



**ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING**

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS
DIRECTOR MEHRER

**TUESDAY
JULY 20, 2021
5:00 P.M.**

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN DOOLEY

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

**THIS BOARD OF DIRECTORS REGULAR
SCHEDULED MEETING WILL BE HELD AT
ALPINE STATION 17
1364 TAVERN ROAD
ALPINE, CA. 91901**

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings; please email Admin@AlpineFire.org to request an electronic copy.

Packet documents are also posted online on our website: www.AlpineFire.org.



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
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TUESDAY
JULY 20, 2021
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN DOOLEY

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

All exhibits described here are available for public inspection at the time and date listed above or prior to such meeting when reports are ready in the Administrative Office. Persons with a disability requesting disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the public meeting may do so by contacting the Clerk of the Board at (619) 445-2635 during regular office hours. Notification 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the meeting.

1) CALL TO ORDER AND DETERMINATION OF A QUORUM

2) PLEDGE OF ALLEGIANCE

3) INVOCATION

4) APPROVAL OF AGENDA

5) CONSENT CALENDAR

- 5.1 - Approve the Minutes: Regular Board Meeting – June 15, 2021(pgs.5-9)
- 5.2 - Financial Reports (pgs.10-28)
- 5.3 - Cash Flow Report (pgs.29-30)
- 5.4 - Investment Portfolio Report (pg.31)
- 5.5 - Monthly Incident Statistics (pg.32)

6) PUBLIC HEARING ON AGENDA ITEMS

The public may comment on any matter on the agenda at this time or may request of the Board that public comment be heard immediately prior to the Board taking action on a particular item. If there are no requests for further public comment on a particular matter, then this portion of the agenda shall conclude public comment on all agenda items.

7) ACTION AGENDA ITEMS

- 7.1 - **1st Hearing - Fiscal Year 2021/2022 Budget**
Staff Report: Chief Boggeln (pgs.33-42)
- 7.2 - **Resolution 21/22-01: A Resolution of the Board of Directors of the Alpine Fire Protection District Approving the Agreement to Prefund Other Post-Employment Benefits and other Related Forms with the California Employers' Retirement Benefit Trust Fund through CalPERS**
Staff Report: Administrative Specialist Pinhero (pgs.43-76)



7.3 - Resolution 21/22-02: A Resolution of the Board of Directors of the Alpine Fire Protection District Delegating Authority to Request Disbursements from the Other Post-Employment Prefunding Plan
Staff Report: Chief Boggeln (pgs.77-82)

7.4 - Board of Director Compensation
Staff Report: Chief Boggeln (pgs.77-82)

7.5 - Resolution 21/22-04: A Resolution of the Board of Directors of the Alpine Fire Protection District Delegating Authority For Determining Industrial Disability to the Fire Chief Pursuant to Government Code Sections 21156 and 21173.
Staff Report: Chief Boggeln (pgs.83-85)

8) REPORTS – INFORMATION ONLY

- 6.1 – Directors’ Report
- 6.2 – Fire Chief
- 6.3 – Fire Marshal
- 6.4 – Alpine Firefighters Association - Local 2638
- 6.5 – Committee Reports

9) PUBLIC DISCUSSION

In accordance with state law, an item not on the agenda may be brought forth by the general public for discussion. No action or discussion shall be undertaken, except that members of the Board may briefly respond to statements or questions posed by the general public. In addition, on their own initiative or in response to questions posed by the public, the board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back to the board at a subsequent meeting concerning any matter. Furthermore, a member of the Board may take action to direct staff to place a matter of business on a future agenda.

10) CLOSED SESSION

a. Conference with Negotiators (*California Government Code §54957.6*)

Agency designated representatives: Taylor, Price

Unrepresented employee: Fire Chief

11) DISCUSSION AND POSSIBLE ACTION

11.1 - Ratification of Negotiations Between the Board of Directors and the Fire Chief
Staff Report: Chief Boggeln (pgs.86-96)

12) ADJOURNMENT

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

August 17, 2021 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901



CERTIFICATION OF POSTING

I certify that on July 15, 2021, I posted a copy of the foregoing Agenda 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)

Executed at Alpine, California, on July 15, 2021.

Erin Dooley

Erin Dooley, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT MINUTES

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS
DIRECTOR MEHRER

TUESDAY
JUNE 15, 2021
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN DOOLEY

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

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1) CALL TO ORDER AND DETERMINATION OF A QUORUM

Moment of Silence for Retired Fire Chief Woodrow "Woody" Downing

Board Members arriving after the meeting begins will be noted PRESENT at the point in which they arrive. Board Members leaving the meeting will be noted ABSENT at the point that they leave and PRESENT at the point they reenter the meeting.

The meeting was called to order via teleconference at 5:00pm by Director Easterling in accordance with the Governor's Executive Order N-25-20 issued on 3/12/2020. Roll call by Fire Chief Brian Boggeln. Directors in attendance telephonically: Easterling, Mehrer, Price, Taylor, and Willis. Also present, Legal Counsel Steve Fitch, Local 2638 Representative Greg O'Gorman, Clerk of the Board Erin Dooley, Fire Marshal Jason McBroom, and Administrative Specialist Debbie Pinhero.

2) APPROVAL OF AGENDA

Motion to approve the agenda as submitted.

(M/Willis 2nd/Price Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis;
Nay (0); Abstaining (0); Absent (0)

3) CONSENT CALENDAR

- 3.1 - Approve the Minutes: Regular Board Meeting – May 18, 2021(pgs.5-9)
- 3.2 - Financial Reports (pgs.10-28)
- 3.3 - Cash Flow Report (pgs.29-30)
- 3.4 - Investment Portfolio Report (pg.31)
- 3.5 - Monthly Incident Statistics (pg.32)



Motion to approve Consent Calendar as submitted.

(M/Taylor 2nd/Willis Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

4) PUBLIC HEARING ON AGENDA ITEMS

The public may comment on any matter on the agenda at this time or may request of the Board that public comment be heard immediately prior to the Board taking action on a particular item. If there are no requests for further public comment on a particular matter then this portion of the agenda shall conclude public comment on all agenda items. Read, no comment.

5) ACTION AGENDA ITEMS

5.1 - Fiscal Year 2021/2022 Preliminary Budget

Staff Report: Chief Boggeln (pgs.33-42)

Motion to approve Preliminary Budget for Fiscal Year 2021/2022.

(M/Taylor 2nd/Willis Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

5.2 - Resolution 20/21 - 11 A Resolution of the Board of Directors of the Alpine Fire Protection District Establishing the Limit for Appropriations of Proceeds of Tax Subject to GANN Limitation for Fiscal Year 2021/22.

Staff Report: Payroll and Accounting Specialist Pinhero (pgs.43-46)

Motion to approve and adopt Resolution 20/21-11 as submitted.

(M/Willis 2nd/Easterling Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

5.3 - American Rescue Plan Act of 2021 – Impact on Fire Districts

Staff Report: Chief Boggeln (pg.47)

Information only.

5.4 - Board Policy and Procedure – Job Description “Administrative Specialist”

Staff Report: Chief Boggeln (pgs. 48-52)

Motion to approve the “Administrative Specialist” Job Description as submitted.

(M/Willis 2nd/Taylor Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)



6) REPORTS – INFORMATION ONLY

6.1 – Directors' Report

Director Willis explained that being on LAFCO, the ARPA has just begun being sought after with money available but with many districts being involved.

6.2 – Fire Chief

Fire Chief Boggeln gave a COVID-19 update, with hopes of the next Board Meeting being in person. Update on fire season with burn permits still suspended as well as continuing defensible space inspections with Cal Fire. Company Officer promotion around July 1st, with a conditional offer of employment to Firefighter due to a long term vacancy.

6.3 – Fire Marshal

Fire Marshal McBroom gave an update on the defensible space inspections.

6.4 – Alpine Firefighters Association - Local 2638

Fire Captain O’Gorman gave an update on the Boot Drive for The Burn Institute as well as their involvement with Chief Downing’s memorial.

6.5 – Committee Reports

No report.

7) PUBLIC DISCUSSION

In accordance with state law, an item not on the agenda may be brought forth by the general public for discussion. No action or discussion shall be undertaken, except that members of the Board may briefly respond to statements or questions posed by the general public. In addition, on their own initiative or in response to questions posed by the public, the board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back to the board at a subsequent meeting concerning any matter. Furthermore, a member of the Board may take action to direct staff to place a matter of business on a future agenda. Read, no comment.

- **Adjourned to Closed Session at 5:25 pm.**

8) CLOSED SESSION

- a. Conference with Negotiators (California Government Code §54957.6)**
Agency designated representatives: Taylor, Price, Boggeln
Employee Organization: Local 2638, Safety
- b. Conference with Negotiators (California Government Code §54957.6)**
Agency designated representatives: Taylor, Price, Boggeln
Unrepresented Employee: Fire Marshal
- c. Conference with Negotiators (California Government Code §54957.6)**
Agency designated representatives: Taylor, Price, Boggeln
Unrepresented employee: Payroll and Accounting Specialist/Administrative Specialist
- d. Conference with Negotiators (California Government Code §54957.6)**
Agency designated representatives: Taylor, Price, Boggeln
Unrepresented employee: Administrative Assistant
- e. Public Employee Performance Evaluation (California Government Code §54957)**
Title: Fire Chief



f. Conference with Negotiators (California Government Code §54957.6)

Agency designated representative: Taylor, Price

Unrepresented employee: Fire Chief

- Reconvened to Open Session at 6:13 pm
- Direction given, no action taken.

9) DISCUSSION AND POSSIBLE ACTION

9.1 - Approval of Memorandum of Understanding for the Administrative Specialist Classification

Staff Report: Chief Boggeln (pgs.53-64)

Motion to approve Memorandum of Understanding for the Administrative Specialist as submitted with the addition of adding the name to the front page.

(M/Taylor 2nd/Willis Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

9.2 - Ratification of Negotiations Between the Board of Directors and Local 2638

Staff Report: Chief Boggeln (pgs.65-89)

Motion to approve Ratification of Negotiations Between the Board of Directors and Local 2638 as submitted.

(M/Willis 2nd/Taylor Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

9.3 - Ratification of Negotiations Between the Board of Directors and the Fire Marshal

Staff Report: Chief Boggeln (pgs.90-105)

Motion to approve Ratification of Negotiations Between the Board of Directors and the Fire Marshal as submitted.

(M/Taylor 2nd/Willis Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)

9.4 - Ratification of Negotiations Between the Board of Directors and the Administrative Assistant

Staff Report: Chief Boggeln (pgs.106-119)

Motion to approve Ratification of Negotiations Between the Board of Directors and the Administrative Assistant as submitted.

(M/Taylor 2nd/Price Approved 5-0)

Telephonic Roll Call Vote: Aye (5); Easterling, Mehrer, Price, Taylor, Willis; Nay (0); Abstaining (0); Absent (0)



10) ADJOURNMENT

Motion to adjourn at 6:22 pm

(M/Taylor 2nd/Price Approved 5-0)

**Telephonic Roll Call Vote: Aye (5); Easterling, Price, Taylor, Willis, Mehrer;
Nay (0); Abstaining (0); Absent (0)**

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

July 20, 2021 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine, CA 91901

Minutes Approved:

Board Secretary

Date

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of June 30, 2021

07/13/21

Accrual Basis

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
Committed for UAL (CalPERS)	4,892.00
Committed for Vac-Sick Liabilit	158,056.74
Committed for Capital Accrual	5,934.00
Assigned for Capital Projects	2,765.63
1000.01 · Gen. 310100-47500 - Other	2,911,643.07
Total 1000.01 · Gen. 310100-47500	3,083,291.44
1000.02 · Mitig.310135-47505	
Committed for Capital accrual	10,523.38
Assigned for Capital Accrual	77,494.24
1000.02 · Mitig.310135-47505 - Other	18,431.83
Total 1000.02 · Mitig.310135-47505	106,449.45
Total 1000 · COUNTY OF SAN DIEGO	3,189,740.89
1001 · OTHER A/C'S	
1001.07 · CB&T Checking - 8473	53,536.08
1001.04 · CB&T-(Workers Comp)	14,166.38
1101.06 · CB&T Money Plus	
General	2,188.84
Assigned Cap Veh Rep Fund (OES)	188,239.08
Assigned BuildAccrual Fund (08)	137,234.37
Assigned EquipAccrual Fund (09)	34,650.00
Assigned Building/Veh (budget)	22,445.37
Committed CalPERS UAL (EF)	85,156.25
Committed Cap Veh Accrual Fund	21,272.96
Total 1101.06 · CB&T Money Plus	491,186.87
1101.09 · CB&T Savings (Grant)	500.53
Total 1001 · OTHER A/C'S	559,389.86
Total Checking/Savings	3,749,130.75
Accounts Receivable	
1003 · *Accounts Receivable	18,334.05
Total Accounts Receivable	18,334.05
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.1 · LAIF 17-37-006	
General	3,703.24
Assigned Vechicle Replacement	1,500.00
Committed SRPL Funds	5,417.55
Committed Building Accrual Fund	125,705.36
Committed OPEB Liability	38,000.00
Committed Radio Replacement	28,000.00
Committed Vehicle Replacement	128,865.15
Committed Vacation Sick	13,484.26
Total 1002.1 · LAIF 17-37-006	344,675.56
1002.2 · PASIS-Risk Pool Deposit	514,423.75
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
1002.10 · Multi-Bank Securities	
Securities	197,000.00
Market Value of Portfolio FL	2,882.25
Total 1002.10 · Multi-Bank Securities	199,882.25

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of June 30, 2021

07/13/21

Accrual Basis

	Jun 30, 21
1002.13 · P1R-354391 - Comerica AFPD fund	
Securities (Fixed Income)	1,880,788.57
Market Value of Portfolio FL	51,112.05
Money Market	32,148.87
Total 1002.13 · P1R-354391 - Comerica AFPD fund	1,964,049.49
1002.14 · P1R-114381 - Comerica SRPL fund	
Securities	274,084.69
Money Market	4,468.58
Total 1002.14 · P1R-114381 - Comerica SRPL fund	278,553.27
1002.15 · Deferred Outflows of Resources	1,862,674.00
Total 1002 · OTHER CURRENT ASSETS	5,164,434.32
Total Other Current Assets	5,164,434.32
Total Current Assets	8,931,899.12
Fixed Assets	
1600 · FIXED ASSETS	
1600.04 · Equipment & Vehicles	3,034,585.00
1600.05 · Structures and Improvements	4,525,887.00
1600.07 · Accumulated Depreciation	-3,614,041.00
Total 1600 · FIXED ASSETS	3,946,431.00
Total Fixed Assets	3,946,431.00
TOTAL ASSETS	12,878,330.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-3,372.29
Total Accounts Payable	-3,372.29
Other Current Liabilities	
1800 · Market value of portfolio	46,383.95
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	291,677.31
Total 2003 · OTHER LIABILITIES	291,677.31
2100 · PAYROLL LIABILITIES	
2100.26 · PERS Safety Add'l 1%	10,699.89
2100.01 · Federal Income Tax	7,308.00
2100.02 · State Income Tax	2,884.03
2100.03 · MediCare Tax	1,482.46
2100.04 · CalPERS Retirement - Company	15,868.61
2100.21 · CalPERS Retirement - Employee	944.82
2100.05 · 457b Deferred Comp	500.00
2100.07 · Long Term Disability	0.07
2100.12 · Social Security - Company	17.77
2100.13 · Social Security - Employee	17.77
2100.17 · Supplemental Life Insurance	-117.96
2100.22 · Health Benefits {ER}	-851.83
2100.23 · Reportable Health Coverage {EE}	709.02
Total 2100 · PAYROLL LIABILITIES	39,462.65
Total Other Current Liabilities	377,523.91
Total Current Liabilities	374,151.62
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	

ALPINE FIRE PROTECTION DISTRICT

07/13/21

Balance Sheet

Accrual Basis

As of June 30, 2021

	<u>Jun 30, 21</u>
2500.11 · ACCRUED CLAIMS LIABILITY	195,800.00
2500.01 · Compensated Absences	153,442.10
2500.06 · Net Pension Liability Plan 959	6,048,576.00
2500.07 · Net Pension Liability Plan 958	181,457.00
2500.08 · Net Pension Liab. Plan 23014	7,058.00
2500.09 · Net Pension Liab. Plan 23190	635.00
2500.10 · Deferred Inflows of Resources	705,660.00
Total 2500 · LONG TERM LIABILITIES	<u>7,292,628.10</u>
Total Long Term Liabilities	<u>7,292,628.10</u>
Total Liabilities	<u>7,666,779.72</u>
Equity	
1110 · Retained Earnings	-1,185,768.96
3000 · OPENING BAL EQUITY	-320,460.00
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	<u>1,556,248.88</u>
3007 · Investment in Fixed Assets	4,266,891.00
Net Income	894,639.48
Total Equity	<u>5,211,550.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>12,878,330.12</u></u>

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	3,623,774.49	3,468,839.00	154,935.49	104.5%
4000.02 · Interest-General Fund	15,590.32	17,000.00	-1,409.68	91.7%
4000.03 · Mitigation Fees	17,707.40	35,500.00	-17,792.60	49.9%
4000.04 · Interest-Mitigation Fund	1,004.93	1,000.00	4.93	100.5%
4000.05 · Benefit Fee-Alpine	527,911.43	523,246.00	4,665.43	100.9%
4000.06 · 1% Refunds	-20,165.76	-17,566.00	-2,599.76	114.8%
Total 4000 · COUNTY OF S.D.	4,165,822.81	4,028,019.00	137,803.81	103.4%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	129.14	100.00	29.14	129.1%
.2 · PASIS	5,162.41	6,000.00	-837.59	86.0%
.3 · Investments	46,241.90	40,000.00	6,241.90	115.6%
.4 · LAIF	2,088.81	6,000.00	-3,911.19	34.8%
.6 · SRPL	5,145.28	0.00	5,145.28	100.0%
Total 4002 · INTEREST INCOME	58,767.54	52,100.00	6,667.54	112.8%
4005 · OTHER INCOME				
.01 · Plan Check	20,927.70	12,000.00	8,927.70	174.4%
.02 · First Responder	12,784.87	13,000.00	-215.13	98.3%
.04 · Other	242,658.54	45,000.00	197,658.54	539.2%
.05 · Donations	240.00			
.08 · Ambulance Sub-Lease(Restricted)	90,000.00	120,000.00	-30,000.00	75.0%
.09 · ALS Agreement (Restricted)	34,650.00	30,000.00	4,650.00	115.5%
.11 · Vehicle Reimbursements	164,330.71	15,000.00	149,330.71	1,095.5%
Total 4005 · OTHER INCOME	565,591.82	235,000.00	330,591.82	240.7%
4006 · GRANT INCOME				
4006.03 · SD Regional Fire & Emergency	3,658.31	3,658.31	0.00	100.0%
4006.04 · CountySD				
SHGP 2019	13,228.00	13,228.00	0.00	100.0%
SHGP 2018	13,261.00	13,261.00	0.00	100.0%
UASI 2018	0.00	2,612.00	-2,612.00	0.0%
Total 4006.04 · CountySD	26,489.00	29,101.00	-2,612.00	91.0%
4006.14 · Alpine Fire Foundation	8,821.36	10,940.00	-2,118.64	80.6%
4006.18 · CA Fire Foundation	11,500.00	11,500.00	0.00	100.0%
Total 4006 · GRANT INCOME	50,468.67	55,199.31	-4,730.64	91.4%
Total Income	4,840,650.84	4,370,318.31	470,332.53	110.8%
Expense				
5003 · GRANT EXPENSES				
5003.03 · SD Regional Fire & Emergency	3,658.31	3,658.31	0.00	100.0%
5003.04 · CountySD				
SHGP 2018	0.00	13,261.00	-13,261.00	0.0%
SHGP 2019	13,228.00	13,228.00	0.00	100.0%
UASI 2018	0.00	2,612.00	-2,612.00	0.0%
Total 5003.04 · CountySD	13,228.00	29,101.00	-15,873.00	45.5%
5003.14 · Alpine Fire Foundation				
Other Awards	8,821.36	10,940.00	-2,118.64	80.6%
Total 5003.14 · Alpine Fire Foundation	8,821.36	10,940.00	-2,118.64	80.6%
5003.18 · CA Fire Foundation	11,500.00	11,500.00	0.00	100.0%
Total 5003 · GRANT EXPENSES	37,207.67	55,199.31	-17,991.64	67.4%
5000 · SALARIES				
5000.01 · Payroll	1,470,548.91	1,530,000.00	-59,451.09	96.1%
5004 · Temp. Service	10,438.97			
5000.02 · OVERTIME				
Critical Weather	39,239.52	24,954.00	14,285.52	157.2%
FLSA	29,852.40	30,497.00	-644.60	97.9%
Reimbursable	595.77	0.00	595.77	100.0%
Sick Coverage	37,087.60	65,206.00	-28,118.40	56.9%
Strike Team	9,294.69	3,009.00	6,285.69	308.9%
Training	10,528.94	18,566.00	-8,037.06	56.7%
Unclassified-Meetings, etc	4,217.66	15,048.00	-10,830.34	28.0%
Vacation-Holiday Coverage	143,701.71	193,211.00	-49,509.29	74.4%
Worker's Comp Coverage	10,637.40	7,523.00	3,114.40	141.4%

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Total 5000.02 · OVERTIME	285,155.69	358,014.00	-72,858.31	79.6%
Total 5000 · SALARIES	1,766,143.57	1,888,014.00	-121,870.43	93.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	70,472.37	85,360.00	-14,887.63	82.6%
5002.02 · Vacation/Sick Leave Expense	63,381.93	171,541.00	-108,159.07	36.9%
5002.03 · Medicare / Employer Exp	34,118.62	34,952.00	-833.38	97.6%
5002.04 · Retirement - Pers	318,491.63	359,433.00	-40,941.37	88.6%
5002.4d · Retirement-PERS Other Obligatio	1,141.97	0.00	1,141.97	100.0%
5002.4a · Retirement UAL Payments	424,878.00	429,770.00	-4,892.00	98.9%
5002.05 · Group Medical Ins	292,885.16	349,762.00	-56,876.84	83.7%
5002.06 · Life Insurance	4,028.50	5,850.00	-1,821.50	68.9%
5002.07 · LTD Insurance	5,355.59	6,216.00	-860.41	86.2%
5002.08 · Social Security(Employer)	1,273.28	4,809.00	-3,535.72	26.5%
5002.09 · Payroll Expenses	-1.75	0.00	-1.75	100.0%
5002.10 · Retirement 401 (a)	2,985.00	5,000.00	-2,015.00	59.7%
Total 5002 · EMPLOYEE BENEFITS	1,219,010.30	1,452,693.00	-233,682.70	83.9%
5006 · UNEMPLOYMENT	0.00	1,000.00	-1,000.00	0.0%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	2,265.46	8,750.00	-6,484.54	25.9%
Accessories	2,860.51	1,500.00	1,360.51	190.7%
Total 5007.01 · Uniforms	5,125.97	10,250.00	-5,124.03	50.0%
5007.02 · Boots	445.37	2,520.00	-2,074.63	17.7%
5007.03 · Turn Outs/Helmets	7,552.84	17,775.00	-10,222.16	42.5%
5007.04 · Wildland gear	723.37	1,640.00	-916.63	44.1%
Total 5007 · CLOTHING	13,847.55	32,185.00	-18,337.45	43.0%
5008 · COMMUNICATION				
5008.06 · IPAD	339.67			
5008.01 · HCFA ,RCS - Internet	109,865.72	111,544.00	-1,678.28	98.5%
5008.02 · Mobile Communications	1,778.39	3,231.00	-1,452.61	55.0%
5008.03 · Mobile Data Terminals	2,498.45	2,282.00	216.45	109.5%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
Total 5008 · COMMUNICATION	114,482.23	117,257.00	-2,774.77	97.6%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	86,885.59	95,363.00	-8,477.41	91.1%
5009.02 · Claim Related	56,837.94	250,000.00	-193,162.06	22.7%
Total 5009 · PASIS (Workers Comp)	143,723.53	345,363.00	-201,639.47	41.6%
5010 · HOUSEHOLD	3,710.70	4,963.00	-1,252.30	74.8%
5011 · FAIRA	20,649.00	21,399.00	-750.00	96.5%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	31,893.28	18,778.00	13,115.28	169.8%
5012.02 · E217 KME (2002)	17,806.71	9,245.00	8,561.71	192.6%
5012.03 · B217 International (2002)	1,148.16	6,995.00	-5,846.84	16.4%
5012.3B · B17 Hi-Tech (2019)	7,540.65	7,995.00	-454.35	94.3%
5012.04 · 4709 U17 Ford F-250 (2018)	1,298.12	1,350.00	-51.88	96.2%
5012.05 · Rescue Tools	865.00	865.00	0.00	100.0%
5012.06 · Hydrant	0.00	100.00	-100.00	0.0%
5012.07 · Generator	1,945.95	2,150.00	-204.05	90.5%
5012.08 · SCBA - Compressor	1,529.21	1,851.00	-321.79	82.6%
5012.09 · Portable Extinguishers	357.35	144.00	213.35	248.2%
5012.10 · Ladder Testing	3,236.00	195.00	3,041.00	1,659.5%
5012.11 · Misc.Equipment	1,968.51	800.00	1,168.51	246.1%
5012.12 · Fuel	24,450.82	25,955.00	-1,504.18	94.2%
5012.13 · Foam (Class A/B)	2,262.76	1,500.00	762.76	150.9%
5012.14 · Fire Hose/Hose Packs	1,955.53	5,300.00	-3,344.47	36.9%
5012.15 · Vehicle Maintenance Software	1,565.00	1,565.00	0.00	100.0%
5012.16 · Air Compressor - Station	708.24	820.00	-111.76	86.4%
5012.18 · 4706 Ford Ranger (2007)	1,102.10	1,300.00	-197.90	84.8%
5012.19 · SCBA's	2,496.05	1,180.00	1,316.05	211.5%
5012.20 · 4705 Ford Expedition (2008)	0.00	1,550.00	-1,550.00	0.0%
5012.21 · 4701 Dodge Ram Truck 0966(2012)	1,690.32	2,800.00	-1,109.68	60.4%
5012.22 · 4702 Dodge Ram Truck 0965(2012)	6,523.87	4,700.00	1,823.87	138.8%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	813.48	1,250.00	-436.52	65.1%
Total 5012 · MAINTENANCE - EQUIPMENT	113,157.11	98,388.00	14,769.11	115.0%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	3,388.43	4,900.00	-1,511.57	69.2%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
5013.02 · Other radio maintenance	1,824.27	2,000.00	-175.73	91.2%
Total 5013 · MAINTENANCE - RADIOS	5,212.70	6,900.00	-1,687.30	75.5%
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	6,796.38	21,918.00	-15,121.62	31.0%
Grounds Maintenance	6,868.15	0.00	6,868.15	100.0%
Plymovent System	456.86			
Total 5014.01 · Station 17	14,121.39	21,918.00	-7,796.61	64.4%
5014.02 · HVAC Maintenance	2,131.00	2,200.00	-69.00	96.9%
5014.03 · Apparatus Bay Doors & Gates	2,044.21	4,270.00	-2,225.79	47.9%
5014.04 · Alarm System	28,598.94	25,938.00	2,660.94	110.3%
Total 5014 · MAINTENANCE - STRUCTURES	46,895.54	54,326.00	-7,430.46	86.3%
5015 · MEDICAL SUPPLIES				
5015.01 · Disposable Supplies	1,766.23	2,000.00	-233.77	88.3%
5015.02 · Defib. supplies	2,101.79	1,000.00	1,101.79	210.2%
5015.03 · Medic Engine Equipment	126.40	500.00	-373.60	25.3%
5015.04 · Defib.maintenance	6,227.30	8,687.00	-2,459.70	71.7%
5015.05 · Multi Casualty Trailer	0.00	300.00	-300.00	0.0%
5015.07 · Narcotic Disposal	587.00	890.00	-303.00	66.0%
5015.08 · Covid - 19	6.45	0.00	6.45	100.0%
Total 5015 · MEDICAL SUPPLIES	10,815.17	13,377.00	-2,561.83	80.8%
5016 · MEMBERSHIP	2,054.50	3,028.00	-973.50	67.9%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	1,737.66	1,750.00	-12.34	99.3%
5018.02 · Postage	540.73	870.00	-329.27	62.2%
5018.03 · Office Equip.& Maintenance	34,254.95	36,847.00	-2,592.05	93.0%
5018.04 · CrewSense/ WebStaff maintenance	1,187.01	1,200.00	-12.99	98.9%
Total 5018 · OFFICE EXPENSE	37,720.35	40,667.00	-2,946.65	92.8%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	11,063.81	19,150.00	-8,086.19	57.8%
5019.02 · Auditor	10,450.00	10,450.00	0.00	100.0%
5019.05 · Election	8,430.00	18,000.00	-9,570.00	46.8%
Total 5019 · PROFESSIONAL FEES	29,943.81	47,600.00	-17,656.19	62.9%
5023 · TRAINING				
5023.01 · Training Incidentals	1,676.00	2,440.00	-764.00	68.7%
5023.02 · Medical Training	3,548.24	4,000.00	-451.76	88.7%
5023.03 · HTF	14,422.00	14,421.00	1.00	100.0%
5023.04 · Education	1,097.18	6,000.00	-4,902.82	18.3%
5023.05 · Workshops	100.00	2,260.00	-2,160.00	4.4%
Total 5023 · TRAINING	20,843.42	29,121.00	-8,277.58	71.6%
5025 · WORKSHOPS-MANAGEMENT				
5025.01 · Administrative	2,440.00	1,380.00	1,060.00	176.8%
5025.02 · Chief Officers	75.00	2,850.00	-2,775.00	2.6%
5025.03 · Board Members	0.00	2,350.00	-2,350.00	0.0%
5025.04 · In House Training	3,150.00	6,960.00	-3,810.00	45.3%
5025.05 · Fire Prevention	0.00	3,500.00	-3,500.00	0.0%
Total 5025 · WORKSHOPS-MANAGEMENT	5,665.00	17,040.00	-11,375.00	33.2%
5028 · UTILITIES				
5028.01 · SDG&E	34,989.67	38,983.00	-3,993.33	89.8%
5028.02 · Telephone	2,218.95	2,500.00	-281.05	88.8%
5028.03 · Water	10,931.18	7,697.00	3,234.18	142.0%
5028.04 · Trash	1,442.84	1,312.00	130.84	110.0%
5028.05 · Sewer	1,132.19	1,200.00	-67.81	94.3%
Total 5028 · UTILITIES	50,714.83	51,692.00	-977.17	98.1%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,653.30	6,990.00	-4,336.70	38.0%
5030.02 · Publishing	178.50	660.00	-481.50	27.0%
5030.04 · County Admin.Fees	39,672.09	53,864.00	-14,191.91	73.7%
5030.05 · Rehab-Fire Ground Meals	444.71	1,500.00	-1,055.29	29.6%
5030.06 · FIT Tests/HepBC/Wellness	17,055.27	31,391.00	-14,335.73	54.3%
5030.08 · LAFCO Budget	2,322.77	2,348.00	-25.23	98.9%
5030.10 · Web Site	1,020.00	160.00	860.00	637.5%

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
5030.11 · Recruitment-New Hires	25,015.39	775.00	24,240.39	3,227.8%
Total 5030 · SPECIAL DISTRICT EXPENSE	88,362.03	97,688.00	-9,325.97	90.5%
5031 · DIRECTORS FEES	6,492.35	7,000.00	-507.65	92.7%
5032 · FIRE PREVENTION				
5032.01 · Public Education	1,701.72	4,500.00	-2,798.28	37.8%
5032.02 · Supplies	1,346.38	1,085.00	261.38	124.1%
5032.03 · Classes	-375.00	2,800.00	-3,175.00	-13.4%
5032.04 · Mapping	0.00	700.00	-700.00	0.0%
Total 5032 · FIRE PREVENTION	2,673.10	9,085.00	-6,411.90	29.4%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	9,671.01	19,230.00	-9,558.99	50.3%
Engines	2,836.04	5,070.00	-2,233.96	55.9%
Facilities	0.00	13,026.00	-13,026.00	0.0%
Office	2,601.63	1,500.00	1,101.63	173.4%
Station	9,292.78			
Total 5035 · UNCAPITALIZED EQUIPMENT	24,401.46	38,826.00	-14,424.54	62.8%
5037 · CAPITAL EXP. - EQUIPMENT				
Command Vehicle	145,069.09	161,500.00	-16,430.91	89.8%
Engines	664.35	6,000.00	-5,335.65	11.1%
Station	36,552.00	40,000.00	-3,448.00	91.4%
Total 5037 · CAPITAL EXP. - EQUIPMENT	182,285.44	207,500.00	-25,214.56	87.8%
5038 · CONTINGENCY FUND	0.00	90,536.00	-90,536.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-871,705.00	871,705.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	506,176.00	-506,176.00	0.0%
Total Expense	3,946,011.36	4,370,318.31	-424,306.95	90.3%
Net Income	894,639.48	0.00	894,639.48	100.0%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

June 2021

07/13/21

Accrual Basis

	Jun 21
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	92,919.59
4000.05 · Benefit Fee-Alpine	36,006.57
4000.06 · 1% Refunds	-1,027.09
Total 4000 · COUNTY OF S.D.	127,899.07
4002 · INTEREST INCOME	
.1 · California Bank & Trust	8.85
.3 · Investments	2,440.06
.6 · SRPL	1,649.35
Total 4002 · INTEREST INCOME	4,098.26
4005 · OTHER INCOME	
.01 · Plan Check	3,478.00
.04 · Other	75,533.01
Total 4005 · OTHER INCOME	79,011.01
4006 · GRANT INCOME	
4006.04 · CountySD SHGP 2019	13,228.00
Total 4006.04 · CountySD	13,228.00
4006.14 · Alpine Fire Foundation	8,821.36
Total 4006 · GRANT INCOME	22,049.36
Total Income	233,057.70
Expense	
5003 · GRANT EXPENSES	
5003.18 · CA Fire Foundation	889.26
Total 5003 · GRANT EXPENSES	889.26
5000 · SALARIES	
5000.01 · Payroll	119,719.92
5000.02 · OVERTIME	
FLSA	2,298.38
Reimbursable	595.77
Sick Coverage	2,427.39
Strike Team	60,691.05
Training	1,606.54
Unclassified-Meetings, etc	90.81
Vacation-Holiday Coverage	11,642.52
Total 5000.02 · OVERTIME	79,352.46
Total 5000 · SALARIES	199,072.38
5002 · EMPLOYEE BENEFITS	
5002.02 · Vacation/Sick Leave Expense	39,790.76
5002.03 · Medicare / Employer Exp	2,695.04
5002.04 · Retirement - Pers	22,984.89
5002.4d · Retirement-PERS Other Obligatio	1,141.97
5002.05 · Group Medical Ins	23,375.79
5002.06 · Life Insurance	293.00
5002.07 · LTD Insurance	401.94
5002.08 · Social Security(Employer)	110.21
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	240.50
Total 5002 · EMPLOYEE BENEFITS	91,034.10
5007 · CLOTHING	
5007.01 · Uniforms	

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

07/13/21

June 2021

Accrual Basis

	Jun 21
Accessories	2,860.51
Total 5007.01 · Uniforms	2,860.51
5007.03 · Turn Outs/Helmets	1,974.85
Total 5007 · CLOTHING	4,835.36
5008 · COMMUNICATION	
5008.06 · IPAD	11.03
5008.01 · HCFA ,RCS - Internet	1,471.61
5008.02 · Mobile Communications	162.57
5008.03 · Mobile Data Terminals	217.07
Total 5008 · COMMUNICATION	1,862.28
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related	2,857.36
Total 5009 · PASIS (Workers Comp)	2,857.36
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · E17 KME (2015)	10,199.68
5012.02 · E217 KME (2002)	543.53
5012.3B · B17 Hi-Tech (2019)	52.52
5012.04 · 4709 U17 Ford F-250 (2018)	412.50
5012.09 · Portable Extinguishers	144.00
5012.10 · Ladder Testing	3,236.00
5012.12 · Fuel	3,993.40
5012.18 · 4706 Ford Ranger (2007)	1,043.90
5012.22 · 4702 Dodge Ram Truck 0965(2012)	3,218.02
Total 5012 · MAINTENANCE - EQUIPMENT	22,843.55
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	237.00
5013.02 · Other radio maintenance	488.49
Total 5013 · MAINTENANCE - RADIOS	725.49
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	61.93
Grounds Maintenance	125.70
Plymovent System	75.41
Total 5014.01 · Station 17	263.04
5014.03 · Apparatus Bay Doors & Gates	720.21
5014.04 · Alarm System	1,519.25
Total 5014 · MAINTENANCE - STRUCTURES	2,502.50
5015 · MEDICAL SUPPLIES	
5015.01 · Disposable Supplies	15.07
5015.02 · Defib. supplies	148.44
Total 5015 · MEDICAL SUPPLIES	163.51
5018 · OFFICE EXPENSE	
5018.02 · Postage	100.00
5018.03 · Office Equip.& Maintenance	2,094.79
5018.04 · CrewSense/ WebStaff maintenance	99.00
Total 5018 · OFFICE EXPENSE	2,293.79
5019 · PROFESSIONAL FEES	
5019.05 · Election	-9,570.00
Total 5019 · PROFESSIONAL FEES	-9,570.00
5023 · TRAINING	

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

07/13/21

June 2021

Accrual Basis

	<u>Jun 21</u>
5023.01 · Training Incidentals	236.00
Total 5023 · TRAINING	236.00
5028 · UTILITIES	
5028.01 · SDG&E	3,819.95
5028.02 · Telephone	195.26
5028.03 · Water	947.01
5028.04 · Trash	100.60
Total 5028 · UTILITIES	5,062.82
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	0.10
5030.04 · County Admin.Fees	524.25
5030.10 · Web Site	85.00
5030.11 · Recruitment-New Hires	204.89
5030.16 · Reimbursable expenses	0.00
Total 5030 · SPECIAL DISTRICT EXPENSE	814.24
5031 · DIRECTORS FEES	500.00
5032 · FIRE PREVENTION	
5032.01 · Public Education	33.03
5032.03 · Classes	100.00
Total 5032 · FIRE PREVENTION	133.03
5035 · UNCAPITALIZED EQUIPMENT	
Engines	2,836.04
Total 5035 · UNCAPITALIZED EQUIPMENT	2,836.04
Total Expense	329,091.71
Net Income	-96,034.01

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 June 2021

	Date	Num	Name	Memo	Split	Amount
5003 · GRANT EXPENSES						
5003.18 · CA Fire Foundation						
	06/17/2021	7981335Y	NATIONAL FIRE PROTECTION ASSOC.	Banner 2021: Activity Bks: Sparky Bks: Bags	2000 · Accounts Payable	889.26
Total 5003.18 · CA Fire Foundation						889.26
Total 5003 · GRANT EXPENSES						889.26
5000 · SALARIES						
Total 5000.01 · Payroll						119,719.92
5000.02 · OVERTIME						
Total FLSA						2,298.38
Total Reimbursable						595.77
Total Sick Coverage						2,427.39
Total Strike Team						60,691.05
Training						
Total Training						1,606.54
Total Unclassified-Meetings, etc						90.81
Total Vacation-Holiday Coverage						11,642.52
Total 5000.02 · OVERTIME						79,352.46
Total 5000 · SALARIES						199,072.38
5002 · EMPLOYEE BENEFITS						
Total 5002.02 · Vacation/Sick Leave Expense						39,790.76
Total 5002.03 · Medicare / Employer Exp						2,695.04
Total 5002.04 · Retirement - Pers						26,339.59
Total 5002.4d · Retirement-PERS Other Obligatio						1,141.97
Total 5002.05 · Group Medical Ins						23,375.79
5002.06 · Life Insurance						
Total 5002.06 · Life Insurance						293.00
Total 5002.07 · LTD Insurance						401.94
Total 5002.08 · Social Security(Employer)						110.21
Total 5002.09 · Payroll Expenses						0.00
5002.10 · Retirement 401 (a)						
Total 5002.10 · Retirement 401 (a)						240.50
Total 5002 · EMPLOYEE BENEFITS						94,388.80
5007 · CLOTHING						
5007.01 · Uniforms						
Accessories						
	06/09/2021	5973	Lawman Badge Company	Badges (19)	2000 · Accounts Payable	2,860.51
Total Accessories						2,860.51
Total 5007.01 · Uniforms						2,860.51
5007.03 · Turn Outs/Helmets						
	06/07/2021	PFI SO 1482032	MUNICIPAL EMERGENCY SERVICES INC	FF New Hire:Initial Attack Face Protector Oversize (3)	2000 · Accounts Payable	191.64
	06/09/2021	37812	LINEGEAR	Mystery Ranch Shift +900 No Hydration	2000 · Accounts Payable	352.01
	06/17/2021	PFI SO1485445	MUNICIPAL EMERGENCY SERVICES INC	FF New Hire:Shirts & Embroidery	2000 · Accounts Payable	554.91
	06/18/2021	IN1591006	MUNICIPAL EMERGENCY SERVICES INC	FF New Hire:Twill Wildland Pants (5)	2000 · Accounts Payable	876.29
Total 5007.03 · Turn Outs/Helmets						1,974.85
Total 5007 · CLOTHING						4,835.36
5008 · COMMUNICATION						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
June 2021

	Date	Num	Name	Memo	Split	Amount
5008.06 · IPAD						
	06/01/2021	9881019704	VERIZON WIRELESS	Acct-0006: IPAD (7844) 38.01 May02-June01	2000 · Accounts Payable	11.03
Total 5008.06 · IPAD						11.03
5008.01 · HCFA ,RCS - Internet						
	06/01/2021	21ALPFC11	COUNTYS-REGIONAL COMM SYS	FY20/21: 6 CAP Code for paging @ 2.50 each 2021/05	2000 · Accounts Payable	15.00
	06/01/2021	21ALPFPDN11	COUNTYS-REGIONAL COMM SYS	FY20/21: 22 Fire radios @ 28.50 May 1-20, 2021: 23 Fire radios @ 28.50 May 21-31, 2021	2000 · Accounts Payable	637.11
	06/10/2021	06/09-07/08/2021	COX COMMUNICATIONS	Internet 06/09-07/08/2021	2000 · Accounts Payable	149.00
	06/30/2021	21ALPFPDN12	COUNTYS-REGIONAL COMM SYS	FY20/21: 23 Fire radios @ 28.50 2021/06	2000 · Accounts Payable	655.50
	06/30/2021	21ALPFC12	COUNTYS-REGIONAL COMM SYS	FY20/21: 6 CAP Code for paging @ 2.50 each 2021/06	2000 · Accounts Payable	15.00
Total 5008.01 · HCFA ,RCS - Internet						1,471.61
5008.02 · Mobile Communications						
	06/01/2021	9881019703	VERIZON WIRELESS	-0050 BB, -0592 JMB, -5562 BR17, -9741 E217, -3339 E17, -5729 AC, -6530 DP	2000 · Accounts Payable	162.57
Total 5008.02 · Mobile Communications						162.57
5008.03 · Mobile Data Terminals						
	06/01/2021	9881019705	VERIZON WIRELESS	Acct-0007: MDC -0716, -0149, -4314 (4702), -4787 (4701)	2000 · Accounts Payable	217.07
Total 5008.03 · Mobile Data Terminals						217.07
Total 5008 · COMMUNICATION						1,862.28
5009 · PASIS (Workers Comp)						
5009.02 · Claim Related						
Total 5009.02 · Claim Related						2,857.36
Total 5009 · PASIS (Workers Comp)						2,857.36
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	06/25/2021	7521	NORTH COUNTY EVS INC	AM Service & Safety: Annual Pump Test:	2000 · Accounts Payable	5,946.67
	06/30/2021	7562	NORTH COUNTY EVS INC	Rebuild Engineer Seat Cushion, Repaor, Precon 2 Mountin, Cab Door Hardware, Alignment	2000 · Accounts Payable	4,253.01
Total 5012.01 · E17 KME (2015)						10,199.68
5012.02 · E217 KME (2002)						
	06/16/2021	7541	NORTH COUNTY EVS INC	Repair lights, window lock,door bushins, wiper, a/c vent	2000 · Accounts Payable	543.53
Total 5012.02 · E217 KME (2002)						543.53
5012.3B · B17 Hi-Tech (2019)						
	06/16/2021	7542	NORTH COUNTY EVS INC	Repair: lighting, Auto Eject, Torn Seats, Diagnose Horn inop & Door Alarm inop	2000 · Accounts Payable	52.52
Total 5012.3B · B17 Hi-Tech (2019)						52.52
5012.04 · 4709 U17 Ford F-250 (2018)						
	06/17/2021	7546	NORTH COUNTY EVS INC	Staff Vehicle Safety Inspec.	2000 · Accounts Payable	412.50
Total 5012.04 · 4709 U17 Ford F-250 (2018)						412.50
5012.09 · Portable Extinguishers						
	06/02/2021	22328344	JOHNSON CONTROLS	Annual Portable fire extinguishers service	2000 · Accounts Payable	144.00
Total 5012.09 · Portable Extinguishers						144.00
5012.10 · Ladder Testing						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 June 2021

	Date	Num	Name	Memo	Split	Amount
	06/23/2021	9635	FIRE CATT, LLC		2000 - Accounts Payable	3,236.00
Total 5012.10 - Ladder Testing						3,236.00
5012.12 - Fuel						
	06/02/2021	8691630222122	VOYAGER	U17:87.99 gal @ 4.41	2000 - Accounts Payable	388.41
	06/02/2021	8691630222122	VOYAGER	E17: 0 gal @ 0	2000 - Accounts Payable	0.00
	06/02/2021	8691630222122	VOYAGER	4701: 10.81 gal @ 4.10	2000 - Accounts Payable	44.33
	06/02/2021	8691630222122	VOYAGER	4706: 14.88 gal @ 4.30	2000 - Accounts Payable	64.00
	06/02/2021	8691630222122	VOYAGER	4705: 17.24 gal @ 3.86	2000 - Accounts Payable	66.56
	06/02/2021	8691630222122	VOYAGER	4702: 29.47 gal @ 4.19	2000 - Accounts Payable	123.74
	06/02/2021	8691630222122	VOYAGER	Fed Gas tax \$42.23 & Fed Diesel tax \$0	2000 - Accounts Payable	-29.34
	06/06/2021	199887	COUNTYSD-FUEL	XR2019 (4701) (135.50 gals unleaded @ \$3.45 gal) 20201/05	2000 - Accounts Payable	467.35
	06/06/2021	199887	COUNTYSD-FUEL	XR2020 (4702) (96.44 gals unleaded @ \$3.67 gal) 20201/05	2000 - Accounts Payable	96.44
	06/06/2021	199887	COUNTYSD-FUEL	XR2022 (4700) (16.9 gals unleaded @ \$3.67 gal) 20201/05	2000 - Accounts Payable	61.97
	06/24/2021	8691630222126	VOYAGER	U17:18.88 gal @ 4.45	2000 - Accounts Payable	84.19
	06/24/2021	8691630222126	VOYAGER	E17: 0 gal @ 0	2000 - Accounts Payable	0.00
	06/24/2021	8691630222126	VOYAGER	4701: 0 gal @ 0	2000 - Accounts Payable	0.00
	06/24/2021	8691630222126	VOYAGER	4706: 0 gal @ 0	2000 - Accounts Payable	0.00
	06/24/2021	8691630222126	VOYAGER	4705: 0 gal @ 0	2000 - Accounts Payable	0.00
	06/24/2021	8691630222126	VOYAGER	4702: 29.47 gal @ 4.19	2000 - Accounts Payable	0.00
	06/24/2021	8691630222126	VOYAGER	Fed Gas tax \$3.46 & Fed Diesel tax \$0	2000 - Accounts Payable	-3.46
	06/28/2021	72501455	WEX	4701: 21.72 gal @ 4.359 2021/06	2000 - Accounts Payable	94.71
	06/28/2021	72501455	WEX	Fed Gas tax \$3.97 & Fed Diesel tax \$0	2000 - Accounts Payable	-3.97
	06/29/2021	S20940	DION & SONS	Diesel Fuel gals 689.60@ \$2.879	2000 - Accounts Payable	1,985.36
	06/29/2021	S20940	DION & SONS	Environmental Compliance Fee	2000 - Accounts Payable	7.50
	06/29/2021	S20940	DION & SONS	Fuel Surcharge	2000 - Accounts Payable	9.95
	06/29/2021	S20940	DION & SONS	SD County 7.75%	2000 - Accounts Payable	155.27
	06/29/2021	S20940	DION & SONS	Diesel Tax 5.75%	2000 - Accounts Payable	114.20
	06/29/2021	S20940	DION & SONS	State Highway Use Tax	2000 - Accounts Payable	265.50
	06/29/2021	S20940	DION & SONS	Federal Excise tax diesel	2000 - Accounts Payable	0.69
	06/29/2021	S20940	DION & SONS	Fed Excise tax & gas tax credit	2000 - Accounts Payable	0.00
Total 5012.12 - Fuel						3,993.40
5012.18 - 4706 Ford Ranger (2007)						
	06/21/2021	7552	NORTH COUNTY EVS INC	Rear Brakes	2000 - Accounts Payable	768.39
	06/21/2021	7551	NORTH COUNTY EVS INC	Safety Vehicle Insp.	2000 - Accounts Payable	275.51
Total 5012.18 - 4706 Ford Ranger (2007)						1,043.90
5012.22 - 4702 Dodge Ram Truck 0965(2012)						
	06/17/2021	7533	NORTH COUNTY EVS INC	Fuel Pump & Tank: Lube, Oil & Filter	2000 - Accounts Payable	3,177.67
	06/30/2021	20277	BOGGELN, BRIAN F	Storage Bins	1001.07 - CB&T Checking - 8473	40.35
Total 5012.22 - 4702 Dodge Ram Truck 0965(2012)						3,218.02
Total 5012 - MAINTENANCE - EQUIPMENT						22,843.55
5013 - MAINTENANCE - RADIOS						
5013.01 - Maintenance Contract						
	06/01/2021	Inv679798	DAY WIRELESS SYSTEMS	202/06	2000 - Accounts Payable	237.00
Total 5013.01 - Maintenance Contract						237.00
5013.02 - Other radio maintenance						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 June 2021

	Date	Num	Name	Memo	Split	Amount
	06/08/2021	00133	HOLSTERED COMM DESIGNS	(15) Black Holster	CalCard (Debbie Pinhero -5683)	241.76
	06/09/2021	5523	Amazon	36 AAA: 24 9 VOLT	CalCard (Debbie Pinhero -5683)	40.71
	06/28/2021	P40945641	BATTERIES + BULBS	AA Batteries	2000 - Accounts Payable	206.02
Total 5013.02 - Other radio maintenance						488.49
Total 5013 - MAINTENANCE - RADIOS						725.49
5014 - MAINTENANCE - STRUCTURES						
5014.01 - Station 17						
Station Maintenance						
	06/07/2021	3527/1	ACE HARDWARE INC	Tru Fuel 50:1 mix	2000 - Accounts Payable	51.70
	06/30/2021	1051	Amazon	Pneumatic Connectors (10) pack	CalCard (Debbie Pinhero -5683)	10.23
Total Station Maintenance						61.93
Grounds Maintenance						
	06/21/2021	4954	SITEONE	Hedger Sheers: Razor Rake	CalCard (Brian Boggeln -1835)	125.70
Total Grounds Maintenance						125.70
Plymovent System						
	06/18/2021	-650076	NAPA - COUNTY MOTOR PARTS	Regulator	2000 - Accounts Payable	75.41
Total Plymovent System						75.41
Total 5014.01 - Station 17						263.04
5014.03 - Apparatus Bay Doors & Gates						
	06/17/2021	779917	HOUSE OF AUTOMATION	Back Vehicle Gate: Motor replacement for gate	2000 - Accounts Payable	720.21
Total 5014.03 - Apparatus Bay Doors & Gates						720.21
5014.04 - Alarm System						
	06/02/2021	22328678	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/2017 - 4/30/2022 2021/07	2000 - Accounts Payable	35.00
	06/02/2021	22328375	JOHNSON CONTROLS	Fire alarm system INSPECTIONS 3/1/2017 - 2/28/2022 2021/07	2000 - Accounts Payable	91.25
	06/02/2021	22328344	JOHNSON CONTROLS	Annual Emergency Exit Light systems service	2000 - Accounts Payable	1,393.00
Total 5014.04 - Alarm System						1,519.25
Total 5014 - MAINTENANCE - STRUCTURES						2,502.50
5015 - MEDICAL SUPPLIES						
5015.01 - Disposable Supplies						
	06/29/2021	1KCQ-HLTL-DLVX	Amazon	Shop Vac Air Filter	2000 - Accounts Payable	15.07
Total 5015.01 - Disposable Supplies						15.07
5015.02 - Defib. supplies						
	06/29/2021	3314456	ZOLL MEDICAL CORPORATION	Non Rechargeable Battery Pack - Lithium	2000 - Accounts Payable	148.44
Total 5015.02 - Defib. supplies						148.44
Total 5015 - MEDICAL SUPPLIES						163.51
5018 - OFFICE EXPENSE						
5018.02 - Postage						
	06/30/2021	EFT	FP POSTAGE RESET	Postage Meter	1001.07 - CB&T Checking - 8473	100.00
Total 5018.02 - Postage						100.00
5018.03 - Office Equip. & Maintenance						
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (9 comps @ \$45 - anti virus; logmein; MS updates) 2021/01	2000 - Accounts Payable	405.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	108.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 - Accounts Payable	250.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
June 2021

	Date	Num	Name	Memo	Split	Amount
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 - Accounts Payable	50.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	24.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 - Accounts Payable	150.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 - Accounts Payable	128.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 - Accounts Payable	140.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 - Accounts Payable	150.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 - Accounts Payable	150.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 - Accounts Payable	50.00
	06/03/2021	16742	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 - Accounts Payable	9.92
	06/09/2021	6200	ADOBE INC.	Finance	CalCard (Debbie Pinhero -5683)	14.99
	06/18/2021	446138851	USBANK (COPIER LEASE)	Sharp lease, 06/15/2021-07/15/2021	2000 - Accounts Payable	431.44
	06/18/2021	446138851	USBANK (COPIER LEASE)	Sales and use tax	2000 - Accounts Payable	33.44
Total 5018.03 - Office Equip.& Maintenance						2,094.79
5018.04 - CrewSense/ WebStaff maintenance						
	06/08/2021	0020687	CREWSENSE LLC	2021/6--2021/7	2000 - Accounts Payable	99.00
Total 5018.04 - CrewSense/ WebStaff maintenance						99.00
Total 5018 - OFFICE EXPENSE						2,293.79
5019 - PROFESSIONAL FEES						
5019.05 - Election						
	06/14/2021	3226921	COUNTY OF S.D. REG OF VOTERS	Reimbursement of General Election Fees 11/3/2020	1001.07 - CB&T Checking - 8473	-9,570.00
Total 5019.05 - Election						-9,570.00
Total 5019 - PROFESSIONAL FEES						-9,570.00
5023 - TRAINING						
5023.01 - Training Incidentals						
	06/28/2021	1002	Diamond Education	CE Certs	2000 - Accounts Payable	236.00
Total 5023.01 - Training Incidentals						236.00
Total 5023 - TRAINING						236.00
5028 - UTILITIES						
5028.01 - SDG&E						
	06/01/2021	90325908213 2021/06	SDG&E	5/7-6/7/2021: 215 Therms (4.0% decrease over prior month, 110.0% increase over prior year)	2000 - Accounts Payable	252.21
	06/01/2021	90325906219 2021/06	SDG&E	Electric 5/7-6/7/2021 12390 kWh (8.8% increase over prior month, 2.1% increase over prior year)	2000 - Accounts Payable	3,567.74
Total 5028.01 - SDG&E						3,819.95
5028.02 - Telephone						
	06/06/2021	262263	ESI_Estech Systems	2021/06	2000 - Accounts Payable	195.26
Total 5028.02 - Telephone						195.26
5028.03 - Water						
	06/18/2021	11561843 06/21	PADRE DAM (1364 TAVERN)	86831501 Commercial: 72 units (=+2 0 units usage from prior month)5/16-06/13	2000 - Accounts Payable	632.19
	06/18/2021	11561843 06/21	PADRE DAM (1364 TAVERN)	9478671 Irrigation: 26 units (= +2 units usage from prior month) 4/19-05/16	2000 - Accounts Payable	244.92
	06/18/2021	11561843 06/21	PADRE DAM (1364 TAVERN)	Fire Sprinklers 5/18-6/13	2000 - Accounts Payable	69.90
Total 5028.03 - Water						947.01
5028.04 - Trash						
	06/01/2021	5880605-1584-3	WASTE MANAGEMENT	1 x 3yd (reg charge \$59.06) 2021/06	2000 - Accounts Payable	59.06

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 June 2021

				Date	Num	Name	Memo	Split	Amount
				06/01/2021	5880605-1584-3	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2021/06	2000 - Accounts Payable	41.54
	Total 5028.04 · Trash								100.60
	Total 5028 · UTILITIES								5,062.82
	5030 · SPECIAL DISTRICT EXPENSE								
	5030.01 · District Operations								
				06/29/2021			Adj Acct	1001.01 · CB&T-Checking	0.10
	Total 5030.01 · District Operations								0.10
	5030.04 · County Admin.Fees								
				06/21/2021		COUNTY OF SAN DIEGO 1%	Apport.#11 Admin Cost	4000.01 · 1% Property Tax	524.25
	Total 5030.04 · County Admin.Fees								524.25
	5030.10 · Web Site								
				06/01/2021	5CF0ACE6-0007	STREAMLINE	06/01-07/01/2021	2000 · Accounts Payable	85.00
	Total 5030.10 · Web Site								85.00
	5030.11 · Recruitment-New Hires								
				06/01/2021	11912	A MATTER OF FACT	J.Smith: Background recruitment	2000 · Accounts Payable	204.89
	Total 5030.11 · Recruitment-New Hires								204.89
	5030.16 · Reimbursable expenses								
	Total 5030.16 · Reimbursable expenses								0.00
	Total 5030 · SPECIAL DISTRICT EXPENSE								814.24
	5031 · DIRECTORS FEES								
	Total 5031 · DIRECTORS FEES								500.00
	5032 · FIRE PREVENTION								
	5032.01 · Public Education								
				06/17/2021	7981335Y	NATIONAL FIRE PROTECTION ASSOC.	Banner 2021	2000 · Accounts Payable	33.03
	Total 5032.01 · Public Education								33.03
	5032.03 · Classes								
				06/01/2021	819	SOUTHERN CA FIRE PREVENTION OFFICERS	JMcBroom: CCIT Class	CalCard (Jason McBroom -1843)	100.00
	Total 5032.03 · Classes								100.00
	Total 5032 · FIRE PREVENTION								133.03
	5035 · UNCAPITALIZED EQUIPMENT								
	Engines								
				06/02/2021	138626	CDCE INC	E217 :Router w/WIFI,ANTenna, Serial Cable	2000 · Accounts Payable	1,418.02
				06/02/2021	138626	CDCE INC	E17 :Router w/WIFI,ANTenna, Serial Cable	2000 · Accounts Payable	1,418.02
	Total Engines								2,836.04
	Total 5035 · UNCAPITALIZED EQUIPMENT								2,836.04
	TOTAL								332,446.41

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison

June 2021

	Jun 21	Jun 20	\$ Change
Income			
4000 · COUNTY OF S.D.			
4000.01 · 1% Property Tax	92,919.59	87,849.68	5,069.91
4000.02 · Interest-General Fund	0.00	9,377.18	-9,377.18
4000.03 · Mitigation Fees	0.00	8,921.56	-8,921.56
4000.04 · Interest-Mitigation Fund	0.00	1,525.65	-1,525.65
4000.05 · Benefit Fee-Alpine	36,006.57	21,824.76	14,181.81
4000.06 · 1% Refunds	-1,027.09	-948.77	-78.32
Total 4000 · COUNTY OF S.D.	127,899.07	128,550.06	-650.99
4002 · INTEREST INCOME			
.1 · California Bank & Trust	8.85	9.58	-0.73
.2 · PASIS	0.00	999.59	-999.59
.3 · Investments	2,440.06	2,315.40	124.66
.4 · LAIF	0.00	1,612.14	-1,612.14
.6 · SRPL	1,649.35	-6,799.95	8,449.30
Total 4002 · INTEREST INCOME	4,098.26	-1,863.24	5,961.50
4005 · OTHER INCOME			
.01 · Plan Check	3,478.00	1,657.10	1,820.90
.04 · Other	75,533.01	179.63	75,353.38
.08 · Ambulance Sub-Lease(Restricted)	0.00	3,273.67	-3,273.67
.09 · ALS Agreement (Restricted)	0.00	29,031.25	-29,031.25
.12 · SRPL - Mitigation Funds	0.00	0.00	0.00
Total 4005 · OTHER INCOME	79,011.01	34,141.65	44,869.36
4006 · GRANT INCOME			
4006.02 · FEMA FMAG	0.00	-19,499.00	19,499.00
Total 4006.02 · FEMA	0.00	-19,499.00	19,499.00
4006.04 · CountySD SHGP 2019	13,228.00	0.00	13,228.00
Total 4006.04 · CountySD	13,228.00	0.00	13,228.00
4006.14 · Alpine Fire Foundation	8,821.36	-334.32	9,155.68
Total 4006 · GRANT INCOME	22,049.36	-19,833.32	41,882.68
Total Income	233,057.70	140,995.15	92,062.55
Expense			
5003 · GRANT EXPENSES			
5003.18 · CA Fire Foundation	889.26	0.00	889.26
Total 5003 · GRANT EXPENSES	889.26	0.00	889.26
5000 · SALARIES			
5000.01 · Payroll	119,719.92	118,606.77	1,113.15
5000.02 · OVERTIME			
Critical Weather	0.00	-9,910.26	9,910.26
FLSA	2,298.38	2,383.50	-85.12
Reimbursable	595.77	654.74	-58.97
Sick Coverage	2,427.39	10,964.88	-8,537.49
Strike Team	60,691.05	11,183.73	49,507.32
Training	1,606.54	2,686.20	-1,079.66
Unclassified-Meetings, etc	90.81	426.47	-335.66
Vacation-Holiday Coverage	11,642.52	17,452.97	-5,810.45
Total 5000.02 · OVERTIME	79,352.46	35,842.23	43,510.23
Total 5000 · SALARIES	199,072.38	154,449.00	44,623.38
5002 · EMPLOYEE BENEFITS			
5002.02 · Vacation/Sick Leave Expense	39,790.76	23,710.22	16,080.54
5002.03 · Medicare / Employer Exp	2,695.04	2,923.47	-228.43
5002.04 · Retirement - Pers	22,984.89	403,826.04	-380,841.15
5002.4d · Retirement-PERS Other Obligatio	1,141.97	892.80	249.17
5002.05 · Group Medical Ins	23,375.79	24,862.49	-1,486.70
5002.06 · Life Insurance	293.00	345.00	-52.00
5002.07 · LTD Insurance	401.94	487.46	-85.52
5002.08 · Social Security(Employer)	110.21	32.05	78.16
5002.09 · Payroll Expenses	0.00	0.00	0.00
5002.10 · Retirement 401 (a)	240.50	247.50	-7.00
Total 5002 · EMPLOYEE BENEFITS	91,034.10	457,327.03	-366,292.93

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison**

June 2021

	Jun 21	Jun 20	\$ Change
5007 · CLOTHING			
5007.01 · Uniforms			
Uniforms	0.00	927.94	-927.94
Accessories	2,860.51	0.00	2,860.51
Total 5007.01 · Uniforms	2,860.51	927.94	1,932.57
5007.03 · Turn Outs/Helmets	1,974.85	4,420.83	-2,445.98
5007.04 · Wildland gear	0.00	-382.92	382.92
Total 5007 · CLOTHING	4,835.36	4,965.85	-130.49
5008 · COMMUNICATION			
5008.06 · IPAD	11.03	0.00	11.03
5008.01 · HCFA ,RCS - Internet	1,471.61	1,604.00	-132.39
5008.02 · Mobile Communications	162.57	224.16	-61.59
5008.03 · Mobile Data Terminals	217.07	228.06	-10.99
Total 5008 · COMMUNICATION	1,862.28	2,056.22	-193.94
5009 · PASIS (Workers Comp)			
5009.02 · Claim Related	2,857.36	-73,175.92	76,033.28
Total 5009 · PASIS (Workers Comp)	2,857.36	-73,175.92	76,033.28
5012 · MAINTENANCE - EQUIPMENT			
5012.01 · E17 KME (2015)	10,199.68	2,994.41	7,205.27
5012.02 · E217 KME (2002)	543.53	0.00	543.53
5012.03 · B217 International (2002)	0.00	20.73	-20.73
5012.3B · B17 Hi-Tech (2019)	52.52	0.00	52.52
5012.04 · 4709 U17 Ford F-250 (2018)	412.50	0.00	412.50
5012.09 · Portable Extinguishers	144.00	0.00	144.00
5012.10 · Ladder Testing	3,236.00	3,268.80	-32.80
5012.12 · Fuel	3,993.40	2,090.62	1,902.78
5012.16 · Air Compressor - Station	0.00	235.90	-235.90
5012.18 · 4706 Ford Ranger (2007)	1,043.90	0.00	1,043.90
5012.22 · 4702 Dodge Ram Truck 0965(2012)	3,218.02	0.00	3,218.02
Total 5012 · MAINTENANCE - EQUIPMENT	22,843.55	8,610.46	14,233.09
5013 · MAINTENANCE - RADIOS			
5013.01 · Maintenance Contract	237.00	0.00	237.00
5013.02 · Other radio maintenance	488.49	0.00	488.49
Total 5013 · MAINTENANCE - RADIOS	725.49	0.00	725.49
5014 · MAINTENANCE - STRUCTURES			
5014.01 · Station 17			
Station Maintenance	61.93	0.00	61.93
Grounds Maintenance	125.70	883.27	-757.57
Plymovent System	75.41	0.00	75.41
Total 5014.01 · Station 17	263.04	883.27	-620.23
5014.03 · Apparatus Bay Doors & Gates	720.21	0.00	720.21
5014.04 · Alarm System	1,519.25	35.00	1,484.25
Total 5014 · MAINTENANCE - STRUCTURES	2,502.50	918.27	1,584.23
5015 · MEDICAL SUPPLIES			
5015.01 · Disposable Supplies	15.07	-3,683.79	3,698.86
5015.02 · Defib. supplies	148.44	800.04	-651.60
5015.08 · Covid - 19	0.00	4,442.37	-4,442.37
Total 5015 · MEDICAL SUPPLIES	163.51	1,558.62	-1,395.11
5018 · OFFICE EXPENSE			
5018.01 · Expendable Supplies	0.00	12.49	-12.49
5018.02 · Postage	100.00	100.00	0.00
5018.03 · Office Equip.& Maintenance	2,094.79	2,354.38	-259.59
5018.04 · CrewSense/ WebStaff maintenance	99.00	99.00	0.00
Total 5018 · OFFICE EXPENSE	2,293.79	2,565.87	-272.08
5019 · PROFESSIONAL FEES			
5019.01 · Legal Counsel	0.00	615.00	-615.00
5019.05 · Election	-9,570.00	0.00	-9,570.00
Total 5019 · PROFESSIONAL FEES	-9,570.00	615.00	-10,185.00
5023 · TRAINING			
5023.01 · Training Incidentals	236.00	0.00	236.00

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison**

June 2021

	Jun 21	Jun 20	\$ Change
5023.04 · Education	0.00	456.00	-456.00
Total 5023 · TRAINING	236.00	456.00	-220.00
5028 · UTILITIES			
5028.01 · SDG&E	3,819.95	6,514.77	-2,694.82
5028.02 · Telephone	195.26	413.90	-218.64
5028.03 · Water	947.01	742.73	204.28
5028.04 · Trash	100.60	97.43	3.17
Total 5028 · UTILITIES	5,062.82	7,768.83	-2,706.01
5030 · SPECIAL DISTRICT EXPENSE			
5030.01 · District Operations	0.10	-203.95	204.05
5030.04 · County Admin.Fees	524.25	729.63	-205.38
5030.05 · Rehab-Fire Ground Meals	0.00	479.40	-479.40
5030.10 · Web Site	85.00	85.00	0.00
5030.11 · Recruitment-New Hires	204.89	0.00	204.89
5030.16 · Reimbursable expenses	0.00	0.00	0.00
Total 5030 · SPECIAL DISTRICT EXPENSE	814.24	1,090.08	-275.84
5031 · DIRECTORS FEES	500.00	500.00	0.00
5032 · FIRE PREVENTION			
5032.01 · Public Education	33.03	0.00	33.03
5032.02 · Supplies	0.00	80.30	-80.30
5032.03 · Classes	100.00	495.00	-395.00
5032.04 · Mapping	0.00	338.92	-338.92
Total 5032 · FIRE PREVENTION	133.03	914.22	-781.19
5035 · UNCAPITALIZED EQUIPMENT			
Engines	2,836.04	0.00	2,836.04
Total 5035 · UNCAPITALIZED EQUIPMENT	2,836.04	0.00	2,836.04
5037 · CAPITAL EXP. - EQUIPMENT			
Command Vehicle	0.00	227,168.00	-227,168.00
Engines	0.00	-475,977.22	475,977.22
Operations	0.00	-63,667.00	63,667.00
Total 5037 · CAPITAL EXP. - EQUIPMENT	0.00	-312,476.22	312,476.22
Total Expense	329,091.71	258,143.31	70,948.40
Net Income	-96,034.01	-117,148.16	21,114.15

**ALPINE FIRE PROTECTION DISTRICT
CASH FLOW STATEMENT
As of 06/30/2021**

FUND STATUS - UNASSIGNED & REVOLVING

1000.01	County SD General Fund (Revolving cash account)	\$	2,911,643.07
1001.01	California Bank & Trust (Revolving cash account) closed	\$	-
1001.07	California Bank & Trust (Revolving cash account) 8473	\$	53,536.08
1101.06	California Bank & Trust (Money Mkt - General business saving)		
1002.01	LAIF (General)	\$	3,703.24
1002.06	Petty Cash (Imprest account)	\$	76.00
1002.65	Change Account	\$	100.00
1499	Undeposited Funds	\$	-
		\$	2,969,058.39

**Apportionment Schedule: 11/15=2%; 12/10=38%; 1/21=10%; 2/25=5%; 4/7=31%; 4/28=9%; 5/26=1%; 6/23=2%; 7/21=2%

FUND STATUS - ASSIGNED

1000.02	County of SD Mitigation Fund - Mitigation Fund	\$	18,431.83
1001.04	California Bank & Trust - Workers Compensation checking	\$	14,166.38
1101.06	California Bank & Trust (Money Mkt - Assigned Capital Vehicle Replacement)	\$	190,427.92
	California Bank & Trust (Money Mkt - Assigned Building Accrual)	\$	137,234.37
	California Bank & Trust (Money Mkt - Assigned Equipment Accrual)	\$	34,650.00
	California Bank & Trust (Money Mkt - Assigned Building/Veh Budgeted)	\$	22,445.37
1002.01	LAIF (SRPL Powerlink Mitigation Funds)	\$	5,417.55
1002.02	PASIS LAIF - Risk Pool Deposit Workers Compensation	\$	-
1002.10	Multi Bank Securities - Investment account - Market Value Fluctuation	\$	2,882.25
1002.13	Comerica Securities - Investment account - Market Value Fluctuation	\$	18,963.18
	Comerica Securities - Investment account - Money Market	\$	32,148.87
1002.14	Comerica Securities - Assigned (SRPL Sunrise Powerlink Mitigation Funds)	\$	274,084.69
1002.14	Comerica Securities - SRPL - Money Market for reinvestment	\$	4,468.58
1002.14	Comerica Securities - SRPL - Market Value Fluctuation	\$	-
1101.09	CB&T Savings (Trust account / Grants)	\$	500.53
		\$	755,821.52

* Mitigation funds can only be used for capital expenditures, i.e.: Fire Station, additional Apparatus (not replacements), etc. New building fees, not property taxes generate these funds.

**ALPINE FIRE PROTECTION DISTRICT
CASH FLOW STATEMENT
As of 06/30/2021**

FUND STATUS - COMMITTED/ASSIGNED - (RESOLUTION 20/21-01)

1000.01.1	County SD General Fund: Assigned- Vacation Sick Liability	\$	158,056.74
	County SD General Fund: Committed - Capital Accural (E17)	\$	5,934.00
	County SD General Fund: Assigned - Capital Building (Concrete)	\$	2,765.63
	County SD General Fund: Assigned - CalPers Unfunded Actuarial Liability	\$	4,892.00
1000.02.1	County SD Mitigation Fund: Committed & Assigned - Capital Vehicle Replacement	\$	88,017.62
1101.06	California Bank & Trust (Money Mkt - Committed CalPERS unfunded Liability 21/22)	\$	85,156.25
	California Bank & Trust (Money Mkt-Capital Vehicle Replacement Fund E17)	\$	21,272.96
1002.01	LAIF: Committed -OPEB Retiree Health	\$	38,000.00
	LAIF - Committed - Capital Building Fund	\$	125,705.36
	LAIF - Committed - Portable Radios/MDT's (FY25/26-FY34/35)	\$	28,000.00
	LAIF - Committed - Capital Vehicle Replacement (E17)	\$	63,794.00
	LAIF - Committed - Capital Vehicle Replacement (4701/4702)	\$	55,071.15
	LAIF - Committed - Vacation Sick	\$	13,484.26
	LAIF - Assigned - Capital Vehicle Replacement (4705)	\$	1,500.00
	LAIF - Committed - Capital Vehicle Replacement (B17)	\$	10,000.00
1002.02	PASIS LAIF: Committed - Risk Pool Deposit Workers Compensation	\$	514,423.75
1002.10	Multi Bank Securities: Committed - CalPERS Unfunded Liability	\$	197,000.00
1002.13	Comerica Securities Inc Committed - Economic Uncertainty Fund	\$	1,000,000.00
	Comerica Securities Inc Committed - Unfunded Liability	\$	364,231.00
	Comerica Securities Inc Committed - Capital Building Fund	\$	163,502.09
	Comerica Securities Inc Committed - OPEB (retiree health)	\$	10,000.00
	Comerica Securities Inc Committed - Equipment Replacement Fund	\$	122,000.00
	Comerica Securities Inc Committed - Capital Vehicle Replacement (E17)	\$	151,911.00
	Comerica Securities Inc Committed - Capital Vehicle Replacement (4702)	\$	3,427.59
	Comerica Securities Inc Committed - Capital Vehicle Replacement (4706)	\$	40,000.00
	Comerica Securities Inc Assigned - Non designated funds	\$	57,865.76
		\$	3,326,011.16
		\$	7,050,891.07
	Total Current Assets	\$	8,931,899.12
	Accounts Receivable	\$	1,881,008.05
	Receivables	\$	18,334.05
	Deferred Outflows of Resources	\$	1,862,674.00

Y:\Financial Reports\Cash Flow Reports\2021

* Mitigation funds can only be used for capital expenditures, i.e.: Fire Station, additional Apparatus (not replacements), etc. New building fees, not property taxes generate these funds.

Portfolio Analysis

6/30/2021

Total cost of accounts (cash value)	\$3,392,823.57
Value of accounts (market value)	\$3,433,902.69
Unrealized gain/loss \$ (market v - cash v)	\$41,079.12
Unrealized gain/loss %	1.21%
Average earning % CD	1.89%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
American Express Bk (CD)	MBS	02587DM70	11/28/2021	60	2.05%	980	\$ 100.00	\$ 98,000.00	\$ 100.86	\$ 98,837.90	\$ 837.90	0.86%
Wells Fargo Bk (CD)	Comerica	949763FE1	3/1/2022	60	2.30%	1000	\$ 100.00	\$ 100,000.00	\$ 101.50	\$ 101,504.00	\$ 1,504.00	1.50%
Capital One Bank (CD)	Comerica	14042RFSS5	5/17/2022	60	2.40%	1130	\$ 100.00	\$ 113,000.00	\$ 102.07	\$ 115,333.45	\$ 2,333.45	2.07%
American Express Bk (CD)	MBS	02587CEZ9	5/17/2022	60	2.40%	990	\$ 100.00	\$ 99,000.00	\$ 102.07	\$ 101,044.35	\$ 2,044.35	2.06%
Crossfirst Bk (CD)	Comerica	22766ABR5	9/22/2022	60	2.00%	1140	\$ 100.00	\$ 114,000.00	\$ 102.30	\$ 116,623.14	\$ 2,623.14	2.30%
Farmers & Merchants (CD)	Comerica	308862CE9	12/12/2022	120	1.96%	1250	\$ 100.00	\$ 125,000.00	\$ 100.33	\$ 125,408.75	\$ 408.75	0.33%
Enerbank USA (CD)	Comerica	29266NH67	2/27/2023	96	2.30%	1250	\$ 100.00	\$ 125,000.00	\$ 103.51	\$ 129,391.25	\$ 4,391.25	3.51%
Wells Fargo Bk (CD)	Comerica	949763RG3	6/6/2023	60	3.25%	1220	\$ 100.00	\$ 122,000.00	\$ 105.85	\$ 129,139.44	\$ 7,139.44	5.85%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 105.73	\$ 148,027.60	\$ 8,027.60	5.73%
Merrick Bank	Comerica	59013KCJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 105.12	\$ 199,729.90	\$ 9,729.90	5.12%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 99.38	\$ 123,225.00	\$ (775.00)	-0.62%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 99.34	\$ 179,812.64	\$ (1,187.36)	-0.66%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 107.16	\$ 160,746.00	\$ 10,746.00	7.16%
JPMorgan Chase Bank (CD)	Comerica	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 97.65	\$ 97,649.00	\$ (2,351.00)	-2.35%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 96.14	\$ 144,205.50	\$ (5,794.50)	-3.86%
Buena Park CA Cmnty Redev A	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 108.73	\$ 146,788.44	\$ 119.34	\$ 161,104.95	\$ 14,316.51	9.75%
SRPL FUNDS								\$		\$ -		
American Exp Centurion (CD)	Comerica	02587D2Q0	12/5/2022	60	2.50%	1210	\$ 100.00	\$ 121,000.00	\$ 103.13	\$ 124,790.93	\$ 3,790.93	3.13%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 89.94	\$ 149,293.76	\$ (16,706.24)	-10.06%
COMERICA	Comerica	Money Mkt				4468.58	\$ 1.00	\$ 4,468.58	\$ 1.00	\$ 4,468.58	\$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			1.967%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%
COMMITTED & ASSIGNED												
LAIF	LAIF	Local Agency Inv.Fund			0.840%	344,675.56	\$ 1.00	\$ 344,675.56	\$ 1.00	\$ 344,675.56	\$ -	0.00%
CB&T	CB&T	Money Mkt			0.03%	490,185.12	\$ 1.00	\$ 490,185.12	\$ 1.00	\$ 490,185.12	\$ -	0.00%
MBS	MBS	Money Mkt				-	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ -	
COMERICA	Comerica	Money Mkt				32,148.87	\$ 1.00	\$ 32,148.87	\$ 1.00	\$ 32,148.87	\$ -	0.00%
UNASSIGNED												
CB&T -8473	CB&T	Checking				151,139.45	\$ 1.00	\$ 151,139.45	\$ 1.00	\$ 151,139.45	\$ -	0.00%
Total								\$ 3,392,823.57		\$ 3,433,902.69	\$ 41,079.12	1.21%

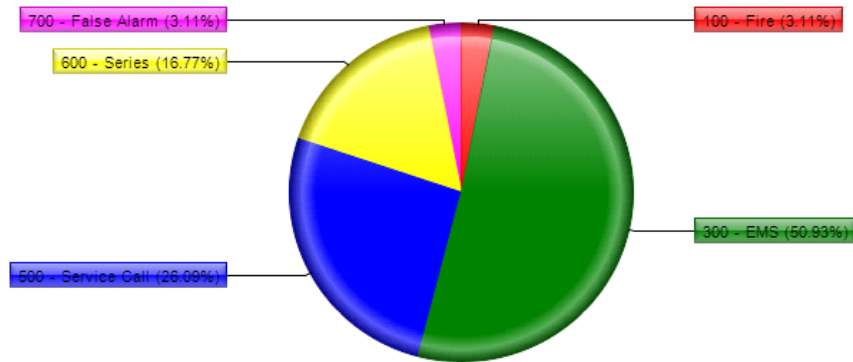
BASE VALUE		MARKET VALUE	
\$ 5,417.55	\$ 5,417.55	LAIF / SRPL	
\$ 344,675.56	\$ 344,675.56	LAIF/AFP	
\$ 197,000.00	\$ 199,882.25	MBS	
\$ 1,912,937.31	\$ 1,964,049.49	Comerica	
\$ 291,468.58	\$ 278,553.27	Comerica/SRPL	
\$ 490,185.12	\$ 490,185.12	CB&T	
<u>\$ 3,241,684.12</u>	<u>\$ 3,282,763.24</u>		
\$ 296,886.13	\$ 283,970.82	SRPL	
\$ 2,944,797.99	\$ 2,998,792.42	GENERAL	
<u>\$ 3,241,684.12</u>	<u>\$ 3,282,763.24</u>		

* Callable

Incident Date between 2021-06-01 and 2021-06-30

Fire Incident Type Breakdown

Incident Type Group	
100 - Fire	5
300 - EMS	82
500 - Service Call	42
600 - Series	27
700 - False Alarm	5
	161



ALPINE FIRE PROTECTION DISTRICT FISCAL YEAR 2021/2022 BUDGET



BUDGET TIMELINE

PRELIMINARY BUDGET ADOPTED	JUNE 15, 2021
FIRST HEARING	JULY 20, 2021
SECOND HEARING	AUGUST 17, 2021
THIRD HEARING	SEPTEMBER 21, 2021
ADOPTION OF FINAL BUDGET	SEPTEMBER 21, 2021

BUDGET ADJUSTMENTS
PRELIMINARY ADOPTED BUDGET TO FINAL ADOPTED BUDGET

INCOME ADJUSTMENTS						
A/C #	DATE	ACCOUNT NAME	PRELIM BUDGET	CURRENT	CHANGE	JUSTIFICATION
4006.14	6/24/2021	Alpine Fire Foundation	\$ -	\$ 11,200.00	\$ 11,200.00	Donations awarded by the Fire Foundation
			\$ -	\$ -	\$ -	
OPERATING EXPENSE ADJUSTMENTS						
A/C #	DATE	ACCOUNT NAME	PRELIM BUDGET	CURRENT	CHANGE	JUSTIFICATION
5009.01	6/16/2021	PASIS - Administration	\$ 89,600.00	\$ 90,984.00	\$ 1,384.00	Final number received from PASIS
5013.01	6/23/2021	Maintenance - Radios	\$ 3,600.00	\$ 2,500.00	\$ (1,100.00)	Change in number of radios covered under the contract
5003.14	6/24/2021	Alpine Fire Foundation	\$ -	\$ 11,200.00	\$ 11,200.00	Donations awarded by the Fire Foundation
5012.10	6/28/2021	Maintenance - Equipment (Hose/Ladder Testing)	\$ 2,995.00	\$ 3,240.00	\$ 245.00	Increase in amount of hose tested
5012.01	6/29/2021	E17 (2015 KME)	\$ 15,995.00	\$ 25,592.00	\$ 9,597.00	Brake repair/replacement
5025.04	7/7/2021	In-house/Succession Training	\$ 5,700.00	\$ 5,855.00	\$ 155.00	Increase in cost for LCW Consortium Contract
5002.04	7/7/2021	CalPERS UAL	\$ 498,080.00	\$ 498,110.00	\$ 30.00	Increase in cost for Safety 2nd Tier
5011	7/7/2021	FAIRA	\$ 38,600.00	\$ 38,461.00	\$ (139.00)	Final number received from FAIRA
RESTRICTED FUND ADJUSTMENTS						
A/C #	DATE	ACCOUNT NAME	PRELIM BUDGET	CURRENT	CHANGE	JUSTIFICATION
5037	7/7/2021	Capital Expenses	\$ 73,015	\$ 93,015	\$ 20,000.00	Buildout of command vehicle (not finished in FY 20/21)

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

INCOME / INTERFUND TRANSFERS					
CATEGORY	FY 20/21	FY 21/22	DIFFERENCE	%	
4000 County of San Diego	\$ 3,991,519.00	\$ 4,140,693.00	\$ 149,174.00	4%	
4002 Interest Income	\$ 52,100.00	\$ 50,100.00	\$ (2,000.00)	-4%	
4005 Other Income	\$ 70,000.00	\$ 69,000.00	\$ (1,000.00)	-1%	
Interfund Transfers	\$ 1,033,205.00	\$ 752,811.00	\$ (280,394.00)	-27%	
Special Revenue	\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	-7%	
Restricted Fund Income	\$ 201,500.00	\$ 195,750.00	\$ (5,750.00)	-3%	
Total Income	\$ 5,389,865.00	\$ 5,247,134.00	\$ (142,731.00)	-3%	

OPERATING / GENERAL / SPECIAL EXPENDITURES					
CATEGORY	FY 20/21	FY 21/22	DIFFERENCE	%	
5000 Payroll	\$ 1,888,014.00	\$ 2,073,609.00	\$ 185,595.00	10%	
5002 Employee Benefits	\$ 1,452,693.00	\$ 1,360,728.00	\$ (91,965.00)	-6%	
5003 Grant Expenses	\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	-7%	
5006 Unemployment	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50%	
5007 Clothing	\$ 32,185.00	\$ 44,570.00	\$ 12,385.00	38%	
5008 Communication	\$ 117,257.00	\$ 120,079.00	\$ 2,822.00	2%	
5009 PASIS	\$ 345,363.00	\$ 215,984.00	\$ (129,379.00)	-37%	
5010 Household	\$ 4,000.00	\$ 5,500.00	\$ 1,500.00	38%	
5011 FAIRA	\$ 21,399.00	\$ 38,461.00	\$ 17,062.00	80%	
5012 Maintenance - Equipment	\$ 98,883.00	\$ 113,727.00	\$ 14,844.00	15%	
5013 Maintenance - Radios	\$ 6,900.00	\$ 5,500.00	\$ (1,400.00)	-20%	
5014 Maintenance - Structures	\$ 32,539.00	\$ 38,646.00	\$ 6,107.00	19%	
5015 Emergency Medical Services	\$ 13,377.00	\$ 9,748.00	\$ (3,629.00)	-27%	
5016 Membership	\$ 3,028.00	\$ 3,601.00	\$ 573.00	19%	
5018 Office Expense	\$ 40,667.00	\$ 47,718.00	\$ 7,051.00	17%	
5019 Professional Fees	\$ 35,600.00	\$ 27,850.00	\$ (7,750.00)	-22%	
5023 Training	\$ 29,121.00	\$ 32,721.00	\$ 3,600.00	12%	
5025 Workshops - Management	\$ 13,540.00	\$ 23,525.00	\$ 9,985.00	74%	
5028 Utilities	\$ 51,692.00	\$ 54,112.00	\$ 2,420.00	5%	
5030 Special District Expense	\$ 97,193.00	\$ 97,841.00	\$ 648.00	1%	
5031 Director's Fees	\$ 7,000.00	\$ 8,580.00	\$ 1,580.00	23%	
5032 Community Risk Reduction	\$ 9,085.00	\$ 9,535.00	\$ 450.00	5%	
5035 Uncapitalized Equipment	\$ 38,826.00	\$ 11,825.00	\$ (27,001.00)	-70%	
5037 Capital Equipment	\$ 207,500.00	\$ 93,015.00	\$ (114,485.00)	-55%	
5038 Contingency Fund	\$ 125,181.00	\$ 125,331.00	\$ 150.00	0%	
5039 Emergency Fund	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
Transfer to Accrual Accounts	\$ 671,281.00	\$ 640,648.00	\$ (30,633.00)	-5%	
Total Expenses	\$ 5,389,865.00	\$ 4,606,486.00	\$ (783,379.00)	-15%	



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

INCOME					
CATEGORY	JUSTIFICATION	2020/21	2021/22	Difference	%
GENERAL REVENUE					
4000 COUNTY OF SAN DIEGO		\$ 3,991,519.00	\$ 4,140,693.00	\$ 149,174.00	4%
4000.01 - 1% Property Tax		\$ 3,468,839.00	\$ 3,605,714.00	\$ 136,875.00	
4000.06 - 1% Property Tax Refunds		\$ (17,566.00)	\$ (19,000.00)	\$ (1,434.00)	
4000.02 - Interest (General Fund)		\$ 17,000.00	\$ 17,000.00	\$ -	
4000.05 - Benefit Fee	<i>Board Approved 1.5% increase (2/2021)</i>	\$ 523,246.00	\$ 536,979.00	\$ 13,733.00	
4002 INTEREST INCOME		\$ 52,100.00	\$ 50,100.00	\$ (2,000.00)	-4%
4002.01 - California Bank and Trust		\$ 100.00	\$ 100.00	\$ -	
4002.02 - PASIS		\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	
4002.03 - Investments		\$ 40,000.00	\$ 40,000.00	\$ -	
4002.04 - LAIF		\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	
4005 OTHER INCOME		\$ 70,000.00	\$ 69,000.00	\$ (1,000.00)	-1%
4005.01 - Plan Check Fees		\$ 12,000.00	\$ 11,000.00	\$ (1,000.00)	
4005.02 - First Responder Fund		\$ 13,000.00	\$ 13,000.00	\$ -	
4005.04 - Other		\$ 45,000.00	\$ 45,000.00	\$ -	
TOTAL GENERAL INCOME		\$ 4,113,619.00	\$ 4,259,793.00	\$ 146,174.00	4%
TOTAL GENERAL EXPENDITURES		\$ 4,677,043.00	\$ 4,567,706.00	\$ (109,337.00)	-2%
INTERFUND TRANSFERS					
1000.01/5002.02 - Annual Leave Liability		\$ 171,541.00	\$ 59,340.00		
1000.01/5002.4b - CalPERS Unfunded Accrued Liability		\$ 429,770.00	\$ 498,110.00		
1002.14/4005.12 - Sunrise Powerlink Mitigation Fund		\$ 38,245.00	\$ 33,021.00		
1002.14/5037 - Apparatus Accrual Fund		\$ 167,500.00	\$ 57,500.00		
1002.14/4005.09 - Equipment Fund		\$ 176,149.00	\$ 61,260.00		
1002.14/5037 - Capital Building Fund		\$ 50,000.00	\$ 43,580.00		
TOTAL INTERFUND TRANSFERS		\$ 1,033,205.00	\$ 752,811.00	\$ (280,394.00)	-27%
NET OPERATING REVENUE (OVER) OR UNDER BUDGET		\$ 469,781.00	\$ 444,898.00	\$ (24,883.00)	-5%
SPECIAL REVENUE					
4005 GRANT INCOME					
4006.03 - SD Regional Fire and Emergency Foundation		\$ -	\$ -		
4006.04 - COSD SHGP 2018		\$ 13,261.00	\$ -		
4006.04 - COSD SHGP 2019		\$ 13,228.00	\$ -		
4006.04 - COSD SHGP 2020		\$ -	\$ 13,616.00		
4006.04 - COSD SHGP 2021		\$ -	\$ 13,964.00		
4006.04 - UASI 2018		\$ 2,612.00	\$ -		
4006.14 - Alpine Fire Foundation		\$ 940.00	\$ 11,200.00		
4006.18 - CA Fire Foundation		\$ 11,500.00	\$ -		
SPECIAL REVENUE INCOME		\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	-7%
SPECIAL REVENUE EXPENDITURES		\$ 41,541.00	\$ 38,780.00	\$ (2,761.00)	-7%
RESTRICTED FUND INCOME					
4000 MITIGATION FUND		\$ 36,500.00	\$ 25,750.00	\$ (10,750.00)	-29%
4000.03 - Mitigation Fees		\$ 35,500.00	\$ 25,000.00	\$ -	
4000.04 - Interest - Mitigation Fund		\$ 1,000.00	\$ 750.00	\$ -	
4005 RESTRICTED FUND INCOME		\$ 165,000.00	\$ 170,000.00	\$ 5,000.00	3%
4005.08 - Ambulance Facility Lease (to CalPERS UAL Fund)		\$ 120,000.00	\$ 120,000.00	\$ -	
4005.09 - Ambulance ALS Agreement (to CalPERS UAL Fund)		\$ 30,000.00	\$ 35,000.00	\$ -	
4005.11 - Vehicle Reimbursements (to Apparatus Accrual Fund)		\$ 15,000.00	\$ 15,000.00	\$ -	
RESTRICTED FUND INCOME		\$ 201,500.00	\$ 195,750.00	\$ (5,750.00)	-3%
TRANSFER TO ACCRUAL ACCOUNTS					
Fund Restricted Accrual Accounts for Capital Purchases		\$ 631,462.00	\$ -		
5040 - Available from Restricted Fund Income		\$ 201,500.00	\$ 195,750.00		
5040 - Available from Budget Surplus		\$ 469,781.00	\$ 444,898.00		
5038 - Available from Contingency Fund		\$ 125,181.00	\$ 125,331.00		
(OVER) OR UNDER		\$ 165,000.00	\$ 765,979.00	\$ 600,979.00	
Transfer from Mitigation Fund Income		\$ -	\$ -		
Transfer from General Fund Surplus		\$ -	\$ -		
TOTAL BUDGET (OVER) OR UNDER		\$ -	\$ 765,979.00	\$ 765,979.00	#DIV/0!



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

CATEGORY	2020/21	2021/22	Difference	%
OPERATING EXPENSES				
5000 PAYROLL	\$ 1,888,014.00	\$ 2,073,609.00	\$ 185,595.00	10%
5000.01 - Salaries	\$ 1,530,000.00	\$ 1,670,924.00	\$ 140,924.00	
5000.02 - Overtime	\$ 358,014.00	\$ 402,685.00	\$ 44,671.00	
5002 EMPLOYEE BENEFITS	\$ 1,452,693.00	\$ 1,360,728.00	\$ (91,965.00)	-6%
5002.01 - Educational Incentive (MOU)	\$ 85,360.00	\$ 81,977.00	\$ (3,383.00)	
5002.02 - Vacation and Sick Leave Cashout (MOU)	\$ 171,541.00	\$ 59,340.00	\$ (112,201.00)	
5002.03 - Medicare Tax (Employer)	\$ 34,952.00	\$ 36,998.00	\$ 2,046.00	
5002.04 - CalPERS Retirement (Normal Cost)	\$ 359,433.00	\$ 322,573.00	\$ (36,860.00)	
5002.04 - CalPERS Retirement (UAL)	\$ 429,770.00	\$ 498,110.00	\$ 68,340.00	
5002.05 - Health Insurance (MOU)	\$ 349,762.00	\$ 340,361.00	\$ (9,401.00)	
5002.06 - Life Insurance (MOU)	\$ 5,850.00	\$ 4,590.00	\$ (1,260.00)	
5002.07 - Long Term Disability Insurance (MOU)	\$ 6,216.00	\$ 6,120.00	\$ (96.00)	
5002.08 - Social Security Tax (Employer)	\$ 4,809.00	\$ 5,659.00	\$ 850.00	
5002.10 - Retirement 401(a)	\$ 5,000.00	\$ 5,000.00	\$ -	
5006 UNEMPLOYMENT	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50%
5007 CLOTHING	\$ 32,185.00	\$ 44,570.00	\$ 12,385.00	38%
5007.01 - Class A and Station Uniforms	\$ 10,250.00	\$ 12,300.00	\$ 2,050.00	
5007.02 - Station Boots	\$ 2,520.00	\$ 3,420.00	\$ 900.00	
5007.03 - Structure PPE	\$ 17,775.00	\$ 25,570.00	\$ 7,795.00	
5007.04 - Wildland PPE	\$ 1,640.00	\$ 3,280.00	\$ 1,640.00	
5008 COMMUNICATION	\$ 117,257.00	\$ 120,079.00	\$ 2,822.00	2%
5008.01 - HCFA - RCS - Internet	\$ 111,544.00	\$ 112,814.00	\$ 1,270.00	
5008.02 - Pagers & Mobile Phones	\$ 3,231.00	\$ 2,975.00	\$ (256.00)	
5008.03 - Mobile Data Terminals - License and Software	\$ 2,282.00	\$ 4,090.00	\$ 1,808.00	
5008.05 - Emergency Operations Center (EOC)	\$ 200.00	\$ 200.00	\$ -	
5009 PUBLIC AGENCY SELF INSURANCE SYSTEM (PASIS)	\$ 345,363.00	\$ 215,984.00	\$ (129,379.00)	-37%
5009.01 - Administration	\$ 95,363.00	\$ 90,984.00	\$ (4,379.00)	
5009.02 - Claims	\$ 250,000.00	\$ 125,000.00	\$ (125,000.00)	
5010 HOUSEHOLD	\$ 4,000.00	\$ 5,500.00	\$ 1,500.00	38%
5011 FAIRA	\$ 21,399.00	\$ 38,461.00	\$ 17,062.00	80%
5012 MAINTENANCE - EQUIPMENT	\$ 98,883.00	\$ 113,727.00	\$ 14,844.00	15%
5012.01 - E17 (2015 KME)	\$ 18,778.00	\$ 25,592.00	\$ 6,814.00	
5012.02 - E217 (2002 KME)	\$ 9,245.00	\$ 10,745.00	\$ 1,500.00	
5012.3b - BR17 (2019 Hi-Tech)	\$ 7,995.00	\$ 7,995.00	\$ -	
5012.03 - BR217 (2002 Masterbody)	\$ 6,995.00	\$ 6,995.00	\$ -	
5012.04 - U17 (2018 F250)	\$ 1,350.00	\$ 4,110.00	\$ 2,760.00	
5012.05 - Rescue Tools	\$ 865.00	\$ 1,515.00	\$ 650.00	
5012.06 - Hydrant Maintenance	\$ 100.00	\$ 125.00	\$ 25.00	
5012.07 - Station Generator	\$ 2,150.00	\$ 2,060.00	\$ (90.00)	
5012.08 - SCBA Compressor	\$ 1,851.00	\$ 1,851.00	\$ -	
5012.09 - Portable Extinguishers	\$ 144.00	\$ 174.00	\$ 30.00	
5012.10 - Hose and Ladder Testing	\$ 2,995.00	\$ 3,240.00	\$ 245.00	
5012.11 - Miscellaneous Equipment	\$ 800.00	\$ 1,000.00	\$ 200.00	
5012.12 - Fuel	\$ 25,955.00	\$ 28,074.00	\$ 2,119.00	
5012.13 - Firefighting Foam	\$ 1,500.00	\$ 2,000.00	\$ 500.00	
5012.14 - Fire Hose & Appliances	\$ 2,500.00	\$ 2,500.00	\$ -	
5012.15 - Vehicle Maintenance Software	\$ 1,565.00	\$ 1,701.00	\$ 136.00	
5012.16 - Air Compressor (Station 17)	\$ 820.00	\$ 1,320.00	\$ 500.00	
5012.18 - 4706 (2007 Ford Ranger)	\$ 1,300.00	\$ 1,300.00	\$ -	
5012.19 - Self Contained Breathing Apparatus	\$ 1,675.00	\$ 3,280.00	\$ 1,605.00	
5012.20 - 2008 Ford Expedition	\$ 1,550.00	\$ -	\$ (1,550.00)	
5012.21 - 4701 (2021 Chevrolet Silverado)	\$ 2,800.00	\$ 2,800.00	\$ -	
5012.22 - 4702 (2012 Dodge Power Wagon)	\$ 4,700.00	\$ 3,500.00	\$ (1,200.00)	
5012.23 - 4705 (2020 Ford Explorer)	\$ 1,250.00	\$ 1,850.00	\$ 600.00	
5013 MAINTENANCE - RADIOS	\$ 6,900.00	\$ 5,500.00	\$ (1,400.00)	-20%
5013.01 - Radio Maintenance Contract	\$ 4,900.00	\$ 3,500.00	\$ (1,400.00)	
5013.02 - Radio Accessories	\$ 2,000.00	\$ 2,000.00	\$ -	
5014 MAINTENANCE - STRUCTURES	\$ 32,539.00	\$ 38,646.00	\$ 6,107.00	19%
5014.01 - Station 17	\$ 18,518.00	\$ 20,075.00	\$ 1,557.00	
5014.02 - HVAC Maintenance	\$ 2,200.00	\$ 2,200.00	\$ -	
5014.03 - Apparatus Bay Doors and Gates	\$ 4,270.00	\$ 4,900.00	\$ 630.00	
5014.04 - Station 17 Life Safety Systems	\$ 3,188.00	\$ 4,521.00	\$ 1,333.00	



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

5014.05 - Plymovent System	\$	1,900.00	\$	1,800.00	\$	(100.00)	
5014.06 - Gym Equipment	\$	500.00	\$	1,350.00	\$	850.00	
5014.07 - Grounds Maintenance	\$	1,963.00	\$	3,800.00	\$	1,837.00	
5015 EMERGENCY MEDICAL SERVICES	\$	13,377.00	\$	9,748.00	\$	(3,629.00)	-27%
5015.01 - EMS Supplies	\$	3,500.00	\$	3,500.00	\$	-	
5015.04 - Defibrillator Maintenance	\$	8,687.00	\$	5,025.00	\$	(3,662.00)	
5015.05 - CERT Trailer	\$	300.00	\$	300.00	\$	-	
5015.07 - Narcotic Management	\$	890.00	\$	923.00	\$	33.00	
5016 MEMBERSHIP	\$	3,028.00	\$	3,601.00	\$	573.00	19%
<i>Community Risk Reduction</i>	\$	835.00	\$	778.00	\$	(57.00)	
<i>District Memberships</i>	\$	598.00	\$	1,199.00	\$	601.00	
<i>Fire Chief</i>	\$	1,595.00	\$	1,624.00	\$	29.00	
5018 OFFICE EXPENSE	\$	40,667.00	\$	47,718.00	\$	7,051.00	17%
5018.01 - Expendable Supplies & Printing	\$	1,450.00	\$	2,100.00	\$	650.00	
5018.01 - CRR Printing	\$	300.00	\$	300.00	\$	-	
5018.02 - District Postage	\$	370.00	\$	385.00	\$	15.00	
5018.02 - CRR - Postage	\$	500.00	\$	500.00	\$	-	
5018.03 - Office Machines - Equipment & Software	\$	36,847.00	\$	43,233.00	\$	6,386.00	
5018.04 - CrewSense	\$	1,200.00	\$	1,200.00	\$	-	
5019 PROFESSIONAL FEES	\$	35,600.00	\$	27,850.00	\$	(7,750.00)	-22%
5019.01 - Legal Counsel	\$	19,150.00	\$	15,900.00	\$	(3,250.00)	
5019.02 - Auditor	\$	10,450.00	\$	10,450.00	\$	-	
5019.03 - Election	\$	6,000.00	\$	-	\$	(6,000.00)	
5019.04 - OPEB Actuary			\$	1,500.00	\$	1,500.00	
							<i>New for FY 21/22</i>
5023 TRAINING	\$	29,121.00	\$	32,721.00	\$	3,600.00	12%
5023.01 - Training Incidentals	\$	2,440.00	\$	2,360.00	\$	(80.00)	
5023.02 - EMS Training	\$	4,000.00	\$	4,000.00	\$	-	
5023.03 - Heartland Training Facility	\$	14,421.00	\$	14,351.00	\$	(70.00)	
5023.04 - Education (MOU)	\$	6,000.00	\$	7,500.00	\$	1,500.00	
5023.05 - Training Workshops	\$	2,260.00	\$	4,510.00	\$	2,250.00	
5025 WORKSHOPS - MANAGEMENT	\$	13,540.00	\$	23,525.00	\$	9,985.00	74%
5025.01 - Administration	\$	1,380.00	\$	6,620.00	\$	5,240.00	
5025.02 - Fire Chief	\$	2,850.00	\$	6,550.00	\$	3,700.00	
5025.03 - Board of Directors	\$	2,350.00	\$	2,500.00	\$	150.00	
5025.04 - In-house/Sucession Training	\$	6,960.00	\$	5,855.00	\$	(1,105.00)	
5025.05 - Community Risk Reduction	\$	-	\$	2,000.00	\$	2,000.00	
5028 UTILITIES	\$	51,692.00	\$	54,112.00	\$	2,420.00	5%
5028.01 - Gas & Electric	\$	38,983.00	\$	40,933.00	\$	1,950.00	
5028.02 - Telephone	\$	2,500.00	\$	2,500.00	\$	-	
5028.03 - Water	\$	7,697.00	\$	8,107.00	\$	410.00	
5028.04 - Trash	\$	1,312.00	\$	1,312.00	\$	-	
5028.05 - Sewer	\$	1,200.00	\$	1,260.00	\$	60.00	
5030 SPECIAL DISTRICT EXPENSE	\$	97,193.00	\$	97,841.00	\$	648.00	1%
5030.01 - District Operations	\$	6,990.00	\$	7,230.00	\$	240.00	
5030.02 - Publishing - Community Risk Reduction	\$	500.00	\$	500.00	\$	-	
5030.02 - Publishing - District	\$	160.00	\$	160.00	\$	-	
5030.04 - Tax Collection Fees	\$	53,864.00	\$	50,565.00	\$	(3,299.00)	
5030.05 - Rehab Fireground Meals	\$	1,500.00	\$	2,500.00	\$	1,000.00	
5030.06 - Wellness/Fitness	\$	30,896.00	\$	33,518.00	\$	2,622.00	
5030.08 - LAFCO Budget	\$	2,348.00	\$	2,348.00	\$	-	
5030.10 - Web Site	\$	160.00	\$	1,020.00	\$	860.00	
5030.11 - Recruitment	\$	775.00	\$	-	\$	(775.00)	
5030.16 - Reimbursable Expenses	\$	-	\$	-	\$	-	
5031 DIRECTOR'S FEES	\$	7,000.00	\$	8,580.00	\$	1,580.00	23%
5032 COMMUNITY RISK REDUCTION	\$	9,085.00	\$	9,535.00	\$	450.00	5%
5032.01 - Public Education	\$	4,500.00	\$	4,500.00	\$	-	
5032.02 - Supplies	\$	1,085.00	\$	2,585.00	\$	1,500.00	
5032.03 - Classes	\$	2,800.00	\$	1,300.00	\$	(1,500.00)	
5032.04 - Mapping	\$	700.00	\$	1,150.00	\$	450.00	
5035 UNCAPITALIZED EQUIPMENT	\$	38,826.00	\$	11,825.00	\$	(27,001.00)	-70%
Communications	\$	19,230.00	\$	3,760.00	\$	(15,470.00)	
Engines	\$	5,070.00	\$	-	\$	(5,070.00)	
Facilities	\$	13,026.00	\$	8,065.00	\$	(4,961.00)	
Office	\$	1,500.00	\$	-	\$	(1,500.00)	
Operations	\$	-	\$	-	\$	-	
Vehicles	\$	-	\$	-	\$	-	
TOTAL OPERATING BUDGET	\$	4,339,362.00	\$	4,344,360.00	\$	4,998.00	100%



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

CAPITAL EXPENSES							
5037 CAPITAL EQUIPMENT	\$	207,500.00	\$	93,015.00	\$	(114,485.00)	-55%
Communications	\$	-	\$	-	\$	-	
Engines	\$	6,000.00	\$	-	\$	(6,000.00)	
Facilities	\$	40,000.00	\$	35,515.00	\$	(4,485.00)	
Office	\$	-	\$	-	\$	-	
Operations	\$	-	\$	-	\$	-	
Vehicles	\$	161,500.00	\$	57,500.00	\$	(104,000.00)	
5038 CONTINGENCY FUND	\$	125,181.00	\$	125,331.00	\$	150.00	0%
		<i>3% of Total Budget</i>					
		<i>(minus 5039 - Emergency Fund)</i>					
	\$	130,181.00	\$	130,331.00			
5039 EMERGENCY FUND	\$	5,000.00	\$	5,000.00	\$	-	0%
TOTAL GENERAL EXPENDITURES	\$	4,677,043.00	\$	4,567,706.00	\$	(109,337.00)	-2%
SPECIAL REVENUE EXPENSES							
5003 GRANT EXPENSES	\$	41,541.00	\$	38,780.00	\$	(2,761.00)	-7%
5003.03 - SD Regional Fire and Emergency Foundation	\$	-	\$	-	\$	-	
5003.04 - COSD SHGP 2018	\$	13,261.00	\$	-	\$	(13,261.00)	
5003.04 - COSD SHGP 2019	\$	13,228.00	\$	-	\$	(13,228.00)	
5003.04 - COSD SHGP 2020	\$	-	\$	13,616.00	\$	13,616.00	
5003.04 - COSD SHGP 2021	\$	-	\$	13,964.00	\$	13,964.00	
5003.04 - UASI 2018	\$	2,612.00	\$	-	\$	(2,612.00)	
5003.14 - Alpine Fire Foundation	\$	940.00	\$	11,200.00	\$	10,260.00	
5003.18 - CA Fire Foundation	\$	11,500.00	\$	-	\$	(11,500.00)	
TOTAL SPECIAL REVENUE EXPENSES	\$	41,541.00	\$	38,780.00	\$	(2,761.00)	-7%



RESTRICTED FUNDS BUDGET					
	JUSTIFICATION	2020/21	2021/22	Difference	%
1000.01	ANNUAL LEAVE LIABILITY				
	5002.02 - Vacation/Holiday/Sick Leave Liability				
	Annual Vacation/Holiday Pay - Liability	Potential Retirees	77,839.00	29,805.00	
	Annual Sick Leave - Liability	Potential Retirees	93,702.00	29,535.00	
	Total ASSIGNED: ANNUAL LEAVE LIABILITY		171,541.00	59,340.00	-112,201.00 -65%
1000.01	CaIPERS UNFUNDED LIABILITY (UAL)				
	5002.04b - CaIPERS Unfunded Liability				
	CaIPERS UAL		429,770.00	498,110.00	
	Total ASSIGNED: CaIPERS UNFUNDED LIABILITY		429,770.00	498,110.00	68,340.00 16%
1002	ECONOMIC STABILITY FUND				
	1002 - ECONOMIC STABILITY FUND		0.00	0.00	
	Total ASSIGNED: ECONOMIC STABILITY FUND		0.00	0.00	0.00 #DIV/0!
1002	SUNRISE POWERLINK MITIGATION FUND				
	SUNRISE POWERLINK MITIGATION FUND - SPRL				
	5000.02 - Overtime (Critical Weather)		24,954.00	27,741.00	
	5007.04 - Wildland PPE		1,640.00	3,280.00	
	5013.02 - Radios	Repairs/Batteries	2,000.00	2,000.00	
	5030.16 - Reimbursable Expenses		0.00	0.00	
	5035 - Uncapitalized Expense	VHF Mobile Radios - 4701	9,651.00	0.00	
	Total ASSIGNED: SUNRISE POWERLINK MITIGATION FUND		38,245.00	33,021.00	-5,224.00 -14%
1002	APPARATUS ACCRUAL FUND				
	APPARATUS ACCRUAL FUND				
	5037 - Capital Expense	BR17 - Miscellaneous	6,000.00	0.00	
	5037 - Capital Expense	4701 Vehicle	124,000.00	20,000.00	
	5037 - Capital Expense	4705 Vehicle	37,500.00	0.00	
	5037 - Capital Expense	U217 to replace 4706	0.00	37,500.00	
	Total ASSIGNED: APPARATUS ACCRUAL FUND		167,500.00	57,500.00	-110,000.00 -66%
1002	EQUIPMENT REPLACEMENT FUND				
	5035 - UNCAPITALIZED EXPENSE		14,649.00	3,760.00	-10,889.00 -74%
	Communications	800mhz Portable Radios (4701)	9,579.00	0.00	
	Communications	MDC Equipment	0.00	3,760.00	
	Engines	E217 MDC Replacement	5,070.00	0.00	
	Facilities		0.00	0.00	
	Vehicles		0.00	0.00	
	5037 - CAPITAL EXPENSE		161,500.00	57,500.00	-104,000.00 0.00
	Communications		0.00	0.00	
	Engines		0.00	0.00	
	Operations		0.00	0.00	
	Vehicles		161,500.00	57,500.00	
	Facilities		0.00	0.00	
	Total ASSIGNED: EQUIPMENT REPLACEMENT FUND		176,149.00	61,260.00	-114,889.00 -65%
1002	CAPITAL BUILDING FUND				
	5035 - UNCAPITALIZED EXPENSE		10,000.00	8,065.00	-1,935.00 -19%
	Facilities	Plymovent Upgrade (Phase 2 of 2)	10,000.00	8,065.00	
	5037 - CAPITAL EXPENSE		40,000.00	35,515.00	-4,485.00 0.00
	Facilities	Replace App Bay Flooring	0.00	16,715.00	
	Facilities	Replace App Door Motors (3)	0.00	18,800.00	
	Facilities	Concrete Repairs	40,000.00	0.00	
	Total ASSIGNED: CAPITAL BUILDING FUND		50,000.00	43,580.00	-6,420.00 -13%

Services & Supplies	FY 19/20	FY 20/21
5007 - Clothing	\$ 32,185.00	\$ 44,570.00
5008 - Communication	\$ 117,257.00	\$ 120,079.00
5009 - PASIS	\$ 345,363.00	\$ 215,984.00
5010 - Household	\$ 4,000.00	\$ 5,500.00
5011 - FAIRA	\$ 21,399.00	\$ 38,461.00
5012 - Maintenance Equipment	\$ 98,883.00	\$ 113,727.00
5013 - Maintenance Radios	\$ 6,900.00	\$ 5,500.00
5014 - Maintenance Structures	\$ 32,539.00	\$ 38,646.00
5015 - EMS	\$ 13,377.00	\$ 9,748.00
5016 - Memberships	\$ 3,028.00	\$ 3,601.00
5018 - Office Expense	\$ 40,667.00	\$ 47,718.00
5019 - Professional Fees	\$ 35,600.00	\$ 27,850.00
5023 - Training	\$ 29,121.00	\$ 32,721.00
5025 - Workshops - Management	\$ 13,540.00	\$ 23,525.00
5028 - Utilities	\$ 51,692.00	\$ 54,112.00
5030 - Special District Expense	\$ 97,193.00	\$ 97,841.00
5032 - Community Risk Reduction	\$ 9,085.00	\$ 9,535.00
5035 - Uncapitalized Equipment	\$ 38,826.00	\$ 11,825.00
	\$ 990,655.00	\$ 900,943.00

Salaries & Benefits	FY 19/20	FY 20/21
5000 - Payroll	\$ 1,888,014.00	\$ 2,073,609.00
5002 - Employee Benefits	\$ 1,452,693.00	\$ 1,360,728.00
5006 - Unemployment	\$ 1,000.00	\$ 500.00
5031 - Directors Fees	\$ 7,000.00	\$ 8,580.00
	\$ 3,348,707.00	\$ 3,443,417.00

Total:	\$ 4,339,362.00	\$ 4,344,360.00
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Budget Workbook - Recap of totals from individual budget sheets

	2020/21	2021/22	Increase or Decrease
A Division	\$ 110,164.00	\$ 120,958.00	8.92%
B Division	\$ 98,783.00	\$ 113,602.00	13.04%
C Division	\$ 49,562.00	\$ 60,818.00	18.51%
Community Risk Reduction	\$ 18,008.00	\$ 18,259.00	1.37%
Fire Chief	\$ 438,033.00	\$ 320,427.00	-36.70%
Administrative	\$ 3,835,812.00	\$ 3,803,311.00	-0.85%
Contingency	\$ 125,181.00	\$ 125,331.00	0.12%
Emergency	\$ 5,000.00	\$ 5,000.00	0.00%
Restricted/Designated Funds	\$ 1,033,205.00	\$ 752,811.00	-37.25%
Total General Expenditures	\$ 4,680,543.00	\$ 4,567,706.00	\$ 4,567,706.00
Total General Income	\$ 4,113,619.00	\$ 4,259,793.00	\$ -
Grant Expenses (Special/Restricted)	\$ 41,541.00	\$ 38,780.00	
Grant Income Special/Restricted)	\$ 41,541.00	\$ 38,780.00	
Interfund Transfers (Restricted/Desig)	\$ 1,033,205.00	\$ 752,811.00	
Budget Surplus	\$ 466,281.00	\$ 444,898.00	

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: **7.2**
Meeting Date: July 20, 2021
Submitted by: Chief Boggeln
Subject: California Employers' Retirement Benefit Trust Fund through CalPERS



RECOMMENDED ACTION:

Authorize the Fire Chief to begin the process of establishing an irrevocable Section 115 Trust with CalPERS for the purpose of funding OPEB unfunded liability.

BACKGROUND:

In accordance with GASB 75, Other Post-Employment Benefits (OPEB) obligations must now be analyzed by an actuarial consultant and included in annual audit statements. On June 30, 2021, our annual audit reported our OPEB liability for FYE 20 at \$703,799. In FYE 19, that liability was reported at \$661,748. Currently the District pays its OPEB obligations on a pay-as-you-go basis with funds coming from the General Fund. OPEB costs over the last three years has averaged \$2000 per year. Many public agencies are now utilizing Section 115 trusts to help prefund OPEB and future liabilities. Staff has evaluated the different options for establishing the Section 115 Trust and determined that the CalPERS managed trust is the best option for the District. CalPERS has a much lower administrative cost at 10 basis points on invested assets whereas the other options cost out at 60 – 75 basis points on invested assets. So for every \$100,000 invested CalPERS will charge \$100 while the other options will charge \$600 - \$750.

Participating in the CERBT program will help address funding the OPEB costs. Distributions into the trust are always voluntary, and held in trust for the District's exclusive use to pay for retiree benefits. An initial funding deposit would be made in Fiscal Year 21/22, after which further contributions would be determined on an annual basis. There are three contribution strategies which are presented in the packet, with staff recommending investment strategy #3.

The attached CalPERS documents authorizes the District's participation in the CERBT program and delegates authority for program disbursements to the Fire Chief, Administrative Specialist, and Administrative Director.

ATTACHMENTS:

- **Resolution 21/22-01:** Resolution Approving the Agreement to Prefund Other Post-Employment Benefits and Other Related Forms with the California Employers' Retirement Benefit Trust Fund through the California Public Employees Retirement System
- **Resolution 21/22-02:** Resolution Delegating Authority to Request on Behalf of the Employer Disbursements from the Other Post Employment Prefunding Plan and to Certify as to the Purpose for Which the Disbursed Funds Will be Used.
- **AFPD Post-Employment Medical Benefits Plan Actuarial**
- **CalPERS CERBT Valuation Packet**



GASB Statement No. 75
Supplemental Schedules
for Alpine Fire Protection District

Reporting Period: July 1, 2020 to June 30, 2021
Measurement Period: July 1, 2019 to June 30, 2020
Valuation Date: June 30, 2020

April 7, 2021

**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Note to Auditors

DFA, LLC (DFA) has prepared the following supplemental schedules to accompany the District's actuarial valuation as of June 30, 2020 to (1) facilitate preparation of GASB 75 reporting and (2) provide information that (if applicable) was not determinable as of the valuation date. We have prepared this supplement based on the results of our actuarial valuation and (if applicable) subsequent projections. We are available to discuss any differences between our calculations and your records.

Our actuarial valuation is intended to comply with GASB 75's valuation requirements (at least one every two years); the following schedules are intended to provide the reporting information specific to the applicable reporting period (July 1, 2020 to June 30, 2021), with updates to the measurement date (June 30, 2020).

Notes to the Financial Statements for the Year Ended June 30, 2021

Plan Description

Plan administration. The District administers a single employer defined benefit healthcare plan. The District currently provides retiree health benefits through the CalPERS Health Plan governed by the Public Employees Medical & Hospital Care Act (PEMHCA).

Benefits provided. Employees may retire and receive District-paid benefits upon eligible retirement through CalPERS. The District-paid benefit is the unequal Minimum Employer Contribution (MEC) through PEMHCA. The MEC is \$139.00 in 2020 and \$143.00 in 2021. The unequal amount is determined by multiplying the number of years the District has participated in PEMHCA by 5% (to a maximum of 100%). The District joined PEMHCA in 2015. The District's unequal contribution is \$41.70 in 2020 and \$50.05 in 2021.

Benefits are available to eligible surviving spouses of covered retirees. The District also pays the administration fees for all participants.

Plan membership. At June 30, 2020, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	3
Active plan members	14

Contributions. The contribution requirements of Plan members and the District are established and amended by the District. The required contribution is based on projected pay-as-you-go financing requirements. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Net OPEB Liability

The District's Net OPEB Liability was measured as of June 30, 2020 and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of June 30, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions were based on a review of plan experience during the period July 1, 2019 to June 30, 2020. Details regarding actuarial assumptions can be found in the actuarial assumptions section at the end of the report.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's Total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long-Term Expected Return of Plan Investments (if any)	Fidelity GO AA 20 Years Municipal Index	Discount Rate
June 30, 2021	June 30, 2020	4.00%	2.45%	2.45%



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

The components of the net OPEB liability were as follows:

Total OPEB liability	703,799
Plan fiduciary net position	0
Net OPEB liability	\$703,799
Measurement date	June 30, 2020
Reporting date	June 30, 2021
Covered payroll	\$1,814,627
Net OPEB liability (asset) as a percentage of covered payroll	38.78%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%

Schedule of Changes in Net OPEB Liability (June 30, 2019 to June 30, 2020)

Total OPEB Liability	
Service Cost	30,450
Interest	16,157
Changes of benefit terms	0
Difference between expected and actual experience	0
Changes of assumptions	0
Benefit payments ¹	(4,556)
Net change in total OPEB liability	42,051
Total OPEB liability – June 30, 2019 (a)	\$661,748
Total OPEB liability – June 30, 2020 (b)	\$703,799
Plan fiduciary net position	
Contributions – employer ¹	4,556
Net investment income	0
Benefit payments ¹	(4,556)
Trustee fees	0
Administrative expense	0
Net change in plan fiduciary net position	0
Plan fiduciary net position – June 30, 2019 (c)	\$0
Plan fiduciary net position – June 30, 2020 (d)	\$0
Net OPEB liability – June 30, 2019 (c) – (a)	\$661,748
Net OPEB liability – June 30, 2020 (d) – (b)	\$703,799

¹ Amount includes any implicit subsidy associated with benefits paid (see Page 5).



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.45%)	Discount Rate (2.45%)	1% Increase (3.45%)
Net OPEB liability (asset)	804,350	703,799	619,897

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.50% in 2020; 3.00% ultimate)	Trend Rate (5.50% in 2020; 4.00% ultimate)	1% Increase (6.50% in 2020; 5.00% ultimate)
Net OPEB liability (asset)	606,437	703,799	824,666



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Statement of Changes in Fiduciary Net Position

Additions	
Employer contributions ²	4,556
Investment income:	
Net increase in fair value of investments	0
Total additions	4,556
Deductions	
Trustee fees	0
Administrative expense	0
Benefit payments ²	4,556
Total deductions	4,556
Net increase in net position	0
Net position restricted for postemployment benefits other than pensions	
Beginning of year – June 30, 2019	\$0
End of year – June 30, 2020	\$0

² Includes \$1,624 of pay-as-you-go contributions made from sources outside of trust, plus an implicit subsidy amounts of \$2,932.

**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District's deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience ^{3,4}	0	0
Changes in assumptions or other inputs ^{3,4}	0	0
Differences between projected and actual return investments ^{3,4}	0	0
Total	\$0⁵	\$0

³ Measured at June 30, 2020.

⁴ See Schedule of Deferred Outflows and Inflows of Resources for additional information.

⁵ Does not include District contributions (plus associated implicit subsidy) made after the measurement, which will be recognized as a reduction of the Net OPEB Liability in the year ending June 30, 2021.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year ending June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	0	0
2023	0	0
2024	0	0
2025	0	0
2026	0	0
2027	0	0
2028	0	0
2029	0	0
2030	0	0
2031	0	0



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Schedule of Deferred Outflows and Inflows of Resources

Year	Type	Category	Initial Base	Amortization Period	Annual Recognition	Current Balance
2018	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Outflow	Changes in assumptions	0	0.0	0	0
2018	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2019	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2019	Deferred Outflow	Changes in assumptions	0	0.0	0	0
2019	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2020	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2020	Deferred Outflow	Changes in assumptions	0	0.0	0	0
2020	Deferred Outflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
Total						0

Year	Type	Category	Initial Base	Amortization Period	Annual Recognition	Current Balance
2018	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Inflow	Changes in assumptions	0	0.0	0	0
2018	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2019	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2019	Deferred Inflow	Changes in assumptions	0	0.0	0	0
2019	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
2020	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2020	Deferred Inflow	Changes in assumptions	0	0.0	0	0
2020	Deferred Inflow	Net difference between projected and actual earnings on plan investments	0	0.0	0	0
Total						0



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Net OPEB Expense

The District's Net OPEB expense was \$46,607.

Net OPEB Liability – beginning (a)	\$661,748
Net OPEB Liability – ending (b)	\$703,799
Change in Net OPEB Liability [(b)-(a)]	42,051
Change in Deferred Outflows	0
Change in Deferred Inflows	0
Employer Contributions	4,556
Net OPEB Expense – June 30, 2019 to June 30, 2020	\$46,607

Service Cost	30,450
Interest Cost	16,157
Expected Return on Assets	0
Changes of benefit terms	0
Recognition of Deferred Outflows and Inflows	
Differences between expected and actual experience	0
Changes of assumptions	0
Differences between projected and actual investments	0
Total	0
Net OPEB Expense – June 30, 2019 to June 30, 2020	\$46,607



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Actuarial Assumptions

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases	2.75 percent
Inflation rate	2.75 percent
Retirement Rates	Service Retirement Rates for Public Agency Fire - 3.00% at 55 - from 2017 CalPERS Experience Study.
Withdrawal	Terminated Refund Rates for Public Agency Fire from 2017 CalPERS Experience Study.
Mortality	Preretirement Mortality Rates for Public Agency Fire from 2017 CalPERS Experience Study. Post-retirement Mortality Rates for Public Agency Fire from 2017 CalPERS Experience Study.
Election Percent	30%
Spouse Coverage	Future Retirees: 80% Current Retirees: Actual dependent data used. Female spouses are assumed to be three years younger than male spouses.
Healthcare cost trend rate	5.50 percent for 2020 through 2023; 5.20 percent for 2024 through 2069; and 4.00 percent per year for 2070 and later years
Medicare cost trend rate	3.50 percent
Implicit Subsidy Factor	2.8053
Increase in CalPERS Minimum	3.50%



**Alpine Fire Protection District
Post-Employment Medical Benefits Plan**

GASB 75 Disclosure Information

Actuarial Certification

The results set forth in this supplement are based on our actuarial valuation of the health and welfare benefit plans of the Alpine Fire Protection District as of June 30, 2020.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

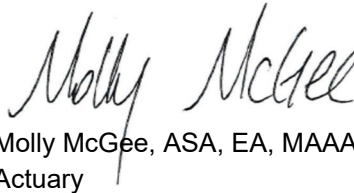
The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



Carlos Diaz, ASA, EA, MAAA
Actuary



Molly McGee, ASA, EA, MAAA
Actuary

Brian Boggeln
Fire Chief
Alpine Fire Protection District
1364 Tavern Road
Alpine, CA 91901

CERBT Valuation Packet

The California Employers' Retiree Benefit Trust (CERBT) Fund is an Internal Revenue Code Section 115, multiple-employer OPEB trust fund and has a fiduciary responsibility for financial reporting in accordance to the Governmental Accounting Standards Statement No. 74. As such, we request all participating employers to submit a renewal OPEB Valuation or AMM Report at least every two years, along with this valuation packet consisting of the Certification of Funding Policy, the Summary of Actuarial Information, and the Certification of Actuarial Information. The information provided in the OPEB valuation or AMM report is essential to the accuracy of the administration and reporting of the CERBT Fund.

Employer Name

Valuation Date

Renewal Valuation Checklist

Please email a copy of your agency's final OPEB valuation or AMM report, along with this completed packet to CERBT4U@calpers.ca.gov. If you have any questions, contact us at CERBT4U@calpers.ca.gov.

- OPEB Valuation or AMM Report (Final version)
- Certification of Funding Policy (pages 2-3, completed and signed)
- Summary of Actuarial Information (pages 4-5, completed)
- Certification of Actuarial Information (page 6, completed and signed)

CERBT Valuation Packet

Certification of Funding Policy (1 of 2)

Employer Name _____

Valuation Date _____

CERBT Asset Allocation Strategy Selection

As the employer, I certify that my agency chooses the following CERBT asset allocation strategy:

CERBT Asset Allocation Strategy	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
<input type="checkbox"/> Strategy 1	7.59%	11.83%
<input type="checkbox"/> Strategy 2	7.01%	9.24%
<input type="checkbox"/> Strategy 3	6.22%	7.28%

Funding Method

As the employer, I certify that our OPEB funding method and intent for the period covered by our current OPEB valuation or AMM report is to contribute consistently an amount that is equal to:

- ADC funding method: _____% of the Actuarially Determined Contribution (ADC) as determined in our OPEB valuation or AMM report.
- Other funding method: We will contribute to the trust using an approach not directly related to the ADC. Please describe in the comment section below.

If applicable, please provide ADC amounts and periods covered as determined in the report:

First Fiscal Year-End :

MM/DD/YYYY

ADC Amount

Second Fiscal Year-End:

MM/DD/YYYY

ADC Amount

Comments

CERBT Valuation Packet
Certification of Funding Policy (2 of 2)

Contribution and Reimbursement Method

As the employer, I certify that we intend to make CERBT contributions and request eligible reimbursements in the following manner:

- Contribute full ADC payments to the trust and seek reimbursements for pay-go costs.
- Contribute ADC payments to the CERBT net of pay-go costs and not seek reimbursement (ADC minus pay-go = Trust Contribution).
- Other contribution and/or reimbursement method, e.g. initial/ ad hoc lump sum contribution. Please describe in the comment section below.

Comments

Employer Certification

As the employer, we understand that we must obtain an OPEB valuation or AMM report on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required to facilitate CalPERS compliance with Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Post-Employment Benefit Plans Other than Pension Plans (OPEB Standards) reporting requirements and we agree to make any information requested available to CalPERS on a timely basis.

We understand that CalPERS will provide us the Schedule of Changes in Fiduciary Net Position by Employer, which can be used to prepare our GASB OPEB Standards reporting. CalPERS will report information pertaining to GASB OPEB Standards for Agent OPEB Plans.

Employer Name

Valuation Date

Name

Title

Signature

Date

CERBT Valuation Packet
Summary of Actuarial Information (1 of 2)

Employer Name

Valuation Date

Actuarial Firm Contact Information

Actuary/Contact Name

Actuarial Firm

Email

Phone Number

Person Completing this Form

Contact Name

Organization

Email

Phone Number

If using a GASB 75 accounting valuation or AMM report, complete sections I, II, IV, and V. If using a funding valuation, complete sections I, III, IV, and V. If using a blended valuation, complete all sections, as applicable.

Section I: Actuarial Data

1. Valuation type (Accounting, Funding, or both) _____
2. Valuation frequency (Annual or Biennial) _____
3. Total Present Value of Future Benefits (PVFB) _____
 - i. Date PVFB was calculated as of _____

Section II: GASB 75 Accounting Valuation or AMM (complete if using a GASB 75 accounting valuation or AMM)

4. Measurement Date _____
5. Total OPEB Liability (TOL) _____
6. Fiduciary Net Position (FNP) at Measurement Date _____
7. Net OPEB Liability (TOL-FNP) _____
8. This report provides financial reporting data for the following period:
Fiscal Year-End for your GASB 75 reporting _____
MM/DD/YYYY

CERBT Valuation Packet

Summary of Actuarial Information (2 of 2)

Section III: Funding Valuation (complete if using a funding valuation)

- 9. Actuarial Accrued Liability (AAL) _____
- 10. Actuarial Value of Assets (AVA) _____
- 11. Unfunded Actuarial Accrued Liability (AAL-AVA) _____

Section IV: Demographic Data (as of valuation date)

- 12. Number of active plan members _____
- 13. Number of inactive plan members currently receiving benefit payments _____
- 14. Number of inactive plan members entitled to
but not yet receiving benefit payments _____

Section V: Benefit Payment Data

	Year ending date of projected benefit payments (MM/DD/YYYY)	Projected employer paid retiree premium payments (Do not include implicit rate subsidy)	Projected implicit rate subsidy payments
Year 1	_____	_____	_____
Year 2	_____	_____	_____
Year 3	_____	_____	_____
Year 4	_____	_____	_____

Comments

CERBT Valuation Packet

Certification of Actuarial Information (1 of 1)

As Actuary of the plan, I certify that the Other Post-Employment Benefits (OPEB) actuarial valuation upon which the enclosed summary of actuarial information is based meets the following criteria:

- The valuation has been prepared and signed by a Fellow or Associate of the Society of Actuaries, or an Enrolled Actuary of the Joint Board for the Enrollment of Actuaries, and a Member of the American Academy of Actuaries.¹
- The valuation has been prepared in accordance with the Actuarial Standards of Practice.
- If the valuation is an accounting valuation, then it has been prepared in accordance with the requirements set forth in Governmental Accounting Standards Board (GASB) Statements related to OPEB reporting.
- If employer assets to pre-fund other post-employment benefits are invested in an irrevocable OPEB trust other than the CERBT, the liabilities associated with those assets are not included in the summary of actuarial information.

I further certify that the discount rate is consistent with the anticipated level of funding pursuant to the relevant sections in GASB and ASOP, and the employer's certification.

Employer Name

Valuation Date

Printed Name of Actuary and Designation

Signature

Date

¹ In cases where the actuary performing the work does not meet these criteria, the valuation may be acceptable if the person has equivalent qualifications that are acceptable to the CalPERS Board. Please provide the qualifications of the actuary performing the valuation.

CERBT Valuation Packet

Instructions and Considerations

Certification of Funding Policy

Your agency may want to consider the following points when preparing a Funding Policy:

- Will OPEB liabilities increase or decrease over time?
- When will the OPEB costs reach their peak?
- Funding status goals.
- How much do unfunded liabilities matter?
- How is your agency measuring performance?

CERBT Asset Allocation Strategy Selection

Your CERBT assets will be invested using the asset allocation strategy checked upon your selection. Each strategy has a different assumed long-term expected rate of return and risk profile.

The following table shows the expected time-weighted compound return for the 1-10 year period, 11-60 year period, the long-term expected rate of return, and the expected volatility (standard deviation) for each strategy. Please note the CERBT fund is intended to be a long-term investment vehicle.

CERBT Asset Allocation Strategy	Expected Compound Return (1-10 Years)	Expected Compound Return (11-60 Years)	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
Strategy 1	5.85%	8.07%	7.59%	11.83%
Strategy 2	5.22%	7.49%	7.01%	9.24%
Strategy 3	4.41%	6.71%	6.22%	7.28%

Funding Method

- If your agency's intent is to fund based on an ADC, indicate the ADC percentage funding as well as the ADC amount(s).
- If your contributions are not tied specifically to the ADC, then indicate how you expect to contribute. For example, if you intend to make unreimbursed pay-go payments plus a fixed dollar amount to the trust, then describe this in the comments space provided.
- *Optional:* If using a funding valuation, please identify the periods to which your entity will use the renewal valuation report for funding purposes.

Contribution and Reimbursement Method

Here we ask you to indicate how you expect to make contributions to, and seek reimbursement from, the trust. All contributions are voluntary and never required.

Employer Certification

Please certify as the employer you understand you must obtain a renewal valuation on at least a biennial basis.

Summary of Actuarial Information

This form may be completed by your actuary or you and is a summary of data from your actuarial valuation. If using a GASB 75 accounting valuation or AMM report, complete sections I, II, IV, and V. If using a funding valuation, complete sections I, III, IV, and V. If using a blended valuation, complete all sections, as applicable.

If certain elements in this form are not found in the actuarial valuation report itself (such as PVFB in section I or projected benefit payment data in section V), please work with your consulting actuary to obtain this data. CERBT staff are available to assist if needed.

Certification of Actuarial Information

This form needs to be signed by your consulting actuary.

Privacy Notice

The privacy of personal information is of the utmost importance to CalPERS. The following information is provided to you in compliance with the Information Practices Act of 1977 and the Federal Privacy Act of 1974.

Information Purpose

The information requested is collected pursuant to the Government Code (sections 20000 et seq.) and will be used for administration of Board duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to comply may result in CalPERS being unable to perform its functions regarding your status.

Please do not include information that is not requested.

Social Security Numbers

Social Security numbers are collected on a mandatory and voluntary basis. If this is CalPERS' first request for disclosure of your Social Security number, then disclosure is mandatory. If your Social Security number has already been provided, disclosure is voluntary. Due to the use of Social Security numbers by other agencies for identification purposes, we may be unable to verify eligibility for benefits without the number.

Social Security numbers are used for the following purposes:

1. Enrollee identification
2. Payroll deduction/state contributions
3. Billing of contracting agencies for employee/ employer contributions
4. Reports to CalPERS and other state agencies
5. Coordination of benefits among carriers
6. Resolving member appeals, complaints, or grievances with health plan carriers

Information Disclosure

Portions of this information may be transferred to other state agencies (such as your employer), physicians, and insurance carriers, but only in strict accordance with current statutes regarding confidentiality.

Your Rights

You have the right to review your membership files maintained by the System. For questions about this notice, our Privacy Policy, or your rights, please write to the CalPERS Privacy Officer at 400 Q Street, Sacramento, CA 95811 or call us at **888 CalPERS** (or **888-225-7377**).

CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST PROGRAM ("CERBT")

**AGREEMENT AND ELECTION
OF**

(NAME OF EMPLOYER)

**TO PREFUND OTHER POST-EMPLOYMENT
BENEFITS THROUGH CalPERS**

WHEREAS (1) Government Code Section 22940 establishes in the State Treasury the Annuitants' Health Care Coverage Fund for the prefunding of health care coverage for annuitants (Prefunding Plan); and

WHEREAS (2) The California Public Employees' Retirement System (CalPERS) Board of Administration (Board) has sole and exclusive control and power over the administration and investment of the Prefunding Plan (sometimes also referred to as CERBT), the purposes of which include, but are not limited to (i) receiving contributions from participating employers and establishing separate Employer Prefunding Accounts in the Prefunding Plan for the performance of an essential governmental function (ii) investing contributed amounts and income thereon, if any, in order to receive yield on the funds and (iii) disbursing contributed amounts and income thereon, if any, to pay for costs of administration of the Prefunding Plan and to pay for health care costs or other post-employment benefits in accordance with the terms of participating employers' plans; and

WHEREAS (3) _____
(NAME OF EMPLOYER)

(Employer) desires to participate in the Prefunding Plan upon the terms and conditions set by the Board and as set forth herein; and

WHEREAS (4) Employer may participate in the Prefunding Plan upon (i) approval by the Board and (ii) filing a duly adopted and executed Agreement and Election to Prefund Other Post-Employment Benefits (Agreement) as provided in the terms and conditions of the Agreement; and

WHEREAS (5) The Prefunding Plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer defined benefit plan as defined in Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB Standards) consisting of an aggregation of single-employer plans, with pooled administrative and investment functions;

NOW, THEREFORE, BE IT RESOLVED THAT EMPLOYER HEREBY MAKES THE FOLLOWING REPRESENTATION AND WARRANTY AND THAT THE BOARD AND EMPLOYER AGREE TO THE FOLLOWING TERMS AND CONDITIONS:

A. Representation and Warranty

Employer represents and warrants that it is a political subdivision of the State of California or an entity whose income is excluded from gross income under Section 115 (1) of the Internal Revenue Code.

B. Adoption and Approval of the Agreement; Effective Date; Amendment

(1) Employer's governing body shall elect to participate in the Prefunding Plan by adopting this Agreement and filing with the CalPERS Board a true and correct original or certified copy of this Agreement as follows:

Filing by mail, send to: CalPERS
 CERBT (OPEB)
 P.O. Box 1494
 Sacramento, CA 95812-1494

Filing in person, deliver to: CalPERS Mailroom
 CERBT (OPEB)
 400 Q Street
 Sacramento, CA 95811

(2) Upon receipt of the executed Agreement, and after approval by the Board, the Board shall fix an effective date and shall promptly notify Employer of the effective date of the Agreement.

(3) The terms of this Agreement may be amended only in writing upon the agreement of both CalPERS and Employer, except as otherwise provided herein. Any such amendment or modification to this Agreement shall be adopted and executed in the same manner as required for the Agreement. Upon receipt of the executed amendment or modification, the Board shall fix the effective date of the amendment or modification.

(4) The Board shall institute such procedures and processes as it deems necessary to administer the Prefunding Plan, to carry out the purposes of this Agreement, and to maintain the tax exempt status of the Prefunding Plan. Employer agrees to follow such procedures and processes.

C. Other Post-Employment Benefits (OPEB) Cost Reports and Employer Contributions

(1) Employer shall provide to the Board an OPEB cost report on the basis of the actuarial assumptions and methods prescribed by the Board. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by applicable GASB OPEB Standards. This OPEB cost report may be prepared as an actuarial valuation report or, if the employer is qualified under GASB OPEB Standards, may be prepared as an Alternative Measurement Method (AMM) report.

- (a) Unless qualified under GASB OPEB Standards, to provide an AMM report, Employer shall provide to the Board an actuarial valuation report. Such report shall be for the Board's use in financial reporting, and shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
 - 1) prepared and signed by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board;
 - 2) prepared in accordance with generally accepted actuarial practice and GASB OPEB Standards; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.
- (b) If qualified under GASB OPEB Standards, Employer may provide to the Board an AMM report. Such report shall be for the Board's use in financial reporting, shall be prepared at least as often as the minimum frequency required by GASB OPEB Standards, and shall be:
 - 1) affirmed by Employer's external auditor, or by a Fellow or Associate of the Society of Actuaries who is also a Member of the American Academy of Actuaries or a person with equivalent qualifications acceptable to the Board, to be consistent with the AMM process described in GASB OPEB Standards;
 - 2) prepared in accordance with GASB OPEB Standards; and,
 - 3) provided to the Board prior to the Board's acceptance of contributions for the valuation period or as otherwise required by the Board.

(2) The Board may reject any OPEB cost report for financial reporting purposes submitted to it, but shall not unreasonably do so. In the event that the Board

determines, in its sole discretion, that the OPEB cost report is not suitable for use in the Board's financial statements or if Employer fails to provide a required OPEB cost report, the Board may obtain, at Employer's expense, an OPEB cost report that meets the Board's financial reporting needs. The Board may recover from Employer the cost of obtaining such OPEB cost report by billing and collecting from Employer or by deducting the amount from Employer's account in the Prefunding Plan.

(3) Employer shall notify the Board of the amount and time of contributions which contributions shall be made in the manner established by the Board.

(4) Employer contributions to the Prefunding Plan may be limited to the amount necessary to fully fund Employer's actuarial present value of total projected benefits, as supported by the OPEB cost report for financial reporting purposes acceptable to the Board. As used throughout this document, the meaning of the term "actuarial present value of total projected benefits" is as defined in GASB OPEB Standards. If Employer's contribution causes its assets in the Prefunding Plan to exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board may refuse to accept the contribution.

(5) No contributions are required. Contributions can be made at any time following the effective date of the Agreement provided that Employer has first complied with the requirements of Paragraph C.

D. Administration of Accounts, Investments, Allocation of Income

(1) The Board has established the Prefunding Plan as an agent plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions, under the terms of which separate accounts are maintained for each employer so that the Employer's assets will provide benefits only under the Employer's post-employment benefit plan(s).

(2) All Employer contributions and assets attributable to Employer contributions shall be separately accounted for in the Prefunding Plan (Employer's Prefunding Account).

(3) Employer's Prefunding Account assets may be aggregated with prefunding account assets of other employers and may be co-invested by the Board in any asset classes appropriate for a Section 115 Trust.

(4) The Board may deduct the costs of administration of the Prefunding Plan from the investment income or Employer's Prefunding Account in a manner determined by the Board.

(5) Investment income shall be allocated among participating employers and posted to Employer's Prefunding Account as determined by the Board but no less frequently than annually.

(6) If Employer's assets in the Prefunding Plan exceed the amount required to fully fund the actuarial present value of total projected benefits, the Board, in compliance with applicable accounting and legal requirements, may return such excess to Employer.

E. Reports and Statements

(1) Employer shall submit with each contribution a contribution report in the form and containing the information prescribed by the Board.

(2) The Board shall prepare and provide a statement of Employer's Prefunding Account at least annually reflecting the balance in Employer's Prefunding Account, contributions made during the period and income allocated during the period, and such other information as the Board determines.

F. Disbursements

(1) Employer may receive disbursements not to exceed the annual premium and other costs of post-employment healthcare benefits and other post-employment benefits as defined in GASB OPEB Standards.

(2) Employer shall notify CalPERS in writing in the manner specified by CalPERS of the persons authorized to request disbursements from the Prefunding Plan on behalf of Employer.

(3) Employer's request for disbursement shall be in writing signed by Employer's authorized representative, in accordance with procedures established by the Board. The Board may require that Employer certify or otherwise establish that the monies will be used for the purposes of the Prefunding Plan.

(4) Requests for disbursements that satisfy the requirements of paragraphs (2) and (3) will be processed monthly.

(5) CalPERS shall not be liable for amounts disbursed in error if it has acted upon the written instruction of an individual authorized by Employer to request disbursements. In the event of any other erroneous disbursement, the extent of CalPERS' liability shall be the actual dollar amount of the disbursement, plus interest at the actual earnings rate but not less than zero.

(6) No disbursement shall be made from the Prefunding Plan which exceeds the balance in Employer's Prefunding Account.

G. Costs of Administration

Employer shall pay its share of the costs of administration of the Prefunding Plan, as determined by the Board.

H. Termination of Employer Participation in Prefunding Plan

(1) The Board may terminate Employer's participation in the Prefunding Plan if:

- (a) Employer gives written notice to the Board of its election to terminate;
- (b) The Board finds that Employer fails to satisfy the terms and conditions of this Agreement or of the Board's rules or regulations.

(2) If Employer's participation in the Prefunding Plan terminates for any of the foregoing reasons, all assets in Employer's Prefunding Account shall remain in the Prefunding Plan, except as otherwise provided below, and shall continue to be invested and accrue income as provided in Paragraph D.

(3) After Employer's participation in the Prefunding Plan terminates, Employer may not make contributions to the Prefunding Plan.

(4) After Employer's participation in the Prefunding Plan terminates, disbursements from Employer's Prefunding Account may continue upon Employer's instruction or otherwise in accordance with the terms of this Agreement.

(5) After the Employer's participation in the Prefunding Plan terminates, the governing body of the Employer may request either:

- (a) A trustee to trustee transfer of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such transfer unless the Board determines that the transfer will satisfy applicable requirements of the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties. If the Board determines that the transfer will satisfy these requirements, the Board shall then have one hundred fifty (150) days from the date of such determination to effect the transfer. The amount to be transferred shall be the amount in the Employer's Prefunding Account as of the date of the transfer (the "transfer date") and shall include investment earnings up to an investment earnings allocation date preceding the transfer date. In no event shall the investment earnings allocation date precede the transfer date by more than 150 days.
- (b) A disbursement of the assets in Employer's Prefunding Account; provided that the Board shall have no obligation to make such disbursement unless the Board determines that, in compliance with the Internal Revenue Code, other law and accounting standards, and the Board's fiduciary duties, all of Employer's obligations for payment of post-employment health care benefits and other post-employment benefits and reasonable administrative costs of the Board have been satisfied. If the Board determines that the disbursement will satisfy these requirements, the

Board shall then have one hundred fifty (150) days from the date of such determination to effect the disbursement. The amount to be disbursed shall be the amount in the Employer's Prefunding Account as of the date of the disbursement (the "disbursement date") and shall include investment earnings up to an investment earnings allocation date preceding the disbursement date. In no event shall the investment earnings allocation date precede the disbursement date by more than 150 days.

(6) After Employer's participation in the Prefunding Plan terminates and at such time that no assets remain in Employer's Prefunding Account, this Agreement shall terminate.

(7) If, for any reason, the Board terminates the Prefunding Plan, the assets in Employer's Prefunding Account shall be paid to Employer after retention of (i) amounts sufficient to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants described by the employer's current substantive plan (as that term is used in GASB OPEB Standards), and (ii) amounts sufficient to pay reasonable administrative costs of the Board.

(8) If Employer ceases to exist but Employer's Prefunding Plan continues to exist and if no provision has been made by Employer for ongoing payments to pay post-employment health care benefits and other post-employment benefits to annuitants for current and future annuitants, the Board is authorized to and shall appoint a third party administrator to carry out Employer's Prefunding Plan. Any and all costs associated with such appointment shall be paid from the assets attributable to contributions by Employer.

(9) If Employer should breach the representation and warranty set forth in Paragraph A., the Board shall take whatever action it deems necessary to preserve the tax-exempt status of the Prefunding Plan.

I. General Provisions

(1) Books and Records.

Employer shall keep accurate books and records connected with the performance of this Agreement. Employer shall ensure that books and records of subcontractors, suppliers, and other providers shall also be accurately maintained. Such books and records shall be kept in a secure location at the Employer's office(s) and shall be available for inspection and copying by CalPERS and its representatives.

(2) Audit.

- (a) During and for three years after the term of this Agreement, Employer shall permit the Bureau of State Audits, CalPERS, and its authorized

representatives, and such consultants and specialists as needed, at all reasonable times during normal business hours to inspect and copy, at the expense of CalPERS, books and records of Employer relating to its performance of this Agreement.

- (b) Employer shall be subject to examination and audit by the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, during the term of this Agreement and for three years after final payment under this Agreement. Any examination or audit shall be confined to those matters connected with the performance of this Agreement, including, but not limited to, the costs of administering this Agreement. Employer shall cooperate fully with the Bureau of State Audits, CalPERS, and its authorized representatives, and such consultants and specialists as needed, in connection with any examination or audit. All adjustments, payments, and/or reimbursements determined to be necessary by any examination or audit shall be made promptly by the appropriate party.

(3) Notice.

- (a) Any notice, approval, or other communication required or permitted under this Agreement will be given in the English language and will be deemed received as follows:
 - 1. Personal delivery. When personally delivered to the recipient. Notice is effective on delivery.
 - 2. First Class Mail. When mailed first class to the last address of the recipient known to the party giving notice. Notice is effective three delivery days after deposit in a United States Postal Service office or mailbox.
 - 3. Certified mail. When mailed certified mail, return receipt requested. Notice is effective on receipt, if delivery is confirmed by a return receipt.
 - 4. Overnight Delivery. When delivered by an overnight delivery service, charges prepaid or charged to the sender's account, Notice is effective on delivery, if delivery is confirmed by the delivery service.
 - 5. Telex or Facsimile Transmission. When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice. Notice is effective on receipt, provided that (i) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (ii) the receiving party delivers a written

confirmation of receipt. Any notice given by telex or fax shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a nonbusiness day.

6. E-mail transmission. When sent by e-mail using software that provides unmodifiable proof (i) that the message was sent, (ii) that the message was delivered to the recipient's information processing system, and (iii) of the time and date the message was delivered to the recipient along with a verifiable electronic record of the exact content of the message sent.

Addresses for the purpose of giving notice are as shown in Paragraph B.(1) of this Agreement.

- (b) Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger or overnight delivery service.
- (c) Any party may change its address, telex, fax number, or e-mail address by giving the other party notice of the change in any manner permitted by this Agreement.
- (d) All notices, requests, demands, amendments, modifications or other communications under this Agreement shall be in writing. Notice shall be sufficient for all such purposes if personally delivered, sent by first class, registered or certified mail, return receipt requested, delivery by courier with receipt of delivery, facsimile transmission with written confirmation of receipt by recipient, or e-mail delivery with verifiable and unmodifiable proof of content and time and date of sending by sender and delivery to recipient. Notice is effective on confirmed receipt by recipient or 3 business days after sending, whichever is sooner.

(4) Survival

All representations, warranties, and covenants contained in this Agreement, or in any instrument, certificate, exhibit, or other writing intended by the parties to be a part of their Agreement shall survive the termination of this Agreement until such time as all amounts in Employer's Prefunding Account have been disbursed.

(5) Waiver

No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and

signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy shall be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

(6) Necessary Acts, Further Assurances

The parties shall at their own cost and expense execute and deliver such further documents and instruments and shall take such other actions as may be reasonably required or appropriate to evidence or carry out the intent and purposes of this Agreement.

A majority vote of Employer's Governing Body at a public meeting held on the _____ day of the month of _____ in the year _____, authorized entering into this Agreement.

Signature of the Presiding Officer: _____

Printed Name of the Presiding Officer: _____

Name of Governing Body: _____

Name of Employer: _____

Date: _____

BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
ARNITA PAIGE
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

To be completed by CalPERS The effective date of this Agreement is: _____
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RESOLUTION # 21/22-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT APPROVING THE AGREEMENT TO PREFUND OTHER POST-EMPLOYMENT BENEFITS AND OTHER RELATED FORMS WITH THE CALIFORNIA EMPLOYERS' RETIREMENT BENEFIT TRUST FUND THROUGH THE CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM

WHEREAS, the California Public Employees Retirement System has established the California Employers' Retirement Benefit Trust Fund (CERBT) to prefund future retiree health benefit costs; and

WHEREAS, the Alpine Fire Protection District desires to prefund Other Post-Employment Benefits (OPEB) expenses by establishing an OPEB trust which would allow the District to invest its OPEB assets in higher-yielding investments; and

WHEREAS, in order to establish an OPEB trust with CalPERS, the District must approve entering into an agreement with CalPERS entitled "Agreement and Election of Alpine Fire Protection District to Prefund Other Post-Employment Benefits through CalPERS."

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT HEREBY RESOLVES THAT THE FORMS LISTED BELOW AND ATTACHED ARE HEREBY ADOPTED:

Section 1: The Fire Chief is authorized to execute the Agreement and Election of the Alpine Fire Protection District to Prefund Other Post-Employment Benefits

Section 2: The Fire Chief is authorized to take any additional actions necessary to participate in the CalPERS CERBT program.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 20th day of JULY 2021, by the following vote:

AYES: (0)

NOES: (0)

ABSENT: (0)

ABSTAIN: (0)

RECUSED: (0)

Jim Easterling
Board President

Patrick Price
Board Secretary

I, Erin Schick, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 20/21-XX was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 20th day of July, 2021.

Executed this _____
(Date of Execution)

Erin Dooley
Clerk of the Board

ALPINE FIRE PROTECTION DISTRICT
RESOLUTION 21/22-02



DELEGATION OF AUTHORITY
TO REQUEST DISBURSEMENTS

RESOLUTION
OF THE

(GOVERNING BODY)

OF THE

(NAME OF EMPLOYER)

The _____ delegates to the incumbents
(GOVERNING BODY)

in the positions of _____ and
(TITLE)

_____ and/or
(TITLE)

_____ authority to request on
(TITLE)

behalf of the Employer disbursements from the Other Post Employment Prefunding
Plan and to certify as to the purpose for which the disbursed funds will be used.

By _____

Title _____

Witness _____

Date _____

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 7.4
Meeting Date: July 20, 2021
Submitted by: Chief Boggeln
Subject: Board of Director Compensation



BACKGROUND:

At the January 2021 Regular Board of Directors, Director Price requested information on Board of Directors compensation. The Board has previously adopted resolutions (see attached) in 2001 and 2006 establishing Board of Director compensation at \$100 per regular board meeting.

DISCUSSION:

Board member compensation is codified in Section 13857 of the Fire Protection District Law of 1987. This section was last updated in 2019 and reads as follows:

- (a) *Subject to subdivision (b), each member of the district board may receive compensation in an amount set by the district board not to exceed one hundred dollars (\$100) for attending each meeting of the district board. The number of meetings for which a member of the board of directors may receive compensation shall not exceed six meetings in any calendar month. Commencing January 1, 2019, if the district compensates its members for more than four meetings in a calendar month, the district board shall annually adopt a written policy describing, based on a finding supported by substantial evidence, why more than four meetings per month are necessary for the effective operation of the district.*
- (b) *The district board, by ordinance adopted pursuant to Chapter 2 (commencing with Section 20200) of Division 10 of the Water Code, may increase the compensation received by the district board members above the amount prescribed by subdivision (a).*
- (c) *For purposes of this section, the determination of whether a director's activities on any specific day are compensable shall be made pursuant to Article 2.3 (commencing with Section 53232) of Chapter 2 of Part 1 of Division 2 of Title 5 of the Government Code. (Amended by Stats. 2018, Ch. 170, Sec. 2. (AB 2329) Effective January 1, 2019.)*

Section 13857(b) authorizes the District Board to adopt, by ordinance, Chapter 2, Section 20200, of Division 10 of the Water Code. This section of the Water Code also sets compensation at \$100 per meeting but allows for, by an ordinance adoption, the option for the Board to increase the compensation to not exceed 5% for each calendar year following the operative date of the last adjustment.

ATTACHMENTS:

Board Member Compensation Survey
Resolution 00/01-06
Resolution 06/07-03
Board Policy and Procedures Policy 1002 – Director Remuneration and Reimbursement

**Fire District Board Member Compensation Survey
February 2021**

Agency	Stipend Per Meeting	Stipend per Commission/Committee Meeting	Max Number of Meetings Compensated	Other Compensation/Benefits
North County	\$100	\$0	4/month	No other benefits or compensation. One educational seminar per year and reasonable and necessary expenses
Rancho Santa Fe	\$100	\$0	4/month	No compensation for committee meetings and they receive \$1,000 per month towards health care. All opt out and District provides a direct reimbursement based upon premium receipts and proof of payment.
Valley Center	\$0	\$0	N/A	No stipend or compensation. Strictly volunteer position.
Alpine	\$100	\$0	4/month	Attendance by Directors at seminars, workshops, courses, professional organization meetings, and conferences shall be approved by the Board prior to incurring any reim-bursable costs and must be budgeted for in the fiscal year incurred.
San Miguel	\$176	\$100	4/month	Compensates for 4 Finance Committee meetings per calendar year. Compensation provided for HCFA/HTFA meetings.
Bonita	\$75	\$0	4/month	If a Board Member attends a seminar they will be reimbursed for hotel, travel & per diem with receipts. Board Members receive \$810/month for healthcare.
Lakeside	\$134	\$134	4/month	Attendance compensated for Directors at the following meetings: HCFA, HFTA.

RESOLUTION 00/01-06

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ALPINE FIRE PROTECTION DISTRICT**

WHEREAS, (1) Health and Safety Code, Section 13857 (a), subject to subdivision (b), provides that each member of the district board may receive compensation in an amount set by the district board not to exceed one hundred dollars (\$100) for attending each meeting of the district board.

WHEREAS, (2) The number of meetings for which a member of the board of directors may receive compensation shall not exceed two meetings in any calendar month.

WHEREAS, (3) Health and Safety Code, Section 13857 (b), provides that the district board by ordinance adopted pursuant to Chapter 2 (commencing with section 20200) of Division 10 of the Water Code, may increase the compensation received by the district board members above the amount prescribed by subdivision (a).

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Alpine Fire Protection District hereby set the compensation amount at one hundred dollars (\$100) for attending each meeting of the district board of directors pursuant to Health and Safety Code Section 13857.

PASSED AND ADOPTED at a regular meeting of the Alpine Fire Protection District Board of Directors at Alpine, CA,
This 20th day of February 2001.

AYES: Fritz, Fuller, Howell, Kramer, Smith (5)
NOES: (0)
ABSTAIN: (0)

Signed: Mary A. Fritz
Mary Fritz, President

Attest: Jean D. Moore
Jean D. Moore, Clerk of the Board

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ESTABLISHING PER MEETING PAYMENT AND EXPENSE REIMBURSEMENT
TO DIRECTORS AND ADOPTION OF ETHICS TRAINING REQUIREMENTS**

RESOLUTION # 06/07-03

WHEREAS, Health & Safety Code Section 13857 provides that the Board of Directors of a Fire District may authorize each director to receive compensation not to exceed one hundred dollars (\$100.00) per meeting and not to exceed four (4) meetings in any calendar month: and

WHEREAS, the Board desires to authorize such payment as provided herein and in accordance with the provisions of the Health & Safety Code; in recognition of the fact that attendance by a Director at Board meetings is of great benefit to the District.

WHEREAS, Government Code Section 53232.3 requires that local agencies providing expense reimbursement provide expense report forms and further requires that members receiving reimbursements timely file and document their expenses in expense reports.

WHEREAS, Government Code Section 53232.3 requires that Directors provide a brief report to the Board at the first meeting following the incurrence of a reimbursed expense and ethics training for officials representing local agencies which compensate or reimburse their members.

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

1. Each Board member shall receive compensation in the amount of \$100 for attendance at any of the following events on behalf of the District, provided that such compensation shall not exceed one (1) meeting in any calendar month;
 - a) Regular Board meetings
 - b) Special Board meetings
 - c) Advisory or committee body meetings
 - d) Any other activity the Board requests in writing a member attend in advance of attendance
2. Actual and necessary expenses shall be reimbursed to members when they are acting on behalf of the District in attending any of the occurrences listed in Paragraph 1. In order to qualify for this reimbursement the member must promptly submit receipts as well as the prompt filing of a District expense report after the expense is incurred and five days before the first regular meeting of the Board following the event.
3. Staff will include a footnote in the District expense report stating the member/s seeking reimbursement and nature of the meeting which created the expense. Additionally, as practice the person submitting the District expenses for Board review will note the inclusion of reimbursement footnotes for inclusion in the meeting minutes.
4. In those limited situations where the expense report has not been filed before the next regular meeting of the board, in order to comply with Government Code Section

53235 the member seeking reimbursement will provide a statement to the effect that they will be seeking reimbursement for expenses and the nature of the occurrence which created the expense.

5. Lodging reimbursement in association with conferences shall be limited to the sponsor's group rate, if that rate is available at the time of booking.
6. Members seeking reimbursement shall seek out group and/or government rates as a first choice and reimbursements will be limited to the amount allowed by IRS publication 463. If the IRS publication fails to list a rate or reimbursement for an expense, or if the member seeks an amount greater than the IRS rate, the Board must approve the rate in writing prior to the occurrence of the expense.
7. Members whose current term of office expires after January 1, 2007, will attend two hours of ethics training prior to January 1, 2007, and biannually thereafter at the expense of the District. Additionally, both the District and the Director shall keep a written record of their attendance at such training.
8. This action of the Board shall be effective as of January 1, 2006, and shall remain in force until rescinded.

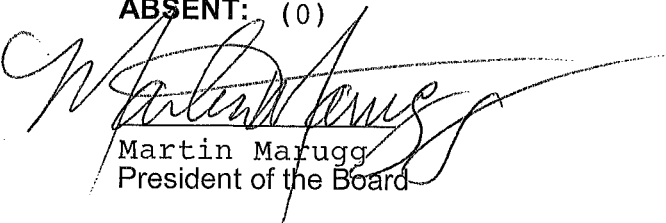
PASSED AND ADOPTED by the Board of Directors, Alpine Fire Protection District, County of San Diego, State of California, on this 19th day of December, 2006 by the following vote:

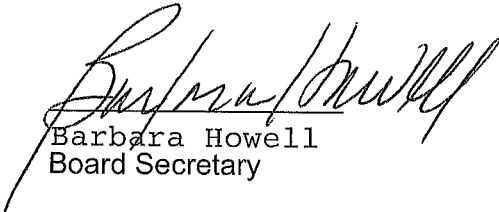
AYES: (5) Marugg, Easterling, Howell, Fuller, Fritz

NOES: (0)

ABSTAIN: (0)

ABSENT: (0)


Martin Marugg
President of the Board

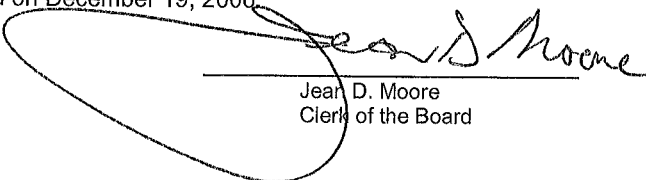

Barbara Howell
Board Secretary

I, Jean D. Moore, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution No. 06/07-03 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on December 19, 2006.

Executed

12/19/2006

Date


Jean D. Moore
Clerk of the Board

Alpine Fire Protection District (Seal)

ALPINE FIRE PROTECTION DISTRICT

SECTION 1: BOARD POLICY AND PROCEDURES

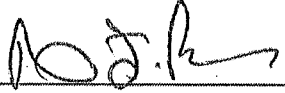
CHAPTER 1

DIRECTOR REMUNERATION AND REIMBURSEMENT

Policy #:1002

Fire Chief: Bill F. Paskle

Board Approval: Yes



Approved: 7/16/19

Total Pages: 2

1002 – DIRECTOR REMUNERATION AND REIMBURSEMENT

1002.01 – Director Compensation

The District shall reimburse Directors at the rate of \$100.00 per meeting for all regularly scheduled board meetings, all special board meetings, and emergency board meetings. Director compensation is capped at four meetings per month.

Directors are not eligible for health, dental, or vision benefits. Directors also are not eligible for retirement benefits through CalPERS.

1002.02 – Director Reimbursement

Directors shall be reimbursed for all legitimate expenses incurred in attending any meetings or in making any trips on official business of the Board when so authorized by this Policy and GSA limits as well as providing all required supporting documentation.

1002.02 (a)

Attendance by Directors at seminars, workshops, courses, professional organization meetings, and conferences shall be approved by the Board prior to incurring any reimbursable costs and must be budgeted for in the fiscal year incurred.

1002.02 (b)

It is the policy of the District to encourage Board development and excellence of performance by reimbursing reasonable expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District.

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: **7.5**

Meeting Date: July 20, 2021

Submitted by: Chief Boggeln

Subject: Consideration of a Resolution Delegating Authority for Determining Industrial Disability to the Fire Chief



BACKGROUND:

The California Public Employees' Retirement System (CalPERS) allows Industrial Disability Retirement for Local Safety Members to be determined by either the governing body or an official delegate appointed by the governing body. Historically, staff has presented Resolutions for approval to the Board for Industrial Disability Retirement of a Local Safety Member, which included limited confidential medical and personnel information.

DISCUSSION:

Government Code section 21156(a)(2) provides that the board or governing body of the contracting agency shall make a determination on a member's disability retirement on the basis of competent medical opinion and shall not use disability retirement as a substitute for the disciplinary process. Government Code section 21156(b)(1) provides that the governing body of a contracting agency upon receipt of request of the board pursuant to Government Code section 21154 shall certify to the board its determination under this section that the member is or is not incapacitated. Local Safety agencies will make a medical determination for both disability retirement and industrial disability retirement.

Government Code Section 21173 allows the governing body of a contracting agency to delegate any authority or duty conferred or imposed to a subordinate officer subject to conditions it may impose. Delegating the authority to determine an Industrial Disability Retirement to the Fire Chief is consistent with other agencies. Staff will continue to follow all CalPERS application and determination requirements. It is appropriate that the medical and personnel information included in an Industrial Disability Retirement application be kept confidential and delegating the decision making authority to the Fire Chief would eliminate the need to bring forth these applications at a public meeting.

ATTACHMENTS:

Resolution 21/22-04



RESOLUTION # 21/22-04

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
DELEGATING AUTHORITY FOR DETERMINING INDUSTRIAL
DISABILITY TO THE FIRE CHIEF PURSUANT TO
GOVERNMENT CODE SECTIONS 21156 AND 21173**

WHEREAS, the Alpine Fire Protection District is a contracting agency of the California Public Employees' Retirement System;

WHEREAS, the Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he/she is classified as a local safety member is disabled for purposes of the Public Employees' Retirement Law and such disability is "industrial" within the meaning of such Law; and

WHEREAS, the Alpine Fire Protection District has determined that it may delegate authority under Government Code Section 21173 to make such determinations to incumbent positions of the office/position of Fire Chief.

NOW, THEREFORE, BE IT RESOLVED: that the Board of Directors of the Alpine Fire Protection District delegate and it does hereby delegate to the incumbent of the office/position of Fire Chief, to make applications on behalf of the District pursuant to Government Code section 21152(c) for disability retirements of all eligible employees and to initiate requests for reinstatement of such employees who are retired for disability; and

BE IF FURTHER RESOVLED: that the Board of Directors of the Alpine Fire Protection District delegate and it does hereby delegate to the incumbent of the office/position of the Fire Chief, authority to make determinations of disability on behalf of the District under Government Code section 21156 and determine whether such disability is industrial and to certify such determinations and all other necessary information to the California Public Employees' Retirement System.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 20th day of JULY 2021, by the following vote:

AYES: (0)
NOES: (0)
ABSENT: (0)
ABSTAIN: (0)
RECUSED: (0)

Jim Easterling
Board President

Patrick Price
Board Secretary

I, Erin Schick, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 20/21-XX was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 20th day of July, 2021.

Executed this _____.
(Date of Execution)

Erin Dooley
Clerk of the Board

MEMORANDUM OF UNDERSTANDING
BETWEEN
ALPINE FIRE PROTECTION DISTRICT
AND
FIRE CHIEF
BRIAN BOGGELN



July 1, 2021 – June 30, 2023

**SECTION I
INTENT AND PURPOSE**

- 1.1 It is the intent and purpose of this Memorandum of Understanding (“MOU”) to set forth the understanding of the parties reached as a result of meeting and conferring in good faith regarding, but not limited to, matters relating to the wages, hours, and terms and conditions of employment between Brian Boggeln (“Employee”) and the Alpine Fire Protection District (“District”).
- 1.2 This agreement is entered into by the parties hereto in anticipation that the California Legislature will provide funding over and above the Employer’s portion of the 1% Tax Base in an amount nearly equal to the employer’s fiscal year 1978/79. In the event such additional funding which would make payment of the employer’s obligation impossible, then this agreement, to the extent that it is affected by lack of adequate funding, shall release the Employer of its obligations to maintain the salary schedule and employee benefits otherwise agreed to herein.

**SECTION II
TERM**

- 2.1 Employee is currently the Fire Chief for District. The effective date of this MOU shall be July 1, 2021 and shall run through June 30, 2023. Employee may terminate their employment with District at any time, with or without reason by giving advanced written notice to District. District may terminate the employment of Employee at any time, with or without reason by written notice to Employee. This is called “at-will” employment. Nothing contained herein shall modify District’s right to terminate Employee for cause.
- 2.2 No one other than the Board of Directors can enter into an agreement relating to employment for a specified period of time or make any agreement or representations contrary to this Section and then only by written amendment to this MOU.

**SECTION III
JOB DESCRIPTION**

- 3.1 The duties of the Employee are as outlined in the job description adopted by the District and attached hereto as Exhibit “A”. Employee shall report to the Board of Directors. The District thru the Board of Directors may from time to time amend the job description and/or prioritize job duties of the Employee.

**SECTION IV
SALARY**

- 4.1 The salary range for the annual compensation of the Fire Chief shall be between \$115,900 and \$175,000. The salary effective July 1, 2021 shall be \$157,500. The Board of Directors shall set the salary within the aforementioned range on at least an annual basis. Employee and District agree that the salary set by the Board of Directors could cause the existing

salary to increase or remain the same, but it shall not fall below or exceed the range set forth in this paragraph 4.1. The salary effective July 1, 2022 shall be \$163,800.

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

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

4.3 The Board appointed negotiators, in consultation with the Board of Directors shall complete an evaluation report of the Fire Chief on an annual basis.

SECTION V SICK LEAVE

5.1 Should Employee incur a non-duty sickness or disability they will receive sick leave with full pay to the extent of accumulated sick leave. Job related disability shall not be charged to the accumulated sick leave of the employee.

5.2 The accrual for sick leave shall be 12 hours per month. Employee shall accumulate sick leave from the first day of employment and shall continue to do so until a maximum accumulation of 2880 hours. All unused sick leave, up to the cap, shall be carried forward from one fiscal year to the next.

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

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

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

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

**SECTION VI
UNUSED SICK LEAVE**

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

**SECTION VII
MEDICAL COVERAGE AND INSURANCE**

- 7.1 District shall select the District Health Care Plan (“DHCP”). Employee shall choose their coverage option as shown below. The Employer paid portion (“EPP”) shall be 90% of the base cost. The base cost shall be determined annually by averaging the cost of the DHCP’s medical HMO plans after discarding the highest and lowest priced plans. Employee can apply the EPP to any available offered health plan in the EPP. Employee is responsible to pay all additional costs of health coverage over and above the EPP.

COVERAGE OPTIONS:

- a. Employee only coverage, or
 - b. Employee plus one coverage, or
 - c. Employee plus family coverage.
- 7.2 District shall obtain and pay for a Long-Term Disability (LTD) plan for Employee provided the cost to District does not exceed \$30.00 per month. The LTD plan shall be the same plan offered to the other employees of the District.
- 7.3 Employee shall receive term life insurance in the amount of \$150,000.
- 7.4 District shall provide to Employee a monthly supplemental benefit for dental, vision, and supplemental life insurance of \$260.00 per month. The supplemental benefit may be used by Employee to cover the EPP difference in Section 7.1. Any unused portion of the supplemental benefit has no cash value.

**SECTION VIII
RETIREMENT**

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

a	3% @ 50	Govt. Code Sec. 21362.2
b	1959 Survivor – Level 4	Govt. Code Sec. 21382.5
c	Credit for Military Service Prior to Employment	Govt. Code Sec. 21024

d	<u>Employer Paid Contribution</u>	Govt. Code Sec. 20636 (c) (4) 0% of Members Contribution paid by District
	<u>Employee Paid Contributions</u> <u>Employee to pay an additional 1%</u>	10% paid by employee
e	Single Highest Year Benefit	Govt. Code Sec. 20042
f	Sick Leave Credit	Govt. Code Sec. 20965

SECTION IX HOLIDAYS

9.1 The following annual holidays shall be recognized:

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

SECTION X FAMILY EMERGENCY

10.1 Employee may use sick leave with pay in the event of a family emergency to care for a serious illness or injury in the immediate family. Employee shall be granted up to three shifts off with pay if needed in any twelve-month period, but not to exceed accumulated sick leave. In the event of death in the immediate family of Employee, Employee shall be granted up to three shifts off with pay if need but not to exceed accumulated sick leave. The immediate family shall be defined at spouse and children of the member; mother, father, brother, sister of the member, and those of the spouse.

SECTION XI VACATION

- 11.1 Vacation shall be earned at the following rate of 200 hours annually.
- 11.2 When Employee is separated from employment by resignation, death, retirement, or discharge, Employee will be compensated for all unused vacation time accumulated, at the regular rate of pay at the time of separation.
- 11.3 The maximum accumulated total which may be carried in vacation time from one fiscal year to the next is 72 hours, remaining balance of vacation hours will be cashed out at the regular rate of pay.

- 11.4 Employee shall earn 40 hours Administrative Leave per year to be used outside of scheduled vacation time. Administrative Leave has no cash value and unused leave will not be carried from year to year.
- 11.5 Vacation time and administrative leave are subject to staffing and project requirements. The Fire Chief shall notify the Board of Directors of leave and ensure District coverage is provided for.

SECTION XII UNIFORMS

- 12.1 Any protective clothing or protective devices required of Employee in the performance of his duties shall be furnished by the District, in accordance with State law and Cal/OSHA regulations.
- 12.2 The District has supplied Employee with five (5) regulation uniform shirts, one (1) regulation uniform pants, four (4) duty pants of District's choosing and a class "B" jacket. District will replace each piece of uniform as it becomes necessary, as determined by the Fire Chief. It is understood that Employee will be responsible for the normal care and maintenance of the uniform.

SECTION XIII TERMINATION OF EMPLOYMENT

- 13.1 This MOU shall terminate upon the occurrence of the earliest of any of the following events, without further liability by the District to Employee:
 - a. Voluntary retirement or resignation by Employee with 30 days written notice;
 - b. Death of Employee, or disability totaling in excess of 4 months;
 - c. Discharge of Employee by District for "cause" as provided in Section 13.2;
 - d. Discharge of Employee by District other than for "cause" with 30-days written notice.
- 13.2 Employee may be terminated by District with notice for "cause", as determined by the Board of Directors. The term "cause", as used herein with respect to the termination of employment, shall mean the following:
 - a. Employee's incompetence or repeated failure or refusal to perform Employee's material obligations under this MOU;
 - b. Employee's inability or unwillingness to effectively implement and carry out the policies and directives of District as established by the Board of Directors;
 - c. Fraud, theft, malfeasance, embezzlement or other misappropriation of District by Employee;
 - d. Breach of Employee's fiduciary duty of loyalty or other fiduciary duties to District;
 - e. Conduct by District which tends to bring embarrassment or disrepute to District; or

- f. Being charged in a court of competent jurisdiction with committing a felony or misdemeanor (other than simple traffic violations).
- 13.3 If this MOU is terminated as provided in Section 13.1, the following shall apply with respect to compensation:
- a. If employment is terminated pursuant to Section 13.1a, Employee shall be entitled to any salary or other benefits accrued through the effective date of the termination;
 - b. If employment is terminated pursuant to Section 13.1b, 13.1d or 13.1e, Employee shall be entitled to any salary or other compensation accrued through the effective date of termination and base salary for a period of six (6) months;
 - c. If employment is terminated pursuant to Section 13.1c, Employee shall be paid for salary or other compensation only through the date of immediate discharge and District shall have no further liability to Employee.

SECTION XIV GRIEVANCE PROCEDURE

- 14.1 A grievance or dispute is defined as an alleged violation of the express provisions of this Memorandum of Understanding which personally and adversely affects Employee. A grievance shall not include any claim regarding the initiation or renewal of a Memorandum of Understanding.
- 14.2 All grievances shall be filed in writing within fifteen (15) days of the date on which Employee knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.
- 14.2.1 A written statement of grievance shall identify the specific provision or provisions of this Memorandum of Understanding alleged to have been violated. Also, a statement of grievance shall set forth the specific factual information which gives rise to the filing of the grievance.
- 14.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.
- 14.2.3 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

SECTION XV SAVINGS CLAUSE

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

**SECTION XVI
MANAGEMENT CLAUSE**

- 16.1 Employee is considered as management under the Fair Labor Standards Act of 1985, Title 29 United States Code. Employee shall also be considered an exempt employee under California law.

**SECTION XVII
EDUCATIONAL INCENTIVE and CERTIFICATION LONGEVITY STIPEND**

- 17.1 In addition to the salary set forth in Section 4.1 of this MOU, Employee shall be paid an annual stipend for successful completion of the educational plan attached hereto as Exhibit "B" capped at 8% per year. This stipend shall be paid in full at the first pay period in July each year.
- 17.2 Employee shall be eligible for a longevity certification stipend upon completion of 5 years of employment with the District and successful attainment of the certifications as outlined in Exhibit "B" and capped at 2% per year.
- 17.3 The stipend shall be paid on a bi-weekly basis in the Employee's regular paycheck. Longevity Certification pay is not reportable to CalPERS as "compensation earnable" or "pensionable compensation". The stipend will be included in calculating the Employee's basic hourly rate of pay pursuant to the Fair Labor Standards Act (FLSA).

**SECTION XVIII
DEFINED CONTRIBUTION PLAN**

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

**SECTION XIX
DISTRICT VEHICLE**

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

SECTION XX
MISCELLANEOUS TERMS

- 20.1 This MOU shall be governed by a construed in accordance with the laws of the State of California.
- 20.2 Each party acknowledges that it has the opportunity to consult an attorney of its choice to explain the terms of this MOU and the consequences of its execution, and that any failure to consult with an attorney prior to executing this MOU shall not be grounds for invalidating the full force and effect of the executed MOU. This MOU shall not be interpreted for or against either party based on their roles in drafting this MOU.
- 20.3 This MOU may be executed in several counterparts and all so executed shall constitute one agreement which shall be binding on all parties hereto, notwithstanding that all the parties are no signatory to the original or same counterpart.

SIGNATURES ON NEXT PAGE

Signature Page

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

ALPINE FIRE PROTECTION DISTRICT

Jim Easterling, President

Date

Pat Price, Secretary

Date

EMPLOYEE

Brian Boggeln

Date

Exhibit “B” – Educational Incentive/Longevity Certification Pay

Educational Incentive

Education	Percent
Fire Science Associates Degree	1%
Bachelor’s Degree – Fire and Emergency Services	6%
CSFM Chief Officer	1%

Longevity Certification Pay

Certification	Percent
Current Paramedic License	1%
CSFM Strike Team Leader	1%