

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING
Tuesday, October 21, 2025
5:00 P.M.

ALPINE FIRE STATION 17
1364 TAVERN ROAD, ALPINE, CA 91901

ACCESSIBILITY TO MEETINGS

In compliance with the Americans with Disabilities Act, individuals requiring disability-related accommodations, including auxiliary aids or services, to participate in a public meeting of the Board of Directors may request such accommodations by contacting the Clerk of the Board at (619) 445-2635. Requests must be made at least 24 hours prior to the meeting.

AVAILABILITY OF MEETING MATERIALS

Pursuant to Government Code Section 54957.5, any written materials distributed to a majority of the Board in connection with an agenda item will be available for public inspection at the Alpine Fire Protection District Administration Office, 1364 Tavern Road, Alpine, CA 91901, during regular business hours. Agenda packets may also be requested by emailing admin@alpinefire.org.

PUBLIC COMMENT

Members of the public may address the Board during the public comment period on any item listed on the agenda or on matters within the jurisdiction of the Alpine Fire Protection District. Board members may respond by asking clarifying questions, referring matters to staff, or requesting future reports. Each speaker is limited to **three (3) minutes** per topic.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted near the regular meeting place of the Board of Directors of Alpine Fire Protection District, said time being at least 72-hours in advance of the Regular Meeting of the Board of Directors. (*Govt. Code Section 54954.2*)



Jennifer Davis, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS MEETING
Tuesday, October 21, 2025
5:00 P.M.

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

Director Taylor – 9035 Madison Blvd, Madison, AL 35758

- 1. CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
The Board will observe a moment of silence for Former Board Member Jim Easterling
- 3. APPROVAL OF AGENDA**
- 4. PUBLIC COMMENT AND DISCUSSION**
- 5. PRESENTATION: FY 24/25 FINANCIAL AUDIT – Nigro & Nigro**
- 6. CONSENT CALENDAR**
 - 6.1. Board Meeting Minutes – September 16, 2025
 - 6.2. Special Board Meeting Minutes – September 29, 2025
 - 6.3. District Financial Reports
 - 6.4. Monthly Incident Report
- 7. PUBLIC HEARING #1 – ORDINANCE NO. 2026-01: AN ORDINANCE OF THE ALPINE FIRE PROTECTION DISTRICT WHICH ADOPTS THE 2025 CALIFORNIA FIRE CODE AND THE 2024 INTERNATIONAL FIRE CODE WITH CERTAIN AMENDMENTS, ADDITIONS, AND DELETIONS**
- 8. PUBLIC HEARING #1 – ORDINANCE NO. 2026-02: AN ORDINANCE OF THE ALPINE FIRE PROTECTION DISTRICT WHICH ADOPTS THE 2025 CALIFORNIA WILDLAND URBAN INTERFACE CODE AND THE 2024 INTERNATIONAL WILDLAND URBAN INTERFACE CODE WITH CERTAIN AMENDMENTS, ADDITIONS, AND DELETIONS**
- 9. AGENDA ITEMS**
 - 9.1. 2025 End of Year Meeting Schedule
- 10. REPORTS**
 - 10.1. Board of Directors
 - 10.2. Fire Chief
 - 10.3. Fire Marshal
 - 10.4. Alpine Firefighters Association – Local 2638
- 11. CLOSED SESSION**
 - 11.1. **Public Employee Appointment (Gov. Code Section 54957)**
Assistant Fire Chief
- 12. ADJOURNMENT**

NEXT MEETING: Tuesday, November 18, 2025
5:00 P.M. – 1364 TAVERN ROAD, ALPINE, CA 91901

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

*****MINUTES*****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

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

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Firefighter Cody Horton
Invocation by: Willis

3. APPROVAL OF AGENDA

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

4. PUBLIC COMMENT AND DISCUSSION

Public Comment: None

5. CONSENT CALENDAR

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

- 5.1. Board Meeting Minutes – August 19, 2025
- 5.2. District Financial Reports
- 5.3. Monthly Incident Report

6. PUBLIC HEARING #3 – FISCAL YEAR 2025/26 BUDGET

Hearing Opened at 5:03 pm by Director Taylor

HEARING CLOSED AT 05:08 PM BY DIRECTOR TAYLOR

7. AGENDA ITEMS

- 7.1. Resolution No. 25/26-04: Adoption of Fiscal Year 2025/2026 Budget
 - Motion to approve Resolution No. 25/26-04: Adoption of Fiscal Year 2025/2026 Budget by: Willis Second by: Paskle
 - Roll Call Quorum: Present: Taylor, Willis, Cromwell and Paskle
 - Absent: Mehrer

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

7.2. Discussion and Possible Action: Establish an Assistant Fire Chief Classification to Include Job Description and Salary Range

The attached staff report recommends that the Board establish an ad hoc committee to oversee the recruitment and interview process for potential candidates, with the committee's recommendation to be brought back to the Board for consideration. The creation of an Assistant Fire Chief position would provide structured succession planning to support continuity of leadership. Allow for mentorship, training, and the transfer of institutional knowledge from current leadership. Strengthen organizational resilience by ensuring a qualified candidate is prepared to step into the Fire Chief role. Support strategic initiatives and administrative workload management in the interim. The position is not currently included in the budget and remains pending further information. If approved, the anticipated start date would be January 2026, allowing the selected candidate to shadow the Fire Chief for approximately six months prior to Chief Brian Boggeln's planned retirement between July and September 2026

Modify motion to create the Assistant Fire Chief position without description and an ad hoc committee by Willis Second Cromwell

Director Mehrer Arrived at 5:12 PM

Ayes (4) Abstain (1)

8. REPORTS

8.1. Directors' Reports

Nothing to report

8.2. Fire Chief

We are excited to welcome Firefighter/Paramedic Cody Horton, who brings valuable experience to our team. Mary Fritz has retired from the Alpine Fire Protection Foundation, and Jim Mann was elected at last week's Annual Meeting. The District is transitioning to a .gov email domain for added security; more details will follow. Captain Dotson remains on assignment and is expected back September 21. Engine 17 is in the shop for repairs, and crews are currently operating out of Engine 217.

8.3. Fire Marshal

The final Operation Chip Drop will take place on October 11th from 8–11 AM at the Viejas Rec Center. Join us for the 31st Annual Open House on October 4th from 10 AM–2 PM at the Fire Station. Kiwanis, the Alpine Viejas Fire Safe Council, and both Firewise Adaptive Communities will be participating. The Firewise Adaptive Community renewals are due the day after Thanksgiving. Pleased to announce AFD has successfully completed the Board of Forestry Fire Risk Community Reduction List renewal. This bi-annual process ensures our community is recognized by insurance companies as actively addressing wildfire risk through

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

home hardening, education, and defensible space. The official hearing is scheduled for June 2026. At the next Board meeting, we will begin reviewing draft language for the 2026 Fire Code and the Wildland Urban Interface Code. Any questions please reach out. Director Taylor advised operation chip drop is the same day as the Chip drop.

8.4. Alpine Firefighters Association – Local 2638

Congrats to our new hire Firefighter/Paramedic Cody Horton. Brush Engine sent three employees for sixteen days and just returned. Open House Oct. 4th from 10-2 PM. Captain Dotson is still out on assignment.

CLOSED SESSION- Board entered Closed Session at 5:21 pm

8.5. Public Employee Performance Evaluation

Title: Fire Chief

Out of closed session at 5:57 pm

Direction given; No Action Taken

9. ADJOURNMENT 5:58 pm

Motion to Adjourn by: Willis Second by: Mehrer

Ayes (5) Noes (0)

Minutes Approved:	
_____	_____
Tim Mehrer, Board Secretary	Date

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

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
Monday, September 29, 2025
5:30 P.M.

****SPECIAL BOARD MEETING****
****MINUTES****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:30pm by Director Taylor.

Present: Taylor, Willis, Mehrer, Paskle

Absent: Cromwell

Legal counsel attended via teleconference

2. PLEDGE OF ALLEGIANCE

Pledge of Allegiance led by Director Taylor

3. APPROVAL OF AGENDA

Motion to approve agenda as presented by Director Willis. Seconded by Director Mehrer.

Ayes – 4, Nays - 0

4. PUBLIC COMMENT AND DISCUSSION

No request for public comment.

5. CLOSED SESSION – Board entered closed session at 5:32pm

5.1. Public Employee Appointment (Gov. Code Section 54957)

Title: Assistant Fire Chief

Board resumed the open session of the meeting at 5:50pm. Direction given, no action taken.

6. AGENDA ITEMS

6.1. Discussion and Possible Action: Assistant Fire Chief Job Description

Motion by Director Paskle to approve the job description as presented. Second by Director Willis.

Ayes - 4, Nays - 0

6.2. Election of District Negotiating Team for the Assistant Fire Chief Position

Director Willis nominated Director Taylor and Director Paskle. Second by Director Mehrer.

Ayes – 4, Nays - 0

7. ADJOURNMENT

Motion by Director Willis to adjourn the meeting. Second by Director Meher.

Ayes – 4, Nays – 0

Meeting adjourned at 5:53pm.

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS' MEETING
Monday, September 29, 2025
5:30 P.M.

Minutes Approved:	
_____	_____
Tim Mehrer, Board Secretary	Date

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

AFPD Alpine Fire Protection District

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
CA Class FMV	-101.36
General County Fund FMV	682.36
Mitigation County Fund FMV	2.59
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
General	209,631.83
Total 1000.01 · Gen. 310100-47500	209,631.83
1000.02 · Mitig.310135-47505	
SD County Mitigation Fund	5,428.88
Allocated Capital Apparatus	156.78
Assigned for Capital Accrual	16,469.95
Total 1000.02 · Mitig.310135-47505	22,055.61
Total 1000 · COUNTY OF SAN DIEGO	231,687.44
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	91,581.44
1001.07 · CB&T Checking - 8473	54,763.46
1101.06 · CB&T Money Plus	
General	4,856.61
Total 1101.06 · CB&T Money Plus	4,856.61
1101.09 · CB&T Savings (Grant)	502.26
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,239,233.16
CA-01-0075-006 1%	18,077.72
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	30,000.00
Committed Capital Apparatus Fnd	1,850,000.00
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	182,000.00
Allocated Capital Apparatus	46,750.00
Allocated Capital Building	173,500.00
Allocated Equipment Replacement	75,935.00
Allocated Unfunded Liability	574,285.00
Committed Building Fund	336,862.79
Committed Economic Stab. Fund	281,187.25
Committed Equipment Replacement	255,178.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	1,001,738.70
General	-757,827.39
Total CA-01-0075 -0001 AFPD-Prime	4,104,609.95
CA-01-0075-005 Sunrise Pwr Lnk	265,177.64
Total 1101.10 · CALIFORNIA CLASS	5,627,098.47
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	23,133.43
Total 1200.00 · US Bank - Trust Fund PARS 115	24,598.05
Total 1001 · OTHER A/C'S	5,803,400.29
Total Checking/Savings	6,035,671.32
Accounts Receivable	
1003 · *Accounts Receivable	90,037.99
Total Accounts Receivable	90,037.99

AFPD Alpine Fire Protection District

Balance Sheet

As of September 30, 2025

10/14/25

Accrual Basis

	Sep 30, 25
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	
Money Market	141.81
Market Value of Portfolio FL	-39,480.73
Securities (Fixed Income)	297,571.00
Total 1002.14a - Ameriprise	258,232.08
1002.1 · LAIF 17-37-006	
Committed SRPL Funds	5,417.55
General	793.28
Total 1002.1 · LAIF 17-37-006	6,210.83
1002.13a - Ameriprise	
Securities	250,392.40
Market Value of Portfolio	-27,877.40
Money Market	182,708.80
Total 1002.13a - Ameriprise	405,223.80
1002.15 · Deferred Outflows of Resources	1,950,559.00
1002.17 · US Bank Bond Interest on Princ.	
Money Market	569.35
Total 1002.17 · US Bank Bond Interest on Princ.	569.35
1002.2 · PASIS-Risk Pool Deposit	590,481.64
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
Total 1002 · OTHER CURRENT ASSETS	3,211,452.70
Total Other Current Assets	3,211,452.70
Total Current Assets	9,337,162.01
Fixed Assets	
1600 · FIXED ASSETS	
1600.01 · Land	618,704.08
1600.04 · Equipment & Vehicles	2,889,227.92
1600.05 · Structures and Improvements	5,404,755.10
1600.06 · Construction in Process	16,181.24
1600.07 · Accumulated Depreciation	-4,248,575.62
Total 1600 · FIXED ASSETS	4,680,292.72
Total Fixed Assets	4,680,292.72
TOTAL ASSETS	14,017,454.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	50,496.72
Total Accounts Payable	50,496.72
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Debbie Pinhero -5683)	4,023.07
Total 2002 · CREDIT CARDS	4,023.07
Total Credit Cards	4,023.07
Other Current Liabilities	
1800 · Market value of portfolio	2,274.68
2003 · OTHER LIABILITIES	

AFPD Alpine Fire Protection District
Balance Sheet
 As of September 30, 2025

	Sep 30, 25
2003.12 · SRPL Mitigation Funds	166,199.43
Total 2003 · OTHER LIABILITIES	166,199.43
Total Other Current Liabilities	168,474.11
Total Current Liabilities	222,993.90
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,201,696.00
2500.15 · ECAA Loan	430,960.41
2500.01 · Compensated Absences	289,337.16
2500.10 · Deferred Inflows of Resources	2,045,303.00
2500.11 · ACCRUED CLAIMS LIABILITY	1,160,644.89
2500.12 · Capital One Payable UALBond Iss	4,653,000.00
Total 2500 · LONG TERM LIABILITIES	10,780,941.46
Total Long Term Liabilities	10,780,941.46
Total Liabilities	11,003,935.36
Equity	
OPENING BAL EQUITY	2,747,485.71
3000 · Opening Balance Equity	5,142,014.86
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-8,919,895.63
Net Income	-1,804,272.45
Total Equity	3,013,519.37
TOTAL LIABILITIES & EQUITY	14,017,454.73

AFPD Alpine Fire Protection District
 Current Month Expenses
 September 2025

Ordinary Income/Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Expense								
5000 · PAYROLL								
Total 5000.01 · Salaries						205,118.49	0.00	205,118.49
Total FLSA						4,253.06	0.00	4,253.06
Total Paramedic Resource Pool						5,746.12	0.00	5,746.12
Total Sick Coverage						27,270.72	0.00	27,270.72
Total Strike Team						84,475.52	0.00	84,475.52
Total Unclassified-Meetings, etc						23,274.89	0.00	23,274.89
Total Vacation - Coverage						6,650.55	0.00	6,650.55
Total 5000.02 · OVERTIME						151,670.86	0.00	151,670.86
Total 5000.03 · DIRECTORS COMPENSATION						500.00	0.00	500.00
Total 5000 · PAYROLL						357,289.35	0.00	357,289.35
Total 5002.01 · Educational Incentive						10,115.64	0.00	10,115.64
Total 5002.02 · Annual Leave Buyback						175.51	0.00	175.51
Total 5002.03 · Medicare Tax ER						5,215.61	0.00	5,215.61
Total Retirement - Pens						39,923.38	1,595.97	38,327.41
Total 5002.04 · CalPens Retirement						39,923.38	1,595.97	38,327.41
Total Health						36,736.25	0.00	36,736.25
Total Supp Benefits - FRMS						4,195.50	132.96	4,062.54
Total 5002.05 · Group Medical Ins						40,931.75	132.96	40,798.79
Total 5002.06 · Life Insurance						532.94	29.91	503.03
Total 5002.07 · LTD Insurance						671.91	0.00	671.91
Total 5002.08 · Social Security (ER)						31.00	0.00	31.00
Total 5002.09 · Payroll Expenses						3.50	3.50	0.00
Total 5002.10 · Retirement 401 (a)						255.00	0.00	255.00
Total 5002 · EMPLOYEE BENEFITS						97,856.24	1,762.34	96,093.90
5007 · UNIFORMS/PPE								
5007.01 · Uniforms								
09/10/2025	000285	Wiz Designs	ACP Helmet Stickers, Helmet Name Stickers & BA Mask Stickers			97.57		97.57
09/11/2025	8102	Alpine Cleaners	Patch Replacement			12.00		12.00
09/15/2025	INV-251053	CP RICHARDS SIGNS	"Horton"			103.88		103.88
09/22/2025	SD0239837	ACE UNIFORMS	Workrite Dual-Compliant Pants (2)			573.21		573.21
09/24/2025	SD0240005	ACE UNIFORMS	Workrite Wildland Pants (2)			808.13		808.13
09/29/2025	INV993994	L.N. CURTIS & SONS	(2) Structure Boots Size 8 & 10 1/2			1,292.48		1,292.48
Total 5007.01 · Uniforms						2,887.27	0.00	2,887.27
5007.02 · Structure PPE								
09/02/2025	SC15091	SOCAL PPE	Add Sewn on lettering - C. Horton			102.60		102.60
Total 5007.02 · Structure PPE						102.60	0.00	102.60
5007.03 · Wildland PPE								
09/23/2025	201469	FIRE ETC	FHWHR Bullard Wildland Helmet			116.37		116.37
Total 5007.03 · Wildland PPE						116.37	0.00	116.37
Total 5007 · UNIFORMS/PPE						3,106.24	0.00	3,106.24
5008 · COMMUNICATIONS								
5008.02 · Mobile Communications								

AFPD Alpine Fire Protection District
 Current Month Expenses
 September 2025

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5008.02 - Mobile Communications	09/01/2025	6122482635	VERIZON WIRELESS	2025/09 Acct-0005: 14 lines total; 2274,-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175...	2000 - Accounts Payable	1,752.68		1,752.68
5008.06 - Regional Communications System						1,752.68	0.00	1,752.68
Total 5008.06 - Regional Communications System	09/02/2025	26ALFFPDN02	SYS	2026/02	2000 - Accounts Payable	732.00		732.00
5008.08 - Cox Communications						732.00	0.00	732.00
Total 5008.08 - Cox Communications	09/22/2025	2025/10	COX COMMUNICATIONS	Internet Service 09/09-10/08/2025	2000 - Accounts Payable	284.67		284.67
Total 5008.08 - Cox Communications						284.67	0.00	284.67
Total 5008.08 - Cox Communications						2,769.35	0.00	2,769.35
5009 - PASIS (Workers Comp)								
5009.01 - Administrative Costs								
Total 5009.01 - Administrative Costs	09/22/2025	2025/2026 Q2.3.4	PASIS-CITY OF SAN MARCOS	Q3=\$6,599; Q4=\$6,599 Total=\$132,163	2000 - Accounts Payable	32,991.00		32,991.00
Total 5009.01 - Administrative Costs						32,991.00	0.00	32,991.00
Total 5009.02 - Claim Related Expenses						3,047.93	0.00	3,047.93
Total 5009 - PASIS (Workers Comp)						36,038.93	0.00	36,038.93
5012 - MAINTENANCE - EQUIPMENT								
5012.03 - 800 mhz Radios								
Total 5012.03 - 800 mhz Radios	09/12/2025	CKLK	AMAZON	PowerStar Battery 12V (2)	2000 - Accounts Payable	60.08		60.08
Total 5012.03 - 800 mhz Radios						60.08	0.00	60.08
5012.07 - Station Generator								
Total 5012.07 - Station Generator	09/09/2025	W318060	BAY CITY ELECTRIC WORKS INC	09/2025	2000 - Accounts Payable	429.71		429.71
Total 5012.07 - Station Generator						429.71	0.00	429.71
5012.12 - Fuel								
Total 5012.12 - Fuel	09/05/2025	219319	COUNTYSD-FUEL	gal)	2000 - Accounts Payable	84.80		84.80
Total 5012.12 - Fuel	09/05/2025	219319	COUNTYSD-FUEL	\$3.86 gal)	2000 - Accounts Payable	71.07		71.07
Total 5012.12 - Fuel	09/25/2025	107573526	WEX	2025 09	2000 - Accounts Payable	946.73		946.73
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	\$3,745	2000 - Accounts Payable	2,169.85		2,169.85
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	Federal Excise Tax	2000 - Accounts Payable	0.58		0.58
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	Environmental Compliance Fee	2000 - Accounts Payable	10.50		10.50
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	Fuel Surcharge	2000 - Accounts Payable	15.95		15.95
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	San Diego County Tax 7.75%	2000 - Accounts Payable	170.26		170.26
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	Diesel Tax 5.75%	2000 - Accounts Payable	124.80		124.80
Total 5012.12 - Fuel	09/29/2025	S147240	DION & SONS	State HWY Excise Tax Exempt	2000 - Accounts Payable	270.00		270.00
Total 5012.12 - Fuel						3,864.54	0.00	3,864.54
Total 5012.12 - Fuel						4,354.33	0.00	4,354.33
Total 5012 - MAINTENANCE - EQUIPMENT								
5013 - MAINTENANCE - VEHICLES								
5013.10 - E17 - 2015 KME								
Total 5013.10 - E17 - 2015 KME	09/26/2025	9024	NORTH COUNTY EVS INC	Unit E17/9625 Repairs, Labor and Parts (Tax included)	2000 - Accounts Payable	24,291.56		24,291.56
Total 5013.10 - E17 - 2015 KME						24,291.56	0.00	24,291.56
5013.20 - E217 - 2005 KME								
Total 5013.20 - E217 - 2005 KME	09/08/2025	52792/1	ACE HARDWARE INC.	MISC. Fasteners	2000 - Accounts Payable	15.06		15.06
Total 5013.20 - E217 - 2005 KME	09/23/2025	201469	FIRE ETC	NUPLA 3 Rubbish Nook	2000 - Accounts Payable	214.37		214.37
Total 5013.20 - E217 - 2005 KME						229.43	0.00	229.43
5013.40 - 2019 F-250								

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	09/07/2025	52782/1	ACE HARDWARE INC.	Washer Batt Top Tmnl CD2	2000 - Accounts Payable	2.14		2.14
	09/22/2025	172530	NAPA AUTO PARTS	Beam Wiper Blade 22	2000 - Accounts Payable	57.90		57.90
Total 5013.40 · 2019 F-250						60.04	0.00	60.04
5013.70 · 2021 Chevrolet Silverado								
	09/15/2025	7638	ACE HARDWARE INC.	Windshield Washer Fluid	CalCard (Brian Boggeln -2115)	7.53		7.53
Total 5013.70 · 2021 Chevrolet Silverado						7.53	0.00	7.53
Total 5013 · MAINTENANCE - VEHICLES						24,588.56	0.00	24,588.56
5014 · MAINTENANCE - FACILITIES								
5014.01 · Station 17								
	09/12/2025	52846/1	ACE HARDWARE INC.	GRND Connector 20A 125V	2000 - Accounts Payable	21.54		21.54
	09/21/2025	52913/1	ACE HARDWARE INC.	4 pk DD Batteries	2000 - Accounts Payable	14.00		14.00
	09/24/2025	52938/1	ACE HARDWARE INC.	Texture spray & Putty knf stl fix 6"	2000 - Accounts Payable	42.00		42.00
	09/27/2025	8160	Mob Armor		CalCard (Brian Boggeln -2115)	64.64		64.64
	09/30/2025	2344630	PURTEC INDUSTRIAL WATER	10/01-10/31/2025	2000 - Accounts Payable	39.32		39.32
Total 5014.01 · Station 17						181.50	0.00	181.50
5014.02 · HVAC Maintenance								
	09/30/2025	8MOOQ	Alliance Environmental Group	Qtrly Maintenance 2025	2000 - Accounts Payable	455.00		455.00
Total 5014.02 · HVAC Maintenance						455.00	0.00	455.00
5014.04 · ST-17 Life Safety Systems								
	09/01/2025	24937849	JOHNSON CONTROLS FIRE PROTECTION LP	2025 10	2000 - Accounts Payable	70.00		70.00
Total 5014.04 · ST-17 Life Safety Systems						70.00	0.00	70.00
5014.07 · Grounds Maintenance								
	09/03/2025	0297536	CARTWRIGHT TERMITE & PEST CNTRL, INC	2025/09 (1st Service)	2000 - Accounts Payable	165.00		165.00
	09/22/2025	0297535	CARTWRIGHT TERMITE & PEST CNTRL, INC	2025/09 (2nd Service)	2000 - Accounts Payable	165.00		165.00
	09/27/2025	52983/1	ACE HARDWARE INC.	Propane Fuel 16OZ	2000 - Accounts Payable	17.22		17.22
Total 5014.07 · Grounds Maintenance						347.22	0.00	347.22
Total 5014 · MAINTENANCE - FACILITIES						1,053.72	0.00	1,053.72
5016 · AGENCY MEMBERSHIPS								
	09/03/2025	FY25/26	SDCFCA - Admin Section	25/26	2000 - Accounts Payable	70.00		70.00
	09/03/2025	FY25/26	SDCFCA - Admin Section	Admin Assist. Membership FY 25/26	2000 - Accounts Payable	70.00		70.00
	09/04/2025	300001024	CFCA - AFSS SOUTH	Director	2000 - Accounts Payable	75.00		75.00
	09/04/2025	300001022	CFCA - AFSS SOUTH	Assistant	2000 - Accounts Payable	75.00		75.00
	09/22/2025	FY 25/26	SDCFCA - Fire Chief	Fire Chiefs Assn. Dues FY 25/26	2000 - Accounts Payable	100.00		100.00
	09/22/2025	FY 25/26	SDCFCA - Fire Chief	25/26	2000 - Accounts Payable	50.00		50.00
Total 5016 · AGENCY MEMBERSHIPS						440.00	0.00	440.00
5018 · OFFICE EXPENSE								
5018.01 · Expendable Supplies								
	09/19/2025	HWTK	AMAZON	8.5" x 11.75" Notepads	2000 - Accounts Payable	13.21		13.21
	09/24/2025	CWCJ	AMAZON	T099-NEC-4part 1 ax Forms and WZ Forms 2025	2000 - Accounts Payable	58.65		58.65
Total 5018.01 · Expendable Supplies						71.86	0.00	71.86
5018.03 · IT Equipment								
	09/03/2025	AR327399	COPYLINK	09/01-09/31/2025	2000 - Accounts Payable	159.14		159.14
	09/03/2025	AR327399	COPYLINK	Overage	2000 - Accounts Payable	0.00		0.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	09/25/2025	26333	Dell	Assistant Fire Chief Pro 16 Plus Laptop	2000 - Accounts Payable	4,023.07		4,023.07
Total 5018.03 - IT Equipment						4,182.21	0.00	4,182.21
5018.04 - Publishing								
Total 5018.04 - Publishing	09/05/2025	2025/09	ALPINE SUN	FY25/26	2000 - Accounts Payable	168.00		168.00
Total 5018 - OFFICE EXPENSE						168.00	0.00	168.00
5019 - PROFESSIONAL FEES / SERVICES						4,422.07	0.00	4,422.07
5019.01 - Legal Counsel								
Total 5019.01 - Legal Counsel	09/30/2025	11947	FITCH LAW FIRM	2025 09	2000 - Accounts Payable	1,920.00		1,920.00
5019.02 - Auditor						1,920.00	0.00	1,920.00
Total 5019.02 - Auditor	09/30/2025	22956	NIGRO & NIGRO	Final Audit Work - FY24-25	2000 - Accounts Payable	6,500.00		6,500.00
5019.06 - Wellness - Fitness Program						6,500.00	0.00	6,500.00
Total 5019.06 - Wellness - Fitness Program	09/10/2025	INV106221	SERVICE, INC.	@ \$100	2000 - Accounts Payable	300.00		300.00
5023 - TRAINING						300.00	0.00	300.00
Total 5023.02 - EMS (Medical Training)	09/05/2025	PO25/26-49	Christopher Ho MD, Inc	09/20/2025	2000 - Accounts Payable	750.00		750.00
5023.04 - Education Reimbursement						750.00	0.00	750.00
Total 5023.04 - Education Reimbursement	09/22/2025	22616	LAVIGNE, JOSEPH J	Paramedic Certification Renewal	1001.07 - CB&T Checking - 8473	250.00		250.00
5028 - UTILITIES						250.00	0.00	250.00
5028.01 - SDG&E						1,000.00	0.00	1,000.00
Total 5028.01 - SDG&E	09/08/2025	09032590621 2025/09	SDG&E	-3250 KWH 08/06-09/04/2025 (-92% decrease over prior month, -77.7% decrease over prior year)	2000 - Accounts Payable	1,048.43		1,048.43
Total 5028.02 - Telephone	09/08/2025	090325928213 2025/09	SDG&E	631 terms 08/06-09/04/2025 (9.1% decrease over prior month, -35.6% decrease over prior year)	2000 - Accounts Payable	116.17		116.17
Total 5028.02 - Telephone	09/02/2025	225440	ESI_ESTECH SYSTEMS	2025/09 Monthly	2000 - Accounts Payable	1,164.60	0.00	1,164.60
5028.03 - Water						343.29	0.00	343.29
Total 5028.03 - Water	09/21/2025	11561843 2025 09	PADRE DAM	Commercial 14 units (-3 units usage from prior month) 08/18-09/14/2025	2000 - Accounts Payable	211.98		211.98
Total 5028.03 - Water	09/21/2025	11561843 2025 09	PADRE DAM	System Charge	2000 - Accounts Payable	40.97		40.97
Total 5028.03 - Water	09/21/2025	11561843 2025 09	PADRE DAM	Fire Sprinklers	2000 - Accounts Payable	0.00		0.00
Total 5028.03 - Water	09/21/2025	11561843 2025 09	PADRE DAM	water Changes: Pumping & Energy, less Eastern Tax	2000 - Accounts Payable	66.94		66.94
5028.04 - Trash						319.89	0.00	319.89
Total 5028.04 - Trash	09/01/2025	2025/09	WASTE MANAGEMENT	2025/09	2000 - Accounts Payable	76.84		76.84

AFPD Alpine Fire Protection District
 Current Month Expenses
 September 2025

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5032 - Community Risk Reduction						626.42	0.00	626.42
5035 - MINOR EQUIPMENT								
Facilities								
	09/24/2025	1982	Diego	Tank maintenance (2)	2000 - Accounts Payable	3,150.00		3,150.00
Total Facilities						3,150.00	0.00	3,150.00
Operations								
	09/17/2025	Quote# 4006-REVISED	V & V Manufacturing	Wallets and Badges	2000 - Accounts Payable	2,216.92		2,216.92
Total Operations						2,216.92	0.00	2,216.92
Total 5035 - MINOR EQUIPMENT						5,366.92	0.00	5,366.92
5037 - CAPITALIZED EXPENSES								
Operations								
	09/02/2025	96981090	KARL STORZ ENDOSCOPY-AMERICA, INC.	Swapping out equipment per J. Smith and K. Setter	2000 - Accounts Payable		380.33	-380.33
Total Operations						0.00	380.33	-380.33
Total 5037 - CAPITALIZED EXPENSES						0.00	380.33	-380.33
Total Expense						555,137.83	4,120.67	551,017.16
Net Ordinary Income						555,137.83	4,120.67	-551,017.16
Net Income						555,137.83	4,120.67	-551,017.16

Portfolio Analysis

9/30/2025

Total cost of accounts (cash value)	\$6,194,264.31
Value of accounts (market value)	\$6,434,008.29
Unrealized gain/loss \$ (market v - cash v)	\$239,743.98
Unrealized gain/loss %	3.87%
Average earning % CD	1.85%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmt Balance	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price) / Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
JPMorgan Chase Bank (CD)	Ameriprise/Comerica	48128UN54	4/16/2029	102	1.00%	1000 \$	100.00	\$ 100.00	\$ 100,000.00	\$ 89.69	\$ (10,310.00)	-10.31%
JPMorgan Chase Bank (CD)*	Ameriprise/Comerica	48128UZF9	2/15/2030	108	1.10%	1500 \$	100.00	\$ 150,000.00	\$ 88.55	\$ 132,825.00	\$ (17,175.00)	-11.45%

\$ - - \$

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	9/17/2032	113	4.30%	1350 \$	100.00	\$ 131,571.00	\$ 98.44	\$ 132,898.05	\$ 1,327.05	1.01%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660 \$	100.00	\$ 166,000.00	\$ 75.42	\$ 125,192.23	\$ (40,807.78)	-24.58%

SRPL FUNDS

CA CLASS/SRPL LAIF	CA CLASS	Money Mkt			4.39%	250,204.56 \$	1.00	\$ 250,204.56	\$ 1.00	\$ 265,177.64	\$ 14,973.08	5.98%
	LAIF	Local Agency Inv.Fund			4.48%	5417.55 \$	1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%
	LAIF	Local Agency Inv.Fund			4.48%	725.97 \$	1.00	\$ 725.97	\$ 1.00	\$ 1,066.73	\$ 340.76	46.94%
	CB&T	Money Mkt			0.30%	4,754.48 \$	1.00	\$ 4,754.48	\$ 1.00	\$ 4,856.61	\$ 102.13	2.15%
CA CLASS: PRIME	CA CLASS	Investment Account			4.39%	4,104,609.95 \$	1.00	\$ 3,872,454.33	\$ 1.00	\$ 4,104,609.95	\$ 232,155.62	6.00%
CA CLASS 1%	CA CLASS	Money Mkt			4.39%	18,077.72 \$	1.00	\$ 17,421.01	\$ 1.00	\$ 18,077.72	\$ 656.71	3.77%
CA CLASS: ENHANCED	CA CLASS	Investment Account			4.39%	1,239,233.16 \$	1.00	\$ 1,181,893.48	\$ 1.00	\$ 1,239,233.16	\$ 57,339.68	4.85%
AMERIPRISE-COMERICA 1002.13	Comerica	Money Mkt				182,708.80 \$	1.00	\$ 182,708.80	\$ 1.00	\$ 182,708.80	\$ -	0.00%
AMERIPRISE-COMERICA 1002.14	Comerica	Money Mkt				141.81 \$	1.00	\$ 141.81	\$ 1.00	\$ 141.81	\$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				24,598.05 \$	1.00	\$ 23,041.67	\$ 1.00	\$ 24,183.40	\$ 1,141.73	4.96%

UNASSIGNED

CB&T -8473	CB&T	Checking				94,376.75 \$	1.00	\$ 107,929.65	\$ 1.00	\$ 107,929.65	\$ -	0.00%
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Total \$ 6,194,264.31 \$ 6,434,008.29 \$ 239,743.98

BASE VALUE MARKET VALUE

	\$ 5,417.55	LAIF / SRPL	\$ 5,417.55
	725.97	LAIF/AFPD	1,066.73
	432,708.80	Ameriprise-Comerica	405,223.80
	297,712.81	Ameriprise-Comerica	258,232.08
	23,041.67	US Bank	24,183.40
	3,872,454.33	CA CLASS	4,104,609.95
	17,421.01	CA CLASS 1%	18,077.72
	250,204.56	CA CLASS / SRPL	265,177.64
	1,181,893.48	CA CLASS / ENHANCED	1,239,233.16
	4,754.48	CB&T	4,856.61
	6,086,334.66		6,326,078.64

	\$ 255,622.11	SRPL	\$ 270,595.19
	5,830,712.55	GENERAL	6,055,483.45
	6,086,334.66		6,326,078.64

AFPD Alpine Fire Protection District
Profit & Loss
 September 2025

	Sep 25
Ordinary Income/Expense	
Income	
4000 PROPERTY TAXES	
4000.01 · Property Tax	
Property Tax 1%	54,545.11
Admin Fees	-556.82
Refunds	-300.59
Total 4000.01 · Property Tax	53,687.70
4000.02 · General Fund Interest	4,859.12
Total 4000 PROPERTY TAXES	58,546.82
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	20,334.49
California Bank & Trust	1.04
Investments	3,243.01
PISIS	6,361.72
Total 4002.01 · INTEREST INCOME	29,940.26
4002.02 · Property Lease	
ALS Agreement (Restricted)	16,417.36
Total 4002.02 · Property Lease	16,417.36
Total 4002 · USE OF MONEY AND PROPERTY	46,357.62
4005 · MISCELLANEOUS REVENUE	
4005.01 · Other	17,669.40
Total 4005 · MISCELLANEOUS REVENUE	17,669.40
4007 · INTERGOVERNMENTAL REVENUE	
4007.01 · Incident Reimburse - Personnel	46,487.78
4007.02 · Incident Reimburse - Vehicle	6,210.00
4007.03 · Incident Reimburse - Other	18,618.96
Total 4007 · INTERGOVERNMENTAL REVENUE	71,316.74
4008 · FEES AND SERVICES	
4008.01 · Mitigation	
Interest	156.78
Total 4008.01 · Mitigation	156.78
4008.02 · Fees for Services	2,847.43
Total 4008 · FEES AND SERVICES	3,004.21
Total Income	196,894.79
Gross Profit	196,894.79
Expense	
5000 · PAYROLL	
5000.01 · Salaries	205,118.49
5000.02 · OVERTIME	
FLSA	4,253.06
Paramedic Resource Pool	5,746.12
Sick Coverage	27,270.72
Strike Team	84,475.52
Unclassified-Meetings, etc	23,274.89
Vacation - Coverage	6,650.55
Total 5000.02 · OVERTIME	151,670.86
5000.03 · DIRECTORS COMPENSATION	500.00
5000 · PAYROLL - Other	0.00

AFPD Alpine Fire Protection District

Profit & Loss

September 2025

	<u>Sep 25</u>
Total 5000 · PAYROLL	357,289.35
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	10,115.64
5002.02 · Annual Leave Buyback	175.51
5002.03 · Medicare Tax ER	5,215.61
5002.04 · CalPers Retirement	
Retirement - Pers	38,327.41
Total 5002.04 · CalPers Retirement	38,327.41
5002.05 · Group Medical Ins	
Health	36,736.25
Supp Benefits - FRMS	4,062.54
Total 5002.05 · Group Medical Ins	40,798.79
5002.06 · Life Insurance	503.03
5002.07 · LTD Insurance	671.91
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	255.00
Total 5002 · EMPLOYEE BENEFITS	96,093.90
5007 · UNIFORMS/PPE	
5007.01 · Uniforms	2,887.27
5007.02 · Structure PPE	102.60
5007.03 · Wildland PPE	116.37
Total 5007 · UNIFORMS/PPE	3,106.24
5008 · COMMUNICATIONS	
5008.02 · Mobile Communications	1,752.68
5008.06 · Regional Communications System	732.00
5008.08 · Cox Communcations	284.67
Total 5008 · COMMUNICATIONS	2,769.35
5009 · PASIS (Workers Comp)	
5009.01 · Administrative Costs	32,991.00
5009.02 · Claim Related Expenses	3,047.93
Total 5009 · PASIS (Workers Comp)	36,038.93
5012 · MAINTENANCE - EQUIPMENT	
5012.03 · 800 mhz Radios	60.08
5012.07 · Station Generator	429.71
5012.12 · Fuel	3,864.54
Total 5012 · MAINTENANCE - EQUIPMENT	4,354.33
5013 · MAINTENANCE - VEHICLES	
5013.10 · E17 - 2015 KME	24,291.56
5013.20 · E217 - 2005 KME	229.43
5013.40 · 2019 F-250	60.04
5013.70 · 2021 Chevrolet Silverado	7.53
Total 5013 · MAINTENANCE - VEHICLES	24,588.56
5014 · MAINTENANCE - FACILITIES	
5014.01 · Station 17	181.50
5014.02 · HVAC Maintenance	455.00
5014.04 · ST-17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	347.22
Total 5014 · MAINTENANCE - FACILITIES	1,053.72
5016 · AGENCY MEMBERSHIPS	440.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	71.86

AFPD Alpine Fire Protection District

Profit & Loss

10/14/25

September 2025

Accrual Basis

	<u>Sep 25</u>
5018.03 · IT Equipment	4,182.21
5018.04 · Publishing	168.00
Total 5018 · OFFICE EXPENSE	4,422.07
5019 · PROFESSIONAL FEES / SERVICES	
5019.01 · Legal Counsel	1,920.00
5019.02 · Auditor	6,500.00
5019.06 · Wellness - Fitness Program	300.00
Total 5019 · PROFESSIONAL FEES / SERVICES	8,720.00
5023 · TRAINING	
5023.02 · EMS (Medical Training)	750.00
5023.04 · Education Reimbursement	250.00
Total 5023 · TRAINING	1,000.00
5028 · UTILITIES	
5028.01 · SDG&E	1,164.60
5028.02 · Telephone	343.29
5028.03 · Water	319.89
5028.04 · Trash	238.10
Total 5028 · UTILITIES	2,065.88
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	1,256.88
5030.02 · Incident Operations	1,827.30
5030.03 · Web Site	130.00
5030.04 · Recruitment	49.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	198.64
Total 5030 · SPECIAL DISTRICT EXPENSE	3,461.82
5032 · Community Risk Reduction	
5032.01 · Public Education	626.42
Total 5032 · Community Risk Reduction	626.42
5035 · MINOR EQUIPMENT	
Facilities	3,150.00
Operations	2,216.92
Total 5035 · MINOR EQUIPMENT	5,366.92
5037 · CAPITALIZED EXPENSES	
Operations	-380.33
Total 5037 · CAPITALIZED EXPENSES	-380.33
Total Expense	551,017.16
Net Ordinary Income	-354,122.37
Net Income	-354,122.37

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	118,686.06	4,738,000.00	-4,619,313.94	2.5%
Admin Fees	-675.46	-30,000.00	29,324.54	2.3%
Refunds	-556.95	-40,000.00	39,443.05	1.4%
Total 4000.01 · Property Tax	117,453.65	4,668,000.00	-4,550,546.35	2.5%
4000.02 · General Fund Interest	4,859.12	15,000.00	-10,140.88	32.4%
4000.03 · Benefit Fee	0.00	665,000.00	-665,000.00	0.0%
Total 4000 PROPERTY TAXES	122,312.77	5,348,000.00	-5,225,687.23	2.3%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	61,663.00	145,000.00	-83,337.00	42.5%
California Bank & Trust	11.57	500.00	-488.43	2.3%
Investments	7,318.34	35,000.00	-27,681.66	20.9%
LAIF	0.00	500.00	-500.00	0.0%
PISIS	6,361.72	15,000.00	-8,638.28	42.4%
SRPL	967.79	5,000.00	-4,032.21	19.4%
Total 4002.01 · INTEREST INCOME	76,322.42	201,000.00	-124,677.58	38.0%
4002.02 · Property Lease				
ALS Agreement (Restricted)	16,417.36	61,000.00	-44,582.64	26.9%
Total 4002.02 · Property Lease	16,417.36	61,000.00	-44,582.64	26.9%
Total 4002 · USE OF MONEY AND PROPERTY	92,739.78	262,000.00	-169,260.22	35.4%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	30,194.31	15,000.00	15,194.31	201.3%
Total 4005 · MISCELLANEOUS REVENUE	30,194.31	15,000.00	15,194.31	201.3%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	13,491.25	108,782.00	-95,290.75	12.4%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
4006.01 · SDRC - Other	0.00	610,000.00	-610,000.00	0.0%
Total 4006.01 · SDRC	13,491.25	1,099,942.00	-1,086,450.75	1.2%
4006.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
Total 4006.03 · CITY OF SD - OES	0.00	6,950.00	-6,950.00	0.0%
4006.04 · COSD				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
Total 4006.04 · COSD	0.00	17,027.00	-17,027.00	0.0%
4006.05 · Alpine FireProtectionFoundation				
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	0.00	83,120.00	-83,120.00	0.0%
Emerg. Comm. System for Vehicle	0.00	17,000.00	-17,000.00	0.0%
Total 4006.07 · SD Regional Fire Fnd	0.00	100,120.00	-100,120.00	0.0%
Total 4006 · GRANT INCOME	13,491.25	1,229,039.00	-1,215,547.75	1.1%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	49,864.30	20,000.00	29,864.30	249.3%
4007.02 · Incident Reimburse - Vehicle	8,717.84	15,000.00	-6,282.16	58.1%
4007.03 · Incident Reimburse - Other	19,934.82	15,000.00	4,934.82	132.9%
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	79,920.24	50,000.00	29,920.24	159.8%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	163.75	40,000.00	-39,836.25	0.4%
Interest	156.78	5,000.00	-4,843.22	3.1%
Total 4008.01 · Mitigation	320.53	45,000.00	-44,679.47	0.7%
4008.02 · Fees for Services	7,996.03	35,000.00	-27,003.97	22.8%
Total 4008 · FEES AND SERVICES	8,316.56	80,000.00	-71,683.44	10.4%
Total Income	346,974.91	6,984,039.00	-6,637,064.09	5.0%
Gross Profit	346,974.91	6,984,039.00	-6,637,064.09	5.0%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	595,639.11	2,508,744.00	-1,913,104.89	23.7%
5000.02 · OVERTIME				
Critical Weather	0.00	34,085.00	-34,085.00	0.0%
FLSA	12,290.76	51,919.00	-39,628.24	23.7%
Paramedic Resource Pool	9,006.76	0.00	9,006.76	100.0%
Sick Coverage	65,839.80	190,876.00	-125,036.20	34.5%
Strike Team	126,960.46	20,000.00	106,960.46	634.8%
Training	0.00	28,288.00	-28,288.00	0.0%
Unclassified-Meetings, etc	42,453.05	51,127.00	-8,673.95	83.0%
Vacation - Coverage	60,728.39	345,485.00	-284,756.61	17.6%
Worker's Comp Coverage	0.00	13,558.00	-13,558.00	0.0%
Total 5000.02 · OVERTIME	317,279.22	735,338.00	-418,058.78	43.1%
5000.03 · DIRECTORS COMPENSATION	1,400.00	7,000.00	-5,600.00	20.0%
Total 5000 · PAYROLL	914,318.33	3,251,082.00	-2,336,763.67	28.1%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	45,593.04	135,641.00	-90,047.96	33.6%
5002.02 · Annual Leave Buyback	860.83	30,000.00	-29,139.17	2.9%
5002.03 · Medicare Tax ER	13,715.06	46,192.00	-34,476.94	28.5%
5002.04 · CalPers Retirement				
Retirement - Pers	113,022.51	474,751.00	-361,728.49	23.8%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
Retirement UAL Payments	194,285.00	194,285.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	307,307.51	669,036.00	-361,728.49	45.9%
5002.05 · Group Medical Ins				
Health	105,084.34	451,626.00	-346,541.66	23.3%
Supp Benefits - FRMS	10,973.46	59,280.00	-48,306.54	18.5%
Total 5002.05 · Group Medical Ins	116,057.80	510,906.00	-394,848.20	22.7%
5002.06 · Life Insurance	1,480.59	6,820.00	-5,339.41	21.7%
5002.07 · LTD Insurance	1,876.13	10,618.00	-8,741.87	17.7%
5002.08 · Social Security (ER)	86.80	434.00	-347.20	20.0%
5002.10 · Retirement 401 (a)	10,765.00	13,250.00	-2,485.00	81.2%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	497,992.76	1,425,147.00	-927,154.24	34.9%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
2025 Fuels Management	0.00	610,000.00	-610,000.00	0.0%
SDRC 0723 Fuels	13,491.25	108,782.00	-95,290.75	12.4%
SDRC 0723 Type 6	0.00	381,160.00	-381,160.00	0.0%
Total 5003.01 · SDRC	13,491.25	1,099,942.00	-1,086,450.75	1.2%
5003.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
Total 5003.03 · CITY OF SD - OES	0.00	3,900.00	-3,900.00	0.0%
5003.04 · CountySD				
SHGP 2025	0.00	8,636.00	-8,636.00	0.0%
SHGP 2024	0.00	12,736.00	-12,736.00	0.0%
Total 5003.04 · CountySD	0.00	21,372.00	-21,372.00	0.0%
5003.05 · Alpine FireProtectionFoundation	25.58	5,000.00	-4,974.42	0.5%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	0.00	129,870.00	-129,870.00	0.0%
Emerg. Comm. System for Vehicle	0.00	21,000.00	-21,000.00	0.0%
Total 5003.07 · SD Regional Fire Foundation	0.00	150,870.00	-150,870.00	0.0%
Total 5003 · GRANT EXPENSES	13,516.83	1,281,084.00	-1,267,567.17	1.1%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	5,071.45	18,250.00	-13,178.55	27.8%
5007.02 · Structure PPE	388.60	12,915.00	-12,526.40	3.0%
5007.03 · Wildland PPE	116.37	5,000.00	-4,883.63	2.3%
Total 5007 · UNIFORMS/PPE	5,576.42	36,165.00	-30,588.58	15.4%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,871.09	124,410.00	-82,538.91	33.7%
5008.02 · Mobile Communications	2,943.53	9,700.00	-6,756.47	30.3%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	1,464.00	8,784.00	-7,320.00	16.7%
5008.08 · Cox Communications	854.01	4,700.00	-3,845.99	18.2%
Total 5008 · COMMUNICATIONS	47,132.63	147,794.00	-100,661.37	31.9%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,162.00	156,165.00	-4,003.00	97.4%
5009.02 · Claim Related Expenses	23,885.26	125,000.00	-101,114.74	19.1%
Total 5009 · PASIS (Workers Comp)	176,047.26	281,165.00	-105,117.74	62.6%
5010 · HOUSEHOLD	1,076.17	7,000.00	-5,923.83	15.4%
5011 · FAIRA	73,623.00	73,623.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	3,700.00	-1,707.94	53.8%
5012.02 · Air Compressor - Station	0.00	2,200.00	-2,200.00	0.0%
5012.03 · 800 mhz Radios	2,659.03	3,568.00	-908.97	74.5%
5012.04 · VHF Radios	61.28	3,000.00	-2,938.72	2.0%
5012.05 · Rescue Tools	0.00	2,800.00	-2,800.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	429.71	3,705.00	-3,275.29	11.6%
5012.08 · SCBA - Compressor	1,700.88	5,970.00	-4,269.12	28.5%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	885.87	3,500.00	-2,614.13	25.3%
5012.12 · Fuel	11,426.84	42,627.00	-31,200.16	26.8%
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	162.55	1,180.00	-997.45	15.5%
Total 5012 · MAINTENANCE - EQUIPMENT	19,860.27	82,600.00	-62,739.73	24.0%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	24,309.75	36,000.00	-11,690.25	67.5%
5013.20 · E217 - 2005 KME	13,639.11	30,000.00	-16,360.89	45.5%
5013.30 · 2023 Chevrolet Silverado	260.63	5,500.00	-5,239.37	4.7%
5013.40 · 2019 F-250	210.07	5,500.00	-5,289.93	3.8%
5013.50 · BR17 Hi-Tech (2019)	0.00	20,500.00	-20,500.00	0.0%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	7.53	5,500.00	-5,492.47	0.1%
5013.80 · Vermeer 1500C Chipper	0.00	1,500.00	-1,500.00	0.0%
Total 5013 · MAINTENANCE - VEHICLES	38,427.09	107,500.00	-69,072.91	35.7%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	2,880.39	15,825.00	-12,944.61	18.2%
5014.02 · HVAC Maintenance	1,233.50	2,820.00	-1,586.50	43.7%
5014.03 · Apparatus Bay Doors & Gates	0.00	7,900.00	-7,900.00	0.0%
5014.04 · ST-17 Life Safety Systems	910.00	4,221.00	-3,311.00	21.6%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	284.91	1,500.00	-1,215.09	19.0%
5014.07 · Grounds Maintenance	1,100.06	5,460.00	-4,359.94	20.1%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	6,408.86	44,506.00	-38,097.14	14.4%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,393.78	8,500.00	-7,106.22	16.4%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
5015.02 · EMS Maintenance Contracts	632.00	4,872.00	-4,240.00	13.0%
5015.03 · Medication Disposal	212.00	922.00	-710.00	23.0%
Total 5015 · EMERGENCY MEDICAL SERVICES	2,237.78	14,294.00	-12,056.22	15.7%
5016 · AGENCY MEMBERSHIPS	1,064.00	4,250.00	-3,186.00	25.0%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	511.13	4,300.00	-3,788.87	11.9%
5018.02 · Postage	100.00	750.00	-650.00	13.3%
5018.03 · IT Equipment	5,216.84	15,592.00	-10,375.16	33.5%
5018.04 · Publishing	168.00	700.00	-532.00	24.0%
Total 5018 · OFFICE EXPENSE	5,995.97	21,342.00	-15,346.03	28.1%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	13,503.78	21,465.00	-7,961.22	62.9%
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	1,844.00	37,500.00	-35,656.00	4.9%
5019.08 · SD LAFCO	2,209.29	2,210.00	-0.71	100.0%
5019.09 · Benefit Fee Administration	0.00	4,500.00	-4,500.00	0.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	35,832.27	94,175.00	-58,342.73	38.0%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	989.00	4,700.00	-3,711.00	21.0%
5023.03 · Heartland Training Facility	6,662.00	19,033.00	-12,371.00	35.0%
5023.04 · Education Reimbursement	731.22	12,000.00	-11,268.78	6.1%
Total 5023 · TRAINING	8,382.22	37,733.00	-29,350.78	22.2%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	0.00	14,180.00	-14,180.00	0.0%
5025.02 · Chief Officers	-352.59	5,250.00	-5,602.59	-6.7%
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	0.00	7,800.00	-7,800.00	0.0%
5025.06 · Operations	0.00	13,500.00	-13,500.00	0.0%
Total 5025 · PROFESSIONAL DEVELOPMENT	4,192.41	48,230.00	-44,037.59	8.7%
5028 · UTILITIES				
5028.01 · SDG&E	3,344.26	20,000.00	-16,655.74	16.7%
5028.02 · Telephone	1,575.47	4,570.00	-2,994.53	34.5%
5028.03 · Water	1,445.25	6,000.00	-4,554.75	24.1%
5028.04 · Trash	747.30	3,300.00	-2,552.70	22.6%
5028.05 · Sewer	4,846.09	5,100.00	-253.91	95.0%
Total 5028 · UTILITIES	11,958.37	38,970.00	-27,011.63	30.7%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	3,582.50	12,850.00	-9,267.50	27.9%
5030.02 · Incident Operations	4,927.14	4,000.00	927.14	123.2%
5030.03 · Web Site	390.00	1,800.00	-1,410.00	21.7%
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	23,168.63	32,331.00	-9,162.37	71.7%
Total 5030 · SPECIAL DISTRICT EXPENSE	32,242.27	51,981.00	-19,738.73	62.0%
5032 · Community Risk Reduction				
5032.01 · Public Education	626.42	5,350.00	-4,723.58	11.7%
5032.02 · Supplies	705.69	4,000.00	-3,294.31	17.6%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	1,332.11	9,850.00	-8,517.89	13.5%
5035 · MINOR EQUIPMENT				
Communications	0.00	18,250.00	-18,250.00	0.0%
Facilities	3,150.00	11,700.00	-8,550.00	26.9%
Office	1,898.95	10,000.00	-8,101.05	19.0%
Operations	6,490.76	27,935.00	-21,444.24	23.2%
Total 5035 · MINOR EQUIPMENT	11,539.71	67,885.00	-56,345.29	17.0%
5037 · CAPITALIZED EXPENSES				
Facilities	0.00	188,500.00	-188,500.00	0.0%
Operations	-380.33	54,384.00	-54,764.33	-0.7%
Total 5037 · CAPITALIZED EXPENSES	-380.33	242,884.00	-243,264.33	-0.2%
5038 · CONTINGENCY FUND	0.00	182,645.00	-182,645.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCRUAL ACCOUNTS	0.00	73,841.00	-73,841.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,078,805.00	1,078,805.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	2,850.00	-2,850.00	0.0%
POB - Interest	12,965.42	150,000.00	-137,034.58	8.6%
POB - Principal	230,000.00	230,000.00	0.00	100.0%
Total 8000.01 · POB	242,965.42	382,850.00	-139,884.58	63.5%
8000.02 · ECAA Solar				
Interest	-94.46	4,198.00	-4,292.46	-2.3%
Principal	0.00	45,050.00	-45,050.00	0.0%
Total 8000.02 · ECAA Solar	-94.46	49,248.00	-49,342.46	-0.2%
Total 8000.00 · DEBT SERVICE FUND	242,870.96	432,098.00	-189,227.04	56.2%
Total Expense	2,151,247.36	6,984,039.00	-4,832,791.64	30.8%
Net Ordinary Income	-1,804,272.45	0.00	-1,804,272.45	100.0%
Net Income	-1,804,272.45	0.00	-1,804,272.45	100.0%

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

	Jul - Sep 25	Jul - Sep 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	118,686.06	100,030.90	18,655.16	18.7%
Admin Fees	-675.46	-593.62	-81.84	-13.8%
Refunds	-556.95	-419.53	-137.42	-32.8%
Total 4000.01 · Property Tax	117,453.65	99,017.75	18,435.90	18.6%
4000.02 · General Fund Interest	4,859.12	8,381.79	-3,522.67	-42.0%
Total 4000 PROPERTY TAXES	122,312.77	107,399.54	14,913.23	13.9%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS				
California Bank & Trust	61,663.00	53,821.60	7,841.40	14.6%
Investments	11.57	62.85	-51.28	-81.6%
PASIS	7,318.34	31,967.26	-24,648.92	-77.1%
SRPL	6,361.72	8,257.46	-1,895.74	-23.0%
SRPL	967.79	3,388.23	-2,420.44	-71.4%
Total 4002.01 · INTEREST INCOME	76,322.42	97,497.40	-21,174.98	-21.7%
4002.02 · Property Lease				
ALS Agreement (Restricted)	16,417.36	0.00	16,417.36	100.0%
Total 4002.02 · Property Lease	16,417.36	0.00	16,417.36	100.0%
Total 4002 · USE OF MONEY AND PROPERTY	92,739.78	97,497.40	-4,757.62	-4.9%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	30,194.31	25,042.73	5,151.58	20.6%
Total 4005 · MISCELLANEOUS REVENUE	30,194.31	25,042.73	5,151.58	20.6%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	13,491.25	0.00	13,491.25	100.0%
Total 4006.01 · SDRC	13,491.25	0.00	13,491.25	100.0%
4006.03 · CITY OF SD - OES				
UASI 2022	0.00	2,229.20	-2,229.20	-100.0%
Total 4006.03 · CITY OF SD - OES	0.00	2,229.20	-2,229.20	-100.0%
4006.05 · Alpine FireProtectionFoundation	0.00	744.74	-744.74	-100.0%
Total 4006 · GRANT INCOME	13,491.25	2,973.94	10,517.31	353.7%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	49,864.30	72,035.90	-22,171.60	-30.8%
4007.02 · Incident Reimburse - Vehicle	8,717.84	34,992.44	-26,274.60	-75.1%
4007.03 · Incident Reimburse - Other	19,934.82	12,458.93	7,475.89	60.0%
4007.04 · Paramedic Resource Pool	1,403.28	0.00	1,403.28	100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	79,920.24	119,487.27	-39,567.03	-33.1%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	163.75	348.32	-184.57	-53.0%
Interest	156.78	370.65	-213.87	-57.7%
Total 4008.01 · Mitigation	320.53	718.97	-398.44	-55.4%
4008.02 · Fees for Services	7,996.03	13,259.65	-5,263.62	-39.7%
Total 4008 · FEES AND SERVICES	8,316.56	13,978.62	-5,662.06	-40.5%
Total Income	346,974.91	366,379.50	-19,404.59	-5.3%
Gross Profit	346,974.91	366,379.50	-19,404.59	-5.3%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	595,639.11	528,906.53	66,732.58	12.6%
5000.02 · OVERTIME				
Critical Weather	0.00	2,461.80	-2,461.80	-100.0%
FLSA	12,290.76	10,908.43	1,382.33	12.7%
Paramedic Resource Pool	9,006.76	0.00	9,006.76	100.0%
Sick Coverage	65,839.80	10,499.78	55,340.02	527.1%

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

	Jul - Sep 25	Jul - Sep 24	\$ Change	% Change
Strike Team	126,960.46	170,507.89	-43,547.43	-25.5%
Training	0.00	8,226.31	-8,226.31	-100.0%
Unclassified-Meetings, etc	42,453.05	101.26	42,351.79	41,824.8%
Vacation - Coverage	60,728.39	75,707.04	-14,978.65	-19.8%
Worker's Comp Coverage	0.00	11,489.08	-11,489.08	-100.0%
Total 5000.02 · OVERTIME	317,279.22	289,901.59	27,377.63	9.4%
5000.03 · DIRECTORS COMPENSATION	1,400.00	1,100.00	300.00	27.3%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
Total 5000 · PAYROLL	914,318.33	819,908.12	94,410.21	11.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	45,593.04	35,478.78	10,114.26	28.5%
5002.02 · Annual Leave Buyback	860.83	18,134.87	-17,274.04	-95.3%
5002.03 · Medicare Tax ER	13,715.06	12,359.81	1,355.25	11.0%
5002.04 · CalPers Retirement				
Retirement - Pers	113,022.51	99,169.96	13,852.55	14.0%
Retirement UAL Payments	194,285.00	209,906.00	-15,621.00	-7.4%
Total 5002.04 · CalPers Retirement	307,307.51	309,075.96	-1,768.45	-0.6%
5002.05 · Group Medical Ins				
Health	105,084.34	91,886.18	13,198.16	14.4%
Supp Benefits - FRMS	10,973.46	10,807.73	165.73	1.5%
Total 5002.05 · Group Medical Ins	116,057.80	102,693.91	13,363.89	13.0%
5002.06 · Life Insurance	1,480.59	1,643.03	-162.44	-9.9%
5002.07 · LTD Insurance	1,876.13	1,897.24	-21.11	-1.1%
5002.08 · Social Security (ER)	86.80	68.20	18.60	27.3%
5002.09 · Payroll Expenses	0.00	0.00	0.00	0.0%
5002.10 · Retirement 401 (a)	10,765.00	8,982.50	1,782.50	19.8%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
Total 5002 · EMPLOYEE BENEFITS	497,992.76	490,584.30	7,408.46	1.5%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	13,491.25	0.00	13,491.25	100.0%
Total 5003.01 · SDRC	13,491.25	0.00	13,491.25	100.0%
5003.05 · Alpine FireProtectionFoundation	25.58	744.74	-719.16	-96.6%
5003.07 · SD Regional Fire Foundation				
Fire Shelters-Turnouts 2024	0.00	1,537.87	-1,537.87	-100.0%
Total 5003.07 · SD Regional Fire Foundation	0.00	1,537.87	-1,537.87	-100.0%
Total 5003 · GRANT EXPENSES	13,516.83	2,282.61	11,234.22	492.2%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	5,071.45	5,205.66	-134.21	-2.6%
5007.02 · Structure PPE	388.60	276.00	112.60	40.8%
5007.03 · Wildland PPE	116.37	0.00	116.37	100.0%
Total 5007 · UNIFORMS/PPE	5,576.42	5,481.66	94.76	1.7%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	41,871.09	38,303.06	3,568.03	9.3%
5008.02 · Mobile Communications	2,943.53	1,545.88	1,397.65	90.4%
5008.06 · Regional Communications System	1,464.00	2,187.50	-723.50	-33.1%
5008.08 · Cox Communcations	854.01	770.76	83.25	10.8%
Total 5008 · COMMUNICATIONS	47,132.63	42,807.20	4,325.43	10.1%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	152,162.00	118,467.00	33,695.00	28.4%
5009.02 · Claim Related Expenses	23,885.26	28,863.11	-4,977.85	-17.3%
Total 5009 · PASIS (Workers Comp)	176,047.26	147,330.11	28,717.15	19.5%
5010 · HOUSEHOLD	1,076.17	1,748.70	-672.53	-38.5%
5011 · FAIRA	73,623.00	65,348.00	8,275.00	12.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,992.06	144.47	1,847.59	1,278.9%
5012.03 · 800 mhz Radios	2,659.03	612.60	2,046.43	334.1%
5012.04 · VHF Radios	61.28	1,454.97	-1,393.69	-95.8%
5012.07 · Station Generator	429.71	454.08	-24.37	-5.4%
5012.08 · SCBA - Compressor	1,700.88	2,351.63	-650.75	-27.7%

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

	Jul - Sep 25	Jul - Sep 24	\$ Change	% Change
5012.11 · Misc.Equipment	885.87	0.00	885.87	100.0%
5012.12 · Fuel	11,426.84	9,685.32	1,741.52	18.0%
5012.14 · Fire Hose & Appliances	522.05	98.79	423.26	428.4%
5012.15 · Gas Detectors	182.55	0.00	182.55	100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	19,860.27	14,801.86	5,058.41	34.2%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	24,309.75	6,785.61	17,524.14	258.3%
5013.20 · E217 - 2005 KME	13,639.11	11,151.94	2,487.17	22.3%
5013.30 · 2023 Chevrolet Silverado	260.63	0.00	260.63	100.0%
5013.40 · 2019 F-250	210.07	4,311.15	-4,101.08	-95.1%
5013.50 · BR17 Hi-Tech (2019)	0.00	1,868.74	-1,868.74	-100.0%
5013.70 · 2021 Chevrolet Silverado	7.53	1,841.04	-1,833.51	-99.6%
5013.80 · Vermeer 1500C Chipper	0.00	220.00	-220.00	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	38,427.09	26,178.48	12,248.61	46.8%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	2,880.39	783.28	2,097.11	267.7%
5014.02 · HVAC Maintenance	1,233.50	874.50	359.00	41.1%
5014.03 · Apparatus Bay Doors & Gates	0.00	750.00	-750.00	-100.0%
5014.04 · ST-17 Life Safety Systems	910.00	210.00	700.00	333.3%
5014.06 · Gym Equipment	284.91	225.00	59.91	26.6%
5014.07 · Grounds Maintenance	1,100.06	981.92	118.14	12.0%
Total 5014 · MAINTENANCE - FACILITIES	6,408.86	3,824.70	2,584.16	67.6%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,393.78	673.75	720.03	106.9%
5015.02 · EMS Maintenance Contracts	632.00	13,248.00	-12,616.00	-95.2%
5015.03 · Medication Disposal	212.00	182.00	30.00	16.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	2,237.78	14,103.75	-11,865.97	-84.1%
5016 · AGENCY MEMBERSHIPS	1,064.00	2,312.03	-1,248.03	-54.0%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	511.13	450.60	60.53	13.4%
5018.02 · Postage	100.00	90.00	10.00	11.1%
5018.03 · IT Equipment	5,216.84	1,560.39	3,656.45	234.3%
5018.04 · Publishing	168.00	168.00	0.00	0.0%
Total 5018 · OFFICE EXPENSE	5,995.97	2,268.99	3,726.98	164.3%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	13,503.78	10,448.24	3,055.54	29.2%
5019.02 · Auditor	18,275.20	9,100.00	9,175.20	100.8%
5019.04 · IT Services	0.00	194.00	-194.00	-100.0%
5019.06 · Wellness - Fitness Program	1,844.00	0.00	1,844.00	100.0%
5019.08 · SD LAFCO	2,209.29	3,751.07	-1,541.78	-41.1%
Total 5019 · PROFESSIONAL FEES / SERVICES	35,832.27	23,493.31	12,338.96	52.5%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	10.75	-10.75	-100.0%
5023.02 · EMS (Medical Training)	989.00	1,460.00	-471.00	-32.3%
5023.03 · Heartland Training Facility	6,662.00	6,309.00	353.00	5.6%
5023.04 · Education Reimbursement	731.22	1,041.50	-310.28	-29.8%
Total 5023 · TRAINING	8,382.22	8,821.25	-439.03	-5.0%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	0.00	1,629.00	-1,629.00	-100.0%
5025.02 · Chief Officers	-352.59	689.09	-1,041.68	-151.2%
5025.03 · Board of Directors	0.00	599.00	-599.00	-100.0%
5025.04 · In House Training	4,545.00	3,470.00	1,075.00	31.0%
5025.05 · Community Risk Reduction	0.00	98.45	-98.45	-100.0%
5025.06 · Operations	0.00	2,819.26	-2,819.26	-100.0%
Total 5025 · PROFESSIONAL DEVELOPMENT	4,192.41	9,304.80	-5,112.39	-54.9%
5028 · UTILITIES				
5028.01 · SDG&E	3,344.26	4,867.47	-1,523.21	-31.3%
5028.02 · Telephone	1,575.47	553.16	1,022.31	184.8%
5028.03 · Water	1,445.25	1,144.20	301.05	26.3%
5028.04 · Trash	747.30	651.51	95.79	14.7%
5028.05 · Sewer	4,846.09	4,112.05	734.04	17.9%
Total 5028 · UTILITIES	11,958.37	11,328.39	629.98	5.6%
5030 · SPECIAL DISTRICT EXPENSE				

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

	Jul - Sep 25	Jul - Sep 24	\$ Change	% Change
5030.01 · District Operations	3,582.50	3,322.19	260.31	7.8%
5030.02 · Incident Operations	4,927.14	2,538.00	2,389.14	94.1%
5030.03 · Web Site	390.00	270.00	120.00	44.4%
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	23,168.63	19,471.91	3,696.72	19.0%
Total 5030 · SPECIAL DISTRICT EXPENSE	32,242.27	25,602.10	6,640.17	25.9%
5032 · Community Risk Reduction				
5032.01 · Public Education	626.42	2,404.98	-1,778.56	-74.0%
5032.02 · Supplies	705.69	10.22	695.47	6,805.0%
Total 5032 · Community Risk Reduction	1,332.11	2,415.20	-1,083.09	-44.8%
5035 · MINOR EQUIPMENT				
Facilities	3,150.00	3,726.10	-576.10	-15.5%
Office	1,898.95	0.00	1,898.95	100.0%
Operations	6,490.76	2,619.68	3,871.08	147.8%
Total 5035 · MINOR EQUIPMENT	11,539.71	6,345.78	5,193.93	81.9%
5037 · CAPITALIZED EXPENSES				
Facilities	0.00	124,130.00	-124,130.00	-100.0%
Operations	-380.33	0.00	-380.33	-100.0%
Total 5037 · CAPITALIZED EXPENSES	-380.33	124,130.00	-124,510.33	-100.3%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	12,965.42	80,078.60	-67,113.18	-83.8%
POB - Principal	230,000.00	215,000.00	15,000.00	7.0%
Total 8000.01 · POB	242,965.42	295,078.60	-52,113.18	-17.7%
8000.02 · ECAA Solar				
Interest	-94.46	0.00	-94.46	-100.0%
Total 8000.02 · ECAA Solar	-94.46	0.00	-94.46	-100.0%
Total 8000.00 · DEBT SERVICE FUND	242,870.96	295,078.60	-52,207.64	-17.7%
Total Expense	2,151,247.36	2,145,499.94	5,747.42	0.3%
Net Ordinary Income	-1,804,272.45	-1,779,120.44	-25,152.01	-1.4%
Net Income	-1,804,272.45	-1,779,120.44	-25,152.01	-1.4%

Monthly Incident Report

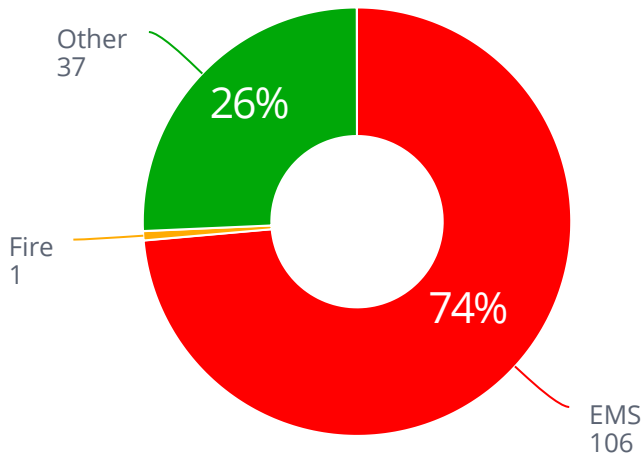
Count of Total Incidents & Exposures

Count of Incidents

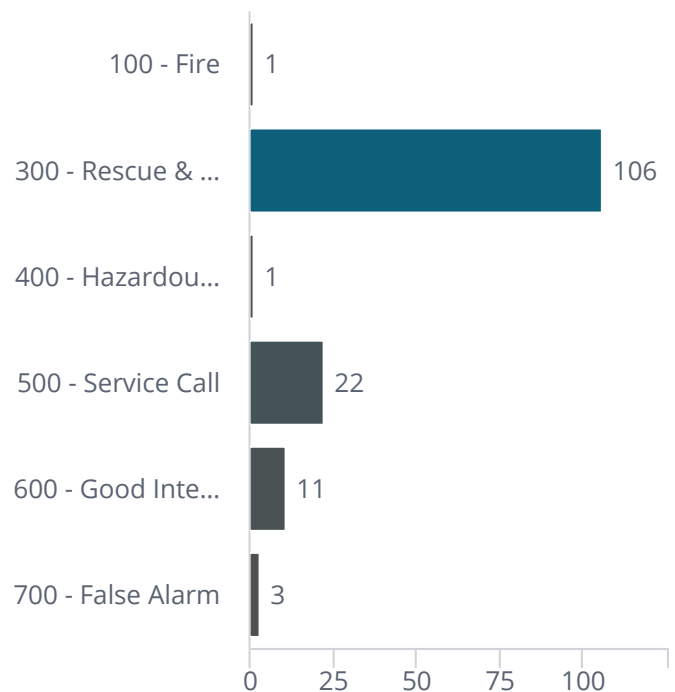
144

Count of Exposures **144**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type



ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: Items 7 and 8
Meeting Date: September 16, 2025
Submitted By: Chief Boggeln
Subject: Assistant Fire Chief Position for Succession Planning



SUBJECT SUMMARY

The Alpine Fire Protection District (AFPD) last adopted its local fire ordinance on October 18, 2022. The current action is to adopt the newly issued 2026 California Fire Code, 2026 California Wildland-Urban Interface (WUI) Code, and the County Consolidated Fire Code applicable to all unincorporated areas of San Diego County.

Every three years, the California Building Standards Commission reviews and updates the International Fire Code (IFC), resulting in the development of Title 24 of the California Code of Regulations. With guidance and input from the International Code Council (ICC) and California Fire Marshals, the State amends and adopts these standards for statewide application.

At the County of San Diego level, local Fire Marshals collaborate to review the new IFC and CFC updates, apply more restrictive local amendments as appropriate, and formally adopt the resulting County Fire Code through each jurisdiction’s ordinance process.

BACKGROUND

In alignment with state and county fire code adoption cycles, the AFPD updates and approves a local fire ordinance every three years to ensure consistency with the latest fire and life safety standards. Adoption of the updated California Fire Code, California WUI Code, and corresponding local amendments ensures that the District maintains compliance and continues to provide the highest level of protection to life, property, and the environment.

PREVIOUS BOARD ACTION

The AFPD Board of Directors last approved the adoption of the 2022 California Fire Code on October 18, 2022.

RECOMMENDATION

It is recommended that the Board hold the first of two public hearings prior to the adoption of the 2026 California Fire Code, 2026 California WUI Code, and associated local amendments as presented.

Ordinance No. 2026-01 and 2026-02 are available on the Alpine Fire Protection District website at www.alpinefire.org and are also available by request at admin@alpinefire.org