38,357.45</b>	<b>9,065.62</b>	<b>23.6%</b>
5032 · Community Risk Reduction				
5032.01 · Public Education	1,036.46	2,643.04	-1,606.58	-60.8%
5032.02 · Supplies	2,330.22	122.40	2,207.82	1,803.8%
<b>Total 5032 · Community Risk Reduction</b>	<b>3,366.68</b>	<b>2,765.44</b>	<b>601.24</b>	<b>21.7%</b>
5035 · MINOR EQUIPMENT				
Communications	5,310.27	1,461.43	3,848.84	263.4%
Facilities	11,604.09	4,279.54	7,324.55	171.2%
Office	3,308.60	4,498.27	-1,189.67	-26.5%
Operations	24,219.18	29,952.83	-5,733.65	-19.1%
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>44,442.14</b>	<b>40,192.07</b>	<b>4,250.07</b>	<b>10.6%</b>
5037 · CAPITALIZED EXPENSES				
Facilities	180,707.09	211,287.82	-30,580.73	-14.5%
Operations	6,562.38	13,303.20	-6,740.82	-50.7%
Vehicles	15,064.24	0.00	15,064.24	100.0%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>202,333.71</b>	<b>224,591.02</b>	<b>-22,257.31</b>	<b>-9.9%</b>
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	3,225.00	2,850.00	375.00	13.2%
POB - Interest	85,576.06	156,620.45	-71,044.39	-45.4%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
<b>Total 8000.01 · POB</b>	<b>318,801.06</b>	<b>374,470.45</b>	<b>-55,669.39</b>	<b>-14.9%</b>
8000.02 · ECAA Solar				
Interest	2,066.25	4,153.85	-2,087.60	-50.3%
Principal	22,461.21	20,468.07	1,993.14	9.7%
<b>Total 8000.02 · ECAA Solar</b>	<b>24,527.46</b>	<b>24,621.92</b>	<b>-94.46</b>	<b>-0.4%</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>343,328.52</b>	<b>399,092.37</b>	<b>-55,763.85</b>	<b>-14.0%</b>
<b>Total Expense</b>	<b>5,815,704.85</b>	<b>5,633,515.49</b>	<b>182,189.36</b>	<b>3.2%</b>
<b>Net Ordinary Income</b>	<b>161,686.95</b>	<b>619,457.99</b>	<b>-457,771.04</b>	<b>-73.9%</b>
<b>Net Income</b>	<b>161,686.95</b>	<b>619,457.99</b>	<b>-457,771.04</b>	<b>-73.9%</b>

# Portfolio Analysis

4/30/2026

Total cost of accounts (cash value)	\$7,893,574.43
Value of accounts (market value)	\$8,258,116.04
Unrealized gain/loss \$ (market v - cash v)	\$364,541.61
Unrealized gain/loss %	4.62%
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	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
-----------------	---------------	-------	---------------	----------------	---------------	------------------------	----------	-------------------------	--------------	--------------	----------------	---------------

JPMorgan Chase Bank (CD)	Ameriprise/Comerica	48128UN54	4/16/2029	102	1.00%	1000 \$	100.00	\$ 100,000.00	\$ 89.57	\$ 89,570.00	\$ (10,430.00)	-10.43%
JPMorgan Chase Bank (CD)*	Ameriprise/Comerica	48128UF9	2/15/2030	108	1.10%	1500 \$	100.00	\$ 150,000.00	\$ 88.40	\$ 132,600.00	\$ (17,400.00)	-11.60%

## AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350 \$	100.00	\$ 131,571.00	\$ 98.44	\$ 132,889.95	\$ 1,318.95	1.00%
Jonesboro ST BK	Comerica	48040PJ/A4	9/16/2035	180	1.00%	1660 \$	100.00	\$ 166,000.00	\$ 76.48	\$ 126,961.78	\$ (39,038.22)	-23.52%

## SRPL FUNDS

CA CLASS/SRPL	Money Mkt				3.69%	250,204.56 \$	1.00	\$ 250,204.56	\$ 1.00	\$ 271,181.90	\$ 20,977.34	8.38%
LAIF	Local Agency Inv.Fund				3.82%	5417.55 \$	1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%

## COMMITTED & ASSIGNED

LAIF	Local Agency Inv.Fund				3.82%	520.37 \$	1.00	\$ 520.37	\$ 1.00	\$ 927.52	\$ 407.15	78.24%
CB&T	Money Mkt				0.30%	77,396.67 \$	1.00	\$ 77,396.67	\$ 1.00	\$ 77,548.36	\$ 151.69	0.20%
CA CLASS: PRIME	CA CLASS				3.69%	5,572,454.33 \$	1.00	\$ 5,572,454.33	\$ 1.00	\$ 5,895,636.19	\$ 323,181.86	5.80%
CA CLASS 1%	CA CLASS				3.69%	24,110.87 \$	1.00	\$ 22,995.53	\$ 1.00	\$ 24,110.87	\$ 1,115.34	4.85%
CA CLASS: ENHANCED	CA CLASS				3.75%	1,181,893.48 \$	1.00	\$ 1,181,893.48	\$ 1.00	\$ 1,266,150.98	\$ 84,257.50	7.13%
AMERIPRISE-COMERICA 1002.13	Comerica					1,334.04 \$	1.00	\$ 1,334.04	\$ 1.00	\$ 1,334.04	\$ -	0.00%
AMERIPRISE-COMERICA 1002.14	Comerica					4,153.81 \$	1.00	\$ 4,153.81	\$ 1.00	\$ 4,153.81	\$ -	0.00%
US BANK PARS 115	US Bank					25,162.69 \$	1.00	\$ 25,989.37	\$ 1.00	\$ 25,989.37	\$ -	0.00%
UNASSIGNED												
CB&T -8473	Checking					203,643.72 \$	1.00	\$ 203,643.72	\$ 1.00	\$ 203,643.72	\$ -	0.00%
<b>Total</b>						<b>7,893,574.43</b>		<b>\$ 7,893,574.43</b>		<b>\$ 8,258,116.04</b>	<b>\$ 364,541.61</b>	<b>4.62%</b>

\* Callable



# Alpine Fire Protection District Monthly Incident Stats



April 2026

## Incident Count

173

Incidents an Alpine Unit Responded To

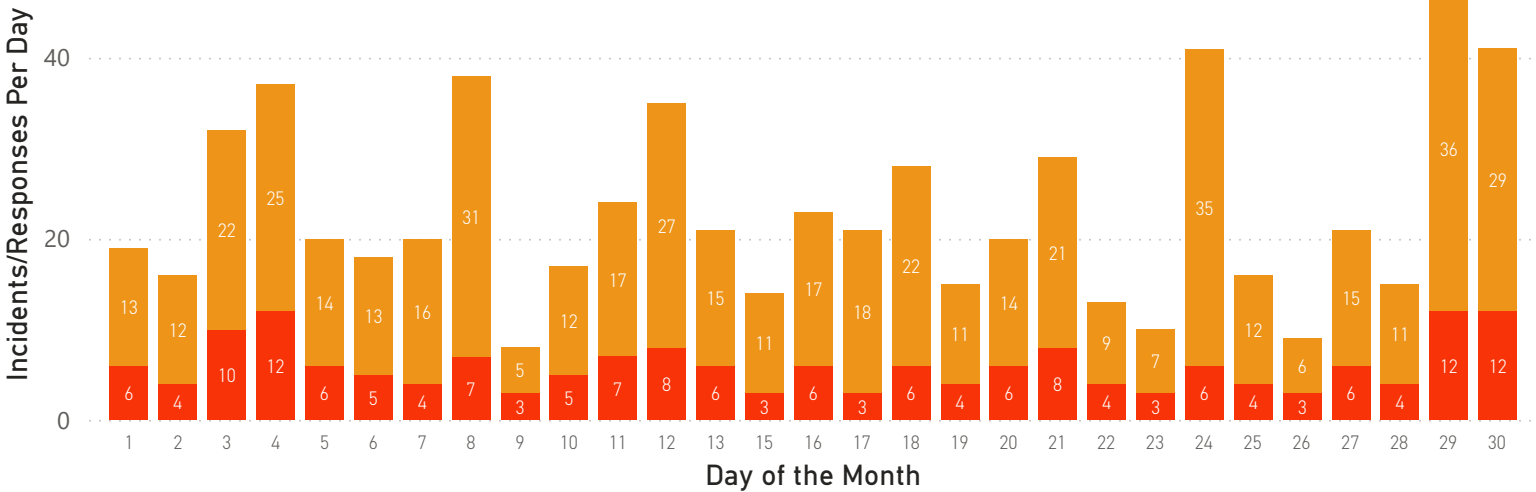
## Unit Responses

262

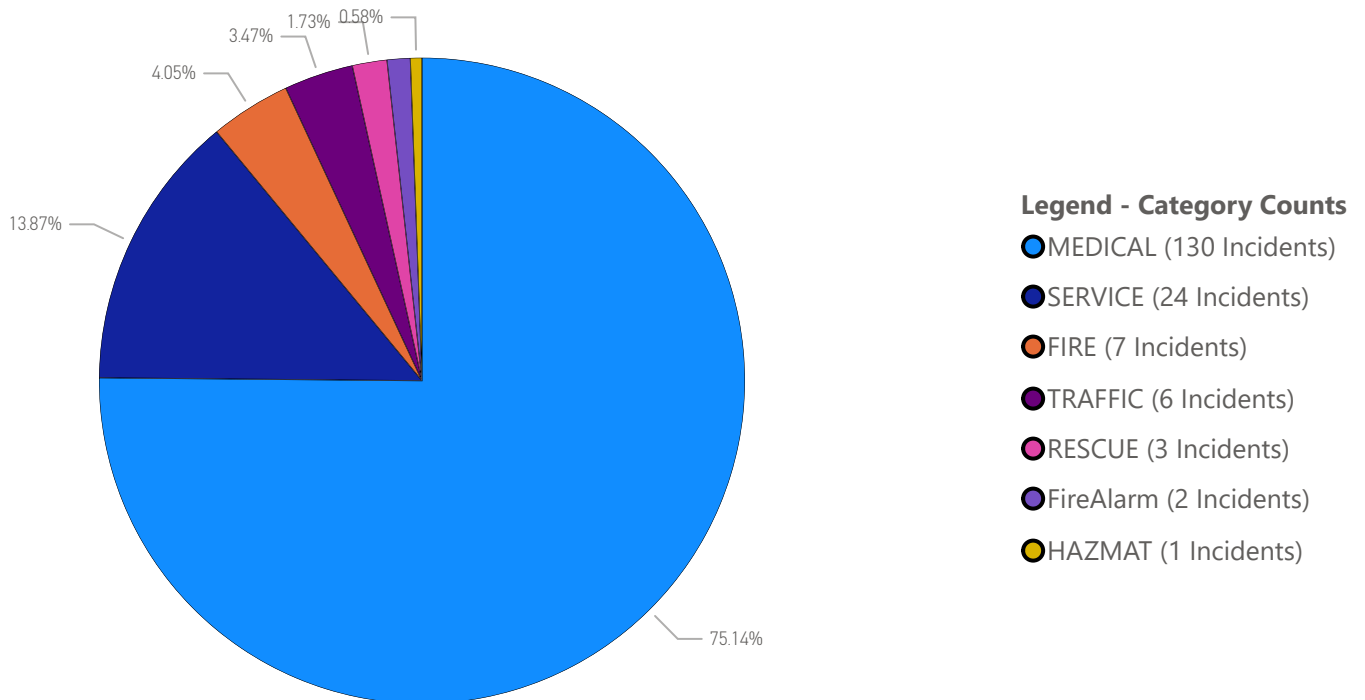
Alpine Unit Responses To The 161 Incidents

## Alpine Incidents & Unit Responses Per Day For April 2026

● Incidents Per Day ● Responses Per Day



## Incident Category Count For The 173 Incidents Alpine Responded To In April 2026





# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — STAFF REPORT

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<b>Agenda Item</b>	7.1
<b>Meeting Date</b>	May 19, 2026
<b>Submitted By</b>	Chief Boggeln
<b>Subject</b>	Appointment of Chief O’Gorman to the FAIRA Board of Directors

### STAFF RECOMMENDATION

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Staff recommends that the Board of Directors approve Resolution No. 25/26-10 removing Chief Boggeln as the District’s representative, appointing Greg O’Gorman as the primary representative, and appointing Director Cromwell as the alternate representative to the Fire Agencies Insurance Risk Authority Board of Directors, effective June 1, 2026, in accordance with FAIRA bylaws requiring formal board action by resolution.

### BACKGROUND

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The Alpine Fire Protection District is a member of the Fire Agencies Insurance Risk Authority (FAIRA), a joint powers authority that provides risk management, insurance, and related services to participating fire agencies. Pursuant to FAIRA bylaws, each member agency is required to designate its representatives to the FAIRA Board of Directors by formal resolution.



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

### RESOLUTION NO. 25/26-10

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT REMOVING AND APPOINTING THE PRIMARY REPRESENTATIVE TO THE FIRE AGENCIES INSURANCE RISK AUTHORITY BOARD OF DIRECTORS

#### RECITALS

**WHEREAS**, the Alpine Fire Protection District (“District”) is a member agency of the Fire Agencies Insurance Risk Authority (“FAIRA”), a joint powers authority formed for the purpose of providing risk management, insurance, and related services; and

**WHEREAS**, pursuant to FAIRA bylaws, each member agency is required to appoint its representative to the FAIRA Board of Directors by formal resolution; and

**WHEREAS**, the Board of Directors previously appointed Chief Brian Boggeln as the District’s representative, and

**WHEREAS**, the Board of Directors now desires to remove Chief Brian Boggeln and appoint a new primary representative;

#### RESOLUTION

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

1. Chief Brian Boggeln is hereby removed as the District’s primary representative to the FAIRA Board Directors, effective June 1, 2026.
2. Chief Greg O’Gorman is hereby appointed as the District’s primary representative to the FAIRA Board of Directors, effective June 1, 2026.
3. Chief O’Gorman is authorized to act on behalf of the District in all manners before the FAIRA board, including voting and participation in meetings, consistent with FAIRA bylaws.
4. This appointment shall remain in effect until modified or rescinded by the Board.
5. This Resolution shall take effect immediately upon adoption, with the appointments becoming effective June 1, 2026.

#### 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 19<sup>th</sup> day of May 2026, by the following vote:*

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

**RECUSED:** \_\_\_\_\_

SIGNATURES ON NEXT PAGE

**SIGNATURES**

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\_\_\_\_\_  
*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*

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
ALPINE FIRE PROTECTION DISTRICT  
AND THE  
INTERNATIONAL ASSOCIATION OF  
FIREFIGHTERS  
LOCAL 2638**

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**JULY 1, 2026 – JUNE 30, 2028**

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## **PREAMBLE**

This Memorandum of Understanding (“**MOU**” or “**Agreement**”) is entered into by and between the Alpine Fire Protection District, hereinafter referred to as the “**Employer**”, and International Association of Firefighters Local 2638, hereinafter referred to as “**Union**”.

This Agreement is entered into pursuant to Government Code Section 3500 – 3511 and has been jointly prepared by the duly appointed representatives of the **Employer** and **Union**.

It is the purpose of this **Agreement** to achieve and maintain harmonious relations between the **Employer** and **Union**; to provide for equitable and peaceful adjustment of differences which may arise, and to establish proper standards of wages, hours, and other conditions of employment.

The parties have met and conferred in good faith regarding wages, hours, and other items and conditions of employment of the employees in the **Union**; have exchanged freely information, opinions, and proposals; and endeavored to reach agreement on all matters relating to employment conditions and employee-employer relations of such employees.

This **Agreement** is entered into by the parties hereto in anticipation that the California Legislature will provide funding over and above the **Employer’s** portion of the 1% tax base in an amount nearly equal to the **Employer’s** fiscal year 1978/79. In the event such additional funding is not available to the **Employer** in an amount not equal to the prior year’s funding which would make payment of the **Employer’s** obligation impossible, then this Agreement, to the extent that it is affected by lack of adequate funding, shall release the **Employer** of its obligations to maintain the salary schedule and employee benefits otherwise agreed to herein.

## **SECTION 1 - ADMINISTRATION**

### **Section 1.1 – Recognition**

**Employer** recognizes the **Union** as the majority bargaining representative for fire captains, paramedic captains, engineers, paramedic engineers, firefighters, and paramedic firefighters.

### **Section 1.2 – Management Rights**

1.2.1 - **Employer**, on its own behalf, and on behalf of the electors of the Alpine Fire Protection District, hereby retains and reserves unto itself, without limitations, all powers, rights, authority, duties and responsibilities conferred upon and vested in it by the laws, Constitution of the State of California, and the Constitution of the United States, including without limiting the generality of the foregoing, the rights:

- a. To determine and administer policy;
- b. Subject to the provisions of the law, to hire all employees, to determine their qualifications and conditions for their continued employment or their dismissal or demotion, and to promote and to transfer all such employees;

- c. To determine the numbers and kinds of personnel necessary for the efficient operations of the **Employer** and to direct their activities;
- d. To determine the programs;
- e. To build, move or modify the facilities;
- f. To develop and administer the budget;
- g. To determine the methods for raising revenue;
- h. To take action on any matter in the event of an emergency;
- i. To delegate to the Fire Chief and other legally appointed officers, the operation of the **Employer**, its properties and facilities including, but not limited to, innovative and experimental uses of the **Employer** facilities, experimental and pilot investigation of new fire science programs.

1.2.2 – The exercise of the foregoing powers, rights, authority, duties and responsibilities, by the **Employer**, by the adoption of policies, rules and regulations, and practice in the furtherance thereof, and the use of judgement and discretion in connection therewith shall be limited by the specific and express terms of this **Agreement** and then only to the extent such specific and express terms are in conformance with the Federal and State laws.

### **Section 1.3 – Payroll Deduction of Dues**

1.3.1 – **Employer** agrees to deduct, twice each month, dues and assessments in an amount certified by the Secretary/Treasurer of the **Union** from the pay of those **Union** members who individually request in writing that such deductions be made. The total amount of deductions shall be remitted, each month, by **Employer** to the Treasurer of the **Union**.

### **Section 1.4 – Union Business**

1.4.1 – **Employer** agrees that three (3) members of the **Union** negotiating team shall be allowed time off for all meetings which shall be mutually set forth by the **Employer** and the **Union**. Once each year, members of the **Union** may contribute twenty-four (24) hours of accrued vacation time to bank time for **Union** activities (“Union Time Bank”). The hours in the Union Time Bank may be used by elected **Union** officers while on official **Union** business. The **Union** officials shall notify the Fire Chief in writing forty-eight (48) hours prior to taking any time from the Union Time Bank.

### **Section 1.5 – Prevailing Benefits**

1.5.1 – All benefits and working conditions presently enjoyed by employees which directly relate to a matter within the scope of representation as defined by California Government Code Section 3504 and shall remain in effect during the term of this **Agreement** unless changed by mutual consent of the parties or through the application of procedures provided for in Section 3504.5 of the California Government Code.

## **Section 1.6 – Rules and Regulations**

1.6.1 – The **Union** agrees that all its members shall comply with all Employer rules and regulations including those relating to conduct and work performance.

## **Section 1.7 – Appendices and Amendments**

1.7.1 – All appendices and amendments to this **Agreement** shall be numbered and signed by the responsible parties and shall be subject to all provisions of this **Agreement**.

## **Section 1.8 – Duration of Agreement**

1.8.1 – This Memorandum of Understanding shall be effective as of July 1, 2026, and shall remain in effect until June 30, 2028.

## **Section 1.9 – Savings Clause**

1.9.1 – If any term or covenant of this **MOU** or the application thereof shall, to any extent, be invalid or unenforceable, the remainder of this **MOU** or the application of such term or covenant other than those to which it is held invalid or unenforceable shall not be affected thereby.

## **SECTION 2 – COMPENSATION**

### **Section 2.1 – Wages**

2.1.1 – The salary schedule for employees covered by this **Agreement** is set forth in Appendix “A” attached hereto and by this reference made a part hereof as though fully set forth herein.

2.1.2 – Represented employees shall receive the following salary increases to be reflected in the salary schedule of each classification:

1. Effective July 1, 2026, all classifications covered by this MOU shall receive a 7.00% wage increase.
2. Effective July 1, 2027, all classifications covered by this MOU shall receive a 6.00% wage increase.

### **Section 2.2 – Probationary Period**

2.2.1 – Probationary Periods

- a. All promotions from within the ranks of the **Employer** shall be subject to a one-year (1) probationary period.
- b. All newly hired employees shall be subject to a one-year (1) probationary period.

2.2.2 – Extension of Probationary Period

The probationary period for newly hired employees may be extended for work performance or absentee reasons. Employees absent for six (6) or more consecutive regularly scheduled duty shifts may have their probation period extended for the same duration of their absence. Employees who,

during their probationary period, are enrolled in either paramedic school or the fire academy, will have their original probationary period extended for the same duration of their absence.

**Section 2.3 – Hours of Work**

2.3.1 – The average workweek for fire suppression personnel assigned to a shift shall be fifty-six (56) hours, which is calculated over a twenty-four (24) day (576-hour) FLSA work period. The work schedule shall consist of two (2) consecutive twenty-four (24) hour shifts (for a total of 48-hours) on duty, followed by ninety-six (96) consecutive hours off duty. Each shift will begin and end at 0800 hours. The work schedule shall consist of a system of three (3) divisions (A, B, C shifts).

The shift pattern shall consist of a repeating cycle of two (2) consecutive twenty-four (24) hour shifts on-duty, separated by ninety-six (96) consecutive hours off-duty, commonly referred to as the “48/96” schedule.

Example:

A – A Division

B – B Division

C – C Division

AABBCCAABBCCAABBCCAABBCC

Both parties acknowledge the foregoing is intended to define a work period for the purposes of 29 CFR 553.201 – Statutory provisions: Section 7(k).

2.3.2 – Administrative Holiday Shift Swap: In the event that the same shift is scheduled to work both December 24 and December 25, an administrative shift swap will be implemented. The shift scheduled to work December 22 and December 23 will work December 22 and December 24 and the shift scheduled to work December 24 and December 25 will work December 23 and December 25.

Example:

Original Schedule:

22	23	24	25	26	27	28	29
A	A	B	B	C	C	A	A

Shift Swap:

22	23	24	25	26	27	28	29
A	B	A	B	C	C	A	A

2.3.3 – FLSA and CalPERS Special Compensation/Statutory Items Pay Reporting: FLSA shall be paid on the 15<sup>th</sup> and 30<sup>th</sup> of each month within the employee’s regular paycheck. The calculation for FLSA statutory pay as reported to CalPERS shall be:

$$\text{(Hourly Wage/2)} \times 152 = \text{Annual Amount}$$

$$\text{Annual Amount}/24 = \text{Per-Pay-Period Reporting Amount}$$

*For purposes of this calculation, the annual reporting cycle shall consist of twenty-four (24) pay periods. The figure of one hundred fifty-two (152) is derived from the product of fifteen and two-tenths (15.2) FLSA work periods occurring within one (1) calendar year, multiplied by ten (10) hours of FLSA half-time compensation per work period. The ten (10) hours of half-time compensation reflects the straight-time component of overtime owed under the FLSA Section (7k) exemption, consistent with the work period established in Section 2.3.1.*

2.3.4 – All authorized hours worked in excess of the assigned work period shall be compensated at the rate of time and one-half of the employee’s basic rate of pay.

**Section 2.4 – Rates of Pay**

2.4.1 – The "Basic Hourly Rate of Pay" for shift personnel shall be defined as the employee's Annual Salary, as set forth in Appendix A, divided by two thousand nine hundred twelve (2,912) hours.

2.4.2 – The “Regular Rate of Pay” for shift personnel shall be defined as including the following:

- Basic Hourly Rate of Pay
- Education Incentive
- Longevity/Certification Incentive

2.4.3. – Overtime Rate of Pay - For purposes of this Agreement, overtime compensation for shift personnel shall be calculated as follows:

- a. FLSA Overtime Threshold – Consistent with the 24-day/576-hour FLSA Section (7k) work period established in Section 2.3.1, overtime is owed for all hours worked in excess of one hundred eighty-two (182) hours in any single work period. The **Employer** and **Union** have mutually agreed that the utilization of accrued sick leave or vacation leave during a work period shall not be deducted from hours worked for the purpose of calculating overtime compensation.
- b. Overtime Compensation Rate – Overtime hours shall be compensated at one and one-half (1-1/2) times the employee’s Regular Rate of Pay, as defined in Section 2.4.2.

## **Section 2.5 – Emergency Call Back**

2.5.1 – Employees who are called back to work from off-duty on an emergency basis (unscheduled – not to include coverage for sick leave or vacations) will be paid 1.5 times the basic hourly rate of pay for non-regularly scheduled hours.

2.5.2 – Employees shall receive a minimum of two (2) hours’ compensation for each call back unless any amount of call back time corresponds with a regularly scheduled shift (for example – an employee called back at 0700 and has a regularly scheduled shift that starts at 0800 will only receive one (1) hour of emergency call back time.

## **Section 2.6 – Out of Grade Pay**

2.6.1 – Engineers and Firefighters working in a position higher than their grade will be compensated at the next grade after the first hour. Captains and Engineers working in a position lower than their grade will be compensated at their highest grade of the position being filled, i.e., if a Captain who is not a paramedic is working out of grade for an Engineer, the Captain will be compensated at an Engineer step 4 level while filling that position subject to the prior approval of the Fire Chief or his/her designee.

## **Section 2.7 – Educational Incentive**

2.7.1 – Education Stipend: In addition to the wage rates established by this **MOU**, the **Employer** shall pay a stipend for successful completion of the certification or educational degrees. The stipend is a percentage of the “basic rate of pay” paid in 24 equal installments. If an employee receives a new certificate or degree during the fiscal year, the change in percentage will be recognized on the employee’s next paycheck.

The following stipend shall be paid in the employee’s regular bi-monthly paycheck:

- An employee shall receive a 2.0% stipend for completion of the CA State Fire Marshal Company Officer or Fire Officer Certification; or,
- An employee shall receive a 4.5% stipend for completion of an Associate of Science Degree in Fire Science; or,
- An employee shall receive a 6.0% stipend for completion of a Bachelor’s Degree from an accredited U.S. based college or university.

2.7.1.1 – Employees are not eligible for the educational incentive until successful completion of new hire probation as outlined in Section 2.2.

2.7.2 – Tuition Reimbursement: Upon successful completion of an approved class, employees may request reimbursement from the **Employer** to include:

1. Tuition;
2. Class materials (books, required/recommended items);

3. Travel expenses and/or lodging per Alpine Fire Protection District Policy;
4. Certification Fees (including EMT/Paramedic recertification).

Each employee is eligible for \$2000.00 in reimbursement per fiscal year. In order to be eligible for reimbursement, the class must be approved by the Fire Chief and be a class that qualifies the employee for promotional opportunities or as needed for the Educational Stipend (Section 2.7.1) and/or Longevity Certification Stipend (Section 2.8).

2.7.2.1 – Reimbursement for a class must occur in the same fiscal year that the class was completed.

2.7.3 – Those employees who prior to July 1, 2018, qualified for and were receiving an educational stipend in excess of 5% shall retain their current educational stipend, however said educational stipend shall not increase in the future unless the maximum cap is increased.

2.7.4 – An employee may convert sick leave to cover time off on approved classes at the rate of three hours of sick leave for one hour of educational leave up to a maximum of forty-eight (48) hours a fiscal year, subject to the following conditions:

- a. Educational leave shall only be used for approved classes. Employee shall provide proof of participation in said class to be allowed the conversion.
- b. Use of educational leave requires the prior approval of the Fire Chief. The discretion of the Fire Chief in granting said approval is based on operational needs, which may include reducing an engine crew to three (3) persons or denial of the request.
- c. The goal in granting educational leave is to not have the **Employer** incur overtime costs in backfilling the leave and to avoid leave during high fire danger.
- d. Nothing contained herein precludes an employee from using vacation time or shift exchange to attend approved classes, subject to **Employer** policy on said use.

### **Section 2.8 – Longevity/Certification Stipend**

2.8.1 – The longevity stipend shall be paid upon completion of five (5) years of continued employment with the **Employer** and successful attainment of California State Fire Marshal (CSFM) or other accepted certification(s) as outlined in Appendix-B. If the title of a listed class or certification in Appendix-B has been revised, the revised title shall be recognized as meeting the requirement, subject to the discretion and approval of the Fire Chief.

2.8.2. – The stipend shall be paid on a bi-weekly basis in the employee’s regular paycheck. Longevity Certification pay is not reported to CalPERS as “compensation earnable” or “pensionable compensation”. The stipend will be included in calculating the employee’s regular hourly rate of pay pursuant to FLSA.

## **SECTION 3 – LEAVES**

### **Section 3.1 – Sick Leave**

3.1.1 – Any employee incurring a non-duty sickness or disability shall receive sick leave with full pay to the extent of the employee’s accumulated sick leave balance. The employee shall be entitled to accrued sick leave without loss of compensation under the following circumstances:

- a. For the employee’s own illness, injury, or required medical or dental care or consultation, or that of a qualifying family member. For purposes of this Section, “family member” shall include:
  - A child of any age or dependency status, including biological, adopted, foster, or stepchild; a legal ward; or a child for whom the employee serves as loco parentis.
  - A biological, adopted, or foster parent, stepparent; or legal guardian of the employee or the employee’s spouse or registered domestic partner; or a person who stood in loco parentis to the employee during the employee’s minority.
  - A spouse or registered domestic partner.
  - A grandparent, grandchild, or sibling.
- b. For circumstances in which the employee is the victim of domestic violence, sexual assault, or stalking, as defined under applicable provisions of the California Labor Code.
- c. An employee may use up to seventy-two (72) hours of accrued sick leave per fiscal year to care for a qualifying ill or injured family member.

3.1.2 - The use by an employee of their accumulated sick leave shall not result in a loss by the employee of the FLSA benefit for the pay period in which accumulated sick leave is used.

3.1.3 - Job-related disability shall not be charged to the accumulated sick leave of the employee.

3.1.4 - Employees shall accumulate sick leave from the first day of employment and shall continue to do so until they have accumulated a maximum of 2880 hours for safety personnel.

3.1.5 – Sick leave shall be converted to vacation at the rate of three (3) hours of sick leave for one (1) hour of vacation so that no employee will exceed the cap of 2880 hours.

3.1.6 – The accrual for sick leave shall be at the rate of twenty-one (21) hours per month or ten and one-half (10.5) shifts per year. As a convenience to the employee, the Employer, at its option, may “front load” the employee’s annual sick leave allowance. If an employee separates from service prior to June 30 of a fiscal year, the employee will only be credited for the time accrued to the time of separation had the time not been “front-loaded”. At no time shall an employee utilize the front-loaded sick leave beyond what was earned. Employees on new-hire probation will accrue their vacation allowance monthly and will not have their time “front-loaded”.

## **Section 3.2 – Sick Leave Procedure**

3.2.1 – In order to be eligible for sick leave with pay, an employee must:

- a. Report promptly to the Fire Chief or designee the reason for his/her absence;
- b. Keep the Fire Chief or designee informed on his/her condition if the absence is of more than three shifts duration;
- c. Permit the **Employer** to make such medical examinations as it may deem desirable; and
- d. Upon request of the Fire Chief or designee, furnish satisfactory evidence of incapacity upon return to duty from absence on sick leave of three (3) shifts or longer. A written report from a duly licensed and practicing physician, or other recognized practitioner stating the nature, duration and extent of each incapacity shall be deemed satisfactory evidence of incapacity. No salary or wages shall be paid for any period of absence under this section where the employee has failed to comply with the requirements of this section.

## **Section 3.3 – Sick Leave Abuse**

3.3.1 – Abuse of sick leave benefit provisions by an employee will constitute sufficient grounds for dismissal or such other disciplinary action as the Fire Chief deems appropriate.

## **Section 3.4 – Unused Sick Leave**

3.4.1 – At the start of each fiscal year during the term of this **MOU**, each employee shall have the option to convert a portion of his/her unused sick leave in excess of five hundred (500) hours to his/her 457/b plan as specifically provided in Section 3.4.1.

3.4.1.1 – In the first pay period of each fiscal year the **Employer** shall notify the employees covered under this **MOU** of the total number of hours of sick leave used by all employees covered by this **MOU** in the fiscal year.

3.4.1.2 – If the aggregate amount of sick leave hours for all employees covered under this **MOU** for the prior fiscal year is between 1250 and 1400 hours, inclusive, then each employee shall have the option for that fiscal year to convert unused sick leave in excess of 500 hours at the rate of 40% of their regular rate of pay to their 457(b) plan provided that the **MOU** shall not exceed the maximum allowed under applicable IRS regulations.

3.4.1.3 – If the aggregate amount of sick leave hours for all employees covered under this **MOU** for the prior fiscal year is 1249 or less hours then each employee shall have an option for that fiscal year to convert unused sick leave in excess of 500 hours at the rate of 50% of their regular rate of pay to their 457(b) plan, provided that the amount shall not exceed the maximum allowed under applicable IRS regulations.

3.4.1.4 – In order to make the election each employee must notify the **Employer** in writing of his/her election within fifteen (15) days of receiving his/her first paycheck of the new fiscal year, but in no event later than August 5 of each fiscal year. The written selection shall be on a form prescribed the Employer and signed and dated by the employee. The failure to exercise this option in accordance with subsection 3.4.1.4 shall result in the forfeiture of the option for that fiscal year.

3.4.1.5 – Contributions to an employee 457(b) plan under Section 3.4 shall not be eligible for the contributions under Section 8.7.2.

3.4.2 – As to remaining sick leave, employees shall be compensated in cash at the rate of one quarter (1/4) of their regular rate of pay for any unused accumulation of sick leave when they are permanently separated from service by resignation, death, retirement, service retirement, or discharge so long as the employee has previously completed five (5) years of full-time service to the **Employer**. Each employee shall have the option, at retirement, to convert accumulated sick leave as provided above to CalPERS Service Credit (see Section 4.1) or his/her 457(b) plan up to the maximum allowable IRS limits for the calendar year. Contributions to an employee 457(b) plan under this Section 3.4 shall not be eligible for the contributions under Section 8.7.2.

### **Section 3.5 – Bereavement Leave**

3.5.1 – An employee shall be granted up to ninety-six (96) hours of bereavement leave upon the death of a qualifying family member, in accordance with California Government Code Section 12945.7. Such leave shall be job-protected and may be taken non-consecutively, provided all hours are used within three (3) months of the date of death.

Employees may elect to use accrued sick leave or vacation leave to receive compensation during this period. For the purposes of this section, a qualifying family member includes the employee's spouse, registered domestic partner; child; parent; parent-in-law; sibling; grandparent; grandchild.

The **Employer** may request documentation of the death of the family member consistent with family law.

### **Section 3.6 – Shift Trades (ST) and Personal Trade (PT)**

3.6.1 – Shift Trades (ST): Employees shall have the right to exchange shifts, with the approval of the Fire Chief, when the change does not interfere with the operation of the **Employer**. Advance written notice to the Fire Chief shall be required.

3.6.2 – Early Relief Personal Trade (PT): Firefighters of equal rank assigned to a 56-hour workweek shall be allowed to relieve each other from duty up to sixty (60) minutes prior to scheduled shift changes subject to approval of the shift Captain.

- a. Personnel participating in early relief shall do so on a voluntary basis.
- b. Any increase in time that may develop from early relief will not result in additional compensated hours.

- c. When early relief occurs, it shall immediately be documented in the daily logbook or Crew Sense by the shift Captain. Failure to do any of the above documentation when it takes place will cause the early relief program to become null and void at the option of the **Employer**.
- d. In the event of any legislative action requiring compensation for time worked in the early relief, it will cause the early relief program to become null and void at the option of the **Employer**.
- e. Failure to exchange pertinent information as a result of the early relief will cause the early relief program to become null and void at the option of the **Employer**.

**Section 3.7 – Holidays**

3.7.1 – Employees who work a twenty-four (24) hour shift shall be granted twelve (12) hours holiday compensatory time off in lieu of holiday pay. The holiday compensatory time off will be added to the employee’s annual vacation allowance (Section 3.8) and subject to the same provisions as vacation allowance. The following ten (10) holidays shall be recognized and observed for compensation purpose at the rate of twelve (12) hours per holiday:

- |                |                             |                  |
|----------------|-----------------------------|------------------|
| New Year’s Day | Martin Luther King, Jr. Day | Presidents Day   |
| Memorial Day   | Fourth of July              | Labor Day        |
| Columbus Day   | Veterans Day                | Thanksgiving Day |
| Christmas Day  |                             |                  |

**Section 3.8 – Vacation**

3.8.1 – Employees shall start to earn vacation allowance as of their first day of employment.

3.8.2 – Vacation allowance shall be earned based on the schedule below. As a convenience to the employee, the Employer, at its option, may “front load” the annual vacation allowance. If an employee separates from service prior to June 30 of a fiscal year, the employee will only be credited for the time accrued to the time of separation had the time not been “front loaded”. Front loading of the vacation allowance shall not in any manner be construed as having been earned by an employee. Employees on new-hire probation status will accrue their vacation allowance monthly and will not have their time “front loaded”.

LENGTH OF SERVICE (years)	SHIFT PERSONNEL	40-HOUR PERSONNEL
1 to 4	144 hours + 120 hours holiday = 264 hours 22 hours/month	48
5 to 9	168 hours + 120 hours holiday = 288 hours 24 hours/month	56
10 to 14	192 hours + 120 hours holiday = 312 hours 26 hours/month	64
15 to 19	216 hours + 120 hours holiday = 336 hours 28 hours/month	72

20 to 24	240 hours + 120 hours holiday = 360 hours 30 hours/month	80
25+ years	264 hours + 120 hours holiday = 384 hours 32 hours/month	88

3.8.3 – An employee who is separated from service by resignation, death, retirement, or discharge shall be compensated for all unused vacation time accumulated, at the regular rate of pay, at the time of separation.

3.8.4 – The maximum accumulated total time which may be carried in vacation and holiday compensatory time from one fiscal year to the next is ninety-six (96) hours. At the end of the fiscal year, any remaining amount of combined vacation and holiday compensatory time off in excess of ninety-six (96) hours will be paid to the employee at the regular rate of pay on an hour for hour basis. An employee who is not authorized to take time off to eliminate accumulated vacation time because of emergency cancellation of leave or minimum manning requirements will be paid at the regular rate of pay for all hours earned.

3.8.5 – The taking of vacation shall be subject to the approval of the Fire Chief or his/her designee based on current and expected staffing needs and only to the extent of vacation allowance earned.

3.8.6 – Employees shall submit vacation requests following the Crew Sense process. No vacation request shall be effective until the Fire Chief has approved the request and the employee filling in for coverage has agreed to the request through Crew Sense.

3.8.7 – The use by an employee, prior to separation from service, of their unused vacation time and/or sick leave shall not result in a loss by the employee of the FLSA benefit for the pay period in which the unused vacation time and/or sick leave is taken.

3.8.8 – Each employee shall have the option at retirement or when vacation is otherwise being paid to convert unused vacation time to his/her 457(b) up to IRS limits and cash out remaining over and above IRS limits.

**Section 3.9. – Subpoenas**

3.9.1 – When an employee is subpoenaed as a result of his/her official duty for the **Employer**, the employee will immediately notify the Fire Chief and shall be compensated for court time and travel time when off duty.

**SECTION 4 – RETIREMENT BENEFITS**

**Section 4.1 – California Public Retirement System (CalPERS)**

4.1.1 – Classic Tier 1:

For employees whose membership in CalPERS was on or before December 31, 2011, the following retirement benefits shall apply:

- 3% at 50
- 1959 Survivor – Level 4
- Credit for Military Service Prior To Employment
- Employer Paid Contribution – 0% of members contribution paid by **Employer**
- Employee Paid Contribution – Employee to pay an additional 1% (10% total)
- Single Highest Year Benefit
- Sick Leave Credit

#### 4.1.2 – Classic Tier 2

For employees whose membership in CalPERS was on or after January 1, 2012, but before December 31, 2012, the following retirement benefits shall apply:

- 3% at 55
- 1959 Survivor Credit – Level 4
- Credit for Military Service Prior to Employment
- Three (3) year average benefit
- Sick Leave Credit
- Employee Paid Contribution – employee to pay an additional 1% (10% total)

#### 4.1.3 – PEPRA

For employees hired on or after January 1, 2013, the following retirement benefits shall apply:

- PEPRA rate
- 1959 Survivor – Level 4
- Credit for Military Service Prior to Employment
- Three (3) year average benefit
- Sick Leave Credit

4.1.4 – **Employer** will pay no portion of the member contribution which shall solely be paid by the employee.

## **SECTION 5 – INSURANCES**

### **Section 5.1 – Medical Coverage**

5.1.1 – The **Employer** provides medical coverage and insurance through CalPERS (District Health Care Plan or DHCP) and contracts for supplemental benefits with FRMS for vision, dental, and supplemental life coverage. The monthly Employer Paid Portion (“EPP”) for medical insurance is

set at \$260.00 plus 90% of the average base cost of coverage options (Employee, Employee +1, Employee +2 or more) in the CalPERS Health Region 2 HMO plans, calculated annually after excluding the highest- and lowest-cost plans. Employees may apply the EPP toward any CalPERS health plan for which the employee and **Employer** is eligible and any applicable supplemental insurance coverage. If the monthly premiums for the DHCP and supplemental insurance coverage exceed the EPP, the affected employee will be responsible for the difference.

5.1.2 – Any unused premium amount from the EPP will be deposited into the employee’s Health Reimbursement Arrangement account as defined in Section 9 of this MOU.

5.1.3 – During any time that an employee is covered by the Long-Term Disability Insurance Benefit Plan (LTD), under Section 5.4, **Employer** agrees to pay 90% of the medical coverage for the employee up to the maximum benefit period under the LTD.

5.1.4 –If an eligible employee opts out of the medical coverage provided for in Section 5.1.1, the **Employer** will provide a capped rate of \$1005.00 per month, minus any dental, vision, or supplemental life premiums that the employee elects to enroll in. Any unused premium amount shall be transferred to the employee’s HRA to be utilized per the provision in Section 9 of this MOU. No employee shall opt out of the **Employer’s** health care plan unless they provide proof, satisfactory to the **Employer**, that the employee and all other members of the employee’s tax family are enrolled in minimum essential coverage through another source.

### **Section 5.2 – Life Insurance**

The **Employer** shall provide one-hundred fifty thousand (\$150,000) dollars in term life insurance protection for each member of the bargaining unit.

### **Section 5.3 – Long-Term Disability Insurance**

The **Employer** shall obtain and pay for a Long-Term Disability (LTD) plan.

## **SECTION 6 – GRIEVANCES**

### **Section 6.1 - Definition**

A grievance or dispute is defined as an alleged violation of the express provisions of this **MOU** which personally and adversely affects the employee or employees filing the grievance. A grievance shall not include any claim regarding the initiation or renewal of a **MOU**, the resolution of a meet and confer impasse, or any other matter which is outside the scope of representation as defined by California Government Code Section 3504.

### **Section 6.2 – General Provision**

All grievances shall be filed in writing within fifteen (15) days of the date on which the employee knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within the specified time limits shall be null and void.

1. A written statement of grievance shall identify the specific provision or provisions of this **MOU** alleged to have been violated. Also, a statement of grievance shall set forth specific factual information which gives rise to the filing of the grievance.
2. Time limits provided herein may be extended through mutual written consent of the parties.
3. Except where grievances are resolved or ruled upon by the Board of Directors, all grievance resolutions involving the commitment of Employer funds shall be subject to the written approval of the Fire Chief.
4. Parties to the grievance procedure shall be entitled to have a representative to act on his/her behalf at each step of the grievance procedure. Each party shall bear the cost of their own representative.

### **Section 6.3 – Procedures**

The parties shall attempt to adjust all grievances on an informal basis between the employee and/or his/her designated representative and a supervisor in the employee's chain of command, up to and including the Fire Chief.

1. If the parties are unable to adjust the grievance on an informal basis, the grievant shall file the grievance in writing with his/her immediate supervisor (Captain). The Fire Chief shall be served a copy of the written grievance at the time such grievance is filed with the grievant's immediate supervisor.
2. If the grievance has not been settled within seven (7) working days of its filing with the grievant's immediate supervisor, it shall then be submitted to the Fire Chief for adjustment, if requested by either party. The Fire Chief and the grievant and his/her representative shall meet in an attempt to resolve the grievance within seven (7) days of the filing of the grievance with the Fire Chief. The Fire Chief shall provide the grievant and his/her representative with a written statement regarding the grievance.
3. If the grievant does not agree with the Fire Chief's proposed resolution of the grievance, he/she shall submit the written grievance to the Board of Directors for adjustment and/or decision. In order to be effective, the grievant's appeal to the Board of Directors regarding the grievance must be filed with the Board of Directors no later than five (5) days from the date on which the Fire Chief rendered his/her written decision. All written materials and rationale shall which are to be submitted by the grievant to the Board of Directors shall be served upon the Fire Chief at the time the grievance is appealed to the Board of Directors. Any such appeal shall be considered by the Board of Directors within sixty (60) days of the filing of the appeal.

Both the grievant and his/her representative and the Fire Chief shall be given an opportunity to argue their position on the grievance to the Board of Directors prior to its determination upon the merits of the grievance. The grievant and representative and the Fire Chief shall be

notified in writing of the Board's decision on the grievance within sixty (60) days of the close of argument, if argument is requested, or sixty (60) days of appeal if no argument is requested.

## **SECTION 7 – VACANCIES/PROMOTIONS/PERSONNEL REDUCTION/LATERAL EMPLOYEES**

### **Section 7.1 – Vacancies/Promotions**

7.1.1 – Vacancies shall be filled from a promotional list of qualified people. When, because of lack of time in grade or inability to otherwise qualify because there are no qualified candidates, an open exam may be authorized by the **Employer**. Successful completion of the exam will qualify competitors for the promotion list.

7.1.2 – All new firefighter hires will be required to have a paramedic license.

### **Section 7.2 – Personnel Reduction**

7.2.1 – In the case of a personnel reduction, the employee with the least seniority shall be laid off first. Time with the **Employer** shall be given the utmost consideration. Time with the **Employer** shall be defined as full-time personnel. Rehiring shall be done on a last laid off, first rehired basis.

### **Section 7.3 – Lateral Employees**

7.3.1 – Definition of Lateral Employee

- a. A newly appointed employee shall be classified as a lateral hire under this Section if, within sixty (60) calendar days immediately preceding the date of appointment by the **Employer**, the employee was actively employed as a professional firefighter with a fire agency located within San Diego County, at a rank equivalent to or higher than the rank to which the employee is being appointed.
- b. In order to qualify for lateral hire status, the employee must have successfully completed any required probationary period with the prior employing agency and must have separated from that agency in good standing. At the time of separation, the employee shall have no pending disciplinary investigation, disciplinary action, or disciplinary proceeding of any kind.

7.3.2 – Salary Step Placement

- a. A lateral employee shall be placed at the salary step that most closely corresponds to their verified years of full-time service in the same classification. Only service that is continuous and completed in good standing shall be credited toward step placement.
- b. In no event shall salary step placement exceed the top step of the established salary range for the applicable classification.

- c. The **Employer** retains sole discretion to evaluate and determine whether prior experience qualified as substantially similar, based on a review of the scope of duties, required certifications, and assigned responsibilities associated with the prior classification.

7.3.3 – Verification of Service - The employee shall bear the responsibility of providing satisfactory documentation to verify all prior employment upon which lateral placement is based. Such documentation shall include, at a minimum, the classification held, the employing agency, the dates of service, and the employee's separation status. Failure to provide complete and satisfactory documentation may result in placement at the first step of the applicable salary range pending verification, or disqualification from lateral status.

7.3.4 – Probationary Period - Advancement to an accelerated salary step pursuant to this Section shall not waive, reduce, or otherwise modify the probationary period applicable to the classification. All lateral employees shall serve the full probationary period as established by this Memorandum of Understanding and shall be subject to all terms and conditions applicable to probationary employees during that period.

7.3.5 – One-Time Salary Step True-Up for Employees Hired After July 1, 2025

- a. On July 1, 2026, the District shall conduct a one-time review of verified full-time years of service for all employees hired after July 1, 2025 (the "True-Up"). The purpose of the True-Up is to ensure that each affected employee's salary step placement accurately reflects their verified years of service within the adopted salary schedule.
- b. Following completion of the True-Up, the District shall place each affected employee at the salary step within the adopted salary schedule that appropriately reflects the employee's verified years of service as of July 1, 2026. Any resulting step adjustment shall be effective July 1, 2026.
- c. All step adjustments arising from the True-Up shall be prospective only. The True-Up shall not constitute, nor be construed to create any entitlement to retroactive compensation of any kind.

## **SECTION 8 – MISCELLANEOUS**

### **Section 8.1 – Protective Clothing and Uniforms**

8.1.1 – All protective clothing or protective devices required of employees in the performance of their duties shall be furnished without cost to the employees by **Employer**, in accordance with state law and Cal/OSHA regulations.

8.1.2 – The Employer has supplied or in the case of new employees will supply employee with five (5) regulation uniform shirts, one (1) regulation uniform pant, four (4) duty pants of **Employer's** choosing. **Employer** will replace each piece of uniform as it becomes necessary, as

determined by the Fire Chief. It is understood that employees will be responsible for the normal care and maintenance of the uniform.

8.1.3 – All employees in the bargaining unit shall be provided with a Class “B” jacket, belt buckle, wildland boots, station boots, collar brass and name plate.

8.1.4 – **Employer** shall provide a Class “A” uniform at no cost to employees who have completed probation.

### **Section 8.2 – Joint Occupational Health and Safety Program**

8.2.1 – It is the desire of the Union to maintain the highest standards of safety and health in the Fire District in order to eliminate as much as possible accidents, death, injuries and illness in the fire service. Protection devices, apparel and equipment shall be inspected by the Fire Chief of the **Employer** or Safety Office on a quarterly basis to ensure proper maintenance and replacement.

### **Section 8.3 – Injury**

8.3.1 – Employees injured on or off duty, shall, at the discretion of the Fire Chief, based on the type of injury and duration of time off, pass the same physical and medical performance standards as entry-level firefighters. The decision of the Fire Chief may be appealed to the Board of Directors by the employee. Failure to meet the minimum standards will be cause for termination.

### **Section 8.4 – Paramedic**

8.4.1 – The Employer agrees to maintain four (4) paramedic positions.

8.4.2 – Firefighters with a paramedic license shall attain the rank of Paramedic Specialist (Step 5 in Appendix-A) on their one-year anniversary of achieving the rank of Firefighter 1<sup>st</sup> class (Step 4 in Appendix-A).

### **Section 8.5 – Cross Staffing**

8.5.1 – The **Union** agrees that **Employer** may enter into one or more agreements which provide that employees of the **Employer** may cross staff equipment with other agencies. **Union** agrees that such cross-staffing agreements are within the discretion of the **Employer** and shall not constitute a meet and confer issue.

8.5.2 – All employees of the **Employer** utilized in the cross-staffing shall remain employees of **Employer** and shall at all times be subject to the direction, supervision and control of **Employer** and enjoy all benefits under this **MOU**.

8.5.3 – As to equipment housed at **Employer**, it is agreed that the personnel of other agencies which may be parties to the cross-staffing agreement will adhere to and abide by the rules and regulations of **Employer** but shall otherwise retain all rights they may have as to wages, hours, and working conditions for the department for which they are assigned.

8.5.4 – As to equipment housed outside the **Employer**, it is agreed that personnel will adhere to and abide by the rules and regulations where the equipment is housed but shall otherwise retain all rights they may have as to wages, hours, and working conditions for **Employer**.

### **Section 8.6 – Personal Property**

8.6.1 – Employees may submit to the **Employer** for reimbursement claims for damage or loss of personal property which loss or damage occurred during working hours and was related to the employee’s assigned duties.

8.6.2 – All such claims shall require the approval of the employees immediate Captain and the Fire Chief.

8.6.3 – No claim shall exceed one hundred dollars (\$100.00).

### **Section 8.7 – Defined Contribution Plan**

8.7.1 – **Employer** shall offer all employees a 457(b) plan.

8.7.2 – **Employer** shall offer all employees a 401(a) plan. If employees make a minimum deposit of two-hundred dollars (\$200.00) per month into the 457(b) plan, then the **Employer** will also contribute 5% of that amount up to a maximum contribution of \$1000.00 per year in the 401(a) plan.

### **Section 8.8 – Fiscal Emergency**

8.8.1 – In addition to any other provision of this **MOU**, in the event the Board of Directors of **Employer** declares a “fiscal emergency” due to economic factors, the terms of this **MOU** shall be subject to negotiations between the parties to meet the “fiscal emergency”.

## Section 9 – VEBA HEALTH REIMBURSEMENT ARRANGEMENT (VEBA HRA)

9.1 – Establishment of Plan – The Employer agrees to establish and maintain a Health Reimbursement Arrangement (HRA) plan through a Voluntary Employees’ Beneficiary Association (VEBA) trust, in accordance with Internal Revenue Code Sections 501(c)(9), 105(b), and 106. The VEBA HRA shall be administered by a third-party administrator selected by the Employer, subject to applicable law.

9.2 – Purpose – The purpose of the VEBA HRA is to provide eligible employees with a tax-advantaged mechanism to reimburse qualified medical expenses, including but not limited to post-employment healthcare costs, in accordance with IRS regulations.

9.3 – Employer Contributions – The Employer shall make contributions to the VEBA HRA on behalf of eligible employees as follows:

9.3a – The Employer shall contribute \$25.00 per employee per month (\$12.50 per pay period).

9.3b – For eligible employees who qualify under Section 5.1.4 of this MOU, Employer will contribute \$1005.00 per month (\$502.50 per pay period).

9.3c – Any unused premium amount as described in Section 5.1.2.

All contributions shall be made on a pre-tax basis and shall not be considered wages for purposes of overtime, pensionable compensation, or any other compensation-based benefit unless otherwise required by law.

9.4 – Employee Eligibility – Employees eligible to participate in the VEBA HRA shall include:

9.4a – All full-time, regular employees represented by the Union

Eligibility for post-employment access to VEBA funds shall be subject to the plan document's provisions, including separation-from-service requirements.

9.5 – Permissible Use of Funds – Funds in the VEBA HRA may be used solely for reimbursement of qualified medical expenses as defined under Section 213(d) of the Internal Revenue Code, including:

- Health insurance premiums (including retiree coverage)
- Medicare premiums
- Deductibles, copayments, and coinsurance
- Other eligible healthcare expenses as permitted by law

Reimbursements shall be made in accordance with the VEBA plan document and applicable IRS regulations.

9.6 – Vesting – All Employer contributions to the VEBA HRA shall be fully vested upon contribution.

9.7 – Administration – The VEBA HRA shall be administered by a qualified third-party administrator. The Employer retains authority to:

- Select and change the administrator
- Amend the plan as necessary to maintain compliance with federal and state law
- Establish administrative procedures consistent with the plan document

The Employer shall provide employees with access to plan documents and summary plan descriptions.

9.8 – Compliance with Law – The VEBA HRA is intended to comply with all applicable provisions of the Internal Revenue Code, the Affordable Care Act (ACA), and other federal and state laws. If any provision of this section is found to be non-compliant, the parties agree to meet and confer to modify the language to ensure compliance while maintaining the original intent.

9.9 – No Guarantee of Tax Treatment – The Employer makes no representation or guarantee regarding the tax consequences of VEBA HRA participation. Employees are encouraged to consult their own tax advisors regarding individual circumstances.

9.10 – Non-PERSable Compensation - All contributions made by the Employer to the VEBA HRA are expressly intended to be non-pensionable and shall not be reported as compensation earnable to the California Public Employees’ Retirement System (CalPERS), consistent with California Government Code §§ 20022 and 20636 and applicable CalPERS guidance on what constitutes “compensation earnable.”

9.11 – No Cash Out Provision – Under no circumstances shall VEBA HRA funds be paid as cash compensation or be made available in any manner that would constitute constructive receipt of taxable income, in accordance with IRC § 106 and Treasury Regulation § 1.106-1, which provide that employer contributions to an accident or health plan are excludable from gross income only when they cannot be received as cash or other taxable benefit.

9.12 – Plan Document Supremacy - In the event of any conflict between the language of this MOU and the VEBA HRA plan document, the plan document shall govern for purposes of tax compliance, benefit administration, and claims processing. The Employer shall maintain a written plan document at all times and shall make it available to employees upon request.

**SIGNATURE PAGE**

WITNESS THEREOF: The parties hereto have executed this Memorandum of Understanding between the International Association of Firefighters Local 2638 and the Board of Directors of the Alpine Fire Protection District:

**ALPINE FIRE PROTECTION DISTRICT**

\_\_\_\_\_  
President Date

\_\_\_\_\_  
Secretary Date

**INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 2638**

\_\_\_\_\_  
President Date

\_\_\_\_\_  
Vice President Date

**APPENDIX “A” – WAGES**

		<b>CURRENT</b>	<b>7%</b>	<b>6%</b>
<b>STEP</b>	<b>TIME</b>	<b>FY25/26</b>	<b>FY26/27</b>	<b>FY 27/28</b>
<b>FIREFIGHTER</b>				
1	0 - 12 months	98,039.21	104,901.96	111,196.07
2	12 - 24 months	103,199.17	110,423.11	117,048.50
3	24 - 36 months	108,630.77	116,234.85	123,208.95
4	36 - 48 months	114,348.11	122,352.48	129,693.63
<b>FIREFIGHTER/PARAMEDIC</b>				
1	0 - 12 months	98,039.21	104,901.95	111,196.07
2	12 - 24 months	103,199.17	110,423.11	117,048.50
3	24 - 36 months	108,630.77	116,234.85	123,208.95
4	36 - 48 months	114,348.11	122,352.48	129,693.62
5	48+ months	120,366.43	128,792.08	136,519.60
<b>ENGINEER</b>				
1	0 - 12 months	114,676.82	122,704.20	130,066.45
2	12 - 24 months	117,302.86	125,514.06	133,044.90
3	24 - 36 months	119,478.50	127,842.00	135,512.51
4	36 - 48 months	121,753.50	130,276.25	138,092.82
<b>ENGINEER/PARAMEDIC</b>				
1	0 - 12 months	123,025.22	131,636.99	139,535.20
2	12 - 24 months	125,595.10	134,386.76	142,449.96
3	24 - 36 months	127,826.90	136,774.78	144,981.27
4	36 - 48 months	130,728.12	139,879.09	148,271.83
<b>CAPTAIN</b>				
1	0 - 12 months	129,628.77	138,702.78	147,024.95
2	12 - 24 months	133,084.94	142,400.89	150,944.94
3	24 - 36 months	136,543.10	146,101.12	154,867.18
4	36 - 48 months	140,680.80	150,528.46	159,560.16
<b>CAPTAIN/PARAMEDIC</b>				
1	0 - 12 months	138,059.25	147,723.40	156,586.80
2	12 - 24 months	141,517.58	151,423.81	160,509.24
3	24 - 36 months	144,971.42	155,119.42	164,426.58
4	36 - 48 months	148,430.88	158,821.04	168,350.30

**APPENDIX “B” – LONGEVITY/CERTIFICATION COURSES/CLASSES**

<b>CERTIFICATION</b>	<b>COURSES/CLASSES</b>	<b>% OF BASE PAY</b>
<b>WILDLAND SPECIALIST</b>	<i>All of the following are required:</i>	1.0%
	S-290: Intermediate Wildland Fire Behavior (classroom)	
	S-200: Initial Attack Incident Commander (taskbook completed)	
	S-270: Basic Air Operations	
	S-215: Fire Operations in the WUI	
	S-212: Wildland Fire Chainsaws	
	S-231: Engine Boss (taskbook completed)	
	S-234 or S-219: Ignition Operations	
<b>RESCUE SPECIALIST</b>	<i>4 of the following are required:</i>	1.0%
	CSFM Rope Rescue Awareness/Operations*	
	CSFM River and Flood Rescue Technician or equivalent	
	CSFM Trench Rescue Technician	
	CSFM Confined Space Technician	
	CSFM Auto Extrication	
	CSFM Structural Collapse (RS2 meets this requirement)	

*(\*the combination of LARRO/RS1 meet this requirement)*

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
ALPINE FIRE PROTECTION DISTRICT  
AND  
JASON MCBROOM**

---



**JULY 1, 2026 – JUNE 30, 2028**

**SECTION 1 - INTENT AND PURPOSE**

1.1 - It is the intent and purpose of this Memorandum of Understanding (“**MOU**”) to set forth the understanding of the parties reached as a result of meeting and conferring in good faith regarding, but not limited to, matters relating to the wages, hours, and terms and conditions of employment between Jason McBroom (“**Employee**”) and the Alpine Fire Protection District (“**Employer**”).

**SECTION 2 – TERM**

2.1 - **Employee** is currently the Fire Marshal for the **Employer**. The effective date of this **MOU** shall be July 1, 2026, and shall run through June 30, 2028. **Employee** may terminate their employment with **Employer** at any time, with or without reason by giving advanced written notice to **Employer**. **Employer** may terminate the employment of **Employee** at any time, with or without reason by written notice to **Employee**. This is called “at-will” employment. Nothing contained herein shall modify **Employer’s** right to terminate **Employee** for cause.

2.2 - No one other than the Board of Directors can enter into an agreement relating to employment for a specified period of time or make any agreement or representations contrary to this Section and then only by written amendment to this **MOU**.

**SECTION 3 - JOB DESCRIPTION**

The duties of the **Employee** are as outlined in the job description adopted by the **Employer** and can be found in Alpine Fire Protection District Policy No. 1406. **Employee** shall report to the Board of Directors and their designee, including the Fire Chief. The **Employer**, through the Board of Directors, may from time to time amend the job description and/or prioritize job duties of the **Employee**.

**SECTION 4 – SALARY**

4.1 The salary schedule for the **Employee** is as follows and payable semi-monthly or at such frequency as **Employer** pays its other non-safety employees.

<u>Date</u>	<u>Annual Salary</u>
July 1, 2026	\$164,069.40
July 1, 2027	\$173,913.57

4.2 - The **Employee** shall not be entitled to overtime pay. **Employee** shall earn his hourly pay when assigned as an overhead position, with an assigned “O” number, to an incident which exceeds 12 hours. He will receive the extra hourly pay for those hours assigned to the incident which are not his regular work week hours. **Employee** shall accept assignments to emergency incidents outside of the **Employer** only with prior approval from the Fire Chief.

4.2.1 The **Employer** shall have the right in its sole discretion to modify paragraph 4.2 upon thirty (30) days written notice to Employee.

4.3 – During the term of this **MOU**, **Employee** shall receive a one-time-off salary schedule payment as shown below. This payment shall not constitute pensionable compensation and shall not be reported to the California Public Employees’ Retirement System (CalPERS). The payment shall be issued each year in the month of July. At the **Employee’s** election, **Employer** may deposit the payment into the **Employee’s** 401(a) plan in lieu of direct payment to the **Employee**.

- a) In July of 2026, **Employee** will receive a payment of \$5000.00.
- b) In July of 2027, **Employee** will receive a payment of \$7500.00.

4.4 - The parties acknowledge and agree that this payment is intended to be non-pensionable compensation and shall not be reported to CalPERS as pensionable compensation. This provision is intended to comply with applicable provisions of the California Code or Regulations, including, but not limited to, Title 2, Section 571, and shall be interpreted and administered in a manner consistent with CalPERS regulations governing pensionable compensation.

### **SECTION 5 - SICK LEAVE**

5.1 - **Employee** shall be entitled to accrued sick leave without loss of compensation under the following circumstances:

1. For the **Employee’s** own illness or injury, or for the illness or injury of a qualifying family member. For the purposes of this section, “family member” includes:
  - a. A biological, adopted, or foster child; stepchild; legal ward; or a child for whom the Employee stands in loco parentis
  - b. A biological, adopted, or foster parent; stepparent; or legal guardian of the **Employee** or the **Employee’s** spouse or registered domestic partner; or a person who stood in loco parentis to the **Employee** as a minor
  - c. Spouse or registered domestic partner
  - d. Grandparent, grandchild, or sibling
2. **Employee’s** own required medical or dental care or consultation, or that of a qualifying family member.
3. For circumstances involving the **Employee** as a victim of domestic violence, sexual assault, or stalking, as defined under applicable state law.

The **Employee** may use up to thirty (30) hours to care for a sick family member as defined above.

5.2 - Job-related disability shall not be charged to the accumulated sick leave of **Employee**.

5.3 - The accrual for sick leave shall be 14 hours per month. **Employee** shall accumulate sick leave from the first day of employment and shall continue to do so until a maximum accumulation of 2880 hours. All unused sick leave, up to the cap, shall be carried forward from one fiscal year to the next.

5.4 - Sick leave shall be converted to vacation at the rate of three hours of sick leave for one hour of vacation so that **Employee** will not exceed the cap of 2880 hours.

5.5 - In order for sick leave with pay, **Employee** must:

- a. Report promptly to the Fire Chief the reason for the absence;
- b. Keep Fire Chief informed of **Employee's** condition if the absence is of more than 3 days duration;
- c. Permit the **Employer** to make such medical examinations as it may deem desirable; and,
- d. Upon request of the Fire Chief, furnish satisfactory evidence of incapacity upon return to duty from absences on sick leave.

A written report from a duly licensed and practicing physician, or other recognized practitioner stating the duration and extent of each incapacity shall be deemed satisfactory evidence of incapacity. No salary or wages shall be paid for any period of absence under this Section where the employee has failed to comply with the requirements of this subsection.

## **SECTION 6 - UNUSED SICK LEAVE**

6.1 - **Employee** shall be compensated in cash at the rate of one-quarter of the regular rate of pay for any unused accumulation of sick leave when **Employee** is permanently separated from service by resignation, death, retirement, service retirement, or discharge.

## **SECTION 7 - MEDICAL COVERAGE AND INSURANCE**

7.1 - The **Employer** provides medical coverage and insurance through CalPERS (District Health Care Plan or DHCP) and contracts for supplemental benefits with FRMS for vision, dental, and supplemental life coverage. The monthly Employer Paid Portion ("EPP") for medical insurance is set at \$260.00 plus 90% of the average base cost of coverage options (Employee, Employee +1, Employee +2 or more) in the CalPERS Health Region 2 HMO plans, calculated annually after excluding the highest- and lowest-cost plans. Employees may apply the EPP toward any CalPERS health plan for which the employee and **Employer** are eligible and any applicable supplemental insurance coverage. If the monthly premiums for the DHCP and supplemental insurance coverage exceed the EPP, the affected employee will be responsible for the difference.

7.2 - Any unused premium amount from the EPP will be deposited into the employee's Health Reimbursement Arrangement account as defined in Section 20.

7.3 - **Employer** shall obtain and pay for a Long-Term Disability (LTD) plan for **Employee**. The LTD plan shall be same plan offered to other employees of the **Employer**.

7.4 - If an eligible employee opts out of the medical coverage provided for in Section 7.1, the **Employer** will provide a capped rate of \$1005.00 per month, minus any dental, vision, or supplemental life premiums that the employee elects to enroll in. Any unused premium amount shall be transferred to the employee's HRA to be utilized per the provision in Section 7.2. No employee shall opt out of the **Employer's** health care plan unless they provide proof, satisfactory to the **Employer**, that the employee and all other members of the employee's tax family are in minimum essential coverage through another source.

7.5 – **Employee** shall receive term life insurance in the amount of \$150,000.

## **SECTION 8 – RETIREMENT**

8.1 - **Employee** shall have the retirement benefits as set forth in the Public Employee's Retirement System Miscellaneous Classic Tier 2 plan (Plan #23190):

- a. Section 2153 (2% at 60)
- b. Section 20037 (Three-year final compensation)
- c. Section 21571 (Fourth Level of 1959 Survivor Benefits)

## **SECTION 9 – HOLIDAYS**

9.1 The following annual holidays shall be recognized:

New Years Day	Labor Day
Martin Luther King Jr. Day	Veterans Day
Presidents Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Fourth of July	Christmas Day
Columbus Day	

9.2 - "In-Lieu" Holiday - If the recognized holiday from Section 9.1 is observed on the **Employee's** regular day off (RDO), the **Employee's** "in-lieu" holiday will be on the preceding regularly scheduled workday. For example, if the **Employee's** RDO is Friday, and the **Employer** recognizes the holiday on the same Friday, the "in-lieu" holiday is on Thursday. With permission from the Fire Chief, **Employee** may elect to observe the "in-lieu" holiday on the **Employee's** next regularly scheduled working day.

## **SECTION 10 - BEREAVEMENT LEAVE**

10.1 - **Employee** shall be granted up to 40 (forty) hours of bereavement leave upon the death of a qualifying family member, in accordance with California Government Code Section 12945.7. Such leave shall be job-protected and may be taken non-consecutively, provided all days are used within three (3) months of the date of death.

10.2 - **Employee** may elect to use accrued sick leave or vacation leave to receive compensation during this period. For the purposes of this section, a qualifying family member includes the

employee's spouse, registered domestic partner; child; parent; parent-in-law; sibling; grandparent; grandchild.

10.3 - **Employer** may request documentation of the death of the family member consistent with family law.

### **SECTION 11 – VACATION**

11.1 Vacation shall be earned at the following rate of hours annually:

0 – 24 months	80 hours
24 – 36 months	120 hours
36 – 48 months	140 hours
48 – 60 months	160 hours
60 – 72 months	180 hours
72 – 120 months	200 hours
120+	240 hours

11.2 - When **Employee** is separated from employment by resignation, death, retirement, or discharge, **Employee** will be compensated for all unused vacation time accumulated, at the regular rate of pay at the time of separation.

11.3 - The maximum accumulated total which may be carried in vacation time from one fiscal year to the next is 60 hours, remaining balance of vacation hours will be cashed out at the regular rate of pay.

11.4 - Vacation time is subject to staffing and project requirements and must be approved by the Fire Chief or Fire Chief's designee.

11.5 - **Employee** shall earn 60 hours Administrative Leave per year to be used outside of scheduled vacation time. Administrative Leave has no cash value and unused leave will not be carried from year to year.

### **SECTION 12 – UNIFORMS**

12.1 - Any protective clothing or protective devices required of **Employee** in the performance of his duties shall be furnished by the **Employer**, in accordance with State law and Cal/OSHA regulations.

12.2 - The **Employer** has supplied **Employee** with five (5) regulation uniform shirts, one (1) regulation uniform pants, four (4) duty pants of **Employer's** choosing and a class "B" jacket. **Employer** will replace each piece of uniform as it becomes necessary, as determined by the Fire Chief. It is understood that **Employee** will be responsible for the normal care and maintenance of the uniform.

### **SECTION 13 - TERMINATION OF EMPLOYMENT**

13.1 - This **MOU** shall terminate upon the occurrence of the earliest of any of the following events, without further liability by the **Employer to Employee**:

- a. Voluntary retirement or resignation by **Employee** with 30 days written notice;
- b. Death of **Employee**, or disability totaling in excess of 4 months;
- c. Discharge of **Employee** by **Employer** for “cause” as provided in Section 13.2;
- d. Discharge of **Employee** by **Employer** other than for “cause” with 30-days written notice.

13.2 - **Cause Definition:** **Employee** may be terminated by **Employer** with notice for “cause”, as determined by the Board of Directors. The term “cause”, as used herein with respect to the termination of employment, shall mean the following:

- a. **Employee’s** incompetence or repeated failure or refusal to perform **Employee’s** material obligations under this **MOU**;
- b. **Employee’s** inability or unwillingness to effectively implement and carry out the policies and directives of **Employer** as established by the Board of Directors thru the Fire Chief;
- c. Fraud, theft, malfeasance, embezzlement or other misappropriation of **Employer** by **Employee**;
- d. Breach of **Employee’s** fiduciary duty of loyalty or other fiduciary duties to **Employer**;
- e. Conduct by **Employee** which tends to bring embarrassment or disrepute to **Employer**; or
- f. Being charged in a court of competent jurisdiction with committing a felony or misdemeanor (other than simple traffic violations).

## **SECTION 14 - GRIEVANCE PROCEDURE**

14.1 - **Definition:** A grievance or dispute is defined as an alleged violation of the express provisions of this **MOU** which personally and adversely affects **Employee**. A grievance shall not include any claim regarding the initiation or renewal of a **MOU**.

14.2 - **General Provision:** All grievances shall be filed in writing within fifteen (15) days of the date on which **Employee** knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.

14.2.1 A written statement of grievance shall identify the specific provision or provisions of this **MOU** alleged to have been violated. Also, a statement of grievance shall set forth specific factual information which gives rise to the filing of the grievance.

14.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.

14.2.3 Except where a grievance is resolved or ruled upon by the Board of Directors, all grievance resolutions involving the commitment of the **Employer** funds shall be subject to the written approval of the Fire Chief.

14.2.4 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

14.3 **Procedures:**

14.3.1 The parties shall attempt to adjust all grievances on an informal basis between Employee and the Fire Chief.

14.3.2 If the grievant does not agree with the Fire Chief's proposed resolution of the grievance, **Employee** shall submit the written grievance to the Board of Directors for the adjustment and/or decision. In order to be effective, the grievant's appeal to the Board of Directors regarding the grievance must be filed with the Board of Director's no later than five (5) days from the date on which the Fire Chief rendered his written decision. All written materials and rationale which are to be submitted by the grievant to the Board of Directors shall be served upon the Fire Chief at the time the grievance is appealed to the Board of Directors.

Both the grievant, the grievant's representative, and the Fire Chief shall be given an opportunity to argue their position on the grievance to the Board of Directors prior to its determination upon the merits of the grievance. The grievant and representative and the Fire Chief shall be notified in writing of the Board's decision on the grievance.

#### **SECTION 15 - SAVINGS CLAUSE**

15.1 - If any section, subsection, subdivision, sentence, clause or phrase of this **MOU** is for any reason held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this **MOU**.

#### **SECTION 16 - MANAGEMENT CLAUSE**

16.1 - **Employee** is considered as management under the Fair Labor Standards Act, Title 29 United States Code. **Employee** shall also be considered an exempt employee under California law.

#### **SECTION 17 - EDUCATIONAL INCENTIVE and CERTIFICATION LONGEVITY STIPEND**

17.1 - In addition to the salary set forth in Section 4.1 of this **MOU**, **Employee** shall be paid a monthly stipend for successful completion of the educational plan attached hereto as **Exhibit "B"** capped at 8% per year. This stipend shall be paid on a bi-weekly basis and included in the **Employee's** regular paycheck.

17.2 - **Employee** shall be eligible for a longevity certification stipend upon completion of 5 years of employment with the **Employer** and successful attainment of the certifications as outlined in **Exhibit "B"** and capped at 2% per year.

17.3 - The stipend shall be paid on a bi-weekly basis in the **Employee's** regular paycheck. Longevity Certification pay is not reportable to CalPERS as "compensation earnable" or "pensionable compensation". The stipend will be included in calculating the **Employee's** basic hourly rate of pay pursuant to the Fair Labor Standards Act (FLSA).

#### **SECTION 18 - DEFINED CONTRIBUTION PLAN**

18.1 - **Employer** shall offer all full-time employees a 457(b) plan.

18.2 - **Employer** shall offer all employees a 401(a) plan. If **Employee** makes a minimum deposit of \$200 per month into a 457(b) plan, then the **Employer** will contribute 5% of that amount up to a maximum contribution of \$1000 per year into the 401(a) plan.

## **SECTION 19 - MISCELLANEOUS TERMS**

19.1 - This **MOU** shall be governed by and construed in accordance with the laws of the State of California.

19.2 - Each party acknowledges that it has the opportunity to consult an attorney of its choice to explain the terms of this **MOU** and the consequences of its execution, and that any failure to consult with an attorney prior to executing this **MOU** shall not be grounds for invalidating the full force and effect of the executed **MOU**. This **MOU** shall not be interpreted for or against either party based on their roles in drafting this **MOU**.

19.3 - This **MOU** may be executed in several counterparts and all so executed shall constitute one agreement which shall be binding on all parties hereto, notwithstanding that all the parties are not signatory to the original or same counterpart.

## **SECTION 20 – VEBA HEALTH REIMBURSEMENT ARRANGEMENT**

20.1 - Establishment of Plan – The Employer agrees to establish and maintain a Health Reimbursement Arrangement (HRA) plan through a Voluntary Employees’ Beneficiary Association (VEBA) trust, in accordance with Internal Revenue Code Sections 501(c)(9), 105(b), and 106. The VEBA HRA shall be administered by a third-party administrator selected by the Employer, subject to applicable law.

20.2 - Purpose – The purpose of the VEBA HRA is to provide eligible employees with a tax-advantaged mechanism to reimburse qualified medical expenses, including but not limited to post-employment healthcare costs, in accordance with IRS regulations.

20.3 - Employer Contributions – The Employer shall make contributions to the VEBA HRA on behalf of eligible employees as follows:

- a – The Employer shall contribute \$25.00 per employee per month (\$12.50 per pay period).
- b – If Employee is eligible under Section 7 of this MOU, Employer will contribute \$1005.00 per month (\$502.50 per pay period).
- c – Any unused premium amount as described in Section 7.

All contributions shall be made on a pre-tax basis and shall not be considered wages for purposes of overtime, pensionable compensation, or any other compensation-based benefit unless otherwise required by law.

20.4 - Employee Eligibility – Employees eligible to participate in the VEBA HRA shall include:

- a – All full-time, regular employees of the District.

20.5 - Eligibility for post-employment access to VEBA funds shall be subject to the plan document’s provisions, including separation-from-service requirements.

20.6 - Permissible Use of Funds – Funds in the VEBA HRA may be used solely for reimbursement of qualified medical expenses as defined under Section 213(d) of the Internal Revenue Code, including:

- Health insurance premiums (including retiree coverage)
- Medicare premiums
- Deductibles, copayments, and coinsurance
- Other eligible healthcare expenses as permitted by law

Reimbursements shall be made in accordance with the VEBA plan document and applicable IRS regulations.

20.7 - Vesting – All Employer contributions to the VEBA HRA shall be fully vested upon contribution.

20.8 - Administration – The VEBA HRA shall be administered by a qualified third-party administrator. The Employer retains authority to:

- Select and change the administrator
- Amend the plan as necessary to maintain compliance with federal and state law
- Establish administrative procedures consistent with the plan document

The Employer shall provide employees with access to plan documents and summary plan descriptions.

20.9 - Compliance with Law – The VEBA HRA is intended to comply with all applicable provisions of the Internal Revenue Code, the Affordable Care Act (ACA), and other federal and state laws. If any provision of this section is found to be non-compliant, the parties agree to meet and confer to modify the language to ensure compliance while maintaining the original intent.

20.10 - No Guarantee of Tax Treatment – The Employer makes no representation or guarantee regarding the tax consequences of VEBA HRA participation. Employees are encouraged to consult their own tax advisors regarding individual circumstances.

20.11 - Non-PERSable Compensation - All contributions made by the Employer to the VEBA HRA are expressly intended to be non-pensionable and shall not be reported as compensation earnable to the California Public Employees’ Retirement System (CalPERS), consistent with California Government Code §§ 20022 and 20636 and applicable CalPERS guidance on what constitutes “compensation earnable.”

20.12 - No Cash Out Provision – Under no circumstances shall VEBA HRA funds be paid as cash compensation or be made available in any manner that would constitute constructive receipt of taxable income, in accordance with IRC § 106 and Treasury Regulation § 1.106-1, which provide that employer contributions to an accident or health plan are excludable from gross income only when they cannot be received as cash or other taxable benefit.

20.13 - Plan Document Supremacy - In the event of any conflict between the language of this MOU and the VEBA HRA plan document, the plan document shall govern for purposes of tax compliance, benefit administration, and claims processing. The Employer shall maintain a written plan document at all times and shall make it available to employees upon request.

***SIGNATURES ON NEXT PAGE***

**SIGNATURE PAGE**

WITNESS THEREOF: The parties hereto have executed this Memorandum of Understanding between Jason McBroom and the Board of Directors of the Alpine Fire Protection District:

**ALPINE FIRE PROTECTION DISTRICT**

\_\_\_\_\_  
Barry Willis, President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Steve Taylor, Secretary

\_\_\_\_\_  
Date

**EMPLOYEE**

\_\_\_\_\_  
Jason McBroom

\_\_\_\_\_  
Date

## **Exhibit “B” – Educational Incentive/Longevity Certification Pay**

### **Educational Incentive**

<b>Education</b>	<b>Percent</b>
CSFM Fire Prevention I	1%
CSFM Fire Prevention II	1%
CSFM Fire Prevention III	1%
CSFM Plans Examiner	2.5%
CSFM Fire Marshal	2.5%

### **Longevity Certification Pay**

<b>Certification</b>	<b>Percent</b>
PIO-F	1%
CSFM Fire Officer	1%

*\*\*\*\* FIRE CHIEF MAY SIGN OFF AS EQUIVALENT MEETING THE REQUIRED EDUCATION REQUIREMENTS IN LIEU OF CSFM CERT. \*\*\*\**

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
ALPINE FIRE PROTECTION DISTRICT  
AND  
DEBBIE PINHERO**

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**JULY 1, 2026 – JUNE 30, 2028**

**SECTION 1 - INTENT AND PURPOSE**

1.1 - It is the intent and purpose of this Memorandum of Understanding (“**MOU**”) to set forth the understanding of the parties reached as a result of meeting and conferring in good faith regarding, but not limited to, matters relating to the wages, hours, and terms and conditions of employment between Debbie Pinhero (“**Employee**”) and the Alpine Fire Protection District (“**Employer**”).

**SECTION 2 - TERM**

2.1 - **Employee** is currently the Administrative Director for the **Employer**. The effective date of this MOU shall be July 1, 2026, and shall run through June 30, 2028. **Employee** may terminate their employment with **Employer** at any time, with or without reason by giving advanced written notice to **Employer**. **Employer** may terminate the employment of **Employee** at any time, with or without reason by written notice to **Employee**. This is called “at-will” employment. Nothing contained herein shall modify **Employer’s** right to terminate **Employee** for cause.

2.2 - No one other than the Board of Directors can enter into an agreement relating to employment for a specified period of time or make any agreement or representations contrary to this Section and then only by written amendment to this **MOU**.

**SECTION 3 - JOB DESCRIPTION**

3.1 - The duties of the **Employee** are found in Alpine Fire Protection District Policy No. 1407. **Employee** shall report to the Board of Directors and their designee including the Fire Chief. The **Employer**, through the Board of Directors, may from time to time amend the job description and/or prioritize job duties of the **Employee**.

**SECTION 4 - SALARY**

4.1 The salary schedule for the **Employee** is as follows and payable semi-monthly or at such frequency as **Employer** pays its other non-safety employees.

<u>Date</u>	<u>Annual Salary</u>
July 1, 2026	\$164,069.41
July 1, 2027	\$173,913.57

4.2 - **Employee** shall not earn or be entitled to overtime pay except when assigned by the Fire Chief to a significant Mutual Aid incident.

4.2.1 The **Employer** shall have the right in its sole discretion to modify paragraph 4.2 upon thirty (30) days written notice to **Employee**.

4.3 - During the term of this **MOU**, **Employee** shall receive a once annual salary schedule payment of \$15,000. This payment shall not constitute pensionable compensation and shall not be reported to the California Public Employees' Retirement System (CalPERS). The payment shall be issued each year in the month of July. At the **Employee's** election, the **Employer** may deposit the payment into the **Employee's** 401(a) plan in lieu of direct payment to the **Employee**.

4.4 - The parties acknowledge and agree that this payment is intended to be non-pensionable compensation and shall not be reported to CalPERS as pensionable compensation. This provision is intended to comply with applicable provisions of the California Code of Regulations, including, but not limited to, Title 2, Section 571, and shall be interpreted and administered in a manner consistent with CalPERS regulations governing pensionable compensation.

### **SECTION 5 - SICK LEAVE**

5.1 - The **Employee** shall be entitled to accrued sick leave without loss of compensation under the following circumstances:

1. For the **Employee's** own illness or injury, or for the illness or injury of a qualifying family member. For the purposes of this section, "family member" includes:
  - a. A biological, adopted, or foster child; stepchild; legal ward; or a child for whom the Employee stands in loco parentis
  - b. A biological, adopted, or foster parent; stepparent; or legal guardian of the Employee or the Employee's spouse or registered domestic partner; or a person who stood in loco parentis to the Employee as a minor
  - c. Spouse or registered domestic partner
  - d. Grandparent, grandchild, or sibling
2. For the **Employee's** own required medical or dental care or consultation, or that of a qualifying family member.
3. For circumstances involving the **Employee** as a victim of domestic violence, sexual assault, or stalking, as defined under applicable state law.

The **Employee** may use up to thirty (30) hours of accrued sick leave per fiscal year to care for a qualifying ill or injured family member.

5.2 - The accrual for sick leave shall be 14 hours per month. **Employee** shall accumulate sick leave from the first day of employment and shall continue to do so until a maximum accumulation of 2880 hours. All unused sick leave, up to the cap, shall be carried forward from one fiscal year to the next.

5.3 - Sick leave shall be converted to vacation at the rate of three hours of sick leave for one hour of vacation so that **Employee** will not exceed the cap of 2880 hours.

5.4 - In order for sick leave with pay, **Employee** must:

- a. Report promptly to the Fire Chief the reason for the absence;
- b. Keep Fire Chief informed of **Employee's** condition if the absence is of more than 3 days duration;
- c. Permit the **District** to make such medical examinations as it may deem desirable; and,
- d. Upon request of the Fire Chief, furnish satisfactory evidence of incapacity upon return to duty from absences on sick leave. A written report from a duly licensed and practicing physician, or other recognized practitioner stating the duration and extent of each incapacity shall be deemed satisfactory evidence of incapacity. No salary or wages shall be paid for any period of absence under this Section where the employee has failed to comply with the requirements of this subsection.

## **SECTION 6 - UNUSED SICK LEAVE**

6.1 - **Employee** shall be compensated in cash at the rate of one-quarter of the regular rate of pay for any unused accumulation of sick leave when **Employee** is permanently separated from service by resignation, death, retirement, service retirement, or discharge provided **Employee** has completed probation with the **Employer**.

## **SECTION 7 - MEDICAL COVERAGE AND INSURANCE**

7.1 - The **Employer** provides medical coverage and insurance through CalPERS (District Health Care Plan or DHCP) and contracts for supplemental benefits with FRMS for vision, dental, and supplemental life coverage. The monthly Employer Paid Portion ("EPP") for medical insurance is set at \$260.00 plus 90% of the average base cost of coverage options (Employee, Employee +1, Employee +2 or more) in the CalPERS Health Region 2 HMO plans, calculated annually after excluding the highest- and lowest-cost plans. Employees may apply the EPP toward any CalPERS health plan for which the employee and **Employer** are eligible and any applicable supplemental insurance coverage. If the monthly premiums for the DHCP and supplemental insurance coverage exceed the EPP, the affected employee will be responsible for the difference.

7.2 - Any unused premium amount from the EPP will be deposited into the employee's Health Reimbursement Arrangement account as defined in Section 20.

7.3 - During any time that an employee is covered by the Long-Term Disability Insurance Benefit Plan (LTD). **Employer** agrees to pay 90% of the medical coverage for the employee up to the maximum benefit period under the LTD.

7.4 - If an eligible employee opts out of the medical coverage provided for in Section 7.1, the **Employer** will provide a capped rate of \$1005.00 per month, minus any dental, vision, or supplemental life premiums that the employee elects to enroll in. Any unused premium amount shall be transferred to the employee's HRA to be utilized per the provision in Section 20. No employee shall opt out of the **Employer's** health care plan unless they provide proof, satisfactory

to the **Employer**, that the employee and all other members of the employee's tax family are in minimum essential coverage through another source.

## **SECTION 8 - RETIREMENT**

8.1 - **Employee** shall have the retirement benefits as set forth in the Public Employee's Retirement System Miscellaneous PEPRA plan.

## **SECTION 9 - HOLIDAYS**

9.1 The following annual holidays shall be recognized:

New Years Day	Labor Day
Martin Luther King Jr. Day	Veterans Day
Presidents Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Fourth of July	Christmas Day
Columbus Day	

9.2 - "In-Lieu" Holiday - If the recognized holiday from Article 9.1 is observed on the **Employee's** regular day off (RDO), the **Employee's** "in-lieu" holiday will be on the preceding regularly scheduled workday. For example, if the **Employee's** RDO is Friday, and the **Employer** recognizes the holiday on the same Friday, the "in-lieu" holiday is on Thursday. With permission from the Fire Chief, **Employee** may elect to observe the "in-lieu" holiday on the **Employee's** next regularly scheduled working day.

## **SECTION 10 - BEREAVEMENT LEAVE**

10.1 - Employee shall be granted up to forty (40) hours of bereavement leave upon the death of a qualifying family member, in accordance with California Government Code Section 12945.7. Such leave shall be job-protected and may be taken non-consecutively, provided all days are used within three (3) months of the date of death.

10.2 - **Employee** may elect to use accrued sick leave or vacation leave to receive compensation during this period. For the purposes of this section, a qualifying family member includes the employee's spouse, registered domestic partner; child; parent; parent-in-law; sibling; grandparent; grandchild.

10.3 - **Employer** may request documentation of the death of the family member consistent with existing law.

## **SECTION 11 - VACATION**

11.1 - Vacation shall be earned at the following rate of hours annually:

0 – 24 months	80 hours
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24 – 36 months	120 hours
36 – 48 months	140 hours
48 – 60 months	160 hours
60 – 72 months	180 hours
72 – 120 months	200 hours
120+ months	240 hours

11.2 - When **Employee** is separated from employment by resignation, death, retirement, or discharge, **Employee** will be compensated for all unused vacation time accumulated, at the regular rate of pay at the time of separation.

11.3 - The maximum accumulated total which may be carried in vacation time from one fiscal year to the next is 40 hours, remaining balance of vacation hours will be cashed out at the regular rate of pay.

11.4 - Vacation time is subject to staffing and project requirements and must be approved by the Fire Chief or Fire Chief’s designee.

11.5 - **Employee** shall earn 40 hours Administrative Leave per year to be used outside of scheduled vacation time. Administrative Leave has no cash value and unused leave will not be carried from year to year.

**SECTION 12 - UNIFORMS**

12.1 - Uniforms and/or appropriate business attire shall be worn to work. **Employee** shall receive an annual clothing allowance for the purchase of appropriate footwear, uniform style pants and shirts and jackets with the district logo. The maximum allowance for one year shall be \$250.00. It is understood that **Employee** will be responsible for the normal care and maintenance of the uniform.

**SECTION 13 - TERMINATION OF EMPLOYMENT**

13.1 - This MOU shall terminate upon the occurrence of the earliest of any of the following events, without further liability by the District to Employee:

- a. Voluntary retirement or resignation by **Employee** with 30 days written notice;
- b. Death of **Employee**, or disability totaling in excess of 4 months;
- c. Discharge of **Employee** by **Employer** for “cause” as provided in Section 13.2;
- d. Discharge of **Employee** by **Employer** other than for “cause” with 30-days written notice.

13.2 - **Cause Definition:** **Employee** may be terminated by **Employer** with notice for “cause”, as determined by the Board of Directors. The term “cause”, as used herein with respect to the termination of employment, shall mean the following:

- a. **Employee's** incompetence or repeated failure or refusal to perform **Employee's** material obligations under this MOU;
- b. **Employee's** inability or unwillingness to effectively implement and carry out the policies and directives of **District** as established by the Board of Directors through the Fire Chief;
- c. Fraud, theft, malfeasance, embezzlement or other misappropriation of **District** by **Employee**;
- d. Breach of **Employee's** fiduciary duty of loyalty or other fiduciary duties to **District**;
- e. Conduct by **Employee** which tends to bring embarrassment or disrepute to **District**; or
- f. Being charged in a court of competent jurisdiction with committing a felony or misdemeanor (other than simple traffic violations).

## **SECTION 14 - GRIEVANCE PROCEDURE**

14.1 - **Definition:** A grievance or dispute is defined as an alleged violation of the express provisions of this Memorandum of Understanding which personally and adversely affects **Employee**. A grievance shall not include any claim regarding the initiation or renewal of a Memorandum of Understanding.

14.2 - **General Provision:** All grievances shall be filed in writing within fifteen (15) days of the date on which **Employee** knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.

14.2.1 A written statement of grievance shall identify the specific provision or provisions of this Memorandum of Understanding alleged to have been violated. Also, a statement of grievance shall set forth the specific factual information which gives rise to the filing of the grievance.

14.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.

14.2.3 Except where a grievance is resolved or ruled upon by the Board of Directors, all grievance resolutions involving the commitment of the District funds shall be subject to the written approval of the Fire Chief.

14.2.4 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

### **14.3 - Procedures**

14.3.1 The parties shall attempt to adjust all grievances on an informal basis between Employee and the Fire Chief.

14.3.2 If the grievant does not agree with the Fire Chief's proposed resolution of the grievance, Employee shall submit the written grievance to the Board of Directors for the adjustment and/or decision. In order to be effective, the grievant's appeal to the Board of Directors regarding the grievance must be filed with the Board of Director's no later than five (5) days from the date on which the Fire Chief rendered his written decision. All written materials and rationale which are to be submitted by the grievant to the Board of Directors shall be served upon the Fire Chief at the time the grievance is appealed to the Board of Directors.

Both the grievant, the grievant's representative, and the Fire Chief shall be given an opportunity to argue their position on the grievance to the Board of Directors prior to its determination upon the merits of the grievance. The grievant and representative and the Fire Chief shall be notified in writing of the Board's decision on the grievance.

### **SECTION 15 - SAVINGS CLAUSE**

15.1 - If any section, subsection, subdivision, sentence, clause or phrase of this MOU is for any reason held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this MOU.

### **SECTION 16 - EDUCATIONAL INCENTIVE**

16.1 - In addition to the salary set forth in Section 4.1 of this MOU, **Employee** shall be paid annually a stipend for successful completion of the educational plan attached hereto as Exhibit "A" capped at 8% per year. This stipend shall be paid in full at the first pay period in July each year.

### **SECTION 17 - DEFINED CONTRIBUTION PLAN**

17.1 - **Employer** shall offer all full-time employees a 457(b) plan.

17.2 - **Employer** shall offer **Employee** a 401(a) plan. If **Employee** makes a minimum deposit of \$200 per month into a 457(b) plan, then the **Employer** will contribute 10% of that amount up to a maximum contribution of \$250 per month into the 401(a) plan. Effective July 1, 2024, the **Employer** will contribute 15% of that amount up to \$350 per month.

### **SECTION 18 - LONGEVITY PAY**

18.1 - In addition to salary set forth in Section 4.1 of this MOU, upon 72-months of continued employment with the **District**, and annually thereafter, **Employee** will receive a 3% longevity pay stipend. This stipend shall be paid in full at the first pay period after **Employee's** anniversary date. On July 1, 2027, the longevity pay stipend will increase to 4%.

### **SECTION 19 - MISCELLANEOUS TERMS**

19.1 - This MOU shall be governed by and construed in accordance with the laws of the State of California.

19.2 - Each party acknowledges that it has the opportunity to consult an attorney of its choice to explain the terms of this **MOU** and the consequences of its execution, and that any failure to consult with an attorney prior to executing this **MOU** shall not be grounds for invalidating the full force and effect of the executed **MOU**. This **MOU** shall not be interpreted for or against either party based on their roles in drafting this **MOU**.

19.3 - This **MOU** may be executed in several counterparts and all so executed shall constitute one agreement which shall be binding on all parties hereto, notwithstanding that all the parties are not signatory to the original or same counterpart.

## **SECTION 20 – VEBA HEALTH REIMBURSEMENT ARRANGEMENT**

20.1 - Establishment of Plan – The **Employer** agrees to establish and maintain a Health Reimbursement Arrangement (HRA) plan through a Voluntary Employees’ Beneficiary Association (VEBA) trust, in accordance with Internal Revenue Code Sections 501(c)(9), 105(b), and 106. The VEBA HRA shall be administered by a third-party administrator selected by the Employer, subject to applicable law.

20.2 - Purpose – The purpose of the VEBA HRA is to provide eligible employees with a tax-advantaged mechanism to reimburse qualified medical expenses, including but not limited to post-employment healthcare costs, in accordance with IRS regulations.

20.3 - Employer Contributions – The **Employer** shall make contributions to the VEBA HRA on behalf of eligible employees as follows:

- a – The **Employer** shall contribute \$25.00 per employee per month (\$12.50 per pay period).
- b – If **Employee** is eligible under Section 7 of this MOU, **Employer** will contribute \$1005.00 per month (\$502.50 per pay period).
- c – Any unused premium amount as described in Section 7.

All contributions shall be made on a pre-tax basis and shall not be considered wages for purposes of overtime, pensionable compensation, or any other compensation-based benefit unless otherwise required by law.

20.4 - Employee Eligibility – Employees eligible to participate in the VEBA HRA shall include:

- a – All full-time, regular employees of the District.

20.5 - Eligibility for post-employment access to VEBA funds shall be subject to the plan document’s provisions, including separation-from-service requirements.

20.6 - Permissible Use of Funds – Funds in the VEBA HRA may be used solely for reimbursement of qualified medical expenses as defined under Section 213(d) of the Internal Revenue Code, including:

- Health insurance premiums (including retiree coverage)
- Medicare premiums

- Deductibles, copayments, and coinsurance
- Other eligible healthcare expenses as permitted by law

Reimbursements shall be made in accordance with the VEBA plan document and applicable IRS regulations.

20.7 - Vesting – All Employer contributions to the VEBA HRA shall be fully vested upon contribution.

20.8 - Administration – The VEBA HRA shall be administered by a qualified third-party administrator. The **Employer** retains authority to:

- Select and change the administrator
- Amend the plan as necessary to maintain compliance with federal and state law
- Establish administrative procedures consistent with the plan document

The **Employer** shall provide employees with access to plan documents and summary plan descriptions.

20.9 - Compliance with Law – The VEBA HRA is intended to comply with all applicable provisions of the Internal Revenue Code, the Affordable Care Act (ACA), and other federal and state laws. If any provision of this section is found to be non-compliant, the parties agree to meet and confer to modify the language to ensure compliance while maintaining the original intent.

20.10 - No Guarantee of Tax Treatment – The **Employer** makes no representation or guarantee regarding the tax consequences of VEBA HRA participation. Employees are encouraged to consult their own tax advisors regarding individual circumstances.

20.11 - Non-PERSable Compensation - All contributions made by the **Employer** to the VEBA HRA are expressly intended to be non-pensionable and shall not be reported as compensation earnable to the California Public Employees' Retirement System (CalPERS), consistent with California Government Code §§ 20022 and 20636 and applicable CalPERS guidance on what constitutes "compensation earnable."

20.12 - No Cash Out Provision – Under no circumstances shall VEBA HRA funds be paid as cash compensation or be made available in any manner that would constitute constructive receipt of taxable income, in accordance with IRC § 106 and Treasury Regulation § 1.106-1, which provide that employer contributions to an accident or health plan are excludable from gross income only when they cannot be received as cash or other taxable benefit.

20.13 - Plan Document Supremacy - In the event of any conflict between the language of this MOU and the VEBA HRA plan document, the plan document shall govern for purposes of tax compliance, benefit administration, and claims processing. The Employer shall maintain a written plan document at all times and shall make it available to employees upon request.

**SIGNATURE PAGE**

**WITNESS THEREOF:** The parties hereto have executed this Memorandum of Understanding between Debbie Pinhero and the Board of Directors of the Alpine Fire Protection District:

**ALPINE FIRE PROTECTION DISTRICT**

\_\_\_\_\_  
Barry Willis, President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Steve Taylor, Secretary

\_\_\_\_\_  
Date

**EMPLOYEE**

\_\_\_\_\_  
Debbie Pinhero

\_\_\_\_\_  
Date

**Exhibit “A” – Education/Certification**

<b>%</b>	<b>Class/Certification</b>
.50	California Local Budgeting - 1
.50	California Local Budgeting - 2
.50	Fundamentals of Tax Revenues
.50	Governmental Accounting
1.00	Intermediate Governmental Accounting
.50	Investment Accounting
.50	Budgeting 3 – Strengthen Your Financial Management Skills
.50	Budgeting 4 – Long Term Financial Planning/Fiscal Policies
.50	GFOA Governmental Accounting
1.50	Intensive Accounting Series
1.00	Certification as Clerk of the Board
.50	Accounting and Auditing Critical Concepts for Capital Assets
.50	Accounting and Auditing CA Local Govt. Investing

**MEMORANDUM OF UNDERSTANDING  
BETWEEN THE  
ALPINE FIRE PROTECTION DISTRICT  
AND  
GREGORY O’GORMAN**

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**JULY 1, 2026 – JUNE 30, 2028**

## SECTION 1 - INTENT AND PURPOSE

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1.1 - It is the intent and purpose of this Memorandum of Understanding (“**MOU**”) to set forth the understanding of the parties reached as a result of meeting and conferring in good faith regarding, but not limited to, matters relating to the wages, hours, and terms and conditions of employment between Greg O’Gorman (“**Employee**”) and the Alpine Fire Protection District (“**Employer**”).

1.2 - This agreement is entered into by the parties hereto in anticipation that the California Legislature will provide funding over and above **Employer’s** portion of the 1% Tax Base in an amount nearly equal to **Employer’s** fiscal year 1978/79. In the event such additional funding which would make payment of **Employer’s** obligation impossible, then this agreement, to the extent that it is affected by lack of adequate funding, shall release **Employer** of its obligations to maintain the salary schedule and employee benefits otherwise agreed to herein.

## SECTION 2 - TERM

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2.1 - This **MOU** shall become effective on the earlier of the swearing-in of **Employee** as Fire Chief or July 1, 2026, and shall remain in full force and effect through June 30, 2028, unless otherwise amended, modified, or extended by mutual written agreement of the parties, or as otherwise provided for in this **MOU**. **Employee** may terminate their employment with **Employer** at any time, with or without reason by giving advanced written notice to **Employer**. **Employer** may terminate the employment of **Employee** at any time, with or without reason by written notice to **Employee**. This is called “at-will” employment. Nothing contained herein shall modify **Employer’s** right to terminate **Employee** for cause.

2.2 - No one other than the Board of Directors can enter into an agreement relating to employment for a specified period of time or make any agreement or representations contrary to this Section and then only by written amendment to this **MOU**.

## SECTION 3 - JOB DESCRIPTION

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The duties of the **Employee** are as outlined in the job description adopted by the **Employer** and can be found in Alpine Fire Protection District Policy No. 1402. **Employee** shall report to the Board of Directors. The **Employer**, through the Board of Directors, may from time to time amend the job description and/or prioritize job duties of the **Employee**.

## SECTION 4 - SALARY

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4.1 - The salary for **Employee** shall be the following:

- a) Effective July 1, 2026: \$229,877.00
- b) Effective July 1, 2027: \$243,669.00

4.2 - During the term of this **MOU**, **Employee** shall receive a one-time-off salary schedule payment equal to two percent (2%) of the Employee's annual base salary, excluding Educational Incentive Compensation. This payment shall not constitute pensionable compensation and shall not be reported to the California Public Employees' Retirement System (CalPERS). The payment shall be issued each year in the month of July. At the **Employee's** election, **Employer** may deposit the payment into the **Employee's** 401(a) plan in lieu of direct payment to the **Employee**.

4.3 - The parties acknowledge and agree that this payment is intended to be non-pensionable compensation and shall not be reported to CalPERS as pensionable compensation. This provision is intended to comply with applicable provisions of the California Code or Regulations, including, but not limited to, Title 2, Section 571, and shall be interpreted and administered in a manner consistent with CalPERS regulations governing pensionable compensation.

4.4 - The **Employee** shall not be entitled to overtime pay. **Employee** shall earn their hourly pay when assigned as an overhead position, with an assigned "O" number, to an incident which exceeds 12 hours. **Employee** will receive the extra hourly pay for those hours assigned to the incident which are not his regular work week hours.

4.4.1 The **Employer** shall have the right in its sole discretion to modify paragraph 4.4 upon thirty (30) days written notice to **Employee**.

## **SECTION 5 - SICK LEAVE**

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5.1 - The **Employee** shall be entitled to accrued sick leave without loss of compensation under the following circumstances:

1. For the **Employee's** own illness or injury, or for the illness or injury of a qualifying family member. For the purposes of this section, "family member" includes:
  - a. A biological, adopted, or foster child; stepchild; legal ward; or a child for whom the Employee stands in loco parentis
  - b. A biological, adopted, or foster parent; stepparent; or legal guardian of the Employee or the Employee's spouse or registered domestic partner; or a person who stood in loco parentis to the Employee as a minor
  - c. Spouse or registered domestic partner
  - d. Grandparent, grandchild, or sibling
2. For the **Employee's** own required medical or dental care or consultation, or that of a qualifying family member.
3. For circumstances involving the **Employee** as a victim of domestic violence, sexual assault, or stalking, as defined under applicable state law.

The **Employee** may use up to thirty (30) hours to care for a sick family member as defined above.

5.1 - Job-related disability shall not be charged to the accumulated sick leave of **Employee**.

5.2 - The accrual for sick leave shall be 14 hours per month. **Employee** shall accumulate sick leave from the first day of employment and shall continue to do so until a maximum accumulation of 2880 hours. All unused sick leave, up to the cap, shall be carried forward from one fiscal year to the next.

a. On July 1, 2026 **Employee** shall receive a one-time allocation of two hundred (200) hours of sick leave.

5.3 - Sick leave shall be converted to vacation at the rate of three hours of sick leave for one hour of vacation so that **Employee** will not exceed the cap of 2880 hours.

5.4 - In order to be eligible for sick leave with pay, **Employee** must:

- a. Report promptly to the Board President the reason for the absence;
- b. Keep the Board President informed of **Employee's** condition if the absence is of more than 3 days duration;
- c. Permit the **Employer** to make such medical examinations as it may deem desirable; and,
- d. Upon request of the Board President, furnish satisfactory evidence of incapacity upon return to duty from absences on sick leave. A written report from a duly licensed and practicing physician, or other recognized practitioner stating the duration and extent of each incapacity shall be deemed satisfactory evidence of incapacity. No salary or wages shall be paid for any period of absence under this Section where the **Employee** has failed to comply with the requirements of this subsection.

## **SECTION 6 - UNUSED SICK LEAVE**

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**Employee** shall be compensated in cash at the rate of one-quarter of the regular rate of pay for any unused accumulation of sick leave when **Employee** is permanently separated from service by resignation, death, retirement, service retirement, or discharge.

## **SECTION 7 - MEDICAL COVERAGE AND INSURANCE**

---

7.1 - The **Employer** provides medical coverage and insurance through CalPERS (District Health Care Plan or DHCP) and contracts for supplemental benefits with FRMS for vision, dental, and supplemental life coverage. The monthly Employer Paid Portion ("EPP") for medical insurance is set at \$260.00 plus 90% of the average base cost of coverage options (Employee, Employee +1, Employee +2 or more) in the CalPERS Health Region 2 HMO plans, calculated annually after excluding the highest- and lowest-cost plans. Employees may apply the EPP toward any CalPERS health plan for which the employee and **Employer** are eligible and any applicable supplemental insurance coverage. If the monthly premiums for the DHCP and supplemental insurance coverage exceed the EPP, the affected employee will be responsible for the difference.

7.2 – Any unused premium amount from the EPP will be deposited into the employee’s Health Reimbursement Arrangement account as defined in Section 21 of this MOU.

7.3 - If an eligible employee opts out of the medical coverage provided for in Section 7.1, the **Employer** will provide a capped rate of \$1005.00 per month, minus any dental, vision, or supplemental life premiums that the employee elects to enroll in. Any unused premium amount shall be transferred to the employee’s HRA to be utilized per the provision in Section 7.2. No employee shall opt out of the **Employer’s** health care plan unless they provide proof, satisfactory to the **Employer**, that the employee and all other members of the employee’s tax family are in minimum essential coverage through another source.

7.4 - **Employer** shall obtain and pay for a Long-Term Disability (LTD) plan for **Employee**. The LTD plan shall be same plan offered to other employees of the **Employer**.

7.5 - **Employee** shall receive term life insurance in the amount of \$150,000.

## SECTION 8 - RETIREMENT

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8.1 **Employee** shall have the retirement benefits as those granted to other safety employees hired on or before December 31, 2011, and the following retirement benefits shall apply:

a	3% @ 50	Govt. Code Sec. 21362.2
b	1959 Survivor – Level 4	Govt. Code Sec. 21382.5
c	Credit for Military Service Prior to Employment	Govt. Code Sec. 21024
d	<u>Employer Paid Contribution</u>	Govt. Code Sec. 20636 (c) (4) 0% of Members Contribution paid by District
	<u>Employee Paid Contributions</u> <u>Employee to pay an additional 1%</u>	10% paid by employee
e	Single Highest Year Benefit	Govt. Code Sec. 20042
f	Sick Leave Credit	Govt. Code Sec. 20965

## SECTION 9 - HOLIDAYS

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9.1 The following annual holidays shall be recognized:

New Years Day	Labor Day
Martin Luther King Jr. Day	Veterans Day
Presidents Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Fourth of July	Christmas Day
Columbus Day	

9.2 - “In-Lieu” Holiday - If the recognized holiday from Section 9.1 is observed on the **Employee’s** regular day off (RDO), the **Employee’s** “in-lieu” holiday will be on the preceding regularly scheduled workday. For example, if the **Employee’s** RDO is Friday, and the **Employer** recognizes the holiday on the same Friday, the “in-lieu” holiday is on Thursday. With permission from the Fire Chief, **Employee** may elect to observe the “in-lieu” holiday on the **Employee's** next regularly scheduled working day.

## **SECTION 10 - BEREAVEMENT LEAVE**

---

10.1 - **Employee** shall be granted up to 40 (forty) hours of bereavement leave upon the death of a qualifying family member, in accordance with California Government Code Section 12945.7. Such leave shall be job-protected and may be taken non-consecutively, provided all days are used within three (3) months of the date of death.

10.2 - **Employee** may elect to use accrued sick leave or vacation leave to receive compensation during this period. For the purposes of this section, a qualifying family member includes the employee’s spouse, registered domestic partner; child; parent; parent-in-law; sibling; grandparent; grandchild.

10.3 - **Employer** may request documentation of the death of the family member consistent with family law.

## **SECTION 11 - VACATION**

---

11.1 - Vacation shall be earned at the following rate of 200 hours annually.

11.2 - When **Employee** is separated from employment by resignation, death, retirement, or discharge, **Employee** will be compensated for all unused vacation time accumulated at the regular rate of pay at the time of separation.

11.3 - The maximum accumulated total which may be carried in vacation time from one fiscal year to the next is 72 (seventy-two) hours, remaining balance of vacation hours will be cashed out at the regular rate of pay.

11.4 - **Employee** shall earn 40 hours of Administrative Leave per year to be used outside of scheduled vacation time. Administrative Leave has no cash value, and unused leave will not be carried from year to year.

11.5 - Vacation time and administrative leave are subject to staffing and project requirements. The Fire Chief shall notify the Board of Directors of leave and ensure **Employer** coverage is provided for.

## **SECTION 12 - UNIFORMS**

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12.1 - Any protective clothing or protective devices required of **Employee** in the performance of his duties shall be furnished by the **Employer**, in accordance with State law and Cal/OSHA regulations.

12.2 - **Employer** has supplied **Employee** with five (5) regulation uniform shirts, one (1) regulation uniform pants, four (4) duty pants of **Employer's** choosing and a class "B" jacket. **Employer** will replace each piece of uniform as it becomes necessary, as determined by the Fire Chief. It is understood that **Employee** will be responsible for the normal care and maintenance of the uniform.

## **SECTION 13 - TERMINATION OF EMPLOYMENT**

---

13.1 - This **MOU** shall terminate upon the occurrence of the earliest of any of the following events, without further liability by the **Employer** to **Employee**:

- a. Voluntary retirement or resignation by **Employee** with 30 days written notice;
- b. Death of **Employee**, or disability totaling in excess of 4 months;
- c. Discharge of **Employee** by **Employer** for "cause" as provided in Section 13.2;
- d. Discharge of **Employee** by **Employer** other than for "cause" with 30-days written notice.

13.2 **Employee** may be terminated by **Employer** with notice for "cause", as determined by the Board of Directors. The term "cause", as used herein with respect to the termination of employment, shall mean the following:

- a. **Employee's** incompetence or repeated failure or refusal to perform **Employee's** material obligations under this **MOU**;
- b. **Employee's** inability or unwillingness to effectively implement and carry out the policies and directives of **Employer** as established by the Board of Directors;
- c. Fraud, theft, malfeasance, embezzlement or other misappropriation of District by **Employee**;
- d. Breach of **Employee's** fiduciary duty of loyalty or other fiduciary duties to **Employer**;
- e. Conduct by **Employee** which tends to bring embarrassment or disrepute to **Employer**; or
- f. Being charged in a court of competent jurisdiction with committing a felony or misdemeanor (other than simple traffic violations).

13.3 If this **MOU** is terminated as provided in Section 13.1, the following shall apply with respect to compensation:

- a. If employment is terminated pursuant to Section 13.1a, **Employee** shall be entitled to any salary or other benefits accrued through the effective date of the termination;
- b. If employment is terminated pursuant to Section 13.1b, or 13.1d, **Employee** shall be entitled to any salary or other compensation accrued through the effective date of termination and base salary for a period of six (6) months;

- c. If employment is terminated pursuant to Section 13.1c, **Employee** shall be paid for salary or other compensation only through the date of immediate discharge and **District** shall have no further liability to Employee.

## **SECTION 14 - GRIEVANCE PROCEDURE**

---

14.1 - A grievance or dispute is defined as an alleged violation of the express provisions of this Memorandum of Understanding which personally and adversely affects **Employee**. A grievance shall not include any claim regarding the initiation or renewal of a Memorandum of Understanding.

14.2 - All grievances shall be filed in writing within fifteen (15) days of the date on which **Employee** knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.

14.2.1 A written statement of grievance shall identify the specific provision or provisions of this Memorandum of Understanding alleged to have been violated. Also, a statement of grievance shall set forth the specific factual information which gives rise to the filing of the grievance.

14.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.

14.2.3 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

## **SECTION 15 - SAVINGS CLAUSE**

---

15.1 - If any section, subsection, subdivision, sentence, clause or phrase of this **MOU** is for any reason held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this **MOU**.

## **SECTION 16 - MANAGEMENT CLAUSE**

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16.1 - **Employee** is considered as management under the Fair Labor Standards Act, Title 29 United States Code. **Employee** shall also be considered an exempt employee under California law.

## **SECTION 17 - EDUCATIONAL INCENTIVE**

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17.1 - In addition to the salary outlined in Section 4.1 of this **MOU**, **Employee** shall be paid a monthly stipend for successful completion of the educational plan attached hereto as **Exhibit "A"** capped at 8% per year. This stipend shall be paid on a bi-weekly basis and included in the **Employee's** regular paycheck.

## **SECTION 18 - DEFINED CONTRIBUTION PLAN**

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18.1 - **Employer** shall offer all full-time employees a 457(b) plan.

18.2 - **Employer** shall offer all employees a 401(a) plan. If **Employee** makes a minimum deposit of \$200 per month into a 457(b) plan, then the **Employer** will contribute 5% of that amount up to a maximum contribution of \$1000 per year into the 401(a) plan.

## **SECTION 19 - DISTRICT VEHICLE**

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19.1 - Due to the requirements by **District** that the **Employee** is able to respond to emergencies from their home, **District** shall provide **Employee** with use of a **District** vehicle. **Employee's** use of the **District** vehicle shall be subject to all rules and regulations established by **District**. **Employee's** use of the **District** vehicle may be revoked or suspended for non-compliance with **District's** rules and regulations.

## **SECTION 20 - MISCELLANEOUS TERMS**

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20.1 - This **MOU** shall be governed by and construed in accordance with the laws of the State of California.

20.2 - Each party acknowledges that it has the opportunity to consult an attorney of its choice to explain the terms of this **MOU** and the consequences of its execution, and that any failure to consult with an attorney prior to executing this **MOU** shall not be grounds for invalidating the full force and effect of the executed **MOU**. This **MOU** shall not be interpreted for or against either party based on their roles in drafting this **MOU**.

20.3 - This **MOU** may be executed in several counterparts and all so executed shall constitute one agreement which shall be binding on all parties hereto, notwithstanding that all the parties are not signatory to the original or same counterpart.

## **SECTION 21 – VEBA HEALTH REIMBURSEMENT ARRANGEMENT**

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21.1 - Establishment of Plan – The Employer agrees to establish and maintain a Health Reimbursement Arrangement (HRA) plan through a Voluntary Employees' Beneficiary Association (VEBA) trust, in accordance with Internal Revenue Code Sections 501(c)(9), 105(b), and 106. The VEBA HRA shall be administered by a third-party administrator selected by the Employer, subject to applicable law.

21.2 - Purpose – The purpose of the VEBA HRA is to provide eligible employees with a tax-advantaged mechanism to reimburse qualified medical expenses, including but not limited to post-employment healthcare costs, in accordance with IRS regulations.

21.3 - Employer Contributions – The Employer shall make contributions to the VEBA HRA on behalf of eligible employees as follows:

- a – The Employer shall contribute \$25.00 per employee per month (\$12.50 per pay period).
- b – For eligible employees who qualify under Section 7 of this MOU, Employer will contribute \$1005.00 per month (\$502.50 per pay period).
- c – Any unused premium amount as described in Section 7 of this MOU.

All contributions shall be made on a pre-tax basis and shall not be considered wages for purposes of overtime, pensionable compensation, or any other compensation-based benefit unless otherwise required by law.

21.4 - Employee Eligibility – Employees eligible to participate in the VEBA HRA shall include:

- a – All full-time, regular employees of the District

Eligibility for post-employment access to VEBA funds shall be subject to the plan document's provisions, including separation-from-service requirements.

21.5 - Permissible Use of Funds – Funds in the VEBA HRA may be used solely for reimbursement of qualified medical expenses as defined under Section 213(d) of the Internal Revenue Code, including:

- Health insurance premiums (including retiree coverage)
- Medicare premiums
- Deductibles, copayments, and coinsurance
- Other eligible healthcare expenses as permitted by law

Reimbursements shall be made in accordance with the VEBA plan document and applicable IRS regulations.

21.6 - Vesting – All Employer contributions to the VEBA HRA shall be fully vested upon contribution.

21.7 - Administration – The VEBA HRA shall be administered by a qualified third-party administrator. The Employer retains authority to:

- Select and change the administrator
- Amend the plan as necessary to maintain compliance with federal and state law
- Establish administrative procedures consistent with the plan document

The Employer shall provide employees with access to plan documents and summary plan descriptions.

21.8 - Compliance with Law – The VEBA HRA is intended to comply with all applicable provisions of the Internal Revenue Code, the Affordable Care Act (ACA), and other federal and state laws. If any provision of this section is found to be non-compliant, the parties agree to meet and confer to modify the language to ensure compliance while maintaining the original intent.

21.9 - No Guarantee of Tax Treatment – The Employer makes no representation or guarantee regarding the tax consequences of VEBA HRA participation. Employees are encouraged to consult their own tax advisors regarding individual circumstances.

21.10 - Non-PERSable Compensation - All contributions made by the Employer to the VEBA HRA are expressly intended to be non-pensionable and shall not be reported as compensation earnable to the California Public Employees' Retirement System (CalPERS), consistent with California Government Code §§ 20022 and 20636 and applicable CalPERS guidance on what constitutes "compensation earnable."

21.11 - No Cash Out Provision – Under no circumstances shall VEBA HRA funds be paid as cash compensation or be made available in any manner that would constitute constructive receipt of taxable income, in accordance with IRC § 106 and Treasury Regulation § 1.106-1, which provide that employer contributions to an accident or health plan are excludable from gross income only when they cannot be received as cash or other taxable benefit.

21.12 - Plan Document Supremacy - In the event of any conflict between the language of this MOU and the VEBA HRA plan document, the plan document shall govern for purposes of tax compliance, benefit administration, and claims processing. The Employer shall maintain a written plan document at all times and shall make it available to employees upon request.

***SIGNATURES ON NEXT PAGE***

**Signature Page**

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WITNESS THEREOF: The parties hereto have executed this Memorandum of Understanding between Greg O’Gorman and the Board of Directors of the Alpine Fire Protection District:

**ALPINE FIRE PROTECTION DISTRICT**

\_\_\_\_\_  
Barry Willis, President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Steve Taylor, Secretary

\_\_\_\_\_  
Date

**EMPLOYEE**

\_\_\_\_\_  
Gregory O’Gorman

\_\_\_\_\_  
Date

## **Exhibit “A” – Educational Incentive**

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### **Educational Incentive**

<b>Education</b>	<b>Percent</b>
Fire Science Associates Degree	1%
Bachelor’s Degree	6%
CSFM Chief Officer	1%