



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, March 17, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

**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

### 2. PLEDGE OF ALLEGIANCE AND INVOCATION

### 3. APPROVAL OF AGENDA

### 4. PUBLIC COMMENT AND DISCUSSION

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

### 5. CONSENT CALENDAR

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

- a. Board Meeting Minutes — February 17, 2026
- b. District Financial Reports
- c. Monthly Incident Report
- d. Correspondence

### 6. ACTION ITEMS

- a. Fiscal Year 2025/26 Budget Adjustments
- b. Resolution No. 25/26-07: Authorization to Participate in the Fire Mitigation Fee Program for Fiscal Year 2026/27 and Adoption of a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue
- c. Resolution No. 25/26-08: Annual Report on the Status of State-Mandated Inspections in Compliance with Senate Bill 1205
- d. Resolution No. 25/26-09: Adoption of the Annual Special Benefit Tax for Fiscal Year 2026/27

### 7. REPORTS

- a. Board of Directors
- b. Fire Marshal
- c. Assistant Chief
- d. Fire Chief
- e. Alpine Firefighters Association — Local 2638

### 8. CLOSED SESSION

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

- a. 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*
- b. Conference with Labor Negotiators — Unrepresented Employees: Administrative Director; Fire Marshal (Gov. Code § 54957.6)  
*Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln*
- c. Conference with Labor Negotiators — Unrepresented Employee: Fire Chief (Gov. Code § 54957.6)  
*Agency Negotiators: Director Paskle, Director Mehrer*

### 9. ADJOURNMENT

*Next Regular Meeting: Tuesday, April 21, 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 MEETING

Tuesday, February 17, 2026

5:00 P.M.

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

The following Director(s) will be attending the meeting via teleconference:

Director Tim Mehrer – 447 F St. in 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 Vote: Ayes - Willis, Taylor, Paskle, Cromwell and Mehrer (Via Teleconference); Noes - 0

### 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 Taylor

Second by: Director Cromwell

Roll Call Vote: Ayes - Willis, Taylor, Paskle, Cromwell and Mehrer (Via Teleconference); Noes - 0

### *Swearing in and Badge Pinning Ceremony for Assistant Chief O’Gorman*

*Chief O’Gorman sworn in by Attorney Fitch*

### 4. PUBLIC COMMENT AND DISCUSSION

None at this time

### 5. CONSENT CALENDAR

Motion to approve consent calendar by: Director Cromwell

Second by: Director Taylor

Roll Call Vote: Ayes - Willis, Taylor, Paskle, Cromwell and Mehrer (Via Teleconference); Noes - 0

5.1. *Board Meeting Minutes – January 20, 2026*

5.2. *District Financial Reports*

5.3. *Monthly Incident Report*

### 6. AGENDA ITEMS

6.1. Fiscal Year 25/26 Budget Adjustments

After discussion and questions of the Fire Chief, staff was directed to bring this item back to a future meeting. Agenda item 6.1 tabled to future meeting.

6.2. Discussion/Possible Action-Establish Division Chief Position FY 26/27

Motion by Director Cromwell and Second by Director Willis

to approve the Division Chief position. After additional discussion with Assistant Fire Chief O’Gorman and clarification regarding the essential components of establishing the Division Chief position, the Board directed Chief O’Gorman to bring item 6.2 back at a future meeting. Director Cromwell amended his motion to table agenda item 6.2 for a future meeting and Director Willis amended his Second.

# ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING

Tuesday, February 17, 2026

5:00 P.M.

## 7. REPORTS

### 7.1. Board of Directors

Director Paskle attended the commission meeting for Heartland Communications earlier this month, not a lot to report there. The agency hired a new administrative staff member to replace Valerie McNeil. The Communication Center is making all their times really well, just blowing everything out of the water. Doing a great job. Additionally, the Nurse Navigator program has been discontinued as it was not working out.

### 7.2. Assistant Chief Report

The Chief reported attending a PASIS meeting where workers' compensation costs were discussed. After more than 15 years of using AdminSure, PASIS will be issuing a Request for Proposal (RFP). Additionally, the City of San Marcos has announced it will be withdrawing from PASIS. Assistant Chief attended the RCS Committee meeting with Fire Chief Boggeln, where Chief Boggeln was recognized for his years of service and the committee elected Assistant Chief O'Gorman to the board. Chief O'Gorman also reported that he will be assuming Fire Chief Boggeln's role as Treasurer for the San Diego County Fire Chiefs Association. Last month, the Chief attended the LCW Conference in San Francisco and noted the training provided valuable information. Operationally, our units responded to several incidents, including a trail rescue and a low angle rescue. Personnel recently participated in training with the Bomb/Arson Squad, the San Diego County Sheriff's Department, and the FBI. Upcoming training will include an active shooter exercise.

### 7.3. Alpine Firefighters Association – Local 2638

Firefighter Ross announced that Firefighter Horton recently welcomed a new baby and will be on paternity leave for approximately one month. He also shared that Firefighter Padilla is celebrating a birthday today. Firefighter Ross reported that the Local supports the concept of the Division Chief position, however, is concerned regarding the funding of the position. Negotiations began yesterday, and the Local wants to ensure that the addition of the position does not negatively impact the compensation package for its members.

## 8. CLOSED SESSION Board entered Closed Session at 5:27 pm

### **Conference with Labor Negotiators (Govt. Code 54957.6)**

*Agency Designated Representatives: Directors – Paskle, Mehrer. Staff – Boggeln, O'Gorman*

*Employee Organization: Alpine Firefighters Local 2638*

### **Out of closed session at 5:59 pm**

***Direction Given; No Action Taken***

## 9. ADJOURNMENT 6:00 pm

Motion to Adjourn by: Director Paskle

Second by: Director Taylor

Roll Call Vote: Ayes - Willis, Taylor, Paskle, Cromwell and Mehrer (Via Teleconference); Noes - 0

**ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING**  
**Tuesday, February 17, 2026**  
**5:00 P.M.**

Minutes Approved:	
_____	_____
Stephen Taylor, Board Secretary	Date

*NEXT MEETING: Tuesday, March 17, 2026*  
*5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901*

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
<b>5000 - PAYROLL</b>								
Total 5000.01 - Salaries						220,800.49	0.00	220,800.49
<b>5000.02 - OVERTIME</b>								
Total FLSA						4,262.16	0.00	4,262.16
Total Paramedic Resource Pool						4,657.44	0.00	4,657.44
Total Reimbursable						404.00	0.00	404.00
Total Sick Coverage						33,454.74	0.00	33,454.74
Total Strike Team						2,154.09	0.00	2,154.09
Total Training						757.50	0.00	757.50
Total Unclassified-Meetings, etc						19,426.56	0.00	19,426.56
Total Vacation - Coverage						13,250.72	0.00	13,250.72
Total 5000.02 - OVERTIME						78,367.21	0.00	78,367.21
Total 5000.03 - DIRECTORS COMPENSATION						500.00	0.00	500.00
Total 5000 - PAYROLL						299,667.70	0.00	299,667.70
<b>5002 - EMPLOYEE BENEFITS</b>								
Total 5002.01 - Educational Incentive						11,520.76	0.00	11,520.76
Total 5002.02 - Annual Leave Buyback						1,086.48	0.00	1,086.48
Total 5002.03 - Medicare Tax ER						4,509.15	67.54	4,441.61
<b>5002.04 - CalPers Retirement</b>								
Total Retirement - Pers						44,235.49	0.00	44,235.49
Total 5002.04 - CalPers Retirement						44,235.49	0.00	44,235.49
<b>5002.05 - Group Medical Ins</b>								
Total Health						38,735.44	0.01	38,735.43
Total Supp Benefits - FRMS						3,990.48	0.00	3,990.48
Total 5002.05 - Group Medical Ins						42,725.92	0.01	42,725.91
Total 5002.06 - Life Insurance						560.04	0.00	560.04
Total 5002.07 - LTD Insurance						701.06	0.00	701.06
Total 5002.08 - Social Security (ER)						31.00	0.00	31.00
Total 5002.09 - Payroll Expenses						2,031.74	2,031.74	0.00
Total 5002.10 - Retirement 401 (a)						255.00	0.00	255.00
Total 5002 - EMPLOYEE BENEFITS						107,656.64	2,099.29	105,557.35
<b>5003 - GRANT EXPENSES</b>								
<b>5003.01 - SDRC</b>								
<b>SDRC 0723 Fuels</b>								
	02/10/2026	02102026	FIREPROTEC	Chipping	2000 - Accounts Payable	10,000.00		10,000.00
	02/26/2026	2026-02	ANTONS SERVICE INC.	Invoice #10	2000 - Accounts Payable	8,100.00		8,100.00
Total SDRC 0723 Fuels						18,100.00	0.00	18,100.00
Total 5003.01 - SDRC						18,100.00	0.00	18,100.00
Total 5003 - GRANT EXPENSES						18,100.00	0.00	18,100.00
<b>5007 - UNIFORMS/PPE</b>								
<b>5007.01 - Uniforms</b>								
	02/11/2026	PINV1065732	L.N. CURTIS & SONS	Redback Boot "Barns" - Station Boot Size 13 (updated size) +	2000 - Accounts Payable	220.08		220.08
	02/17/2026	IN2443381	MUNICIPAL EMERGENCY SERVICES INC	Fire Marshal	2000 - Accounts Payable	621.84		621.84

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

	Date	Numb	Name	Memo	Split	Debit	Credit	Amount
Total 5007.01 - Uniforms						841.92	0.00	841.92
<b>5007.03 - Wildland PPE</b>								
	02/04/2026	INV1036060	L.N. CURTIS & SONS	Redback Boot "Barns" - Station Boot Size 12	2000 - Accounts Payable	236.99		236.99
	02/04/2026	INV1036060	L.N. CURTIS & SONS	Returned - Redback Boot "Barns" - Station Boot Size 12	2000 - Accounts Payable		236.99	-236.99
Total 5007.03 - Wildland PPE						236.99	236.99	0.00
Total 5007 - UNIFORMS/PPE						1,078.91	236.99	841.92
<b>5008 - COMMUNICATIONS</b>								
<b>5008.02 - Mobile Communications</b>								
	02/09/2026	6134979355	VERIZON WIRELESS	2026/02 Acct-0005: 15 lines total; (-2274,-0050,-6522,-7844,-6226,-7650,-9835,-4087,-4175,...	2000 - Accounts Payable	566.44		566.44
Total 5008.02 - Mobile Communications						566.44	0.00	566.44
<b>5008.06 - Regional Communications System</b>								
	02/01/2026	26ALPFPD07	COUNTYS-D-REGIONAL COMM SYS	FY25/26: 24 Fire radios @ 30.50	2000 - Accounts Payable	732.00		732.00
Total 5008.06 - Regional Communications System						732.00	0.00	732.00
<b>5008.08 - Cox Communications</b>								
	02/10/2026	2026/02	COX COMMUNICATIONS	Internet Service 02/09-03/08/2026	2000 - Accounts Payable	311.11		311.11
Total 5008.08 - Cox Communications						311.11	0.00	311.11
Total 5008 - COMMUNICATIONS						1,609.55	0.00	1,609.55
Total 5009 - PASIS (Workers Comp)						2,644.48	0.00	2,644.48
<b>5010 - HOUSEHOLD</b>								
	02/19/2026	6561	COSTCO	Coffee	CalCard (Assit. FC GO-6824)	125.94		125.94
Total 5010 - HOUSEHOLD						125.94	0.00	125.94
<b>5012 - MAINTENANCE - EQUIPMENT</b>								
<b>5012.11 - Misc.Equipment</b>								
	02/23/2026	54307/1	ACE HARDWARE INC.	Cable Ties	2000 - Accounts Payable	32.30		32.30
Total 5012.11 - Misc.Equipment						32.30	0.00	32.30
<b>5012.12 - Fuel</b>								
	02/09/2026	9221	Shell Oil	Diesel for Chipper	CalCard (Fire Marshal JM-0108)	149.14		149.14
	02/17/2026	182520	NAPA AUTO PARTS	Premixed Gallon, 4 Cycle SEF	2000 - Accounts Payable	390.99		390.99
	02/25/2026	110818612	WEX	2025 02 25 strmt	2000 - Accounts Payable	160.39		160.39
Total 5012.12 - Fuel						700.52	0.00	700.52
Total 5012 - MAINTENANCE - EQUIPMENT						732.82	0.00	732.82
<b>5013 - MAINTENANCE - VEHICLES</b>								
<b>5013.10 - E17 - 2015 KME</b>								
	02/04/2026	INV1036020	L.N. CURTIS & SONS	PAC Tool Handlelok Mounting Bracket	2000 - Accounts Payable	209.22		209.22
	02/10/2026	HDR6	AMAZON	2 pK USB-C power switch	2000 - Accounts Payable	22.51		22.51
Total 5013.10 - E17 - 2015 KME						231.73	0.00	231.73
<b>5013.20 - E217 - 2005 KME</b>								
	02/05/2026	9130	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 - Accounts Payable	10,911.14		10,911.14
Total 5013.20 - E217 - 2005 KME						10,911.14	0.00	10,911.14
<b>5013.80 - Vermeer 1500C Chipper</b>								

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

	Date	Numb	Name	Memo	Split	Debit	Credit	Amount
Total 5013.80 · Vermeer 1500C Chipper	02/18/2026	W6113437	RDO Equipment Co.	Cutter Knife Flip and Cutter Wheel/Drum Belt R&R CMP (Repairs)	2000 · Accounts Payable	992.98		992.98
Total 5013 · MAINTENANCE - VEHICLES						992.98	0.00	992.98
<b>5014 · MAINTENANCE - FACILITIES</b>						12,135.85	0.00	12,135.85
<b>5014.01 · Station 17</b>								
				4 BackFlow Tests- Repairs Needed Due to Test Failure- Labor, Materials & Tax to Rebuild Backflow...				
	02/16/2026	16835	BAU BACKFLOW & PLUMBING	03/01-03/31/2026	2000 · Accounts Payable	1,374.00		1,374.00
	02/28/2026	2388108	PURTEC INDUSTRIAL WATER		2000 · Accounts Payable	39.32		39.32
Total 5014.01 · Station 17						1,413.32	0.00	1,413.32
<b>5014.06 · Gym Equipment</b>								
	02/09/2026	103104	PREMIER FITNESS SERVICE	Bi Annual Maintenance	2000 · Accounts Payable	258.75		258.75
Total 5014.06 · Gym Equipment						258.75	0.00	258.75
<b>5014.07 · Grounds Maintenance</b>								
	02/09/2026	0303664	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/02 (1st Service)	2000 · Accounts Payable	165.00		165.00
	02/17/2026	542531	ACE HARDWARE INC.	Plug SCH40PVC 1/2", manifold 1/2" Street elbow, coupl 80PVC 1/2M12FP	2000 · Accounts Payable	34.36		34.36
	02/17/2026	C79106/1	ACE HARDWARE INC.	Return (1) coupl 80PVC 1/2M12FP	2000 · Accounts Payable		4.95	-4.95
	02/23/2026	0303665	CARTWRIGHT TERMITE & PEST CNTRL, INC	2026/02 (2nd Service)	2000 · Accounts Payable	165.00		165.00
Total 5014.07 · Grounds Maintenance						364.36	4.95	359.41
Total 5014 · MAINTENANCE - FACILITIES						2,036.43	4.95	2,031.48
<b>5016 · AGENCY MEMBERSHIPS</b>								
	02/05/2026	140	SDFCA - Training Officers	SDFCA - Training Officers Dues	CalCard (Fire Chief BB -2115)	50.00		50.00
Total 5016 · AGENCY MEMBERSHIPS						50.00	0.00	50.00
<b>5018 · OFFICE EXPENSE</b>								
<b>5018.01 · Expendable Supplies</b>								
	02/12/2026	QCTR	AMAZON	Postage Meter Ink	2000 · Accounts Payable	78.66		78.66
	02/19/2026	6561	COSTCO	Copy Paper	CalCard (Assit. FC GO-6824)	40.13		40.13
Total 5018.01 · Expendable Supplies						118.79	0.00	118.79
<b>5018.03 · IT Equipment</b>								
	02/03/2026	INV46844-CBE	FLEXTG	02/01-02/28/2026	2000 · Accounts Payable	165.07		165.07
	02/03/2026	INV46844-CBE	FLEXTG	Overage	2000 · Accounts Payable	0.00		0.00
Total 5018.03 · IT Equipment						165.07	0.00	165.07
Total 5018 · OFFICE EXPENSE						283.86	0.00	283.86
<b>5019 · PROFESSIONAL FEES / SERVICES</b>								
<b>5019.01 · Legal Counsel</b>								
	02/16/2026	25126PO.2	JL Group, LLC.		2000 · Accounts Payable	14,272.50		14,272.50
	02/28/2026	12336	FITCH LAW FIRM	District business, 5.1 hrs, Postage , 2026 02	2000 · Accounts Payable	1,020.00		1,020.00
Total 5019.01 · Legal Counsel						15,292.50	0.00	15,292.50
<b>5019.06 · Wellness - Fitness Program</b>								
	02/03/2026	INV108429	FOCUS PSYCHOLOGICAL SERVICE, INC.	Counseling Service January 2026 - 5 @ \$100	2000 · Accounts Payable	500.00		500.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	02/11/2026	2988	SAN DIEGO SPORTS MEDICINE & FAMILY HEALTH	Medical Fitness Evaluations	2000 - Accounts Payable	21,568.03		21,568.03
Total 5019.06 - Wellness - Fitness Program						22,068.03	0.00	22,068.03
Total 5019 - PROFESSIONAL FEES / SERVICES						37,360.53	0.00	37,360.53
<b>5023 - TRAINING</b>								
<b>5023.04 - Education Reimbursement</b>								
	02/02/2026	5044	EMERGENCY MEDICAL SERVICES	CA EMS Authority - Renewal	CalCard (Fire Chief BB-2115)	300.00		300.00
Total 5023.04 - Education Reimbursement						300.00	0.00	300.00
Total 5023 - TRAINING						300.00	0.00	300.00
<b>5025 - PROFESSIONAL DEVELOPMENT</b>								
<b>5025.01 - Administration</b>								
	02/27/2026		Tamarack Fuel	Rental Car Fuel	CalCard (Finance DP-9292)	45.96		45.96
Total 5025.01 - Administration						45.96	0.00	45.96
<b>5025.02 - Chief Officers</b>								
	02/02/2026	1898	SOUTHWEST AIRLINES	FAIRA Meeting - Departure 03-24-26 Airfare	CalCard (Assit. FC GO-6824)	246.81		246.81
Total 5025.02 - Chief Officers						246.81	0.00	246.81
Total 5025 - PROFESSIONAL DEVELOPMENT						292.77	0.00	292.77
<b>5028 - UTILITIES</b>								
<b>5028.01 - SDG&amp;E</b>								
	02/09/2026	0903259282132026/02	SDG&E	69 Therms 01/07-2/4/2026 (4.2% decrease over prior month 64.6% decrease over prior year)	2000 - Accounts Payable	129.54		129.54
	02/09/2026	009032590621 2026/02	SDG&E	1100kw01/07-02/04/2026 173.8% increase over prior month, 586.7% increase over prior year)	2000 - Accounts Payable	1,197.70		1,197.70
Total 5028.01 - SDG&E						1,327.24	0.00	1,327.24
<b>5028.02 - Telephone</b>								
	02/01/2026	260737	ESI_ESTECHE SYSTEMS	2026/02 Monthly	2000 - Accounts Payable	350.18		350.18
Total 5028.02 - Telephone						350.18	0.00	350.18
<b>5028.03 - Water</b>								
	02/20/2026	11561843 20260403	PADRE DAM	Commercial 17 units (-3 units usage from prior month) 01/20-02/17/2026	2000 - Accounts Payable	250.29		250.29
	02/20/2026	11561843 20260403	PADRE DAM	System Charge	2000 - Accounts Payable	40.97		40.97
	02/20/2026	11561843 20260403	PADRE DAM	Fire Sprinklers	2000 - Accounts Payable	66.94		66.94
	02/20/2026	11561843 20260403	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 - Accounts Payable	4.55		4.55
Total 5028.03 - Water						362.75	0.00	362.75
<b>5028.04 - Trash</b>								
	02/01/2026	2026/02	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2026/02	2000 - Accounts Payable	76.84		76.84
	02/01/2026	2026/02	WASTE MANAGEMENT	1.5yd dumpster/recycle (reg charge 41.54) 2026/02	2000 - Accounts Payable	49.85		49.85
	02/01/2026	2026/02	WASTE MANAGEMENT	Organics 64 gal cart service 2026/02	2000 - Accounts Payable	111.41		111.41
Total 5028.04 - Trash						238.10	0.00	238.10
Total 5028 - UTILITIES						2,278.27	0.00	2,278.27

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5030 - SPECIAL DISTRICT EXPENSE</b>								
5030.01 - District Operations								
	02/06/2026	742	SECRETARY OF STATE	CA Secretary of State - SDFCA Reimburse	CalCard (Fire Chief BB -2115)	20.00		20.00
	02/09/2026	3151	A1 LIVE SCAN	Live Scan for DOJ	CalCard (Assit. FC GO-6824)	108.00		108.00
Total 5030.01 - District Operations						128.00	0.00	128.00
<b>5030.03 - Web Site</b>								
	02/10/2026	5CF0ACE7-0067	STREAMLINE	2026.02	2000 - Accounts Payable	130.00		130.00
Total 5030.03 - Web Site						130.00	0.00	130.00
Total 5030.05 - Reimbursable expenses						1,978.00	1,978.00	0.00
<b>5030.06 - Software/Licenses</b>								
	02/02/2026	9098	ADOBE INC.	Fire Chief 02/2026	CalCard (Fire Chief BB -2115)	14.99		14.99
	02/03/2026		ADOBE INC.	Admin Director 02/2026	CalCard (Finance DP -9292)	14.99		14.99
	02/06/2026	ESO-189206	ESO SOLUTIONS, INC	EHR integration of CAD into EHR & web App	2000 - Accounts Payable	378.76		378.76
	02/07/2026		ADOBE INC.	Admin Assist 02/2026	CalCard (Finance DP -9292)	14.99		14.99
	02/13/2026	7222	ADOBE INC.	Assistant Fire Chief 02/2026	CalCard (Assit. FC GO-6824)	14.99		14.99
Total 5030.06 - Software/Licenses						438.72	0.00	438.72
Total 5030 - SPECIAL DISTRICT EXPENSE						2,674.72	1,978.00	696.72
<b>5035 - MINOR EQUIPMENT</b>								
<b>Operations</b>								
	02/03/2026		Lands End	Polo Shirts for Assistant Fire Chief	CalCard (Finance DP -9292)	69.67		69.67
Total Operations						69.67	0.00	69.67
Total 5035 - MINOR EQUIPMENT						69.67	0.00	69.67
<b>5037 - CAPITALIZED EXPENSES</b>								
<b>Facilities</b>								
	02/02/2026		MATTRESS FIRM	(8) TEMPUR-Adapt Hybrid Mattress XL Twin PRIME and Charcoal Box Spring XL Twin PRIME, Warranty &...	2000 - Accounts Payable	15,830.56		15,830.56
Total Facilities						15,830.56	0.00	15,830.56
Total 5037 - CAPITALIZED EXPENSES						15,830.56	0.00	15,830.56
<b>8000.00 - DEBT SERVICE FUND</b>								
<b>8000.01 - POB</b>								
<b>POB - Interest</b>								
	02/28/2026			US Bank Bond UAL Payment 02282026	Money Market		130.26	-130.26
Total POB - Interest						0.00	130.26	-130.26
Total 8000.01 - POB						0.00	130.26	-130.26
Total 8000.00 - DEBT SERVICE FUND						0.00	130.26	-130.26
Total Expense						522,953.55	22,474.34	500,479.21
Net Ordinary Income						522,953.55	22,474.34	-500,479.21
<b>Net Income</b>						<b>522,953.55</b>	<b>22,474.34</b>	<b>-500,479.21</b>

AFPD Alpine Fire Protection District

Balance Sheet

As of February 28, 2026

03/09/26

Accrual Basis

	Feb 28, 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	245,099.33
Capital Bldg Fund	183,137.21
Committed Equipment Replacement	44,821.40
1000.01 · Gen. 310100-47500 - Other	93.00
<b>Total 1000.01 · Gen. 310100-47500</b>	473,150.94
<b>1000.02 · Mitig.310135-47505</b>	
SD County Mitigation Fund	5,428.88
Allocated Capital Apparatus	94,914.27
Assigned for Capital Accrual	17,046.31
<b>Total 1000.02 · Mitig.310135-47505</b>	117,389.46
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	590,540.40
<b>1001 · OTHER A/C'S</b>	
1001.04 · CB&T-(Workers Comp)	81,732.44
1001.07 · CB&T Checking - 8473	168,678.40
1101.06 · CB&T Money Plus	
Allocated Capital Apparatus	11,957.84
General	5,494.14
<b>Total 1101.06 · CB&amp;T Money Plus</b>	17,451.98
1101.09 · CB&T Savings (Grant)	502.45
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,259,525.18
CA-01-0075-006 1%	21,580.60
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	30,000.00
Committed Capital Apparatus Fnd	1,850,000.00
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	182,000.00
Allocated Capital Apparatus	46,750.00
Allocated Capital Building	173,500.00
Allocated Equipment Replacement	75,935.00
Allocated Unfunded Liability	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	267,826.89
<b>Total CA-01-0075 -0001 AFPD-Prime</b>	4,693,013.81
CA-01-0075-005 Sunrise Pwr Lnk	269,515.67
<b>Total 1101.10 · CALIFORNIA CLASS</b>	6,243,635.26
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	24,110.73
<b>Total 1200.00 · US Bank - Trust Fund PARS 115</b>	25,575.35
<b>Total 1001 · OTHER A/C'S</b>	6,537,575.88
<b>Total Checking/Savings</b>	7,128,699.87
<b>Accounts Receivable</b>	

**AFPD Alpine Fire Protection District**

**Balance Sheet**

As of February 28, 2026

	<u>Feb 28, 26</u>
1003 · *Accounts Receivable	65,980.21
<b>Total Accounts Receivable</b>	<b>65,980.21</b>
<b>Other Current Assets</b>	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	3,682.72
Market Value of Portfolio FL Securities (Fixed Income)	-35,275.02
	<u>297,571.00</u>
<b>Total 1002.14a - Ameriprise</b>	<b>265,978.70</b>
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	927.52
	<u>6,345.07</u>
<b>Total 1002.1 · LAIF 17-37-006</b>	<b>6,345.07</b>
1002.13a - Ameriprise	
Securities	250,000.00
Market Value of Portfolio	-24,940.00
Money Market	1,334.00
	<u>226,394.00</u>
<b>Total 1002.13a - Ameriprise</b>	<b>226,394.00</b>
1002.15 · Deferred Outflows of Resources	1,950,559.00
1002.17 · US Bank Bond Interest on Princ.	
Money Market	130.26
	<u>130.26</u>
<b>Total 1002.17 · US Bank Bond Interest on Pri...</b>	<b>130.26</b>
1002.2 · PASIS-Risk Pool Deposit	596,520.98
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
	<u>3,046,104.01</u>
<b>Total 1002 · OTHER CURRENT ASSETS</b>	<b>3,046,104.01</b>
12000 · Undeposited Funds	160,069.34
	<u>3,206,173.35</u>
<b>Total Other Current Assets</b>	<b>3,206,173.35</b>
<b>Total Current Assets</b>	<b>10,400,853.43</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
	<u>4,680,292.72</u>
<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>15,081,146.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · Accounts Payable	22,007.08
	<u>22,007.08</u>
<b>Total Accounts Payable</b>	<b>22,007.08</b>
<b>Credit Cards</b>	
2002 · CREDIT CARDS	
CalCard (Finance DP -9292)	51.95
	<u>51.95</u>
<b>Total 2002 · CREDIT CARDS</b>	<b>51.95</b>

**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of February 28, 2026

	Feb 28, 26
Total Credit Cards	51.95
<b>Other Current Liabilities</b>	
1800 · Market value of portfolio	8,984.60
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	166,199.43
<b>Total 2003 · OTHER LIABILITIES</b>	166,199.43
2100 · PAYROLL LIABILITIES	
2100.16 · Life Insurance - Company	0.01
2100.17 · Supplemental Life Insurance	-228.91
2100.21 · CalPERS Retirement - Employee	0.04
2100.22 · Health Benefits {ER}	39.36
2100.26 · PERS Safety Add'l 1%	795.73
<b>Total 2100 · PAYROLL LIABILITIES</b>	606.23
<b>Total Other Current Liabilities</b>	175,790.26
<b>Total Current Liabilities</b>	197,849.29
<b>Long Term Liabilities</b>	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,201,696.00
2500.15 · ECAA Loan	430,960.41
2500.01 · Compensated Absences	289,337.16
2500.10 · Deferred Inflows of Resources	2,045,303.00
2500.11 · ACCRUED CLAIMS LIABILITY	1,160,644.89
2500.12 · Capital One Payable UALBond Iss	4,653,000.00
<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>	10,978,790.75
<b>Equity</b>	
<b>OPENING BAL EQUITY</b>	2,747,485.71
3000 · Opening Balance Equity	5,142,014.86
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
<b>Total 3002 · UNRESERVED and UNDESIGNATED</b>	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-8,919,895.63
Net Income	-715,436.42
<b>Total Equity</b>	4,102,355.40
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>15,081,146.15</b>

**AFPD Alpine Fire Protection District**

**Profit & Loss**

February 2026

	Feb 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 PROPERTY TAXES</b>	
4000.01 · Property Tax	
Property Tax 1%	141,745.69
Admin Fees	-509.49
Refunds	-3,498.19
	137,738.01
4000.02 · General Fund Interest	2,241.77
4000.03 · Benefit Fee	20,027.40
	160,007.18
<b>4002 · USE OF MONEY AND PROPERTY</b>	
4002.01 · INTEREST INCOME	
CA CLASS	17,216.10
California Bank & Trust	16.61
Investments	831.80
	18,064.51
4002.02 · Property Lease	
ALS Agreement (Restricted)	5,091.28
	5,091.28
	23,155.79
<b>4005 · MISCELLANEOUS REVENUE</b>	
4005.01 · Other	13,026.00
	13,026.00
<b>4006 · GRANT INCOME</b>	
4006.01 · SDRC	
SDRC 0723 Fuels	60,320.25
	60,320.25
4006.07 · SD Regional Fire Fnd	
Truck/Air Curtain Burner	2,554.00
	2,554.00
	62,874.25
<b>4007 · INTERGOVERNMENTAL REVENUE</b>	
4007.04 · Paramedic Resource Pool	4,657.44
	4,657.44
<b>4008 · FEES AND SERVICES</b>	
4008.01 · Mitigation	
Interest	275.51
	275.51
4008.02 · Fees for Services	3,397.66
	3,673.17
	267,393.83
<b>Total Income</b>	267,393.83
<b>Gross Profit</b>	267,393.83
<b>Expense</b>	
Purchase of Goods-Services	0.00
<b>5000 · PAYROLL</b>	
5000.01 · Salaries	220,800.49
5000.02 · OVERTIME	

**AFPD Alpine Fire Protection District**

**Profit & Loss**

February 2026

	<u>Feb 26</u>
FLSA	4,262.16
Paramedic Resource Pool	4,657.44
Reimbursable	404.00
Sick Coverage	33,454.74
Strike Team	2,154.09
Training	757.50
Unclassified-Meetings, etc	19,426.56
Vacation - Coverage	13,250.72
<b>Total 5000.02 · OVERTIME</b>	<b>78,367.21</b>
<b>5000.03 · DIRECTORS COMPENSATION</b>	<b>500.00</b>
<b>Total 5000 · PAYROLL</b>	<b>299,667.70</b>
<b>5002 · EMPLOYEE BENEFITS</b>	
5002.01 · Educational Incentive	11,520.76
5002.02 · Annual Leave Buyback	1,086.48
5002.03 · Medicare Tax ER	4,441.61
5002.04 · CalPers Retirement Retirement - Pers	44,235.49
<b>Total 5002.04 · CalPers Retirement</b>	<b>44,235.49</b>
5002.05 · Group Medical Ins Health	38,735.43
Supp Benefits - FRMS	3,990.48
<b>Total 5002.05 · Group Medical Ins</b>	<b>42,725.91</b>
5002.06 · Life Insurance	560.04
5002.07 · LTD Insurance	701.06
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	255.00
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>105,557.35</b>
<b>5003 · GRANT EXPENSES</b>	
5003.01 · SDRC SDRC 0723 Fuels	18,100.00
<b>Total 5003.01 · SDRC</b>	<b>18,100.00</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>18,100.00</b>
<b>5007 · UNIFORMS/PPE</b>	
5007.01 · Uniforms	841.92
5007.03 · Wildland PPE	0.00
<b>Total 5007 · UNIFORMS/PPE</b>	<b>841.92</b>
<b>5008 · COMMUNICATIONS</b>	
5008.02 · Mobile Communications	566.44
5008.06 · Regional Communications System	732.00
5008.08 · Cox Communcations	311.11
<b>Total 5008 · COMMUNICATIONS</b>	<b>1,609.55</b>
<b>5009 · PASIS (Workers Comp)</b>	
5009.02 · Claim Related Expenses	2,644.48
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>2,644.48</b>
<b>5010 · HOUSEHOLD</b>	<b>125.94</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.11 · Misc.Equipment	32.30
5012.12 · Fuel	700.52
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>732.82</b>

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

	Feb 26
<b>5013 · MAINTENANCE - VEHICLES</b>	
5013.10 · E17 - 2015 KME	231.73
5013.20 · E217 - 2005 KME	10,911.14
5013.80 · Vermeer 1500C Chipper	992.98
	12,135.85
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>12,135.85</b>
<b>5014 · MAINTENANCE - FACILITIES</b>	
5014.01 · Station 17	1,413.32
5014.06 · Gym Equipment	258.75
5014.07 · Grounds Maintenance	359.41
	2,031.48
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>2,031.48</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	50.00
<b>5018 · OFFICE EXPENSE</b>	
5018.01 · Expendable Supplies	118.79
5018.03 · IT Equipment	165.07
	283.86
<b>Total 5018 · OFFICE EXPENSE</b>	<b>283.86</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>	
5019.01 · Legal Counsel	15,292.50
5019.06 · Wellness - Fitness Program	22,068.03
	37,360.53
<b>Total 5019 · PROFESSIONAL FEES / SERVIC...</b>	<b>37,360.53</b>
<b>5023 · TRAINING</b>	
5023.04 · Education Reimbursement	300.00
	300.00
<b>Total 5023 · TRAINING</b>	<b>300.00</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>	
5025.01 · Administration	45.96
5025.02 · Chief Officers	246.81
	292.77
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>292.77</b>
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	1,327.24
5028.02 · Telephone	350.18
5028.03 · Water	362.75
5028.04 · Trash	238.10
	2,278.27
<b>Total 5028 · UTILITIES</b>	<b>2,278.27</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	128.00
5030.03 · Web Site	130.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	438.72
	696.72
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>696.72</b>
<b>5035 · MINOR EQUIPMENT</b>	
Operations	69.67
	69.67
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>69.67</b>
<b>5037 · CAPITALIZED EXPENSES</b>	
Facilities	15,830.56
	15,830.56
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>15,830.56</b>
<b>8000.00 · DEBT SERVICE FUND</b>	
8000.01 · POB	
POB - Interest	-130.26
	-130.26
<b>Total 8000.01 · POB</b>	<b>-130.26</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>-130.26</b>

**AFPD Alpine Fire Protection District**

**Profit & Loss**

February 2026

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	<u>Feb 26</u>
Total Expense	500,479.21
Net Ordinary Income	-233,085.38
Net Income	<u>-233,085.38</u>

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

	Jul '25 - Feb 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%	2,753,784.67	4,738,000.00	-1,984,215.33	58.1%
Admin Fees	-4,989.81	-30,000.00	25,010.19	16.6%
Refunds	-20,978.72	-40,000.00	19,021.28	52.4%
<b>Total 4000.01 · Property Tax</b>	2,727,816.14	4,668,000.00	-1,940,183.86	58.4%
<b>4000.02 · General Fund Interest</b>	13,545.22	15,000.00	-1,454.78	90.3%
<b>4000.03 · Benefit Fee</b>	394,377.52	665,000.00	-270,622.48	59.3%
<b>Total 4000 PROPERTY TAXES</b>	3,135,738.88	5,348,000.00	-2,212,261.12	58.6%
<b>4002 · USE OF MONEY AND PROPERTY</b>				
<b>4002.01 · INTEREST INCOME</b>				
<b>CA CLASS</b>	150,015.91	145,000.00	5,015.91	103.5%
California Bank & Trust	50.39	500.00	-449.61	10.1%
Investments	13,265.76	35,000.00	-21,734.24	37.9%
LAIF	134.24	500.00	-365.76	26.8%
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>	176,835.15	201,000.00	-24,164.85	88.0%
<b>4002.02 · Property Lease</b>				
ALS Agreement (Restricted)	41,873.76	61,000.00	-19,126.24	68.6%
<b>Total 4002.02 · Property Lease</b>	41,873.76	61,000.00	-19,126.24	68.6%
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	218,708.91	262,000.00	-43,291.09	83.5%
<b>4005 · MISCELLANEOUS REVENUE</b>				
<b>4005.01 · Other</b>	51,378.47	15,000.00	36,378.47	342.5%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	51,378.47	15,000.00	36,378.47	342.5%
<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>	0.00	5,000.00	-5,000.00	0.0%
<b>4006.07 · SD Regional Fire Fnd</b>				
Truck/Air Curtain Burner	78,202.00	83,120.00	-4,918.00	94.1%
Emerg. Comm. System for Vehicle	0.00	17,000.00	-17,000.00	0.0%
<b>Total 4006.07 · SD Regional Fire Fnd</b>	78,202.00	100,120.00	-21,918.00	78.1%
<b>Total 4006 · GRANT INCOME</b>	187,403.50	1,229,039.00	-1,041,635.50	15.2%
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
<b>4007.01 · Incident Reimburse - Personnel</b>	157,742.90	20,000.00	137,742.90	788.7%
<b>4007.02 · Incident Reimburse - Vehicle</b>	51,926.54	15,000.00	36,926.54	346.2%
<b>4007.03 · Incident Reimburse - Other</b>	65,786.14	15,000.00	50,786.14	438.6%

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

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
4007.04 · Paramedic Resource Pool	8,231.19	0.00	8,231.19	100.0%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	<b>283,686.77</b>	<b>50,000.00</b>	<b>233,686.77</b>	<b>567.4%</b>
<b>4008 · FEES AND SERVICES</b>				
4008.01 · Mitigation				
Fees	94,286.50	40,000.00	54,286.50	235.7%
Interest	733.14	5,000.00	-4,266.86	14.7%
<b>Total 4008.01 · Mitigation</b>	<b>95,019.64</b>	<b>45,000.00</b>	<b>50,019.64</b>	<b>211.2%</b>
4008.02 · Fees for Services	21,993.43	35,000.00	-13,006.57	62.8%
<b>Total 4008 · FEES AND SERVICES</b>	<b>117,013.07</b>	<b>80,000.00</b>	<b>37,013.07</b>	<b>146.3%</b>
<b>Total Income</b>	<b>3,993,929.60</b>	<b>6,984,039.00</b>	<b>-2,990,109.40</b>	<b>57.2%</b>
<b>Gross Profit</b>	<b>3,993,929.60</b>	<b>6,984,039.00</b>	<b>-2,990,109.40</b>	<b>57.2%</b>
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	1,650,816.55	2,508,744.00	-857,927.45	65.8%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	33,565.16	51,919.00	-18,353.84	64.6%
Paramedic Resource Pool	15,163.87	0.00	15,163.87	100.0%
Sick Coverage	154,347.42	190,876.00	-36,528.58	80.9%
Strike Team	139,932.19	20,000.00	119,932.19	699.7%
Training	3,191.16	28,288.00	-25,096.84	11.3%
Unclassified-Meetings, etc	131,498.15	51,127.00	80,371.15	257.2%
Vacation - Coverage	174,399.26	345,485.00	-171,085.74	50.5%
Worker's Comp Coverage	0.00	13,558.00	-13,558.00	0.0%
<b>Total 5000.02 · OVERTIME</b>	<b>652,854.71</b>	<b>735,338.00</b>	<b>-82,483.29</b>	<b>88.8%</b>
5000.03 · DIRECTORS COMPENSATION	4,100.00	7,000.00	-2,900.00	58.6%
<b>Total 5000 · PAYROLL</b>	<b>2,307,771.26</b>	<b>3,251,082.00</b>	<b>-943,310.74</b>	<b>71.0%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	98,976.36	135,641.00	-36,664.64	73.0%
5002.02 · Annual Leave Buyback	3,802.68	30,000.00	-26,197.32	12.7%
5002.03 · Medicare Tax ER	34,494.44	48,192.00	-13,697.56	71.6%
5002.04 · CalPers Retirement				
Retirement - Pers	317,759.23	474,751.00	-156,991.77	66.9%
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
<b>Total 5002.04 · CalPers Retirement</b>	<b>512,044.23</b>	<b>669,036.00</b>	<b>-156,991.77</b>	<b>76.5%</b>
5002.05 · Group Medical Ins				
Health	292,842.72	451,626.00	-158,783.28	64.8%
Supp Benefits - FRMS	30,700.68	59,280.00	-28,579.32	51.8%
<b>Total 5002.05 · Group Medical Ins</b>	<b>323,543.40</b>	<b>510,906.00</b>	<b>-187,362.60</b>	<b>63.3%</b>
5002.06 · Life Insurance	4,252.25	6,820.00	-2,567.75	62.3%
5002.07 · LTD Insurance	5,253.33	10,618.00	-5,364.67	49.5%
5002.08 · Social Security (ER)	254.20	434.00	-179.80	58.6%
5002.10 · Retirement 401 (a)	12,040.00	13,250.00	-1,210.00	90.9%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>994,910.89</b>	<b>1,425,147.00</b>	<b>-430,236.11</b>	<b>69.8%</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%
<b>Total 5003.01 · SDRC</b>	<b>100,810.50</b>	<b>1,099,942.00</b>	<b>-999,131.50</b>	<b>9.2%</b>

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

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>5003.03 · CITY OF SD - OES</b>				
UASI 2023	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</b>				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	8,391.00	12,736.00	-4,345.00	65.9%
<b>Total 5003.04 · CountySD</b>	8,391.00	21,372.00	-12,981.00	39.3%
<b>5003.05 · Alpine FireProtectionFoundation</b>	25.58	5,000.00	-4,974.42	0.5%
<b>5003.07 · SD Regional Fire Foundation</b>				
Truck/Air Curtain Burner	110,622.82	129,870.00	-19,247.18	85.2%
Emerg. Comm. System for Vehicle	0.00	21,000.00	-21,000.00	0.0%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	110,622.82	150,870.00	-40,247.18	73.3%
<b>Total 5003 · GRANT EXPENSES</b>	219,849.90	1,281,084.00	-1,061,234.10	17.2%
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	6,542.19	18,250.00	-11,707.81	35.8%
5007.02 · Structure PPE	2,637.24	12,915.00	-10,277.76	20.4%
5007.03 · Wildland PPE	456.73	5,000.00	-4,543.27	9.1%
<b>Total 5007 · UNIFORMS/PPE</b>	9,636.16	36,165.00	-26,528.84	26.6%
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	101,212.27	124,410.00	-23,197.73	81.4%
5008.02 · Mobile Communications	5,778.11	9,700.00	-3,921.89	59.6%
5008.05 · Emergency Operations Center EOC	229.32	200.00	29.32	114.7%
5008.06 · Regional Communications System	5,124.00	8,784.00	-3,660.00	58.3%
5008.08 · Cox Communcations	2,303.80	4,700.00	-2,396.20	49.0%
<b>Total 5008 · COMMUNICATIONS</b>	114,647.50	147,794.00	-33,146.50	77.6%
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative Costs	152,352.04	156,165.00	-3,812.96	97.6%
5009.02 · Claim Related Expenses	42,601.44	125,000.00	-82,398.56	34.1%
<b>Total 5009 · PASIS (Workers Comp)</b>	194,953.48	281,165.00	-86,211.52	69.3%
<b>5010 · HOUSEHOLD</b>	2,956.99	7,000.00	-4,043.01	42.2%
<b>5011 · FAIRA</b>	73,623.00	73,623.00	0.00	100.0%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	1,992.06	3,700.00	-1,707.94	53.8%
5012.02 · Air Compressor - Station	1,159.10	2,200.00	-1,040.90	52.7%
5012.03 · 800 mhz Radios	2,845.01	3,568.00	-722.99	79.7%
5012.04 · VHF Radios	61.28	3,000.00	-2,938.72	2.0%
5012.05 · Rescue Tools	297.56	2,800.00	-2,502.44	10.6%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	1,182.71	3,705.00	-2,522.29	31.9%
5012.08 · SCBA - Compressor	2,300.88	5,970.00	-3,669.12	38.5%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	959.63	3,500.00	-2,540.37	27.4%
5012.12 · Fuel	20,009.06	42,627.00	-22,617.94	46.9%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	522.05	2,000.00	-1,477.95	26.1%
5012.15 · Gas Detectors	182.55	1,180.00	-997.45	15.5%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	31,511.89	82,600.00	-51,088.11	38.1%
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	28,004.23	36,000.00	-7,995.77	77.8%
5013.20 · E217 - 2005 KME	24,550.25	30,000.00	-5,449.75	81.8%
5013.30 · 2023 Chevrolet Silverado	704.23	5,500.00	-4,795.77	12.8%
5013.40 · 2019 F-250	858.64	5,500.00	-4,641.36	15.6%
5013.50 · BR17 Hi-Tech (2019)	14,455.53	20,500.00	-6,044.47	70.5%
5013.60 · 2020 Ford Explorer	685.18	3,000.00	-2,314.82	22.8%

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

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
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>73,425.50</b>	<b>107,500.00</b>	<b>-34,074.50</b>	<b>68.3%</b>
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	6,183.89	15,825.00	-9,641.11	39.1%
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	1,493.36	4,221.00	-2,727.64	35.4%
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	4,126.39	5,460.00	-1,333.61	75.6%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>13,955.80</b>	<b>44,506.00</b>	<b>-30,550.20</b>	<b>31.4%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	1,651.05	8,500.00	-6,848.95	19.4%
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>2,545.05</b>	<b>14,294.00</b>	<b>-11,748.95</b>	<b>17.8%</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>2,207.43</b>	<b>4,250.00</b>	<b>-2,042.57</b>	<b>51.9%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	2,180.03	4,300.00	-2,119.97	50.7%
5018.02 · Postage	265.60	750.00	-484.40	35.4%
5018.03 · IT Equipment	9,853.26	15,592.00	-5,738.74	63.2%
5018.04 · Publishing	714.00	700.00	14.00	102.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>13,012.89</b>	<b>21,342.00</b>	<b>-8,329.11</b>	<b>61.0%</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Counsel	68,582.53	21,465.00	47,117.53	319.5%
5019.02 · Auditor	18,275.20	23,000.00	-4,724.80	79.5%
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	24,512.03	37,500.00	-12,987.97	65.4%
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>118,395.28</b>	<b>94,175.00</b>	<b>24,220.28</b>	<b>125.7%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	1,397.00	4,700.00	-3,303.00	29.7%
5023.03 · Heartland Training Facility	16,614.00	19,033.00	-2,419.00	87.3%
5023.04 · Education Reimbursement	4,410.00	12,000.00	-7,590.00	36.8%
<b>Total 5023 · TRAINING</b>	<b>22,421.00</b>	<b>37,733.00</b>	<b>-15,312.00</b>	<b>59.4%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	2,412.44	14,180.00	-11,767.56	17.0%
5025.02 · Chief Officers	3,518.32	5,250.00	-1,731.68	67.0%
5025.03 · Board of Directors	0.00	2,500.00	-2,500.00	0.0%
5025.04 · In House Training	4,545.00	5,000.00	-455.00	90.9%
5025.05 · Community Risk Reduction	15.45	7,800.00	-7,784.55	0.2%
5025.06 · Operations	5,070.58	13,500.00	-8,429.42	37.6%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>15,561.79</b>	<b>48,230.00</b>	<b>-32,668.21</b>	<b>32.3%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	10,111.57	20,000.00	-9,888.43	50.6%
5028.02 · Telephone	3,320.61	4,570.00	-1,249.39	72.7%
5028.03 · Water	3,263.00	6,000.00	-2,737.00	54.4%
5028.04 · Trash	1,958.80	3,300.00	-1,341.20	59.4%
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 February 2026**

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Total 5028 · UTILITIES</b>	23,500.07	38,970.00	-15,469.93	60.3%
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	7,668.62	12,850.00	-5,181.38	59.7%
5030.02 · Incident Operations	4,922.05	4,000.00	922.05	123.1%
5030.03 · Web Site	1,040.00	1,800.00	-760.00	57.8%
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	27,925.70	32,331.00	-4,405.30	86.4%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	41,730.37	51,981.00	-10,250.63	80.3%
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	1,036.46	5,350.00	-4,313.54	19.4%
5032.02 · Supplies	1,716.46	4,000.00	-2,283.54	42.9%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
<b>Total 5032 · Community Risk Reduction</b>	2,752.92	9,850.00	-7,097.08	27.9%
<b>5035 · MINOR EQUIPMENT</b>				
Communications	4,344.78	18,250.00	-13,905.22	23.8%
Facilities	13,179.16	11,700.00	1,479.16	112.6%
Office	3,083.12	10,000.00	-6,916.88	30.8%
Operations	21,926.72	27,935.00	-6,008.28	78.5%
<b>Total 5035 · MINOR EQUIPMENT</b>	42,533.78	67,885.00	-25,351.22	62.7%
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	43,852.32	188,500.00	-144,647.68	23.3%
Operations	47.05	54,384.00	-54,336.95	0.1%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	44,124.85	242,884.00	-198,759.15	18.2%
<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 ACCURAL ACCOUNTS</b>	0.00	73,841.00	-73,841.00	0.0%
<b>5050 · INTERFUND TRANSFERS</b>	0.00	-1,078,805.00	1,078,805.00	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	85,585.76	150,000.00	-64,414.24	57.1%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
<b>Total 8000.01 · POB</b>	318,810.76	382,850.00	-64,039.24	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>	343,338.22	432,098.00	-88,759.78	79.5%
<b>Total Expense</b>	4,709,366.02	6,984,039.00	-2,274,672.98	67.4%
<b>Net Ordinary Income</b>	-715,436.42	0.00	-715,436.42	100.0%
<b>Net Income</b>	<b>-715,436.42</b>	<b>0.00</b>	<b>-715,436.42</b>	<b>100.0%</b>

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

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax				
Property Tax 1%	2,753,784.67	2,631,533.57	122,251.10	4.7%
Admin Fees	-4,989.81	-4,402.36	-587.45	-13.3%
Refunds	-20,978.72	-21,711.68	732.96	3.4%
<b>Total 4000.01 · Property Tax</b>	<b>2,727,816.14</b>	<b>2,605,419.53</b>	<b>122,396.61</b>	<b>4.7%</b>
4000.02 · General Fund Interest	13,545.22	17,183.75	-3,638.53	-21.2%
4000.03 · Benefit Fee	394,377.52	376,565.79	17,811.73	4.7%
<b>Total 4000 PROPERTY TAXES</b>	<b>3,135,738.88</b>	<b>2,999,169.07</b>	<b>136,569.81</b>	<b>4.6%</b>
<b>4002 · USE OF MONEY AND PROPERTY</b>				
4002.01 · INTEREST INCOME				
CA CLASS	150,015.91	147,253.86	2,762.05	1.9%
California Bank & Trust	50.39	193.75	-143.36	-74.0%
Investments	13,265.76	44,565.66	-31,299.90	-70.2%
LAIF	134.24	140.26	-6.02	-4.3%
PASIS	12,401.06	15,140.90	-2,739.84	-18.1%
SRPL	967.79	8,311.88	-7,344.09	-88.4%
<b>Total 4002.01 · INTEREST INCOME</b>	<b>176,835.15</b>	<b>215,606.31</b>	<b>-38,771.16</b>	<b>-18.0%</b>
4002.02 · Property Lease				
ALS Agreement (Restricted)	41,873.76	82,031.25	-40,157.49	-49.0%
<b>Total 4002.02 · Property Lease</b>	<b>41,873.76</b>	<b>82,031.25</b>	<b>-40,157.49</b>	<b>-49.0%</b>
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	<b>218,708.91</b>	<b>297,637.56</b>	<b>-78,928.65</b>	<b>-26.5%</b>
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	51,378.47	35,488.10	15,890.37	44.8%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	<b>51,378.47</b>	<b>35,488.10</b>	<b>15,890.37</b>	<b>44.8%</b>
<b>4006 · GRANT INCOME</b>				
4006.01 · SDRC				
SDRC 0723 Fuels	100,810.50	7,140.30	93,670.20	1,311.9%
<b>Total 4006.01 · SDRC</b>	<b>100,810.50</b>	<b>7,140.30</b>	<b>93,670.20</b>	<b>1,311.9%</b>
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>	<b>0.00</b>	<b>2,229.20</b>	<b>-2,229.20</b>	<b>-100.0%</b>
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>	<b>8,391.00</b>	<b>10,351.00</b>	<b>-1,960.00</b>	<b>-18.9%</b>
4006.05 · Alpine FireProtectionFoundation	0.00	4,136.96	-4,136.96	-100.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	78,202.00	0.00	78,202.00	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>	<b>78,202.00</b>	<b>415,469.08</b>	<b>-337,267.08</b>	<b>-81.2%</b>
<b>Total 4006 · GRANT INCOME</b>	<b>187,403.50</b>	<b>439,326.54</b>	<b>-251,923.04</b>	<b>-57.3%</b>
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
4007.01 · Incident Reimburse - Personnel	157,742.90	233,007.94	-75,265.04	-32.3%
4007.02 · Incident Reimburse - Vehicle	51,926.54	89,626.57	-37,700.03	-42.1%
4007.03 · Incident Reimburse - Other	65,786.14	64,259.05	1,527.09	2.4%
4007.04 · Paramedic Resource Pool	8,231.19	18,316.08	-10,084.89	-55.1%

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

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	283,686.77	405,209.64	-121,522.87	-30.0%
<b>4008 · FEES AND SERVICES</b>				
<b>4008.01 · Mitigation</b>				
Fees	94,286.50	54,184.60	40,101.90	74.0%
Interest	733.14	1,551.74	-818.60	-52.8%
<b>Total 4008.01 · Mitigation</b>	95,019.64	55,736.34	39,283.30	70.5%
<b>4008.02 · Fees for Services</b>	21,993.43	34,883.13	-12,889.70	-37.0%
<b>Total 4008 · FEES AND SERVICES</b>	117,013.07	90,619.47	26,393.60	29.1%
<b>Total Income</b>	3,993,929.60	4,267,450.38	-273,520.78	-6.4%
<b>Gross Profit</b>	3,993,929.60	4,267,450.38	-273,520.78	-6.4%
<b>Expense</b>				
Purchase of Goods-Services	0.00	0.00	0.00	0.0%
<b>5000 · PAYROLL</b>				
<b>5000.01 · Salaries</b>	1,650,816.55	1,426,182.38	224,634.17	15.8%
<b>5000.02 · OVERTIME</b>				
Critical Weather	0.00	64,883.86	-64,883.86	-100.0%
FLSA	33,565.16	29,472.82	4,092.34	13.9%
Paramedic Resource Pool	15,163.87	16,920.96	-1,757.09	-10.4%
Reimbursable	757.50	0.00	757.50	100.0%
Sick Coverage	154,347.42	40,577.76	113,769.66	280.4%
Strike Team	139,932.19	248,054.36	-108,122.17	-43.6%
Training	3,191.16	15,589.48	-12,398.32	-79.5%
Unclassified-Meetings, etc	131,498.15	26,869.72	104,628.43	389.4%
Vacation - Coverage	174,399.26	166,959.71	7,439.55	4.5%
Worker's Comp Coverage	0.00	14,767.99	-14,767.99	-100.0%
<b>Total 5000.02 · OVERTIME</b>	652,854.71	624,096.66	28,758.05	4.6%
<b>5000.03 · DIRECTORS COMPENSATION</b>	4,100.00	4,100.00	0.00	0.0%
<b>5000 · PAYROLL - Other</b>	0.00	0.00	0.00	0.0%
<b>Total 5000 · PAYROLL</b>	2,307,771.26	2,054,379.04	253,392.22	12.3%
<b>5002 · EMPLOYEE BENEFITS</b>				
<b>5002.01 · Educational Incentive</b>	98,976.36	78,217.27	20,759.09	26.5%
<b>5002.02 · Annual Leave Buyback</b>	3,802.68	22,040.00	-18,237.32	-82.8%
<b>5002.03 · Medicare Tax ER</b>	34,494.44	30,431.51	4,062.93	13.4%
<b>5002.04 · CalPers Retirement</b>				
Retirement - Pers	317,759.23	266,138.43	51,620.80	19.4%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
<b>Total 5002.04 · CalPers Retirement</b>	512,044.23	476,044.43	35,999.80	7.6%
<b>5002.05 · Group Medical Ins</b>				
Health	292,842.72	251,607.35	41,235.37	16.4%
Supp Benefits - FRMS	30,700.68	28,569.78	2,130.90	7.5%
<b>Total 5002.05 · Group Medical Ins</b>	323,543.40	280,177.13	43,366.27	15.5%
<b>5002.06 · Life Insurance</b>	4,252.25	4,330.59	-78.34	-1.8%
<b>5002.07 · LTD Insurance</b>	5,253.33	5,002.84	250.49	5.0%
<b>5002.08 · Social Security (ER)</b>	254.20	254.20	0.00	0.0%
<b>5002.09 · Payroll Expenses</b>	0.00	0.00	0.00	0.0%
<b>5002.10 · Retirement 401 (a)</b>	12,040.00	10,152.50	1,887.50	18.6%
<b>5002.11 · Uniform Allowance (Admin)</b>	250.00	250.00	0.00	0.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	994,910.89	906,900.47	88,010.42	9.7%
<b>5003 · GRANT EXPENSES</b>				
<b>5003.01 · SDRC</b>				
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 February 2026

	Jul '25 - Feb 26	Jul '24 - Feb 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>	<b>8,391.00</b>	<b>10,351.00</b>	<b>-1,960.00</b>	<b>-18.9%</b>
<b>5003.05 · Alpine FireProtectionFoundation</b>	<b>25.58</b>	<b>4,136.96</b>	<b>-4,111.38</b>	<b>-99.4%</b>
<b>5003.07 · SD Regional Fire Foundation</b>				
Truck/Air Curtain Burner	110,622.82	0.00	110,622.82	100.0%
VHF Radios 2024	0.00	437,640.43	-437,640.43	-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>	<b>110,622.82</b>	<b>462,376.07</b>	<b>-351,753.25</b>	<b>-76.1%</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>219,849.90</b>	<b>551,145.58</b>	<b>-331,295.68</b>	<b>-60.1%</b>
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	6,542.19	13,670.93	-7,128.74	-52.2%
5007.02 · Structure PPE	2,637.24	945.95	1,691.29	178.8%
5007.03 · Wildland PPE	456.73	562.80	-106.07	-18.9%
<b>Total 5007 · UNIFORMS/PPE</b>	<b>9,636.16</b>	<b>15,179.68</b>	<b>-5,543.52</b>	<b>-36.5%</b>
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	101,212.27	65,662.41	35,549.86	54.1%
5008.02 · Mobile Communications	5,778.11	4,123.28	1,654.83	40.1%
5008.05 · Emergency Operations Center EOC	229.32	13.20	216.12	1,637.3%
5008.06 · Regional Communications System	5,124.00	5,791.42	-667.42	-11.5%
5008.08 · Cox Communcations	2,303.80	2,083.11	220.69	10.6%
<b>Total 5008 · COMMUNICATIONS</b>	<b>114,647.50</b>	<b>77,673.42</b>	<b>36,974.08</b>	<b>47.6%</b>
<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	42,601.44	81,078.88	-38,477.44	-47.5%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>194,953.48</b>	<b>211,979.88</b>	<b>-17,026.40</b>	<b>-8.0%</b>
<b>5010 · HOUSEHOLD</b>	<b>2,956.99</b>	<b>3,735.19</b>	<b>-778.20</b>	<b>-20.8%</b>
<b>5011 · FAIRA</b>	<b>73,623.00</b>	<b>65,348.00</b>	<b>8,275.00</b>	<b>12.7%</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	1,992.06	144.47	1,847.59	1,278.9%
5012.02 · Air Compressor - Station	1,159.10	590.68	568.42	96.2%
5012.03 · 800 mhz Radios	2,845.01	1,633.60	1,211.41	74.2%
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	1,141.08	41.63	3.7%
5012.08 · SCBA - Compressor	2,300.88	2,596.00	-295.12	-11.4%
5012.11 · Misc.Equipment	959.63	10.76	948.87	8,818.5%
5012.12 · Fuel	20,009.06	20,476.01	-466.95	-2.3%
5012.14 · Fire Hose & Appliances	522.05	98.79	423.26	428.4%
5012.15 · Gas Detectors	182.55	0.00	182.55	100.0%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>31,511.89</b>	<b>29,581.23</b>	<b>1,930.66</b>	<b>6.5%</b>
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	28,004.23	37,128.43	-9,124.20	-24.6%
5013.20 · E217 - 2005 KME	24,550.25	14,951.13	9,599.12	64.2%
5013.30 · 2023 Chevrolet Silverado	704.23	157.01	547.22	348.5%
5013.40 · 2019 F-250	858.64	4,311.15	-3,452.51	-80.1%
5013.50 · BR17 Hi-Tech (2019)	14,455.53	11,846.60	2,608.93	22.0%
5013.60 · 2020 Ford Explorer	685.18	2,593.14	-1,907.96	-73.6%
5013.70 · 2021 Chevrolet Silverado	3,174.46	4,315.15	-1,140.69	-26.4%
5013.80 · Vermeer 1500C Chipper	992.98	1,324.77	-331.79	-25.1%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>73,425.50</b>	<b>76,627.38</b>	<b>-3,201.88</b>	<b>-4.2%</b>
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	6,183.89	6,228.61	-44.72	-0.7%
5014.02 · HVAC Maintenance	1,233.50	1,726.50	-493.00	-28.6%

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

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
5014.03 · Apparatus Bay Doors & Gates	375.00	4,350.00	-3,975.00	-91.4%
5014.04 · ST-17 Life Safety Systems	1,493.36	560.00	933.36	166.7%
5014.06 · Gym Equipment	543.66	450.00	93.66	20.8%
5014.07 · Grounds Maintenance	4,126.39	2,989.97	1,136.42	38.0%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>13,955.80</b>	<b>16,305.08</b>	<b>-2,349.28</b>	<b>-14.4%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	1,651.05	4,638.25	-2,987.20	-64.4%
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>2,545.05</b>	<b>18,118.25</b>	<b>-15,573.20</b>	<b>-86.0%</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>2,207.43</b>	<b>3,278.45</b>	<b>-1,071.02</b>	<b>-32.7%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	2,180.03	1,816.68	363.35	20.0%
5018.02 · Postage	265.60	300.00	-34.40	-11.5%
5018.03 · IT Equipment	9,853.26	5,253.18	4,600.08	87.6%
5018.04 · Publishing	714.00	168.00	546.00	325.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>13,012.89</b>	<b>7,537.86</b>	<b>5,475.03</b>	<b>72.6%</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Counsel	68,582.53	26,095.69	42,486.84	162.8%
5019.02 · Auditor	18,275.20	15,100.00	3,175.20	21.0%
5019.04 · IT Services	0.00	194.00	-194.00	-100.0%
5019.06 · Wellness - Fitness Program	24,512.03	24,433.75	78.28	0.3%
5019.08 · SD LAFCO	2,209.29	3,751.07	-1,541.78	-41.1%
5019.09 · Benefit Fee Administration	4,816.23	4,318.65	497.58	11.5%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>118,395.28</b>	<b>73,893.16</b>	<b>44,502.12</b>	<b>60.2%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	0.00	48.37	-48.37	-100.0%
5023.02 · EMS (Medical Training)	1,397.00	2,576.00	-1,179.00	-45.8%
5023.03 · Heartland Training Facility	16,614.00	15,323.00	1,291.00	8.4%
5023.04 · Education Reimbursement	4,410.00	2,341.50	2,068.50	88.3%
<b>Total 5023 · TRAINING</b>	<b>22,421.00</b>	<b>20,288.87</b>	<b>2,132.13</b>	<b>10.5%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	2,412.44	2,821.59	-409.15	-14.5%
5025.02 · Chief Officers	3,518.32	1,183.52	2,334.80	197.3%
5025.03 · Board of Directors	0.00	701.53	-701.53	-100.0%
5025.04 · In House Training	4,545.00	3,956.00	589.00	14.9%
5025.05 · Community Risk Reduction	15.45	294.39	-278.94	-94.8%
5025.06 · Operations	5,070.58	3,642.26	1,428.32	39.2%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>15,561.79</b>	<b>12,599.29</b>	<b>2,962.50</b>	<b>23.5%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	10,111.57	13,032.56	-2,920.99	-22.4%
5028.02 · Telephone	3,320.61	2,000.36	1,320.25	66.0%
5028.03 · Water	3,263.00	4,115.45	-852.45	-20.7%
5028.04 · Trash	1,958.80	1,742.86	215.94	12.4%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
<b>Total 5028 · UTILITIES</b>	<b>23,500.07</b>	<b>25,003.28</b>	<b>-1,503.21</b>	<b>-6.0%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	7,668.62	7,157.97	510.65	7.1%
5030.02 · Incident Operations	4,922.05	4,670.90	251.15	5.4%
5030.03 · Web Site	1,040.00	800.00	240.00	30.0%
5030.04 · Recruitment	174.00	0.00	174.00	100.0%
5030.05 · Reimbursable expenses	0.00	0.00	0.00	0.0%
5030.06 · Software/Licenses	27,925.70	23,709.92	4,215.78	17.8%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>41,730.37</b>	<b>36,338.79</b>	<b>5,391.58</b>	<b>14.8%</b>

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

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change	% Change
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	1,036.46	2,643.04	-1,606.58	-60.8%
5032.02 · Supplies	1,716.46	97.40	1,619.06	1,662.3%
<b>Total 5032 · Community Risk Reduction</b>	2,752.92	2,740.44	12.48	0.5%
<b>5035 · MINOR EQUIPMENT</b>				
Communications	4,344.78	1,461.43	2,883.35	197.3%
Facilities	13,179.16	4,279.54	8,899.62	208.0%
Office	3,083.12	4,498.27	-1,415.15	-31.5%
Operations	21,926.72	19,278.33	2,648.39	13.7%
<b>Total 5035 · MINOR EQUIPMENT</b>	42,533.78	29,517.57	13,016.21	44.1%
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	43,852.32	211,287.82	-167,435.50	-79.3%
Office	225.48	0.00	225.48	100.0%
Operations	47.05	13,303.20	-13,256.15	-99.7%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	44,124.85	224,591.02	-180,466.17	-80.4%
<b>8000.00 · DEBT SERVICE FUND</b>				
8000.01 · POB				
POB - Administrative Fees	3,225.00	2,850.00	375.00	13.2%
POB - Interest	85,585.76	156,620.45	-71,034.69	-45.4%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
<b>Total 8000.01 · POB</b>	318,810.76	374,470.45	-55,659.69	-14.9%
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>	24,527.46	24,621.92	-94.46	-0.4%
<b>Total 8000.00 · DEBT SERVICE FUND</b>	343,338.22	399,092.37	-55,754.15	-14.0%
<b>Total Expense</b>	4,709,366.02	4,861,854.30	-152,488.28	-3.1%
<b>Net Ordinary Income</b>	-715,436.42	-594,403.92	-121,032.50	-20.4%
<b>Net Income</b>	<b>-715,436.42</b>	<b>-594,403.92</b>	<b>-121,032.50</b>	<b>-20.4%</b>

# CAL FIRE RIVERSIDE COUNTY FIRE

ROBERT FISH, FIRE CHIEF

210 WEST SAN JACINTO AVENUE, PERRIS, CA 92570-1915  
BUS: (951) 940-6900, WWW.RVCFIRE.ORG

February 9, 2026

Dear Alpine Fire Protection District,

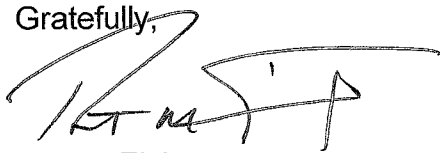
I am writing on behalf of the Riverside County Fire Department to extend our deepest gratitude for the invaluable assistance Alpine Fire Protection District provided during the recent line-of-duty death of FAE Danny Cook.

The support from our partner agencies, including yours, was instrumental in helping us navigate this profoundly difficult time. Your assistance in operational coverage so the team could be there to honor their fallen brother was extremely helpful and appreciated. Your professionalism, compassion, and solidarity in these moments meant a great deal to our department and the family of our colleague.

In times of tragedy, the bonds between the fire service and first responder agencies are a source of strength, and your willingness to step in exemplifies the spirit that defines our profession. We are truly appreciative of your support and look forward to continuing our collaborative relationship in the future. Should you ever require assistance from the Riverside County Fire Department, please do not hesitate to reach out.

Thank you once again for your kindness and dedication.

Gratefully,



Robert Fish  
Fire Chief  
Riverside County Fire Dept.  
CAL FIRE Riverside Unit

BOARD OF SUPERVISORS • JOSE MEDINA • KAREN SPIEGEL • CHUCK WASHINGTON • V. MANUEL PEREZ • YXSTIAN GUTIERREZ •

PROUDLY SERVING THE UNINCORPORATED AREAS OF RIVERSIDE COUNTY AND THE CITIES OF:

• BANNING • BEAUMONT • COACHELLA • DESERT HOT SPRINGS • EASTVALE • INDIAN WELLS • INDIO • JURUPA VALLEY • LAKE ELSINORE • LA QUINTA • MENIFEE •  
• MORENO VALLEY • NORCO • PALM DESERT • PERRIS • RANCHO MIRAGE • RUBIDOUX COMMUNITY SERVICE DISTRICT • SAN JACINTO • TEMECULA • WILDOMAR •

### SITUATION FOUND

SITUATION FOUND (COUNT)	SITUATION FOUND (PERCENT)
FIRE	0.7%
FIREALARM	2.9%
HAZMAT	0.7%
MEDICAL	83.3%
SERVICE	4.3%
TRAFFIC	8%

### HOUR OF DAY COUNTS



### DAY OF WEEK COUNTS

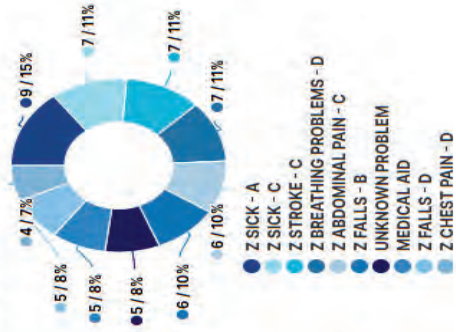


### TOTAL INCIDENT COUNT

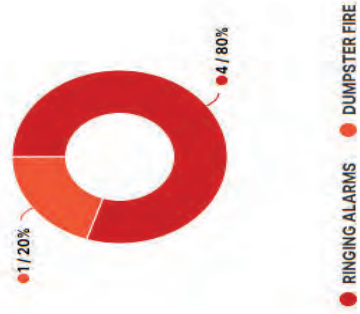
The Total Incident Count is 138. This count is the total count of all incidents based on the filter criteria, including 0 canceled incidents. 0 represents 0% of all incidents.

Canceled Incidents are incidents either with a final NFIRS of 611, or canceled enroute.

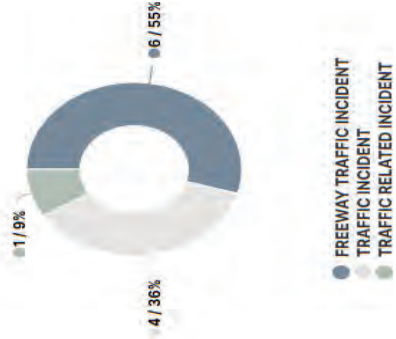
### MEDICAL BREAKDOWN



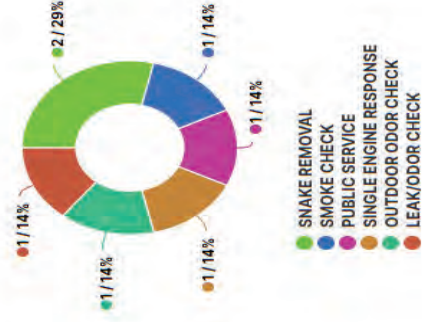
### FIRE BREAKDOWN



### TRAFFIC BREAKDOWN



### OTHER CATEGORIES BREAKDOWN





# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — STAFF REPORT

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

<b>Agenda Item</b>	6a
<b>Meeting Date</b>	March 17, 2026
<b>Submitted By</b>	Staff
<b>Subject</b>	Fiscal Year 2025/26 Mid-Year Budget Adjustments — Revenue and Expense Amendments Totaling \$342,964

### STAFF RECOMMENDATION

Staff recommends that the Board of Directors approve the proposed mid-year budget adjustments to the Fiscal Year 2025/26 operating budget, totaling \$342,964 on both the revenue and expense sides, as detailed in this report and Attachment A. The proposed amendments are fully balanced and are necessary to maintain budget compliance, accurately reflect current fiscal year activity, and ensure adequate appropriations to cover remaining operational obligations through June 30, 2026.

### BACKGROUND

Mid-year budget adjustments are a standard element of responsible fiscal management and are submitted to the Board when actual revenues or expenditures materially deviate from adopted budget amounts. The adjustments presented in this report reflect actual performance through March 10, 2026, and projected year-end activity, and are required to bring the FY 2025/26 operating budget into alignment with current operational conditions.

The proposed adjustments address four principal variances: higher-than-projected incident reimbursement revenues resulting from an elevated volume of mutual aid deployments during the fiscal year; overtime expenditures attributable to strike team activations and other operational demands that exceeded original estimates; unanticipated legal counsel costs associated with matters arising during the fiscal year; and an interfund transfer and corresponding vehicle expenditure related to the acquisition of an Air Curtain Burner and tow vehicle, which are fully offset against one another.

### FISCAL IMPACT SUMMARY

*The proposed amendments are revenue-neutral. Total revenue and expense adjustments are equal, resulting in no net change to the District's overall fiscal position.*

Category	Amount
Total Revenue Adjustments	\$342,964
Total Expense Adjustments	\$342,964
<b>Net Fiscal Impact</b>	<b>Balanced</b>

### KEY BUDGET DRIVERS

#### Revenue Variances

- Incident Reimbursements (Accounts 4007.01–4007.03): Combined actuals of \$275,454 against an original budget of \$50,000, reflecting a high volume of mutual aid deployments. Combined upward adjustment of \$225,454.
- Miscellaneous Revenue (Account 4005.01): Actuals of \$51,766 against an original budget of \$15,000. Upward adjustment of \$36,766.
- Paramedic Resource Pool (Account 4007.04): New revenue line reflecting receipts of \$8,231 not included in the adopted budget.

- San Diego Fire Foundation (Account 4006.07): Revenue tracking below original pace. Modest upward adjustment of \$19,178 to reflect the updated grant agreement amount.
- Mitigation Fees (Account 4008.01): Actuals of \$94,286 against an original budget of \$40,000.
- Interfund Transfer — Vehicle Fund: New revenue line of \$51,128 added to fund the District’s share of the Air Curtain Burner and tow vehicle acquisition, fully offset by a corresponding expense appropriation.

**Expenditure Variances**

- Strike Team Overtime (Account 5000.02): Actuals of \$139,932 against an original budget of \$20,000. Upward adjustment of \$120,000, driven by mutual aid deployments during a high-activity fire season.
- Unclassified / Meetings Overtime (Account 5000.02): Actuals of \$139,803 against an original budget of \$51,127. Upward adjustment of \$113,873 to cover projected year-end obligations.
- Paramedic Resource Pool (Account 5000.02): New expenditure line of \$16,000 corresponding to the new revenue line for paramedic resource pool receipts.
- San Diego Fire Foundation (Account 5003.07): Downward adjustment of \$31,572, reflecting the updated grant agreement, which reduced the District’s authorized expenditure under the program.
- Legal Counsel (Account 5019.01): Actuals of \$68,582 against an original budget of \$21,465, driven by unanticipated legal matters arising during the fiscal year. Upward adjustment of \$73,535 to cover projected year-end costs.
- Vehicles (Account 5037): New expenditure appropriation of \$51,128 for the Air Curtain Burner and tow vehicle, fully offset by the interfund transfer from the Vehicle Fund.

**RECOMMENDED BOARD ACTION**

Move to approve the Fiscal Year 2025/26 mid-year budget adjustments as presented by staff, amending the adopted operating budget by \$342,964 in revenue and \$342,964 in expenses, in accordance with the detail set forth in this report and Attachment A.

*Attachment A: FY 2025/26 Budget Adjustment Detail — Revenue and Expense Line-Item Schedule*

## REVENUES

Budget Line Item	Original Budget	Actual (as of 03/10/26)	Amount Increase/(Decrease)	Requested New Budget
4005.01 - Miscellaneous Revenue	\$15,000	\$51,766	\$36,766	\$51,766
4007.01 - Incident Reimbursement - Personnel	\$20,000	\$157,742	\$137,742	\$157,742
4007.02 - Incident Reimbursement - Vehicle	\$15,000	\$51,926	\$36,926	\$51,926
4007.03 - Incident Reimbursement - Other	\$15,000	\$65,786	\$50,000	\$65,000
4007.04 - Paramedic Resource Pool	\$0	\$8,231	\$8,231	\$8,231
4006.07 - San Diego Fire Foundation	\$100,120	\$78,202	\$19,178	\$119,298
4008.01 - Mitigation Fees	\$40,000	\$94,286	\$2,993	\$42,993
Interfund Transfer - from Vehicle Fund	\$0	\$0	\$51,128	\$51,128
<b>TOTAL</b>			<b>\$342,964</b>	

Note: Negative values in the Increase/(Decrease) column reflect budget reductions. Amounts include actuals through 03/10/26 and projected year-end activity.

## EXPENSES

Budget Line Item	Original Budget	Actual (as of 03/10/26)	Amount Increase/(Decrease)	Requested New Budget
5000.02 - Strike Team Overtime	\$20,000	\$139,932	\$120,000	\$140,000
5000.02 - Unclassified, Meetings, etc. Overtime	\$51,127	\$139,803	\$113,873	\$165,000
5000.02 - Paramedic Resource Pool	\$0	\$15,163	\$16,000	\$16,000
5003.07 - San Diego Fire Foundation	\$150,870	\$110,622	(\$31,572)	\$119,298
5019.01 - Legal Counsel	\$21,465	\$68,582	\$73,535	\$95,000
5037 - Vehicles	\$0	\$0	\$51,128	\$51,128
<b>TOTAL</b>			<b>\$342,964</b>	

Note: San Diego Fire Foundation expense decrease reflects updated grant agreement. Vehicle expenditure fully offset by interfund transfer from Vehicle Fund.

## SUMMARY

	Total Adjustment Amount
Total Revenue Adjustments	\$342,964
Total Expense Adjustments	\$342,964
<b>Net Fiscal Impact</b>	<b>Balanced</b>



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — STAFF REPORT

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

<b>Agenda Item</b>	6b
<b>Meeting Date</b>	March 17, 2026
<b>Submitted By</b>	Fire Marshal McBroom
<b>Subject</b>	Resolution No. 25/26-07 — Authorization to Participate in the San Diego County Fire Mitigation Fee Program for Fiscal Year 2026/27 and Adoption of a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

### STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Resolution No. 25/26-07, authorizing the Alpine Fire Protection District to participate in the San Diego County Fire Mitigation Fee Program for Fiscal Year 2026/27 and to adopt a five-year Capital Improvement Plan governing the expenditure of Fire Mitigation Fee revenue.

### BACKGROUND AND PROGRAM OVERVIEW

On December 11, 1985, the San Diego County Board of Supervisors adopted the Fire Mitigation Fee (FMF) Ordinance pursuant to its authority under the Mitigation Fee Act. The Ordinance establishes a framework for collecting and distributing funds to fire agencies serving unincorporated areas of the County. San Diego County Fire administers the program with operational support from the Department of Planning and Development Services and the Office of the Auditor and Controller.

The FMF program was created to address a structural gap: local fire protection districts lack the independent statutory authority to impose and collect development impact fees directly. Through the County's program, participating agencies receive funding to provide capital facilities and equipment necessary to deliver fire suppression and emergency medical services to areas experiencing new development. Eligible uses of FMF revenue include the construction, expansion, or improvement of fire stations and the acquisition of fire apparatus or emergency medical equipment.

Building permit applicants are assessed the FMF at the time permits are issued. The County collects these fees and distributes them quarterly to each participating agency. By statute and ordinance, FMF revenue is restricted exclusively to capital expenditures required to meet the demands of new development. These funds may not be used to address pre-existing service deficiencies or to supplement operating budgets. Participating agencies are required to report annually on fees collected and the manner in which those funds were expended.

#### Justification for Revised Fee Rates

The proposed fee rates reflect the substantial escalation in costs associated with constructing modern public safety facilities and procuring replacement apparatus. Historical FMF levels have not kept pace with current market pricing for construction materials, labor, and specialized fire equipment. This disparity is further compounded in rural service areas such as Alpine, where the delivery of fire protection and emergency medical services to lower-density populations is inherently more costly on a per-capita basis than in urbanized jurisdictions.

#### Assembly Bill 602 — Amended Requirements Under the Mitigation Fee Act

Effective January 1, 2022, Assembly Bill 602 (Stats. 2021, Ch. 668) introduced substantive amendments to the Mitigation Fee Act with direct implications for participating agencies. Among the most significant requirements is the obligation to commission a nexus study for each participating agency. The nexus study serves as the empirical and legal foundation for the fee schedule, documenting the specific equipment and facilities required to provide fire services within each agency's jurisdiction and establishing a defensible basis for the assessed fee rates.

Pursuant to California Government Code Section 66001, any fee levied under the Mitigation Fee Act must bear a "reasonable relationship" to the public facilities it is intended to fund and to the development project upon which it is assessed. AB 602 further requires that nexus studies be reviewed and updated no less frequently than every eight years to ensure that fee rates remain commensurate with current service demands and capital costs.

**FY 2026/27 MAXIMUM FEE RATES BY LAND USE — ALL PARTICIPATING AGENCIES**

The schedule below presents the maximum allowable Fire Mitigation Fee rates per square foot of new construction, organized by land use category, for all agencies participating in the San Diego County FMF Program for Fiscal Year 2026/27. These rates are effective July 1, 2026. The Alpine Fire Protection District's rates are shown in bold.

Fire Agency	Residential	Commercial/ Retail	Hotel	Industrial	Medical	Office	Agriculture*
<b>Alpine FPD</b>	<b>\$2.21</b>	<b>\$1.91</b>	<b>\$1.02</b>	<b>\$1.51</b>	<b>\$3.59</b>	<b>\$7.18</b>	<b>\$0.06</b>
Bonita-Sunnyside FPD	\$1.76	\$1.53	\$0.82	\$1.21	\$2.87	\$5.76	\$0.05
Deer Springs FPD	\$2.28	\$1.98	\$1.06	\$1.57	\$3.71	\$7.42	\$0.07
Lakeside FPD	\$1.60	\$1.40	\$0.74	\$1.10	\$2.61	\$5.23	\$0.05
North County FPD	\$1.26	\$1.10	\$0.59	\$0.87	\$2.06	\$4.12	\$0.03
Rancho Santa Fe FPD	\$2.99	\$2.59	\$1.38	\$2.05	\$4.86	\$9.73	\$0.08
Rincon Del Diablo MWD	\$1.14	\$1.00	\$0.53	\$0.78	\$1.87	\$3.73	\$0.03
San Diego County FPD	\$3.19	\$2.78	\$1.49	\$2.20	\$5.22	\$10.43	\$0.09
San Marcos FPD	\$1.09	\$0.94	\$0.50	\$0.74	\$1.76	\$3.53	\$0.03
San Miguel Consolidated FPD	\$1.77	\$1.54	\$0.83	\$1.21	\$2.89	\$5.78	\$0.05
Valley Center FPD	\$1.35	\$1.17	\$0.63	\$0.93	\$2.21	\$4.41	\$0.03
Vista FPD	\$0.96	\$0.85	\$0.45	\$0.66	\$1.58	\$3.15	\$0.02

\* "Agricultural building" as defined by the Uniform Building Code. FPD = Fire Protection District; MWD = Municipal Water District.

**FIVE-YEAR CAPITAL IMPROVEMENT PLAN**

In accordance with California Government Code Section 66002 and the requirements of the County's FMF Ordinance, the District hereby adopts the following five-year Capital Improvement Plan for the programmed use of Fire Mitigation Fee revenue. This plan must be adopted by resolution at a noticed public hearing and updated annually.

The plan applies to Fire Station No. 17, located at 1364 Tavern Road, Alpine, CA 91901. Station No. 17 comprises 13,150 square feet of facility space and was placed in service in 2005.

Fiscal Year	Planned Use of FMF Revenue	Amount
<b>FY 2026–2027</b>	Debt Service Repayment to General Fund	\$40,000
<b>FY 2027–2028</b>	Debt Service Repayment to General Fund	\$40,000
<b>FY 2028–2029</b>	Debt Service Repayment to General Fund	\$40,000
<b>FY 2029–2030</b>	Debt Service Repayment to General Fund	\$40,000
<b>FY 2030–2031</b>	Debt Service Repayment to General Fund	\$40,000

**FISCAL IMPACT**

Fire Mitigation Fee revenues are collected by San Diego County and remitted quarterly to the District in a restricted account designated as the "San Diego County Fire Mitigation Fee" fund. By law, these revenues are restricted to capital expenditures arising from the demands of new development and may not be applied to pre-existing service deficiencies or to offset general operating expenses.

Approval of this resolution does not create a direct appropriation from the General Fund. However, the Capital Improvement Plan designates \$40,000 per fiscal year in FMF revenue for debt service repayment to the General Fund over the five-year planning period, totaling \$200,000 in projected repayments through Fiscal Year 2030/31.

**APPLICABLE LEGAL AUTHORITY**

- California Government Code §§ 66000 et seq. — Mitigation Fee Act

- California Government Code § 66001 — Reasonable relationship standard for development impact fees
- California Government Code § 66002 — Capital Improvement Plan adoption and annual update requirements
- San Diego County Code of Regulatory Ordinances, Title 8, Division 10, Chapter 3 — Fire Mitigation Fee Ordinance
- Assembly Bill 602 (Stats. 2021, Ch. 668) — Nexus study and fee program reporting requirements

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**RECOMMENDED BOARD ACTION**

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Move to adopt Resolution No. 25/26-07: A Resolution of the Board of Directors of the Alpine Fire Protection District to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2026/2027 and to Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue.

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*Alpine Fire Protection District · 1364 Tavern Road, Alpine, CA 91901 · (619) 445-2635 · admin@alpinefire.org*



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

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### RESOLUTION NO. 25/26-07

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT

#### TO PARTICIPATE IN THE COUNTY OF SAN DIEGO FIRE MITIGATION FEE PROGRAM FOR FISCAL YEAR 2026/2027 AND ADOPT A CAPITAL IMPROVEMENT PLAN FOR THE USE OF FIRE MITIGATION FEE REVENUE

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#### RECITALS

**WHEREAS**, the Alpine Fire Protection District (District) requires long-term fire protection facilities and equipment (Facilities) to provide fire suppression or emergency medical services within the District's boundaries; and

**WHEREAS**, new development is anticipated in the District, and existing Facilities will be inadequate to provide fire suppression or emergency medical services, creating a situation perilous to public health and safety; and

**WHEREAS**, to mitigate the impacts caused by new development, the District must improve or expand existing Facilities and/or construct or acquire new Facilities; and

**WHEREAS**, the District lacks sufficient funds for new or improved Facilities from fund balances, capital facility funds, property tax sources, or any other appropriate source, and annexation and plan check fees charged by the District do not include a payment toward the costs of Facilities as a component of those fees; and

**WHEREAS**, pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego (County) is authorized to collect a mitigation fee from applicants for new development to defray costs related to Facilities that are incurred due to the development; and

**WHEREAS**, the County has established fee ceilings for types of construction by Chapter 3 of Division 10 of Title 8 (commencing with Section 810.301) of the County Code of Regulatory Ordinances (Fire Mitigation Fee Ordinance); and

**WHEREAS**, the District desires to participate in the County's Fire Mitigation Fee (FMF) program; and

**WHEREAS**, pursuant to Section 66002 of the Mitigation Fee Act, the governing body of a local agency that levies a mitigation fee may adopt a capital improvement plan, which shall be adopted by and annually updated by a resolution at a noticed public hearing; and

**WHEREAS**, the County's Fire Mitigation Fee (FMF) Ordinance requires that fire agencies participating in the FMF Program adopt a five-year Capital Improvement Plan indicating the approximate location, size, time of availability, and cost estimates for long-term Facilities to be financed with the FMF revenue; and

**WHEREAS**, notice of the hearing to update the District's Capital Improvement Plan was given, as required by law, as shown by the affidavit of publication on file herein.

#### RESOLUTION

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

1. The District shall participate in the County's FMF Program for Fiscal Year 2026-2027 and agrees to comply with all applicable requirements of the County's FMF Ordinance and the Mitigation Fee Act.
2. The District requests that the County collect 100% percent of the FMF ceiling on the District's behalf from applicants for building permits or other permits for development within the District's boundaries. The percent of the ceiling fee is equal to or less than the Facilities needs caused by new development.
3. Except as otherwise provided in the County Code or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District's boundaries. FMF revenue shall not

be used to address existing deficiencies but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.

4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the "San Diego County Fire Mitigation Fee."
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters that are based upon the County's gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that the five-year Capital Improvement Plan for use of Fire Mitigation Fee revenue within the District is as follows:

Station No. 17 – 1364 Tavern Road, Alpine, CA 91901

Total square footage: 13,150 sq. ft. – Placed in service: 2005

*The following plan applies to all fiscal years listed below:*

<b>Fiscal Year</b>	<b>Planned Use of FMF Revenue</b>	<b>Amount</b>
<b>FY 2026–2027</b>	Debt Service Payback to General Fund	\$40,000
<b>FY 2027–2028</b>	Debt Service Payback to General Fund	\$40,000
<b>FY 2028–2029</b>	Debt Service Payback to General Fund	\$40,000
<b>FY 2029–2030</b>	Debt Service Payback to General Fund	\$40,000
<b>FY 2030–2031</b>	Debt Service Payback to General Fund	\$40,000

**BE IT FURTHER RESOLVED THAT** this Resolution supersedes Resolution No. 25/26-12 adopted March 18, 2025, to participate in the FMF program.

**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 17th day of March 2026 by the following vote:*

- AYES:** \_\_\_\_\_
- NOES:** \_\_\_\_\_
- ABSENT:** \_\_\_\_\_
- ABSTAIN:** \_\_\_\_\_
- RECUSED:** \_\_\_\_\_

**SIGNATURES**

\_\_\_\_\_  
*PRESIDENT OF THE BOARD*

\_\_\_\_\_  
*DATE*

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

\_\_\_\_\_  
*DATE OF EXECUTION*

\_\_\_\_\_  
*CLERK OF THE BOARD*



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — STAFF REPORT

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

<b>Agenda Item</b>	6c
<b>Meeting Date</b>	March 17, 2026
<b>Submitted By</b>	Fire Marshal Jason McBroom
<b>Subject</b>	Resolution No. 25/26-08 — Annual Report on the Status of State-Mandated Fire and Life Safety Inspections of Educational and Residential Occupancies in Compliance with Senate Bill 1205 (California Health and Safety Code Sections 13146.2, 13146.3, and 13146.4)

### STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Resolution No. 25/26-08, acknowledging the District’s compliance with annual fire and life safety inspection requirements pursuant to California Health and Safety Code Sections 13146.2 and 13146.3 and satisfying the annual reporting requirement of California Health and Safety Code Section 13146.4.

### BACKGROUND AND STATUTORY AUTHORITY

California Health and Safety Code Sections 13146.2 and 13146.3, enacted as part of Senate Bill 1205, require fire departments that provide fire protection services to conduct annual fire and life safety inspections of specified occupancy types. Covered occupancies include public and private schools classified as Group E (Educational) and certain residential occupancies classified as Group R, including hotels, motels, apartment buildings, and residential care facilities.

California Health and Safety Code Section 13146.4 further requires each fire department to report annually to its governing or administrative authority on its level of compliance with these inspection mandates. Adoption of the proposed resolution constitutes formal compliance with this statutory reporting obligation.

The District has consistently fulfilled this requirement through adoption of a Board resolution documenting inspection activity and compliance rates for the preceding fiscal year. This report covers inspection activity conducted during Fiscal Year 2024–2025.

### INSPECTION ACTIVITY — FISCAL YEAR 2024/25

During Fiscal Year 2024–2025, the District conducted annual fire and life safety inspections of all applicable occupancies within its jurisdiction. Inspections were performed by the Fire Marshal in accordance with the California Fire Code, applicable Health and Safety Code provisions, and District policies. Supporting documentation for all reported inspection totals is maintained on file by the District and is available upon request.

*The table below summarizes inspection activity by occupancy group for the reporting period:*

Group	Occupancy Type	Identified	Completed	Compliance Rate
Group E	Educational (Public and Private Schools)	12	12	100%
Group R	Residential (Hotels, Motels, Apartments, Residential Care)	38	38	100%

The Resolution formally acknowledges the District’s full compliance for Fiscal Year 2024–2025 and includes Fire Chief certification of the reported inspection data, consistent with best practices and audit requirements.

### FISCAL IMPACT

There is no fiscal impact associated with the adoption of this resolution. Inspection activities were conducted by existing District staff as part of routine operations within the current approved budget.

## **APPLICABLE LEGAL AUTHORITY**

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- California Health and Safety Code § 13146.2 — Annual inspection requirement for Group E (Educational) occupancies
- California Health and Safety Code § 13146.3 — Annual inspection requirement for Group R (Residential) occupancies
- California Health and Safety Code § 13146.4 — Annual compliance reporting requirement to governing authority
- Senate Bill 1205 (Stats. 1996) — Legislative basis for mandated inspection and reporting program

## **RECOMMENDED BOARD ACTION**

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Move to adopt Resolution No. 25/26-08: A Resolution of the Board of Directors of the Alpine Fire Protection District Acknowledging Compliance with Annual State-Mandated Fire and Life Safety Inspection Requirements for Fiscal Year 2024/25, Pursuant to California Health and Safety Code Sections 13146.2, 13146.3, and 13146.4.



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

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### RESOLUTION NO. 25/26-08

#### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ACKNOWLEDGING COMPLIANCE WITH ANNUAL FIRE AND LIFE SAFETY INSPECTION REQUIREMENTS PURSUANT TO CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 13146.2, 13146.3, AND 13146.4

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#### RECITALS

**WHEREAS**, California Health and Safety Code Section 13146.4 was enacted by Senate Bill 1205 and imposes an annual reporting obligation on fire departments that provide fire protection services, requiring each such department to report to its governing or administrative authority regarding its level of compliance with the inspection requirements set forth in Sections 13146.2 and 13146.3; and

**WHEREAS**, California Health and Safety Code Section 13146.2 requires fire departments providing fire protection services to conduct annual fire and life safety inspections of buildings used as public and private schools through the 12th grade, classified as Group E occupancies under the California Building Code, for compliance with applicable building and fire safety standards; and

**WHEREAS**, California Health and Safety Code Section 13146.3 requires fire departments providing fire protection services to conduct annual fire and life safety inspections of buildings classified as Group R occupancies, including hotels, motels, lodging houses, apartment buildings, and licensed residential care facilities, for compliance with applicable building and fire safety standards; and

**WHEREAS**, the Alpine Fire Protection District provides fire protection services to the community of Alpine and unincorporated areas within its jurisdictional boundaries in San Diego County, and is therefore subject to the annual inspection and reporting requirements of California Health and Safety Code Sections 13146.2, 13146.3, and 13146.4; and

**WHEREAS**, during Fiscal Year 2024–2025, the Alpine Fire Protection District conducted annual fire and life safety inspections of all identified Group E and Group R occupancies within its jurisdiction, achieving full compliance with the inspection mandates prescribed by Sections 13146.2 and 13146.3; and

**WHEREAS**, the Board of Directors of the Alpine Fire Protection District intends this Resolution to satisfy the statutory obligation to formally acknowledge and report the District's level of compliance with the annual inspection requirements set forth in the California Health and Safety Code.

#### COMPLIANCE FINDINGS

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District that the District hereby acknowledges its compliance with California Health and Safety Code Sections 13146.2 and 13146.3 within its jurisdictional boundaries for Fiscal Year 2024–2025, as set forth below:

##### **A. Group E — Educational Occupancies**

Group E occupancies include buildings used as public and private schools for educational purposes serving more than six persons through the 12th grade. Within the District's jurisdictional boundaries, twelve (12) such occupancies, buildings, structures, and/or facilities have been identified as subject to the annual inspection requirement of California Health and Safety Code Section 13146.2.

During Fiscal Year 2024–2025, the Alpine Fire Protection District completed annual fire and life safety inspections of all twelve (12) identified Group E occupancies, representing a compliance rate of **100%** for this reporting period.

**B. Group R — Residential Occupancies**

Group R occupancies include buildings containing sleeping units, such as hotels, motels, apartment buildings of three or more units, and licensed residential care facilities. These occupancies may serve residents with a range of support needs, including custodial care, mobility impairments, cognitive disabilities, and non-ambulatory or bedridden individuals. Within the District’s jurisdictional boundaries, thirty-eight (38) such occupancies, buildings, structures, and/or facilities have been identified as subject to the annual inspection requirement of California Health and Safety Code Section 13146.3.

During Fiscal Year 2024–2025, the Alpine Fire Protection District completed annual fire and life safety inspections of all thirty-eight (38) identified Group R occupancies, representing a compliance rate of **100%** for this reporting period.

*The following table summarizes the District’s inspection activity for Fiscal Year 2024–2025:*

<b>Group</b>	<b>Occupancy Type</b>	<b>Identified</b>	<b>Inspected</b>	<b>Compliance Rate</b>
Group E	Educational — Public and Private Schools (K–12)	12	12	<b>100%</b>
Group R	Residential — Hotels, Motels, Apartments, Residential Care Facilities	38	38	<b>100%</b>

Inspections were performed by the Fire Marshal in accordance with the California Fire Code, applicable Health and Safety Code provisions, and District policies. Documentation supporting the reported compliance totals is maintained on file by the District and is available for public inspection upon request.

**BE IT FURTHER RESOLVED THAT** this Resolution satisfies the annual reporting requirement of California Health and Safety Code Section 13146.4 for Fiscal Year 2024–2025.

**FIRE CHIEF CERTIFICATION**

Pursuant to the requirements of California Health and Safety Code Section 13146.4 and in accordance with best practices for public agency compliance documentation, the Fire Chief of the Alpine Fire Protection District hereby certifies the accuracy of the inspection data and compliance findings reported in this Resolution.

The Fire Chief certifies that: (1) all inspections reported herein were conducted in accordance with applicable laws, regulations, and District policies; (2) the reported compliance rates accurately reflect the District’s inspection activity for Fiscal Year 2024–2025; and (3) supporting documentation is maintained by the District and available for audit or public review upon request.

*I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, certify under penalty of perjury that the foregoing information is true and correct to the best of my knowledge and accurately represents the District’s compliance with applicable inspection requirements for Fiscal Year 2024–2025.*

\_\_\_\_\_  
 FIRE CHIEF, ALPINE FIRE PROTECTION DISTRICT

\_\_\_\_\_  
 DATE

**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 17th day of March 2026 by the following vote:*

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
RECUSED: \_\_\_\_\_

**SIGNATURES**

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\_\_\_\_\_  
*PRESIDENT OF THE BOARD*

\_\_\_\_\_  
*DATE*

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

\_\_\_\_\_  
*DATE OF EXECUTION*

\_\_\_\_\_  
*CLERK OF THE BOARD*



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — STAFF REPORT

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

<b>Agenda Item</b>	6d
<b>Meeting Date</b>	March 17, 2026
<b>Submitted By</b>	Fire Marshal McBroom
<b>Subject</b>	Resolution No. 25/26-09 — Adoption of the Annual Special Benefit Tax Adjustment for Fire Protection and Emergency Medical Services for Fiscal Year 2026/27

### STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Resolution No. 25/26-09 authorizing an annual adjustment to the Special Benefit Tax for fire protection and emergency medical services for Fiscal Year 2026/27, at a rate to be determined by the Board within the range permitted under Resolution No. 01/02-02, not to exceed the 2025 annual average Consumer Price Index increase of 3.9%.

### BACKGROUND AND LEGAL AUTHORITY

The Alpine Fire Protection District's Special Benefit Tax was approved by District voters on November 6, 2001. The tax was established to provide a stable, dedicated funding source for fire protection and emergency medical services within the District's jurisdictional boundaries.

Pursuant to Resolution No. 01/02-02, Section 4, the Board of Directors is authorized to approve an annual adjustment to the per-unit benefit fee in an amount not to exceed the average percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the San Diego metropolitan area, as published by the U.S. Department of Labor, Bureau of Labor Statistics, measured over the period January 1 through December 31 of the preceding calendar year. For the 2025 calendar year, the applicable CPI increase is 3.9%.

The Board retains full discretion to authorize an adjustment at any rate between 0% and the published CPI ceiling. Any increase adopted by the Board shall be assessed against all benefit units within the District for Fiscal Year 2026/27. Per County of San Diego requirements, the resulting per-unit rate must be expressed as an even number.

### HISTORICAL BENEFIT TAX ADJUSTMENTS

*The table below presents a six-year record of Board-approved annual adjustments to the Special Benefit Tax, illustrating the relationship between CPI changes, per-unit rates, total fee revenue, and the annual rate applied to a representative single-family dwelling.*

Year	Benefit Units	Per Unit	CPI %	Total Fee Income	Increase vs. Prior Year	Example: Single-Family Dwelling
2020	27,387	\$18.59	2.4%	\$509,039	\$19,167	\$74.35
2021	28,463	\$18.86	1.5%	\$536,812	\$27,772	\$75.44
2022	28,531	\$19.74	4.6%	\$563,201	\$26,389	\$78.96
2023	28,593	\$21.22	7.5%	\$606,743	\$43,542	\$84.88
2024	28,673	\$22.30	5.18%	\$639,407	\$32,664	\$89.20
2025	29,201	\$23.02	3.2%	\$666,774	\$27,366	\$92.08

### PROJECTED REVENUE SCENARIOS FOR FISCAL YEAR 2026/27

*Staff has confirmed that the 2025 annual average CPI for the San Diego area is 3.9%. The table below presents five revenue scenarios based on potential adjustment rates ranging from 0% to 3.9%, calculated using a projected total of 29,201 benefit units. The Board may adopt any rate within this range.*

Option	Benefit Units (Projected)	CPI %	Per Unit*	Total Fee Income (Estimated)	Increase vs. Prior Year	Example: Single-Family Dwelling
1 — 0%	29,201	0.0%	\$23.02	\$672,207	\$5,433	\$92.08
2 — 1%	29,201	1.0%	\$23.25	\$678,923	\$12,149	\$93.00
3 — 2%	29,201	2.0%	\$23.48	\$685,639	\$18,865	\$93.92
4 — 3%	29,201	3.0%	\$23.70	\$692,064	\$25,289	\$94.80
5 — 3.9%	29,201	3.9%	\$23.92	\$698,488	\$31,714	\$95.68

\* Per County of San Diego requirements, the per-unit charge must be expressed as an even dollar amount.

## **FISCAL IMPACT**

The fiscal impact of this action is dependent upon the rate selected by the Board. Based on 29,201 projected benefit units, estimated total fee revenue for Fiscal Year 2026/27 ranges from approximately \$672,207 (0% adjustment) to \$698,488 (3.9% adjustment), representing an increase of \$5,433 to \$31,714 over the prior fiscal year. The selected rate will be reflected in the District's Fiscal Year 2026/27 adopted budget.

## **APPLICABLE LEGAL AUTHORITY**

- Resolution No. 01/02-02, Section 4 — Voter-approved authorization for annual CPI-based benefit fee adjustment
- U.S. Department of Labor, Bureau of Labor Statistics — CPI for All Urban Consumers, San Diego Metropolitan Area, Calendar Year 2025 (3.9%)
- County of San Diego requirements — Per-unit benefit fee to be expressed as an even dollar amount

## **RECOMMENDED BOARD ACTION**

Move to adopt Resolution No. 25/26-09: A Resolution of the Board of Directors of the Alpine Fire Protection District Adopting the Annual Special Benefit Tax Adjustment for Fire Protection and Emergency Medical Services for Fiscal Year 2026/27, at a rate of \_\_\_\_% (Option \_\_\_\_), establishing a per-unit fee of \$\_\_\_\_.\_\_\_\_, and authorizing staff to transmit the adopted rate to the County of San Diego for assessment.

**Consumer Price Index for All Urban Consumers (CPI-U)  
12-Month Percent Change**

**Series Id:** CUURS49ESA0  
**Not Seasonally Adjusted**  
**Series Title:** All items in San Diego-Carlsbad, CA, all urban  
**Area:** San Diego-Carlsbad, CA  
**Item:** All items  
**Base Period:** 1982-84=100  
**Years:** 2020 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2020	2.3	1.7	8.2	6.4	3.8	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.5	1.3	1.7
2021	1.7	8.2	6.4	3.8	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.7	5.2	4.1	6.3
2022	8.2	6.4	3.8	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.7	1.7	7.7	8.1	7.3
2023	6.4	3.8	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.7	1.7	1.7	5.1	5.5	4.8
2024	3.8	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.7	1.7	1.7	1.7	3.1	3.5	2.8
2025	3.8	2.1	1.1	1.6	1.5	1.3	1.7	1.7	1.7	1.7	1.7	1.7	3.9	3.8	4.0



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · March 17, 2026 · 1364 Tavern Road, Alpine, CA 91901

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### RESOLUTION NO. 25/26-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ALPINE FIRE PROTECTION DISTRICT  
ADOPTING AN ANNUAL ADJUSTMENT TO THE SPECIAL BENEFIT TAX  
FOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES  
PURSUANT TO RESOLUTION NO. 01/02-02 AND THE CONSUMER PRICE INDEX  
FOR FISCAL YEAR 2026/27

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#### RECITALS

**WHEREAS**, the Special Benefit Tax of the Alpine Fire Protection District was duly approved by the voters of the District on November 6, 2001, and was established to provide a stable, dedicated funding source for fire protection and emergency medical services within the District's jurisdictional boundaries; and

**WHEREAS**, Resolution No. 01/02-02, Section 4, authorizes the Board of Directors to approve an annual adjustment to the per-unit benefit fee in an amount not to exceed the average percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the San Diego metropolitan area, as published by the U.S. Department of Labor, Bureau of Labor Statistics, measured over the period January 1 through December 31 of the preceding calendar year; and

**WHEREAS**, the U.S. Department of Labor, Bureau of Labor Statistics has published the 12-month average percentage change in the CPI for All Urban Consumers for the San Diego metropolitan area for the period January 1, 2025 through December 31, 2025 as 3.9%, which constitutes the maximum allowable adjustment for Fiscal Year 2026/27; and

**WHEREAS**, the Board of Directors has reviewed historical benefit fee adjustments, projected benefit unit totals, and estimated revenue impacts associated with potential CPI-based adjustments ranging from zero percent (0%) to three and nine-tenths percent (3.9%), as presented in the accompanying Staff Report for Agenda Item 6.4; and

**WHEREAS**, the Board of Directors finds that an annual adjustment to the benefit fee in accordance with Resolution No. 01/02-02 is necessary and appropriate to maintain established service levels, address increasing operational and capital costs, and preserve the long-term financial stability of the District; and

**WHEREAS**, the County of San Diego requires that the per-unit benefit fee be established as an even dollar amount for purposes of placement on the County property tax roll.

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#### RESOLUTION

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District as follows:

1. **CPI Adjustment**

The Board of Directors hereby authorizes an annual adjustment to the Special Benefit Tax in an amount equal to \_\_\_\_\_ percent (\_\_\_%), consistent with Resolution No. 01/02-02, and not to exceed the 2025 annual average CPI increase of 3.9%.

2. **Per-Unit Benefit Fee**

Effective July 1, 2026, the Special Benefit Tax shall be established at \$\_\_\_\_\_ per benefit unit, rounded to an even dollar amount as required by the County of San Diego.

3. **Projected Benefit Units**

The Board acknowledges a projected total of approximately 29,201 benefit units for Fiscal Year 2026/27. This projection is subject to final verification and adjustment by the County of San Diego as part of the annual tax levy process.

4. **Estimated Revenue**

Based on the rate authorized herein and the projected benefit unit total, estimated Special Benefit Tax revenue for Fiscal Year 2026/27 is approximately \$\_\_\_\_\_. This estimate is subject to adjustment upon final determination of benefit units by the County.

5. **Implementation and Authorization**

The Fire Chief, or designee, is hereby authorized and directed to take all actions necessary to implement this Resolution, including coordination with the County of San Diego for placement of the adjusted Special Benefit Tax on the property tax roll for Fiscal Year 2026/27 in accordance with applicable law and County procedures.

6. **Supersession**

This Resolution supersedes any prior resolution of the Board of Directors establishing the per-unit benefit fee rate for Fiscal Year 2026/27.

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**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 17th day of March 2026 by the following vote:*

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

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

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

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

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

**SIGNATURES**

\_\_\_\_\_  
*PRESIDENT OF THE BOARD*

\_\_\_\_\_  
*DATE*

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

\_\_\_\_\_  
*DATE OF EXECUTION*

\_\_\_\_\_  
*CLERK OF THE BOARD*