

# **ALPINE FIRE PROTECTION DISTRICT**



## **ANNUAL OPERATING BUDGET FISCAL YEAR 2021/2022**

## **SERVICE WITH PRIDE**

*PROFESSIONALISM, RESEPECT, INTEGRITY, DEDICATION, EXCELLENCE*

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

### **Board of Directors**

Jim Easterling, President

Steve Taylor, Vice President

Pat Price, Secretary

Barry Willis, Director

Tim Mehrer, Director

### **The Role of the Board**

The Board of Directors is the elected policy-making body for the Alpine Fire Protection District. The Directors provide financial oversight and strategic policy direction to maximize the public value of District services.

### **Fire Chief**

Brian Boggeln

### **The Role of the Fire Chief**

The Fire Chief is the Chief Executive Officer of the District. In collaboration with the Board of Directors and in partnership with all members of the organization, the Chief provides direction, protection, and order to the District.

## **ABOUT US**

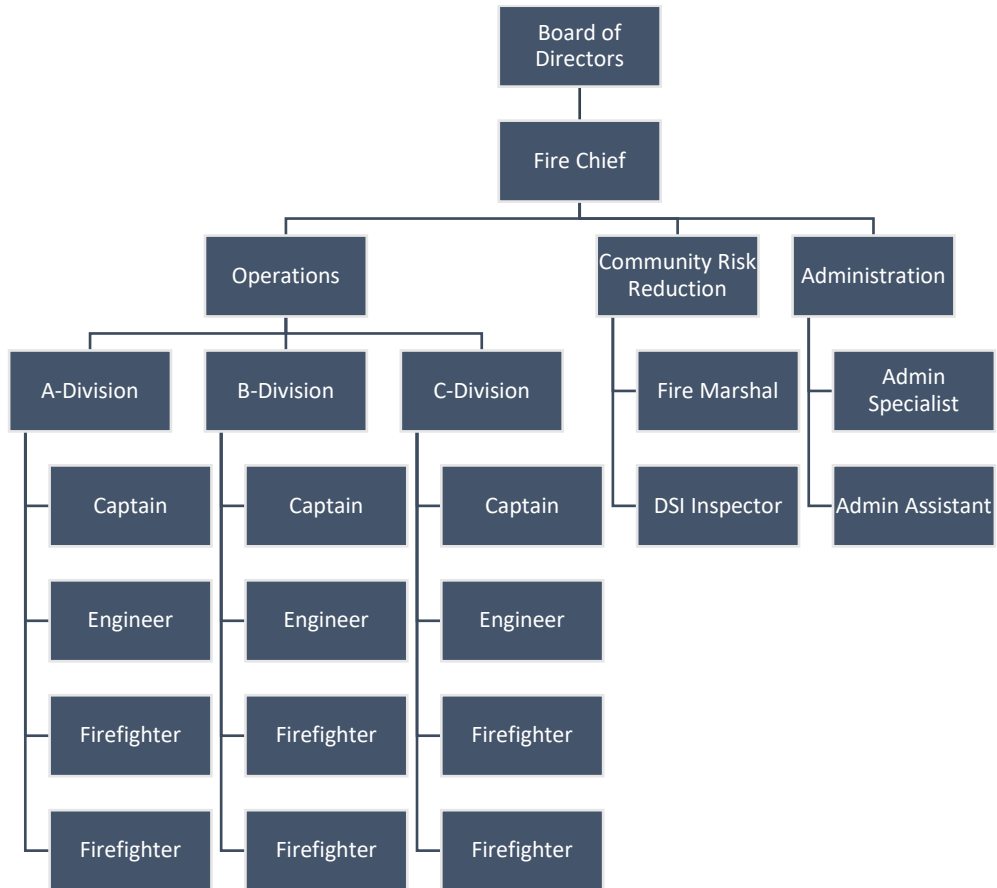
The Alpine Fire Protection District provides all-risk fire, rescue and emergency medical services to the community of Alpine. The District's service area encompasses approximately 37.5 square miles and serves a population of 17,000.

The District maintains one headquarters fire station that houses two Type I structure engines, two Type III wildland engines, a chief officer, Community Risk Reduction division, and an administrative office. Mercy Medical Transportation stations one Advanced Life Support Ambulance at the station and provides paramedic services to the community and surrounding area.

The District is a member of the Heartland Training Facility Joint Powers Authority (HTF JPA) and the Heartland Communications Fire Authority Joint Powers Authority (HCFA JPA). The HTF JPA provides for a training facility and training classes so our personnel can maintain proficiencies in their jobs. The HCFA JPA provides emergency dispatching to various fire agencies in the East County.

The Alpine Fire Protection District is an independent Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800 of the State of California. A five-member Board of Directors, elected at-large by their constituents and each service a staggered four-year term, govern the District. The Fire Chief oversees the general operations of the District in accordance with the policy direction prescribed by the Board of Directors.

**Alpine Fire Protection District**  
Organizational Chart  
July 2021



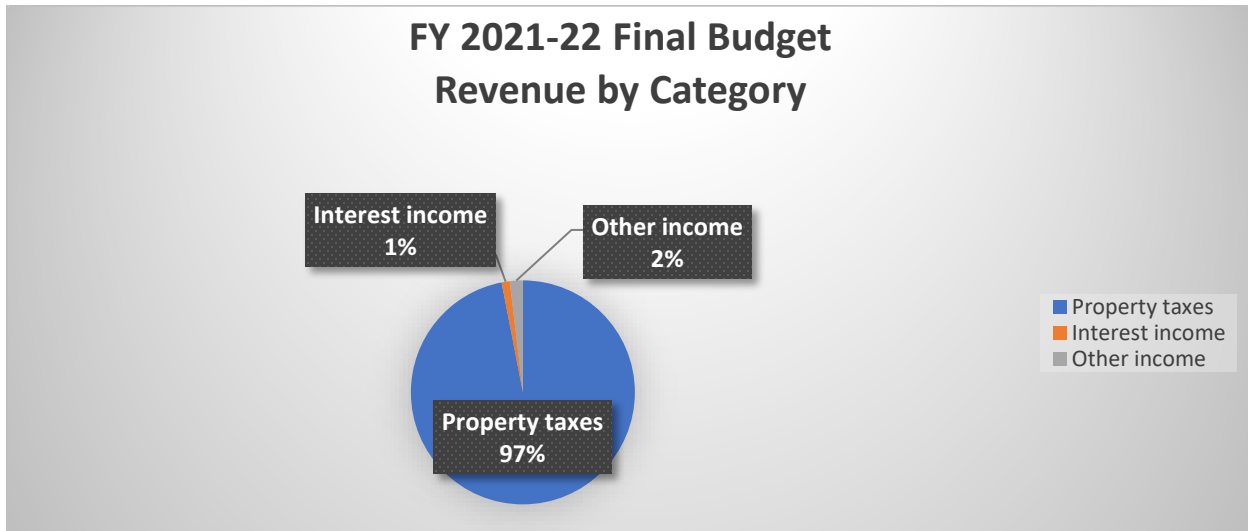
**Staffing:**

Position	Full Time Equivalent
Fire Chief	1
Admin Specialist	1
Admin Assistant	1
Captain	3
Engineer	3
Firefighter	6
Fire Marshal	1
DSI Inspector	.5
Total	16.5

# BUDGET SUMMARY

## INCOME

The District's primary revenue source is property taxes and the chart below illustrates the District's dependency on property tax revenue.



Budget Item	FY 20/21 Actual	FY 21/22 Adopted Budget
4000 – County of San Diego	\$4,169,929	\$4,186,558
4002 – Interest Income	\$54,792	\$50,100
4005 – Other Income	\$602,100	\$250,000

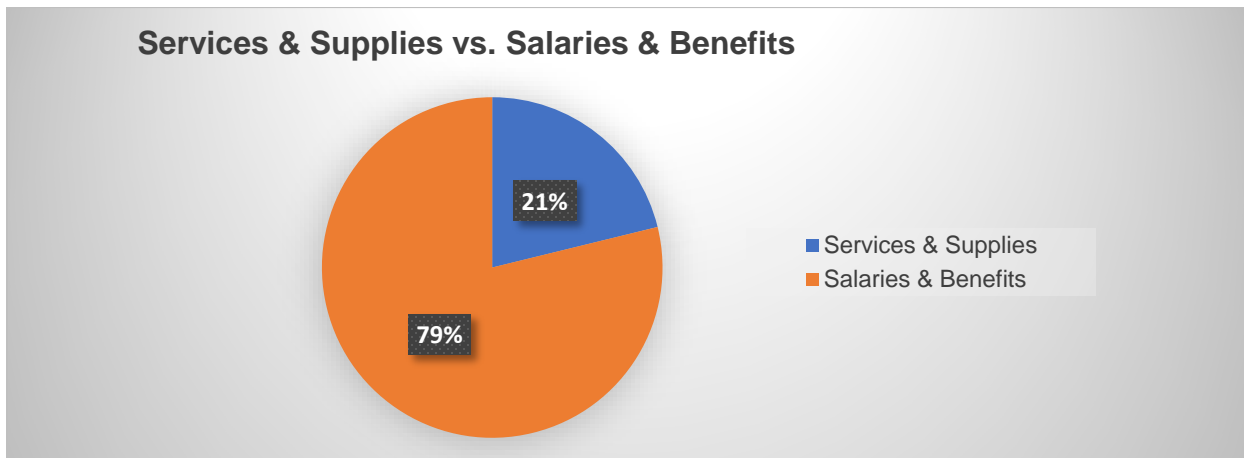
### Income Notes:

- Line item 4000 includes income from property taxes, the benefit fee, and mitigation fees.
- Line item 4005 includes strike team reimbursements, plan check fees, and income from leases and agreements.

# EXPENSES

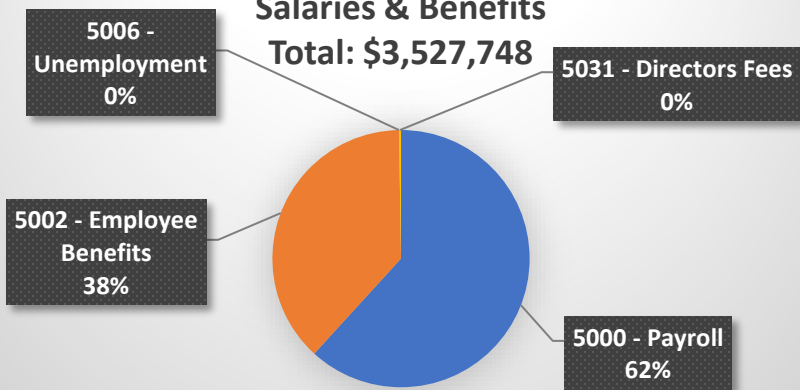
The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources of the General Fund are Property Taxes, Interest Income and Other Income relating to plan check fees, first responder fees, and other miscellaneous income. General operating expenditures are primarily salary & benefits, services and supplies and operating fund transfers to the District's reserve funds to cover expenses such as capital improvement, equipment replacement and vehicle replacement.

The General Operating Budget can be broadly categorized into "Salaries & Benefits" and "Services & Supplies". Expenditures for "Salaries & Benefits" account for 79% of the District's operating expenses. The Salaries & Benefits portion of the budget includes payroll, employee benefits (such as health insurance, retirement costs, educational incentives), Director's fees, and unemployment insurance. The Service and Supplies portion of the general operating budget includes all other categories that are not salary and benefits. The largest portion of the Services and Supplies budget is for the District's Workers Compensation Program.



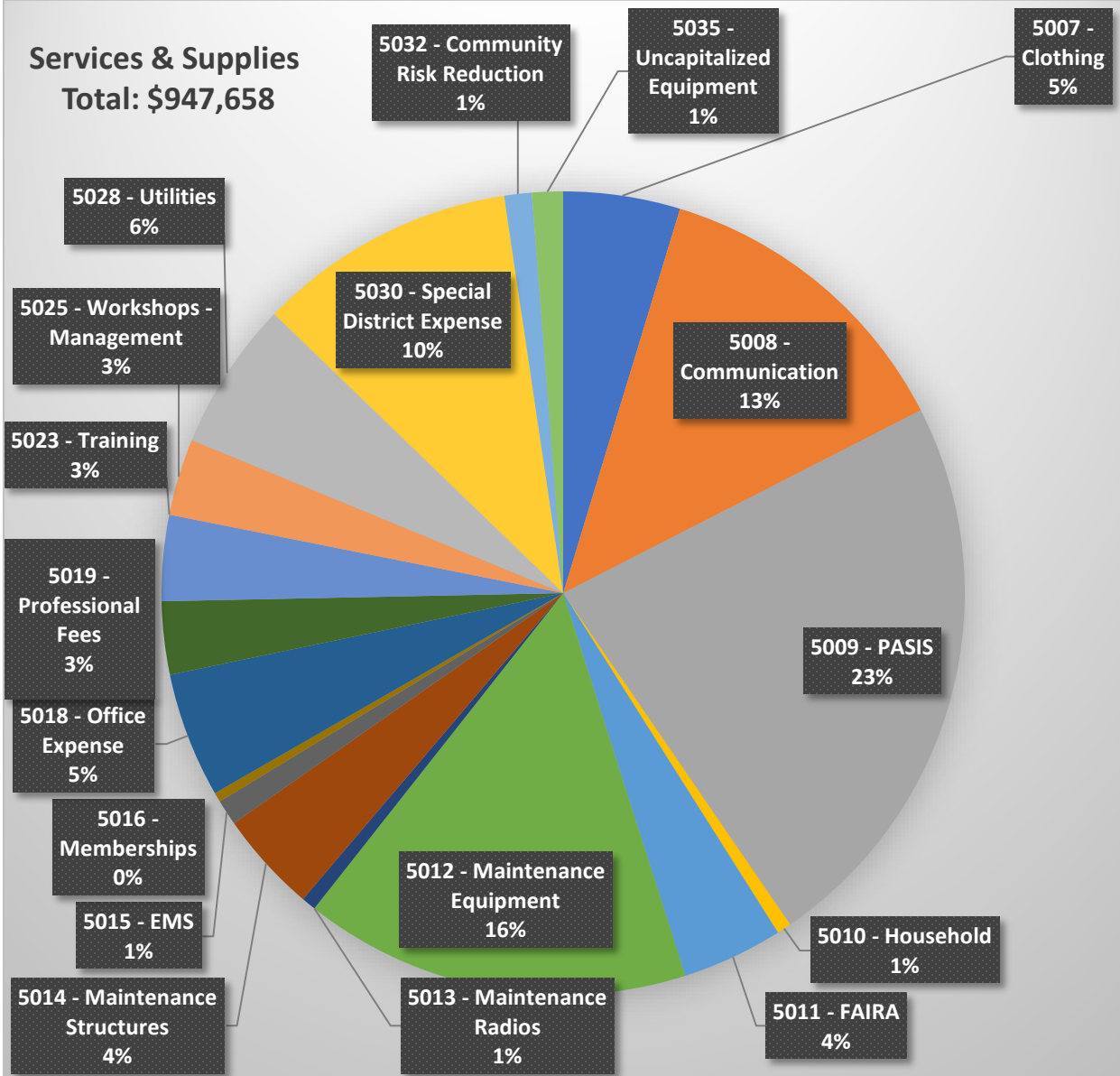
### Salaries & Benefits

Total: \$3,527,748



### Services & Supplies

Total: \$947,658



## EXPENSE BUDGET

Budget Item	FY 20/21 Actual	FY 21/22 Adopted Budget
5000 – Payroll	\$1,720,069	\$2,179,280
5002 – Employee Benefits	\$1,137,485	\$1,339,388
5006 – Unemployment	\$0.00	\$500
5007 – Clothing	\$13,136	\$44,570
5008 – Communication	\$114,573	\$121,079
5009 – PASIS	\$143,573	\$217,854
5010 – Household	\$3,710	\$5,500
5011 – FAIRA	\$20,649	\$38,461
5012 – Maintenance – Equipment	\$113,617	\$147,417
5013 – Maintenance – Radios	\$3,144	\$5,500
5014 – Maintenance – Structures	\$46,463	\$38,646
5015 – Emergency Medical Services	\$10,800	\$9,748
5016 – Membership	\$2,054	\$3,601
5018 – Office Expense	\$37,720	\$47,718
5019 – Professional Fees	\$29,943	\$27,850
5023 – Training	\$20,843	\$32,721
5025 – Workshops – Management	\$5,665	\$29,275
5028 – Utilities	\$55,039	\$56,887
5030 – Special District Expense	\$89,202	\$98,841
5031 – Director's Fees	\$6,492	\$8,580
5032 – Community Risk Reduction	\$2,673	\$10,435
5035 – Uncapitalized Equipment	\$24,858	\$11,825
5037 – Capital Equipment	\$182,285	\$96,015
5038 – Contingency Fund	\$90,536	\$129,263
5039 – Emergency Fund	\$5,000	\$5,000



## GENERAL FUND RESERVES

The purpose of maintaining adequate reserves is to ensure that there are appropriate levels of working capital in the District's funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stability of services.

It is the policy of the Alpine Fire Protection District to identify various classifications of the District's governmental fund balances in its annual financial report and annual budget. These classifications take into consideration the District's long-term infrastructure needs, non-current liabilities, economic uncertainties, and possible catastrophic events. The District policy is to maintain transparency by maintaining appropriate reserve levels and categories based on prudent long-term financial and strategic goals.

The District has committed funds in anticipation of current and future needs. They are:

- **Apparatus/Vehicle Fund** – provide for future capital vehicle purchases.
- **Equipment Replacement Fund** – to purchase equipment such as defibrillators, radios.
- **Capital Building Fund** – repairs or equipment for Fire Station 17.
- **CalPERS Unfunded Liability Fund** – used to assist in funding the annual unfunded accrued liability payment.
- **Economic Stability Fund** – used to offset revenue/expense uncertainty and help stabilize service levels through economic cycles.
- **Vacation/Sick Liability** – funds available for annual leave liability for retirements or separations of service.
- **Other Post-Employment Benefits (OPEB)** – funding for future retiree health.
- **Public Agency Self-Insured System Risk Pool** – funds to cover workers' compensation cost.

In the annual budget, the District assigns through a Resolution, portions of the funds to offset current expenses.

## CAPITAL PROJECTS – BUILDING AND VEHICLE FUNDS

Fund	Description	FY 20/21 Budgeted Amount	FY 21/22 Budgeted Amount
Capital Building	Plymovent Upgrade	\$10,000	\$8,065
Capital Building	Station 17 Bay Flooring	\$0	\$16,715
Capital Building	Station 17 Apparatus Door Motor Replacement	\$0	\$18,800
Vehicle	4701 Vehicle	\$124,000	\$23,000
Vehicle	Utility 217	\$0	\$37,500

## OTHER RESERVE FUNDS

Fund	Description	FY 20/21 Budgeted Amount	FY 21/22 Budgeted Amount
Annual Leave Liability	Vacation/Sick Leave Liability	\$171,541	\$38,000
CalPERS UAL	Unfunded Liability Payment	\$429,770	\$498,110
Equipment Replacement	MDC Equipment	\$0	\$3,760



RESOLUTION # 21/22-05

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ADOPTING FINAL BUDGET FOR  
FISCAL YEAR 2021/2022

**WHEREAS**, the Alpine Fire Protection District ("District") is a public agency located in the County of San Diego, State of California; and

**WHEREAS**, the District is required to adopt a final budget, on or before October 1 of each year, after making changes in the preliminary budget, as per Section 13895 of the Health and Safety Code; and

**WHEREAS**, the District has made changes to the preliminary budget and after three publicly noticed hearings on the preliminary budget has submitted the proposed final budget for review and adoption at a publicly noticed meeting; and

**WHEREAS**, the District's total revenues and fund balances from all sources exceed the total expenditures for Fiscal Year 2021/2022;

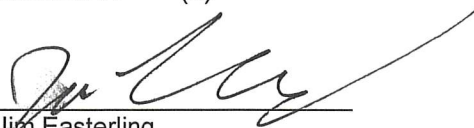
**NOW, THEREFORE, BE IT RESOLVED** that the Final Budget for the Fiscal Year 2021/2022 will be and is hereby adopted with a total expenditure requirement of \$4,705,684.00; and


**BE IT FURTHER RESOLVED** that the means of financing the expenditure requirement will be by monies derived from all revenue sources, available fund balances, and designated reserve fund balances;

**BE IT FURTHER RESOLVED** that the Final Budget will be and is hereby adopted in accordance with the detail provided.

**PASSED AND ADOPTED** by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 21st day of September 2021 by the following vote:

**AYES:** (5) Easterling, Taylor, Price, Willis, Mehrer  
**NOES:** (0)  
**ABSTAIN:** (0)  
**ABSENT:** (0)

  
Jim Easterling  
President of the Board

  
Pat Price  
Board Secretary

Alpine Fire Protection District

I, Erin Dooley, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 21/22-05 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 21<sup>st</sup> day of September 2021.

Executed this 9/21/21  
(Date of Execution)

  
Erin Dooley  
Clerk of the Board

**ALPINE FIRE PROTECTION DISTRICT  
FY 2021 - 2022 BUDGET**

<b>INCOME</b>					
<b>CATEGORY</b>	<b>JUSTIFICATION</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Difference</b>	<b>%</b>
<b>GENERAL REVENUE</b>					
<b>4000 COUNTY OF SAN DIEGO</b>		<b>\$ 3,991,519.00</b>	<b>\$ 4,141,808.00</b>	<b>\$ 150,289.00</b>	<b>4%</b>
4000.01 - 1% Property Tax		\$ 3,468,839.00	\$ 3,605,714.00	\$ 136,875.00	
4000.06 - 1% Property Tax Refunds		\$ (17,566.00)	\$ (19,000.00)	\$ (1,434.00)	
4000.02 - Interest (General Fund)		\$ 17,000.00	\$ 17,000.00	\$ -	
4000.05 - Benefit Fee	<i>Board Approved 1.5% increase (2/2021)</i>	\$ 523,246.00	\$ 538,094.00	\$ 14,848.00	
<b>4002 INTEREST INCOME</b>		<b>\$ 52,100.00</b>	<b>\$ 50,100.00</b>	<b>\$ (2,000.00)</b>	<b>-4%</b>
4002.01 - California Bank and Trust		\$ 100.00	\$ 100.00	\$ -	
4002.02 - PASIS		\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	
4002.03 - Investments		\$ 40,000.00	\$ 40,000.00	\$ -	
4002.04 - LAIF		\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	
<b>4005 OTHER INCOME</b>		<b>\$ 70,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 10,000.00</b>	<b>14%</b>
4005.01 - Plan Check Fees		\$ 12,000.00	\$ 11,000.00	\$ (1,000.00)	
4005.02 - First Responder Fund		\$ 13,000.00	\$ 13,000.00	\$ -	
4005.04 - Other		\$ 45,000.00	\$ 45,000.00	\$ -	
4005.13 - Strike Team Personnel Reimbursement		\$ -	\$ 10,000.00	\$ 10,000.00	
4005.14 - Other Strike Team Reimbursement		\$ -	\$ 1,000.00	\$ 1,000.00	
<b>TOTAL GENERAL INCOME</b>		<b>\$ 4,113,619.00</b>	<b>\$ 4,271,908.00</b>	<b>\$ 158,289.00</b>	<b>4%</b>
<b>TOTAL GENERAL EXPENDITURES</b>		<b>\$ 4,677,043.00</b>	<b>\$ 4,705,684.00</b>	<b>\$ 28,641.00</b>	<b>1%</b>
<b>INTERFUND TRANSFERS</b>					
1000.01/5002.02 - Annual Leave Liability		\$ 171,541.00	\$ 38,000.00		
1000.01/5002.4b - CalPERS Unfunded Accrued Liability		\$ 429,770.00	\$ 498,110.00		
1002.14/4005.12 - Sunrise Powerlink Mitigation Fund		\$ 38,245.00	\$ 33,021.00		
1002.14/5037 - Apparatus Accrual Fund		\$ 167,500.00	\$ 60,500.00		
1002.14/4005.09 - Equipment Fund		\$ 24,649.00	\$ 3,760.00		
1002.14/5037 - Capital Building Fund		\$ 50,000.00	\$ 43,580.00		
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 881,705.00</b>	<b>\$ 676,971.00</b>	<b>\$ (204,734.00)</b>	<b>-23%</b>
<b>NET OPERATING REVENUE (OVER) OR UNDER BUDGET</b>		<b>\$ 318,281.00</b>	<b>\$ 243,195.00</b>	<b>\$ (75,086.00)</b>	<b>-24%</b>
<b>SPECIAL REVENUE</b>					
<b>4005 GRANT INCOME</b>					
4006.03 - SD Regional Fire and Emergency Foundation		\$ -	\$ -		
4006.04 - COSD SHGP 2018		\$ 13,261.00	\$ -		
4006.04 - COSD SHGP 2019		\$ 13,228.00	\$ -		
4006.04 - COSD SHGP 2020		\$ -	\$ 13,616.00		
4006.04 - COSD SHGP 2021		\$ -	\$ 13,964.00		
4006.04 - UASI 2018		\$ 2,612.00	\$ -		
4006.14 - Alpine Fire Foundation		\$ 940.00	\$ 11,200.00		
4006.18 - CA Fire Foundation		\$ 11,500.00	\$ -		
<b>SPECIAL REVENUE INCOME</b>		<b>\$ 41,541.00</b>	<b>\$ 38,780.00</b>	<b>\$ (2,761.00)</b>	<b>-7%</b>
<b>SPECIAL REVENUE EXPENDITURES</b>		<b>\$ 41,541.00</b>	<b>\$ 38,780.00</b>	<b>\$ (2,761.00)</b>	<b>-7%</b>
<b>RESTRICTED FUND INCOME</b>					
<b>4000 MITIGATION FUND</b>		<b>\$ 36,500.00</b>	<b>\$ 25,750.00</b>	<b>\$ (10,750.00)</b>	<b>-29%</b>
4000.03 - Mitigation Fees		\$ 35,500.00	\$ 25,000.00	\$ -	
4000.04 - Interest - Mitigation Fund		\$ 1,000.00	\$ 750.00	\$ -	
<b>4005 RESTRICTED FUND INCOME</b>		<b>\$ 165,000.00</b>	<b>\$ 170,000.00</b>	<b>\$ 5,000.00</b>	<b>3%</b>
4005.08 - Ambulance Facility Lease (to CalPERS UAL Fund)		\$ 120,000.00	\$ 120,000.00	\$ -	
4005.09 - Ambulance ALS Agreement (to CalPERS UAL Fund)		\$ 30,000.00	\$ 35,000.00	\$ -	
4005.11 - Vehicle Reimbursements (to Apparatus Accrual Fund)		\$ 15,000.00	\$ 15,000.00	\$ -	
<b>RESTRICTED FUND INCOME</b>		<b>\$ 201,500.00</b>	<b>\$ 195,750.00</b>	<b>\$ (5,750.00)</b>	<b>-3%</b>
<b>TRANSFER TO ACCRUAL ACCOUNTS</b>					
Fund Restricted Accrual Accounts for Capital Purchases		\$ 644,962.00	\$ 568,208.00		
5040 - Available from Restricted Fund Income		\$ 201,500.00	\$ 195,750.00		
5040 - Available from Budget Surplus		\$ 318,281.00	\$ 243,195.00		
5038 - Available from Contingency Fund		\$ 125,181.00	\$ 129,263.00		
<b>(OVER) OR UNDER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Transfer from Mitigation Fund Income		\$ -	\$ -		
Transfer from General Fund Surplus		\$ -	\$ -		
<b>TOTAL BUDGET (OVER) OR UNDER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**ALPINE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2021 - 2022 BUDGET**

<b>OPERATING/GENERAL/SPECIAL EXPENDITURES</b>				
<b>CATEGORY</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Difference</b>	<b>%</b>
<b>OPERATING EXPENSES</b>				
<b>5000 PAYROLL</b>	<b>\$ 1,888,014.00</b>	<b>\$ 2,179,280.00</b>	<b>\$ 291,266.00</b>	<b>15%</b>
5000.01 - Salaries	\$ 1,530,000.00	\$ 1,670,924.00	\$ 140,924.00	
5000.02 - Overtime	\$ 358,014.00	\$ 508,356.00	\$ 150,342.00	
<b>5002 EMPLOYEE BENEFITS</b>	<b>\$ 1,452,693.00</b>	<b>\$ 1,339,388.00</b>	<b>\$ (113,305.00)</b>	<b>-8%</b>
5002.01 - Educational Incentive (MOU)	\$ 85,360.00	\$ 81,977.00	\$ (3,383.00)	
5002.02 - Vacation and Sick Leave Cashout (MOU)	\$ 171,541.00	\$ 38,000.00	\$ (133,541.00)	
5002.03 - Medicare Tax (Employer)	\$ 34,952.00	\$ 36,998.00	\$ 2,046.00	
5002.04 - CalPERS Retirement (Normal Cost)	\$ 359,433.00	\$ 322,573.00	\$ (36,860.00)	
5002.04 - CalPERS Retirement (UAL)	\$ 429,770.00	\$ 498,110.00	\$ 68,340.00	
5002.05 - Health Insurance (MOU)	\$ 349,762.00	\$ 340,361.00	\$ (9,401.00)	
5002.06 - Life Insurance (MOU)	\$ 5,850.00	\$ 4,590.00	\$ (1,260.00)	
5002.07 - Long Term Disability Insurance (MOU)	\$ 6,216.00	\$ 6,120.00	\$ (96.00)	
5002.08 - Social Security Tax (Employer)	\$ 4,809.00	\$ 5,659.00	\$ 850.00	
5002.10 - Retirement 401(a)	\$ 5,000.00	\$ 5,000.00	\$ -	
<b>5006 UNEMPLOYMENT</b>	<b>\$ 1,000.00</b>	<b>\$ 500.00</b>	<b>\$ (500.00)</b>	<b>-50%</b>
<b>5007 CLOTHING</b>	<b>\$ 32,185.00</b>	<b>\$ 44,570.00</b>	<b>\$ 12,385.00</b>	<b>38%</b>
5007.01 - Class A and Station Uniforms	\$ 10,250.00	\$ 12,300.00	\$ 2,050.00	
5007.02 - Station Boots	\$ 2,520.00	\$ 3,420.00	\$ 900.00	
5007.03 - Structure PPE	\$ 17,775.00	\$ 25,570.00	\$ 7,795.00	
5007.04 - Wildland PPE	\$ 1,640.00	\$ 3,280.00	\$ 1,640.00	
<b>5008 COMMUNICATION</b>	<b>\$ 117,257.00</b>	<b>\$ 121,079.00</b>	<b>\$ 3,822.00</b>	<b>3%</b>
5008.01 - HCFA - RCS - Internet	\$ 111,544.00	\$ 113,314.00	\$ 1,770.00	
5008.02 - Pagers & Mobile Phones	\$ 3,231.00	\$ 2,975.00	\$ (256.00)	
5008.03 - Mobile Data Terminals - License and Software	\$ 2,282.00	\$ 4,590.00	\$ 2,308.00	
5008.05 - Emergency Operations Center (EOC)	\$ 200.00	\$ 200.00	\$ -	
<b>5009 PUBLIC AGENCY SELF INSURANCE SYSTEM (PASIS)</b>	<b>\$ 345,363.00</b>	<b>\$ 217,584.00</b>	<b>\$ (127,779.00)</b>	<b>-37%</b>
5009.01 - Administration	\$ 95,363.00	\$ 92,584.00	\$ (2,779.00)	
5009.02 - Claims	\$ 250,000.00	\$ 125,000.00	\$ (125,000.00)	
<b>5010 HOUSEHOLD</b>	<b>\$ 4,000.00</b>	<b>\$ 5,500.00</b>	<b>\$ 1,500.00</b>	<b>38%</b>
<b>5011 FAIRA</b>	<b>\$ 21,399.00</b>	<b>\$ 38,461.00</b>	<b>\$ 17,062.00</b>	<b>80%</b>
<b>5012 MAINTENANCE - EQUIPMENT</b>	<b>\$ 98,883.00</b>	<b>\$ 147,417.00</b>	<b>\$ 48,534.00</b>	<b>49%</b>
5012.01 - E17 (2015 KME)	\$ 18,778.00	\$ 26,292.00	\$ 7,514.00	
5012.02 - E217 (2002 KME)	\$ 9,245.00	\$ 42,639.00	\$ 33,394.00	
5012.3b - BR17 (2019 Hi-Tech)	\$ 7,995.00	\$ 7,995.00	\$ -	
5012.03 - BR217 (2002 Masterbody)	\$ 6,995.00	\$ 6,995.00	\$ -	
5012.04 - U17 (2018 F250)	\$ 1,350.00	\$ 5,206.00	\$ 3,856.00	
5012.05 - Rescue Tools	\$ 865.00	\$ 1,515.00	\$ 650.00	
5012.06 - Hydrant Maintenance	\$ 100.00	\$ 125.00	\$ 25.00	
5012.07 - Station Generator	\$ 2,150.00	\$ 2,060.00	\$ (90.00)	
5012.08 - SCBA Compressor	\$ 1,851.00	\$ 1,851.00	\$ -	
5012.09 - Portable Extinguishers	\$ 144.00	\$ 174.00	\$ 30.00	
5012.10 - Hose and Ladder Testing	\$ 2,995.00	\$ 3,240.00	\$ 245.00	
5012.11 - Miscellaneous Equipment	\$ 800.00	\$ 1,000.00	\$ 200.00	
5012.12 - Fuel	\$ 25,955.00	\$ 28,074.00	\$ 2,119.00	
5012.13 - Firefighting Foam	\$ 1,500.00	\$ 2,000.00	\$ 500.00	
5012.14 - Fire Hose & Appliances	\$ 2,500.00	\$ 2,500.00	\$ -	
5012.15 - Vehicle Maintenance Software	\$ 1,565.00	\$ 1,701.00	\$ 136.00	
5012.16 - Air Compressor (Station 17)	\$ 820.00	\$ 1,320.00	\$ 500.00	
5012.18 - 4706 (2007 Ford Ranger)	\$ 1,300.00	\$ 1,300.00	\$ -	
5012.19 - Self Contained Breathing Apparatus	\$ 1,675.00	\$ 3,280.00	\$ 1,605.00	
5012.20 - 2008 Ford Expedition	\$ 1,550.00	\$ -	\$ (1,550.00)	
5012.21 - 4701 (2021 Chevrolet Silverado)	\$ 2,800.00	\$ 2,800.00	\$ -	
5012.22 - 4702 (2012 Dodge Power Wagon)	\$ 4,700.00	\$ 3,500.00	\$ (1,200.00)	
5012.23 - 4705 (2020 Ford Explorer)	\$ 1,250.00	\$ 1,850.00	\$ 600.00	
<b>5013 MAINTENANCE - RADIOS</b>	<b>\$ 6,900.00</b>	<b>\$ 5,500.00</b>	<b>\$ (1,400.00)</b>	<b>-20%</b>
5013.01 - Radio Maintenance Contract	\$ 4,900.00	\$ 3,500.00	\$ (1,400.00)	
5013.02 - Radio Accessories	\$ 2,000.00	\$ 2,000.00	\$ -	





**ALPINE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2021 - 2022 BUDGET**

<b>5014 MAINTENANCE - STRUCTURES</b>	<b>\$</b>	<b>32,539.00</b>	<b>\$</b>	<b>38,646.00</b>	<b>\$</b>	<b>6,107.00</b>	<b>19%</b>
5014.01 - Station 17	\$	18,518.00	\$	20,075.00	\$	1,557.00	
5014.02 - HVAC Maintenance	\$	2,200.00	\$	2,200.00	\$	-	
5014.03 - Apparatus Bay Doors and Gates	\$	4,270.00	\$	4,900.00	\$	630.00	
5014.04 - Station 17 Life Safety Systems	\$	3,188.00	\$	4,521.00	\$	1,333.00	
5014.05 - Plymovent System	\$	1,900.00	\$	1,800.00	\$	(100.00)	
5014.06 - Gym Equipment	\$	500.00	\$	1,350.00	\$	850.00	
5014.07 - Grounds Maintenance	\$	1,963.00	\$	3,800.00	\$	1,837.00	
<b>5015 EMERGENCY MEDICAL SERVICES</b>	<b>\$</b>	<b>13,377.00</b>	<b>\$</b>	<b>9,748.00</b>	<b>\$</b>	<b>(3,629.00)</b>	<b>-27%</b>
5015.01 - EMS Supplies	\$	3,500.00	\$	3,500.00	\$	-	
5015.04 - Defibrillator Maintenance	\$	8,687.00	\$	5,025.00	\$	(3,662.00)	
5015.05 - CERT Trailer	\$	300.00	\$	300.00	\$	-	
5015.07 - Narcotic Management	\$	890.00	\$	923.00	\$	33.00	
<b>5016 MEMBERSHIP</b>	<b>\$</b>	<b>3,028.00</b>	<b>\$</b>	<b>3,601.00</b>	<b>\$</b>	<b>573.00</b>	<b>19%</b>
Community Risk Reduction	\$	835.00	\$	778.00	\$	(57.00)	
District Memberships	\$	598.00	\$	1,199.00	\$	601.00	
Fire Chief	\$	1,595.00	\$	1,624.00	\$	29.00	
<b>5018 OFFICE EXPENSE</b>	<b>\$</b>	<b>40,667.00</b>	<b>\$</b>	<b>47,718.00</b>	<b>\$</b>	<b>7,051.00</b>	<b>17%</b>
5018.01 - Expendable Supplies & Printing	\$	1,450.00	\$	2,100.00	\$	650.00	
5018.01 - CRR Printing	\$	300.00	\$	300.00	\$	-	
5018.02 - District Postage	\$	370.00	\$	385.00	\$	15.00	
5018.02 - CRR - Postage	\$	500.00	\$	500.00	\$	-	
5018.03 - Office Machines - Equipment & Software	\$	36,847.00	\$	43,233.00	\$	6,386.00	
5018.04 - CrewSense	\$	1,200.00	\$	1,200.00	\$	-	
<b>5019 PROFESSIONAL FEES</b>	<b>\$</b>	<b>35,600.00</b>	<b>\$</b>	<b>27,850.00</b>	<b>\$</b>	<b>(7,750.00)</b>	<b>-22%</b>
5019.01 - Legal Counsel	\$	19,150.00	\$	15,900.00	\$	(3,250.00)	
5019.02 - Auditor	\$	10,450.00	\$	10,450.00	\$	-	
5019.03 - Election	\$	6,000.00	\$	-	\$	(6,000.00)	
5019.04 - OPEB Actuary	\$	-	\$	1,500.00	\$	1,500.00	
<b>5023 TRAINING</b>	<b>\$</b>	<b>29,121.00</b>	<b>\$</b>	<b>32,721.00</b>	<b>\$</b>	<b>3,600.00</b>	<b>12%</b>
5023.01 - Training Incidentals	\$	2,440.00	\$	2,360.00	\$	(80.00)	
5023.02 - EMS Training	\$	4,000.00	\$	4,000.00	\$	-	
5023.03 - Heartland Training Facility	\$	14,421.00	\$	14,351.00	\$	(70.00)	
5023.04 - Education (MOU)	\$	6,000.00	\$	7,500.00	\$	1,500.00	
5023.05 - Training Workshops	\$	2,260.00	\$	4,510.00	\$	2,250.00	
<b>5025 WORKSHOPS - MANAGEMENT</b>	<b>\$</b>	<b>13,540.00</b>	<b>\$</b>	<b>29,275.00</b>	<b>\$</b>	<b>15,735.00</b>	<b>116%</b>
5025.01 - Administration	\$	1,380.00	\$	7,370.00	\$	5,990.00	
5025.02 - Fire Chief	\$	2,850.00	\$	6,550.00	\$	3,700.00	
5025.03 - Board of Directors	\$	2,350.00	\$	7,500.00	\$	5,150.00	
5025.04 - In-house/Sucession Training	\$	6,960.00	\$	5,855.00	\$	(1,105.00)	
5025.05 - Community Risk Reduction	\$	-	\$	2,000.00	\$	2,000.00	
<b>5028 UTILITIES</b>	<b>\$</b>	<b>51,692.00</b>	<b>\$</b>	<b>56,887.00</b>	<b>\$</b>	<b>5,195.00</b>	<b>10%</b>
5028.01 - Gas & Electric	\$	38,983.00	\$	40,933.00	\$	1,950.00	
5028.02 - Telephone	\$	2,500.00	\$	2,500.00	\$	-	
5028.03 - Water	\$	7,697.00	\$	8,107.00	\$	410.00	
5028.04 - Trash	\$	1,312.00	\$	1,312.00	\$	-	
5028.05 - Sewer	\$	1,200.00	\$	4,035.00	\$	2,835.00	
<b>5030 SPECIAL DISTRICT EXPENSE</b>	<b>\$</b>	<b>97,193.00</b>	<b>\$</b>	<b>98,841.00</b>	<b>\$</b>	<b>1,648.00</b>	<b>2%</b>
5030.01 - District Operations	\$	6,990.00	\$	7,730.00	\$	740.00	
5030.02 - Publishing - Community Risk Reduction	\$	500.00	\$	500.00	\$	-	
5030.02 - Publishing - District	\$	160.00	\$	160.00	\$	-	
5030.04 - Tax Collection Fees	\$	53,864.00	\$	50,565.00	\$	(3,299.00)	
5030.05 - Rehab Fireground Meals	\$	1,500.00	\$	3,000.00	\$	1,500.00	
5030.06 - Wellness/Fitness	\$	30,896.00	\$	33,518.00	\$	2,622.00	
5030.08 - LAFCO Budget	\$	2,348.00	\$	2,348.00	\$	-	
5030.10 - Web Site	\$	160.00	\$	1,020.00	\$	860.00	
5030.11 - Recruitment	\$	775.00	\$	-	\$	(775.00)	
5030.16 - Reimbursable Expenses	\$	-	\$	-	\$	-	
<b>5031 DIRECTOR'S FEES</b>	<b>\$</b>	<b>7,000.00</b>	<b>\$</b>	<b>8,580.00</b>	<b>\$</b>	<b>1,580.00</b>	<b>23%</b>
<b>5032 COMMUNITY RISK REDUCTION</b>	<b>\$</b>	<b>9,085.00</b>	<b>\$</b>	<b>10,435.00</b>	<b>\$</b>	<b>1,350.00</b>	<b>15%</b>
5032.01 - Public Education	\$	4,500.00	\$	4,500.00	\$	-	
5032.02 - Supplies	\$	1,085.00	\$	3,485.00	\$	2,400.00	
5032.03 - Classes	\$	2,800.00	\$	1,300.00	\$	(1,500.00)	
5032.04 - Mapping	\$	700.00	\$	1,150.00	\$	450.00	



**ALPINE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2021 - 2022 BUDGET**

<b>5035 UNCAPITALIZED EQUIPMENT</b>	\$ 38,826.00	\$ 11,825.00	\$ (27,001.00)	<b>-70%</b>
Communications	\$ 19,230.00	\$ 3,760.00	\$ (15,470.00)	
Engines	\$ 5,070.00	\$ -	\$ (5,070.00)	
Facilities	\$ 13,026.00	\$ 8,065.00	\$ (4,961.00)	
Office	\$ 1,500.00	\$ -	\$ (1,500.00)	
Operations	\$ -	\$ -		
Vehicles	\$ -	\$ -		
<b>TOTAL OPERATING BUDGET</b>	\$ 4,339,362.00	\$ 4,475,406.00	\$ 136,044.00	<b>103%</b>
<b>CAPITAL EXPENSES</b>				
<b>5037 CAPITAL EQUIPMENT</b>	\$ 207,500.00	\$ 96,015.00	\$ (111,485.00)	<b>-54%</b>
Communications	\$ -	\$ -	\$ -	
Engines	\$ 6,000.00	\$ -	\$ (6,000.00)	
Facilities	\$ 40,000.00	\$ 35,515.00	\$ (4,485.00)	
Office	\$ -	\$ -	\$ -	
Operations	\$ -	\$ -	\$ -	
Vehicles	\$ 161,500.00	\$ 60,500.00	\$ (101,000.00)	
<b>5038 CONTINGENCY FUND</b>	\$ 125,181.00	\$ 129,263.00	\$ 4,082.00	<b>3%</b>
	<i>3% of Total Budget</i>			
	<i>(minus 5039 - Emergency Fund)</i>			
	\$ 130,181.00	\$ 134,263.00		
<b>5039 EMERGENCY FUND</b>	\$ 5,000.00	\$ 5,000.00	\$ -	<b>0%</b>
<b>TOTAL GENERAL EXPENDITURES</b>	\$ 4,677,043.00	\$ 4,705,684.00	\$ 28,641.00	<b>1%</b>
<b>SPECIAL REVENUE EXPENSES</b>				
<b>5003 GRANT EXPENSES</b>	\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	<b>-7%</b>
5003.03 - SD Regional Fire and Emergency Foundation	\$ -	\$ -	\$ -	
5003.04 - COSD SHGP 2018	\$ 13,261.00	\$ -	\$ (13,261.00)	
5003.04 - COSD SHGP 2019	\$ 13,228.00	\$ -	\$ (13,228.00)	
5003.04 - COSD SHGP 2020	\$ -	\$ 13,616.00	\$ 13,616.00	
5003.04 - COSD SHGP 2021	\$ -	\$ 13,964.00	\$ 13,964.00	
5003.04 - UASI 2018	\$ 2,612.00	\$ -	\$ (2,612.00)	
5003.14 - Alpine Fire Foundation	\$ 940.00	\$ 11,200.00	\$ 10,260.00	
5003.18 - CA Fire Foundation	\$ 11,500.00	\$ -	\$ (11,500.00)	
<b>TOTAL SPECIAL REVENUE EXPENSES</b>	\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	<b>-7%</b>



**ALPINE FIRE PROTECTION DISTRICT  
FISCAL YEAR 2021 - 2022 BUDGET**

<b>RESTRICTED FUNDS BUDGET</b>					
	<b>JUSTIFICATION</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Difference</b>	<b>%</b>
<b>1000.01</b>	<b>ANNUAL LEAVE LIABILITY</b>				
	<b>5002.02 - Vacation/Holiday/Sick Leave Liability</b>				
	Annual Vacation/Holiday Pay - Liability	Potential Retirees	77,839.00	19,000.00	
	Annual Sick Leave - Liability	Potential Retirees	93,702.00	19,000.00	
	<b>Total ASSIGNED: ANNUAL LEAVE LIABILITY</b>		<b>171,541.00</b>	<b>38,000.00</b>	<b>-133,541.00 -78%</b>
<b>1000.01</b>	<b>CaIPERS UNFUNDED LIABILITY (UAL)</b>				
	<b>5002.04b - CaIPERS Unfunded Liability</b>				
	CaIPERS UAL		429,770.00	498,110.00	
	<b>Total ASSIGNED: CaIPERS UNFUNDED LIABILITY</b>		<b>429,770.00</b>	<b>498,110.00</b>	<b>68,340.00 16%</b>
<b>1002</b>	<b>ECONOMIC STABILITY FUND</b>				
	<b>1002 - ECONOMIC STABILITY FUND</b>		0.00	0.00	
	<b>Total ASSIGNED: ECONOMIC STABILITY FUND</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00 #DIV/0!</b>
<b>1002</b>	<b>SUNRISE POWERLINK MITIGATION FUND</b>				
	<b>SUNRISE POWERLINK MITIGATION FUND - SPRL</b>				
	5000.02 - Overtime (Critical Weather)		24,954.00	27,741.00	
	5007.04 - Wildland PPE		1,640.00	3,280.00	
	5013.02 - Radios	Repairs/Batteries	2,000.00	2,000.00	
	5030.16 - Reimbursable Expenses		0.00	0.00	
	5035 - Uncapitalized Expense	VHF Mobile Radios - 4701	9,651.00	0.00	
	<b>Total ASSIGNED: SUNRISE POWERLINK MITIGATION FUND</b>		<b>38,245.00</b>	<b>33,021.00</b>	<b>-5,224.00 -14%</b>
<b>1002</b>	<b>APPARATUS ACCRUAL FUND</b>				
	<b>APPARATUS ACCRUAL FUND</b>				
	5037 - Capital Expense	BR17 - Miscellaneous	6,000.00	0.00	
	5037 - Capital Expense	4701 Vehicle	124,000.00	23,000.00	
	5037 - Capital Expense	4705 Vehicle	37,500.00	0.00	
	5037 - Capital Expense	U217 to replace 4706	0.00	37,500.00	
	<b>Total ASSIGNED: APPARATUS ACCRUAL FUND</b>		<b>167,500.00</b>	<b>60,500.00</b>	<b>-107,000.00 -64%</b>
<b>1002</b>	<b>EQUIPMENT REPLACEMENT FUND</b>				
	<b>5035 - UNCAPITALIZED EXPENSE</b>		<b>24,649.00</b>	<b>3,760.00</b>	<b>-20,889.00 -85%</b>
	Communications	800mhz Portable Radios (4701)	9,579.00	0.00	
	Communications	MDC Equipment	0.00	3,760.00	
	Engines	E217 MDC Replacement	5,070.00	0.00	
	Facilities		10,000.00	0.00	
	Vehicles		0.00	0.00	
	<b>5037 - CAPITAL EXPENSE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00 0.00</b>
	Communications		0.00	0.00	
	Engines		0.00	0.00	
	Operations		0.00	0.00	
	Vehicles		0.00	0.00	
	Facilities		0.00	0.00	
	<b>Total ASSIGNED: EQUIPMENT REPLACEMENT FUND</b>		<b>24,649.00</b>	<b>3,760.00</b>	<b>-20,889.00 -85%</b>
<b>1002</b>	<b>CAPITAL BUILDING FUND</b>				
	<b>5035 - UNCAPITALIZED EXPENSE</b>		<b>10,000.00</b>	<b>8,065.00</b>	<b>-1,935.00 -19%</b>
	Facilities	Plymovent Upgrade (Phase 2 of 2)	10,000.00	8,065.00	
	<b>5037 - CAPITAL EXPENSE</b>		<b>40,000.00</b>	<b>35,515.00</b>	<b>-4,485.00 0.00</b>
	Facilities	Replace App Bay Flooring	0.00	16,715.00	
	Facilities	Replace App Door Motors (3)	0.00	18,800.00	
	Facilities	Concrete Repairs	40,000.00	0.00	
	<b>Total ASSIGNED: CAPITAL BUILDING FUND</b>		<b>50,000.00</b>	<b>43,580.00</b>	<b>-6,420.00 -13%</b>





## RESOLUTION # 21/22-04

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING COMMITTED AND ASSIGNED FUND BALANCES FOR FISCAL YEAR 2021/2022

**WHEREAS**, the Alpine Fire Protection District adopted the Governmental Accounting Standards Board ("GASB") Statement No. 54; and

**WHEREAS**, the Alpine Fire Protection District reclassified the various components of fund balances reported by the Alpine Fire Protection District as defined in GASB No. 54; and

**WHEREAS**, pursuant to constraints imposed by Board resolution, "committed" amounts cannot be used for any purpose other than specified in the resolution, unless the Board removes or changes the specific use through resolution or ordinance; and

**WHEREAS**, "assigned" amounts are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed;

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT HEREBY ADOPTS THE FOLLOWING FUND BALANCE POLICY:**

Fund Name	Committed	Assigned	Total
Apparatus/Vehicles	\$750,000.00	\$60,500.00	\$810,500.00
Equipment Replacement	\$180,791.92	\$20,000.00	\$200,791.92
Capital Building	\$418,111.36	\$43,580.00	\$461,691.36
CalPERS Unfunded Liability	\$900,000.00	\$498,110.00	\$1,398,110.00
Economic Stability	\$1,000,000.00	\$0.00	\$1,000,000.00
Vacation/Sick Liability	\$120,000.00	\$38,000.00	\$158,000.00
OPEB (Retiree Health)	\$58,000.00	\$0.00	\$58,000.00
Self-Insured Risk Pool	\$300,000.00	\$214,423.75	\$514,423.75
	<b>\$3,726,903.28</b>	<b>\$874,613.75</b>	<b>\$4,601,517.03</b>

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17<sup>th</sup> day of August 2021, by the following vote:

AYES: (4) Easterling, Taylor, Price, Mehrer

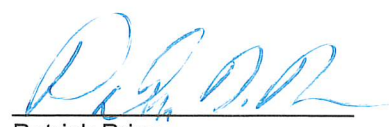
NOES: (0)

ABSENT: (1) Willis

ABSTAIN: (0)


RECUSED: (0)

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

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

I, Erin Dooley, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 21/22-04 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 17<sup>th</sup> day of August, 2021.

Executed this 8/17/2021  
(Date of Execution)

  
Erin Dooley  
Clerk of the Board



**RESOLUTION # 20/21-11**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ESTABLISHING THE LIMIT FOR APPROPRIATIONS  
OF PROCEEDS OF TAX SUBJECT TO LIMITATION  
FOR FISCAL YEAR 2021/2022**

**WHEREAS**, In November 1979, the California electorate did adopt Proposition 4, which added Article X111B of the California Constitution; and

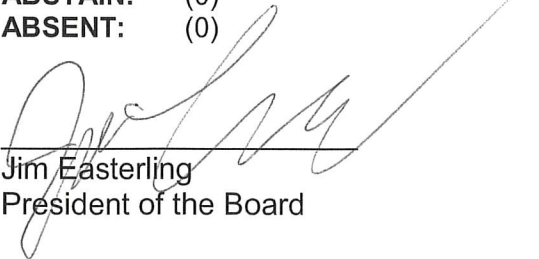
**WHEREAS**, the provisions of the Article require the District to establish a maximum spending limitation;

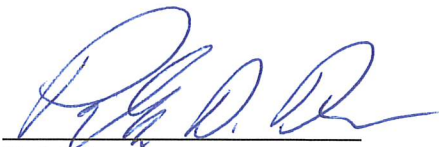
**IT IS HEREBY RESOLVED**; that the calculated maximum "Gann" limit applicable to the 2021/22 appropriations of proceeds of tax, based upon the population and cost of living per capita income increase, provided by the State of California Department of Finance for the Alpine Fire Protection District is \$3,834,599

<i>2020/21 Appropriation Limitation:</i>		\$3,834,599
<i>Adjustments:</i>		
<i>Per Capita Personal Income</i>	=	1.0573
<i>Population Change (Unincorporated County)</i>	=	1.0054
<i>Factor for 2021/2022</i>	=	1.0630
<i>2021/22 Appropriation Limitation:</i>		\$4,076,215

***PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 15<sup>th</sup> day of June, 2021 by the following vote:***

**AYES:** (5) Easterling, Taylor, Price, Willis, Mehrer  
**NOES:** (0)  
**ABSTAIN:** (0)  
**ABSENT:** (0)

  
 \_\_\_\_\_  
 Jim Easterling  
 President of the Board

  
 \_\_\_\_\_  
 Pat Price  
 Board Secretary

**Alpine Fire Protection District**

I hereby certify that the above and foregoing is a full and true copy of Resolution 19/20-11 of the Resolutions of the Alpine Fire Protection District, as adopted by the Alpine Fire Protection District Board of Directors at a Regular Meeting held on June 15, 2021.

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

6/16/2021  
 Date