

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 6/18/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901



DISABLED ACCESS TO MEETING: A request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made to the Clerk of the Board at 619-445-2635 at least 24-hours before the meeting.

WRITINGS DISTRIBUTED TO THE BOARD: Pursuant to Government Code 54957.5, written materials distributed to the Board of Directors in connection with this agenda will be available to the public at the Alpine Fire Protection District Administration Office located at 1364 Tavern Road, Alpine, CA 91901. In addition, supporting documentation (including attachments referenced in the agenda) is available for viewing on the Alpine Fire Protection District website.

PUBLIC COMMENT AND DISCUSSION: Members of the public may address the Board during public comment on a particular agenda item, or if they wish, to make a general comment on a matter within the subject matter jurisdiction of the District. On their own initiative or in response to questions posed by the public, board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back at a subsequent meeting. The District limits each speaker to 3 minutes per subject or topic.

CERTIFICATION OF POSTING

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

Brian Boggeln

Brian Boggeln, Fire Chief

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 6/18/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

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

Director Mehrer: 447 F Street, Chula Vista, CA 91910

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. APPROVAL OF AGENDA

4. CONSENT CALENDAR

4.1. Minutes: May 21, 2024 Board Meeting pg. 03

4.2. Financial Reports pg. 06

4.3. Monthly Incident Report pg. 25

5. PUBLIC COMMENT AND DISCUSSION

6. AGENDA ITEMS

6.1. Approval of 48/96 Shift Schedule Side Letter Agreement pg. 26

6.2. Authorization to Negotiate the Purchase of a 2021 Model Year Boise Mobile
Equipment Type 6 Fire Engine from the City of Glendale pg. 29

6.3. Resolution 23/24-18: Establishing the Limit for Appropriations of Proceeds
of Tax Subject to Limitation for FY 24/25 pg. 30

6.4. Resolution 23/24-19: Establishing the Restricted, Committed, and Assigned
Fund Balance Categories for FY 24/25 pg. 34

6.5. Resolution 23/24-20: Adoption of Fiscal Year 2024/2025 Preliminary Budget pg. 39

7. REPORTS

7.1. Directors' Report Verbal

7.2. Fire Chief Verbal

7.3. Fire Marshal Verbal

7.4. Alpine Firefighters Association – Local 2638 Verbal

8. CLOSED SESSION

8.1 Conference with Real Property Negotiators (54956.8)

Property: 1364 Tavern Road, Alpine, CA 91901

Agency Negotiator: Chief Boggeln

Negotiating Party: County of San Diego

Under Negotiation: Price and Terms of Payment

9. ADJOURNMENT

NEXT MEETING:

Tuesday, 7/16/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 5/21/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

****MINUTES****

**THE FOLLOWING DIRECTOR(S) WILL BE ATTENDING VIA TELECONFERENCE FROM
THE FOLLOWING LOCATION(S):**

DIRECTOR MEHRER – 447 F STREET, CHULA VISTA, CA 91910

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Taylor

Roll Call Quorum

Present: Taylor, Paskle, Willis, Mehrer (Via Teleconference)

Absent: Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Taylor

Invocation by: Willis

3. APPROVAL OF AGENDA

Motion to approve agenda by: Willis

Second by: Paskle

Discussion: None

Roll Call Quorum

Present: Taylor, Paskle, Willis, Mehrer (Via Teleconference)

Absent: Cromwell

4. CONSENT CALENDAR

Motion to approve consent calendar by: Willis

Second by: Paskle

Discussion: None

Roll Call Quorum

Present: Taylor, Paskle, Willis, Mehrer (Via Teleconference)

Absent: Cromwell

4.1. Minutes: April 16, 2024 Board Meeting

pg. 03

4.2. Financial Reports

pg. 05

4.3. Monthly Incident Report

pg. 24

5. PUBLIC COMMENT AND DISCUSSION

Public Comment: None

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 5/21/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

6. AGENDA ITEMS

6.1. CalPERS 2024 Educational Forum: October 28 – 30 in San Diego pg. 25
Director Taylor has shown interest in attending

6.2. Resolution No. 23/24-17: Amending the Cost Recovery Schedule for Certain pg. 53
Services Provided
Motion to approve Resolution No. 23/24-17: Amending the Cost Recovery
Schedule for Certain Services Provided- Willis
Second: Paskle
Roll Call Quorum
Present: Taylor, Paskle, Willis, Mehrer (Via Teleconference)
Absent: Cromwell

7. REPORTS

7.1. Directors' Report Verbal
Verbal from Paskle regarding the commissions meeting

7.2. Fire Chief Verbal
Verbal Discussion regarding solar, new Hire Padilla and structure fire over the
past weekend

7.3. Fire Marshal Verbal
Verbal Discussion regarding Sloan fire and concerned residents needing
weed abatement

7.4. Alpine Firefighters Association – Local 2638 Verbal
Verbal Discussion to congratulate new hire Padilla and all his experience
brings to the district

8. CLOSED SESSION: 5:10 pm

8.1. Conference with Labor Negotiators (\$54957.6)
Agency Representatives: Director Mehrer, Director Paskle, Chief Boggeln
Employee Organization: Alpine Firefighters Local 2638

Closed Session ended at 5:22 p.m. - Direction given, no action taken

9. ADJOURNMENT: 5:22 pm

Motion to adjourn by: Willis
Second by: Paskle
Discussion: None
Present: Taylor, Paskle, Willis, Mehrer (Via Teleconference)
Absent: Cromwell

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting
Tuesday – 5/21/2024
5:00 P.M.

Fire Chief Brian Boggeln
Fire Station 17
1364 Tavern Road
Alpine, CA 91901

NEXT MEETING:

Tuesday, 6/18/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

Minutes Approved:

Tim Mehrer, Board Secretary

Date

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of May 31, 2024

| | May 31, 24 |
|--|--------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · COUNTY OF SAN DIEGO | |
| 1000.01 · Gen. 310100-47500 | |
| Allocated Capital Building | 16,000.00 |
| Allocated Compensated Absenses | 30,000.00 |
| 1000.01 · Gen. 310100-47500 - Other | 1,570,971.34 |
| Total 1000.01 · Gen. 310100-47500 | 1,616,971.34 |
| 1000.02 · Mitig.310135-47505 | |
| Assigned for Capital Accrual | 63,857.69 |
| Committed for Capital Accrual | 5,428.88 |
| Total 1000.02 · Mitig.310135-47505 | 69,286.57 |
| Total 1000 · COUNTY OF SAN DIEGO | 1,686,257.91 |
| 1001 · OTHER A/C'S | |
| 1001.04 · CB&T-(Workers Comp) | 17,796.89 |
| 1001.07 · CB&T Checking - 8473 | 29,536.85 |
| 1101.06 · CB&T Money Plus | |
| General | 57,239.56 |
| 1101.06 · CB&T Money Plus - Other | -30,000.00 |
| Total 1101.06 · CB&T Money Plus | 27,239.56 |
| 1101.10 · CALIFORNIA CLASS | |
| CA-01-0075-006 1% | 5,728.93 |
| CA-01-0075 -0001 AFD-Prime | |
| Assigned Compensated Absenses | 70,000.00 |
| Assigned Budget Stab. Reserve | 152,000.00 |
| General | 677,131.88 |
| Allocated Unfunded Liability | 501,430.00 |
| Allocated Capital Building | 163,422.00 |
| Allocated Equipment Replacement | 39,274.00 |
| Allocated Capital Apparatus | 1,345,754.58 |
| Assigned Facility Lease | 8,000.00 |
| Committed Building Fund | 249,737.89 |
| Committed Capital Apparatus Fnd | 200,000.00 |
| Committed Economic Stab. Fund | 260,955.00 |
| Committed Equipment Replacement | 136,115.44 |
| Committed OPEB (Retiree Health) | 38,000.00 |
| Committed Unfunded Liability | 403,048.98 |
| Total CA-01-0075 -0001 AFD-Prime | 4,244,869.77 |
| CA-01-0075-005 Sunrise Pwr Lnk | 249,102.21 |
| Total 1101.10 · CALIFORNIA CLASS | 4,499,700.91 |
| 1101.09 · CB&T Savings (Grant) | 501.16 |
| 1200.00 · US Bank - Trust Fund PARS 115 | |
| Market Value FL | 1,464.62 |
| Pension Investment | 20,128.24 |
| Total 1200.00 · US Bank - Trust Fund PARS 115 | 21,592.86 |
| Total 1001 · OTHER A/C'S | 4,596,368.23 |
| Total Checking/Savings | 6,282,626.14 |
| Accounts Receivable | |
| 1003 · *Accounts Receivable | 104,880.88 |
| Total Accounts Receivable | 104,880.88 |
| Other Current Assets | |

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of May 31, 2024

| | May 31, 24 |
|---|----------------------|
| 1002 · OTHER CURRENT ASSETS | 8,220,717.50 |
| Total Other Current Assets | 8,220,717.50 |
| Total Current Assets | 14,608,224.52 |
| Fixed Assets | |
| 1600 · FIXED ASSETS | |
| 1600.01 · Land | 644,613.00 |
| 1600.04 · Equipment & Vehicles | 2,699,736.10 |
| 1600.05 · Structures and Improvements | 4,562,439.00 |
| 1600.06 · Construction in Process | 15,492.60 |
| 1600.07 · Accumulated Depreciation | -3,679,217.97 |
| Total 1600 · FIXED ASSETS | 4,243,062.73 |
| Total Fixed Assets | 4,243,062.73 |
| TOTAL ASSETS | 18,851,287.25 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 13,418.94 |
| Total Accounts Payable | 13,418.94 |
| Credit Cards | |
| 2002 · CREDIT CARDS | 438.53 |
| Total Credit Cards | 438.53 |
| Other Current Liabilities | |
| 1800 · Market value of portfolio | 28,551.22 |
| 2003 · OTHER LIABILITIES | |
| 2003.12 · SRPL Mitigation Funds | 225,418.39 |
| Total 2003 · OTHER LIABILITIES | 225,418.39 |
| 2100 · PAYROLL LIABILITIES | 935.86 |
| Total Other Current Liabilities | 254,905.47 |
| Total Current Liabilities | 268,762.94 |
| Long Term Liabilities | |
| 2500 · LONG TERM LIABILITIES | |
| 2500.01 · Compensated Absences | 166,407.10 |
| 2500.05 · Accrued Interest | 62,650.00 |
| 2500.06 · Net Pension Liability Plan 959 | -915,627.00 |
| 2500.07 · Net Pension Liability Plan 958 | 181,457.00 |
| 2500.08 · Net Pension Liab. Plan 23014 | 3,439,013.00 |
| 2500.09 · Net Pension Liab. Plan 23190 | 635.00 |
| 2500.10 · Deferred Inflows of Resources | 5,149,426.00 |
| 2500.11 · ACCRUED CLAIMS LIABILITY | 129,579.00 |
| 2500.12 · Capital One Payable UALBond Iss | 4,868,000.00 |
| 2500.13 · PARS 115 - Funds Held in Trust | 210,000.00 |
| Total 2500 · LONG TERM LIABILITIES | 13,291,540.10 |
| Total Long Term Liabilities | 13,291,540.10 |
| Total Liabilities | 13,560,303.04 |
| Equity | |
| 1110 · Retained Earnings | -6,399,075.72 |
| 3000 · OPENING BAL EQUITY | 5,192,924.00 |
| 3002 · UNRESERVED and UNDESIGNATED | |
| 3002.01 · General Fund Balance | 1,553,545.88 |

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of May 31, 2024

| | <u>May 31, 24</u> |
|---|----------------------|
| 3002.02 · Mitigation Fee Fund | 2,703.00 |
| Total 3002 · UNRESERVED and UNDESIGNATED | 1,556,248.88 |
| 3007 · Investment in Fixed Assets | 4,291,938.00 |
| Net Income | 648,949.05 |
| Total Equity | 5,290,984.21 |
| TOTAL LIABILITIES & EQUITY | 18,851,287.25 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|--|------------|-----------|----------------------|---|-------------------------|------------|
| 5003 · GRANT EXPENSES | | | | | | |
| 5003.21 · San Diego River Conservancy | | | | | | |
| Fuels Management | | | | | | |
| | 05/14/2024 | 2024-03 | ANTON'S Service Inc. | Invoice #03 Clearing Brush & Shrubs 1750 Arnold Way | 2000 · Accounts Payable | 75,000.00 |
| Total Fuels Management | | | | | | 75,000.00 |
| Total 5003.21 · San Diego River Conservancy | | | | | | 75,000.00 |
| 5003.22 · SD Fire Foundation | | | | | | |
| | 05/20/2024 | INV825950 | L.N. CURTIS & SONS | Reg. Size Forest Fire Shelters | 2000 · Accounts Payable | 5,026.45 |
| | 05/20/2024 | INV825950 | L.N. CURTIS & SONS | Large Size Forest Fire Shelters | 2000 · Accounts Payable | 4,670.01 |
| | 05/20/2024 | INV825950 | L.N. CURTIS & SONS | Tax | 2000 · Accounts Payable | 751.48 |
| | 05/20/2024 | INV825950 | L.N. CURTIS & SONS | Shipping | 2000 · Accounts Payable | 130.38 |
| Total 5003.22 · SD Fire Foundation | | | | | | 10,578.32 |
| Total 5003 · GRANT EXPENSES | | | | | | 85,578.32 |
| Total 5000.01 · Payroll | | | | | | |
| Total Critical Weather | | | | | | 0.00 |
| Total FLSA | | | | | | 3,394.74 |
| Total Paramedic Resource Pool | | | | | | -1,076.40 |
| Total Sick Coverage | | | | | | 2,803.62 |
| Total Strike Team | | | | | | 518.04 |
| Total Training | | | | | | 1,614.84 |
| Total Unclassified-Meetings, etc | | | | | | 1,022.42 |
| Total Vacation-Holiday Coverage | | | | | | 17,034.93 |
| Total Worker's Comp Coverage | | | | | | 8,586.96 |
| Total 5000.02 · OVERTIME | | | | | | 33,899.15 |
| Total 5000 · SALARIES | | | | | | 199,942.90 |
| 5002 · EMPLOYEE BENEFITS | | | | | | |
| Total 5002.01 · Educational Incentive | | | | | | 7,604.62 |
| Total 5002.02 · Vacation/Sick Leave Expense | | | | | | 592.80 |
| Total 5002.03 · Medicare / Employer Exp | | | | | | 2,898.70 |
| Total 5002.04 · Retirement - Pers | | | | | | 30,568.02 |
| Total 5002.05 · Group Medical Ins | | | | | | 35,372.18 |
| Total 5002.06 · Life Insurance | | | | | | 541.50 |
| Total 5002.07 · LTD Insurance | | | | | | 621.22 |
| Total 5002.08 · Social Security(Employer) | | | | | | 24.80 |
| Total 5002.09 · Payroll Expenses | | | | | | 0.00 |
| Total 5002.10 · Retirement 401 (a) | | | | | | 245.00 |
| Total 5002 · EMPLOYEE BENEFITS | | | | | | 78,468.84 |
| 5006 · UNEMPLOYMENT | | | | | | |
| Total 5006 · UNEMPLOYMENT | | | | | | 88.00 |
| 5007 · CLOTHING | | | | | | |
| 5007.01 · Uniforms | | | | | | |
| Uniforms | | | | | | |
| | 05/06/2024 | SD013850 | ACE UNIFORMS | MBailey:Class A Uniform | 2000 · Accounts Payable | 843.49 |
| | 05/13/2024 | SD0174136 | ACE UNIFORMS | MBailey:Class A Uniform | 2000 · Accounts Payable | 17.23 |
| | 05/13/2024 | SD0174475 | ACE UNIFORMS | MBailey:Class A Uniform | 2000 · Accounts Payable | 92.65 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|--|------------|------------------|-----------------------------|--|------------------------------|-----------|
| | 05/18/2024 | SD0175517 | ACE UNIFORMS | JSmith:Class A Uniform | 2000 · Accounts Payable | 92.65 |
| | 05/20/2024 | 24AF01 | Summer Williams | Patch Design | 2000 · Accounts Payable | 1,500.00 |
| Total Uniforms | | | | | | 2,546.02 |
| Total 5007.01 · Uniforms | | | | | | 2,546.02 |
| 5007.03 · Structure PPE | | | | | | |
| | 05/01/2024 | 189228 | FIRE ETC | HAix Airpower XRI1 Pro Station Boot | 2000 · Accounts Payable | 350.19 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Wildland Gloves Med (3) | 2000 · Accounts Payable | 225.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Wildland Gloves Lrg (3) | 2000 · Accounts Payable | 225.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Wildland Gloves XL (3) | 2000 · Accounts Payable | 225.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Structure Gloves Med (2) | 2000 · Accounts Payable | 230.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Structure Gloves Lrg (5) | 2000 · Accounts Payable | 575.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Dragon Fire Structure Gloves XL (5) | 2000 · Accounts Payable | 575.00 |
| | 05/17/2024 | 189650 | FIRE ETC | Tax | 2000 · Accounts Payable | 159.26 |
| Total 5007.03 · Structure PPE | | | | | | 2,564.45 |
| Total 5007 · CLOTHING | | | | | | 5,110.47 |
| 5008 · COMMUNICATION | | | | | | |
| 5008.02 · Mobile Communications | | | | | | |
| | 05/09/2024 | 9963090794 | VERIZON WIRELESS | 2024/05 Acct -0005: 13 lines total; (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -39... | 2000 · Accounts Payable | 515.18 |
| Total 5008.02 · Mobile Communications | | | | | | 515.18 |
| 5008.07 · Regional Comm Sys | | | | | | |
| | 05/01/2024 | 24ALPFPDN10 | COUNTYSYD-REGIONAL COMM SYS | FY23/24: 25 Fire radios @ 28.50 2024/04 partial month of 25 | 2000 · Accounts Payable | 712.50 |
| Total 5008.07 · Regional Comm Sys | | | | | | 712.50 |
| 5008.08 · Cox Communications | | | | | | |
| | 05/20/2024 | 05/09-06/08/2024 | COX COMMUNICATIONS | Internet Services 05/09-06/08/2024 (Total Month) | 2000 · Accounts Payable | 255.99 |
| | 05/20/2024 | 05/09-06/08/2024 | COX COMMUNICATIONS | Taxes, Fees and Surcharges | 2000 · Accounts Payable | 0.93 |
| Total 5008.08 · Cox Communications | | | | | | 256.92 |
| Total 5008 · COMMUNICATION | | | | | | 1,484.60 |
| 5009 · PASIS (Workers Comp) | | | | | | |
| Total 5009.02 · Claim Related | | | | | | 13,957.68 |
| Total 5009 · PASIS (Workers Comp) | | | | | | 13,957.68 |
| 5012 · MAINTENANCE - EQUIPMENT | | | | | | |
| 5012.01 · E17 KME (2015) | | | | | | |
| | 05/05/2024 | 3639 | 7-Eleven | E17 Radiator Water | Calcard (Joseph Laff - 9290) | 11.96 |
| | 05/10/2024 | 1547 | Tractor Supply | E17 Coolant | Calcard (Joseph Laff - 9290) | 43.06 |
| Total 5012.01 · E17 KME (2015) | | | | | | 55.02 |
| 5012.02 · E217 KME (2005) | | | | | | |
| | 05/10/2024 | 8686 | NORTH COUNTY EVS INC | Repairs, Labor and Parts (Tax included) | 2000 · Accounts Payable | 10,753.42 |
| | 05/24/2024 | 1425202 | NAPA - COUNTY MOTOR PARTS | LittleFuse | 2000 · Accounts Payable | 14.84 |
| Total 5012.02 · E217 KME (2005) | | | | | | 10,768.26 |
| 5012.11 · Misc.Equipment | | | | | | |
| | 05/14/2024 | 4080 | A&B Saw | Chainsaw Repair | Calcard (Joseph Laff - 9290) | 74.14 |
| | 05/23/2024 | H4W4 | Amazon | Streamlight 22060 120V/100V AC Charge Cord | 2000 · Accounts Payable | 25.05 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|---|------------|------------|--------------------------------------|--|-------------------------------|-----------|
| Total 5012.11 · Misc.Equipment | | | | | | 99.19 |
| 5012.12 · Fuel | | | | | | |
| | 05/06/2024 | S139188-1 | DION & SONS | Diesel Fuel 480 Gallons @ \$3.521 | 2000 · Accounts Payable | 1,690.08 |
| | 05/06/2024 | S139188-1 | DION & SONS | Federal Excise Tax | 2000 · Accounts Payable | 0.48 |
| | 05/06/2024 | S139188-1 | DION & SONS | Environmental Compliance Fee | 2000 · Accounts Payable | 9.50 |
| | 05/06/2024 | S139188-1 | DION & SONS | Fuel Surcharge | 2000 · Accounts Payable | 14.95 |
| | 05/06/2024 | S139188-1 | DION & SONS | San Diego County Tax 7.75% | 2000 · Accounts Payable | 132.91 |
| | 05/06/2024 | S139188-1 | DION & SONS | Diesel Tax 5.75% | 2000 · Accounts Payable | 97.21 |
| | 05/06/2024 | S139188-1 | DION & SONS | State HWY Excise Tax Exempt | 2000 · Accounts Payable | 211.68 |
| | 05/07/2024 | 212761 | COUNTYS-D-FUEL | XR0187 (U17) 78.8 gals unleaded @ \$4.32 gal) 2024/04 | 2000 · Accounts Payable | 341.08 |
| | 05/07/2024 | 212761 | COUNTYS-D-FUEL | XR2212 14.8 gals unleaded @ \$4.44 gal) 2024/04 | 2000 · Accounts Payable | 65.74 |
| Total 5012.12 · Fuel | | | | | | 2,563.63 |
| 5012.14 · Fire Hose | | | | | | |
| | 05/29/2024 | IN22059742 | MUNICIPAL EMERGENCY SERVICES INC | 4" Matrix 4"x50' | 2000 · Accounts Payable | 7,456.30 |
| Total 5012.14 · Fire Hose | | | | | | 7,456.30 |
| 5012.22 · SQ17 (2023 Silverado) | | | | | | |
| | 05/22/2024 | 47619/1 | ACE HARDWARE INC | Fasteners, bit, chain sharpener | 2000 · Accounts Payable | 35.10 |
| Total 5012.22 · SQ17 (2023 Silverado) | | | | | | 35.10 |
| Total 5012 · MAINTENANCE - EQUIPMENT | | | | | | 20,977.50 |
| 5014 · MAINTENANCE - STRUCTURES | | | | | | |
| 5014.01 · Station 17 | | | | | | |
| Station Maintenance | | | | | | |
| | 05/01/2024 | 4498 | Home Depot | Maintenace Supplies | CalCard (Brian Boggeln -2115) | 75.45 |
| | 05/07/2024 | 1PXH | Amazon | Durable flag pole ropes | 2000 · Accounts Payable | 30.65 |
| | 05/08/2024 | 0278963 | CARTWRIGHT TERMITE & PEST CNTRL, INC | 2024/05 Service | 2000 · Accounts Payable | 153.15 |
| | 05/15/2024 | 47538/1 | ACE HARDWARE INC | MISC. Fasteners | 2000 · Accounts Payable | 8.51 |
| | 05/20/2024 | 0397 | WHITE CAP | ParkingCurb | Calcard (Joseph Laff - 9290) | 62.45 |
| | 05/20/2024 | 0386 | Dixieland | Trellis Supplies | Calcard (Joseph Laff - 9290) | 464.38 |
| | 05/20/2024 | 4775 | SHERWIN WILLIAMS | Trellis Paint | Calcard (Joseph Laff - 9290) | 266.90 |
| | 05/27/2024 | 47660/1 | ACE HARDWARE INC | Batteries | 2000 · Accounts Payable | 14.00 |
| Total Station Maintenance | | | | | | 1,075.49 |
| Total 5014.01 · Station 17 | | | | | | 1,075.49 |
| 5014.04 · ST17 Life Safety Systems | | | | | | |
| | 05/01/2024 | 24108542 | JOHNSON CONTROLS | Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/06 | 2000 · Accounts Payable | 70.00 |
| Total 5014.04 · ST17 Life Safety Systems | | | | | | 70.00 |
| 5014.07 · Grounds Maintenance | | | | | | |
| | 05/28/2024 | 47671/1 | ACE HARDWARE INC | hedge trimmer grease | 2000 · Accounts Payable | 8.61 |
| | 05/28/2024 | 476701/1 | ACE HARDWARE INC | Autocut & gatorline | 2000 · Accounts Payable | 44.16 |
| Total 5014.07 · Grounds Maintenance | | | | | | 52.77 |
| Total 5014 · MAINTENANCE - STRUCTURES | | | | | | 1,198.26 |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | | | |
| 5015.01 · EMS Supplies | | | | | | |
| | 05/01/2024 | 9852 | TACMED | Foxtrot DA | CalCard (Brian Boggeln -2115) | 522.47 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|---|------------|-----------|---|---|--------------------------------|----------|
| | 05/02/2024 | 1411481 | LIFE-ASSIST | Meret OMNI Pro, Airway & Vers Pro Ver. Bag | 2000 · Accounts Payable | 912.30 |
| | 05/02/2024 | YCK7 | Amazon | Glow sticks Wholesale (2) | 2000 · Accounts Payable | 34.42 |
| | 05/06/2024 | IN35272 | NATIONWIDE MEDICAL/SURGICAL, INC. | Med. | 2000 · Accounts Payable | 131.90 |
| | 05/07/2024 | 4865 | CVS | Medical Supplies | CalCard (Brian Boggeln -2115) | 59.01 |
| | 05/28/2024 | 1439466 | LIFE-ASSIST | FORA Test Adv. Pro Meter | 2000 · Accounts Payable | 47.09 |
| Total 5015.01 · EMS Supplies | | | | | | 1,707.19 |
| Total 5015 · EMERGENCY MEDICAL SERVICES | | | | | | 1,707.19 |
| 5016 · MEMBERSHIP | | | | | | |
| | 05/29/2024 | 06132024 | CSMFO · CAL SOCIETY OF MUNI. FIN OFFICERS | Quarterly Meeting | CalCard (Debbie Pinhero -5683) | 25.00 |
| Total 5016 · MEMBERSHIP | | | | | | 25.00 |
| 5018 · OFFICE EXPENSE | | | | | | |
| 5018.01 · Expendable Supplies | | | | | | |
| | 05/02/2024 | 33GN | Amazon | Glass Pen Marker (4) | 2000 · Accounts Payable | 38.68 |
| | 05/08/2024 | 6QTN | Amazon | Black Pens | 2000 · Accounts Payable | 15.07 |
| | 05/08/2024 | 6QTN | Amazon | Label Tape Replacement Dymo | 2000 · Accounts Payable | 12.91 |
| | 05/13/2024 | DM9C | Amazon | Rubbermaid unbreakable magnetic wall file | 2000 · Accounts Payable | 39.03 |
| | 05/13/2024 | DM9C | Amazon | 9V Batteries | 2000 · Accounts Payable | 13.47 |
| | 05/13/2024 | DM9C | Amazon | Blue Pens | 2000 · Accounts Payable | 14.15 |
| | 05/13/2024 | 7X1H | Amazon | Grease Pens | 2000 · Accounts Payable | 14.20 |
| | 05/13/2024 | 9VTX | Amazon | Blue Summit Black Hanging folders | 2000 · Accounts Payable | 21.11 |
| | 05/29/2024 | MDLC | Amazon | White 3 ring binder tabs and (4) White 3 ring binders | 2000 · Accounts Payable | 29.58 |
| Total 5018.01 · Expendable Supplies | | | | | | 198.20 |
| 5018.03 · IT Equipment | | | | | | |
| | 05/01/2024 | AR3010076 | COPYLINK | BW/Color Service 05/01-5/31/2024 | 2000 · Accounts Payable | 191.17 |
| | 05/01/2024 | AR3010076 | COPYLINK | Overage 04/1-004/30/2024 | 2000 · Accounts Payable | 1.14 |
| Total 5018.03 · IT Equipment | | | | | | 192.31 |
| Total 5018 · OFFICE EXPENSE | | | | | | 390.51 |
| 5019 · PROFESSIONAL FEES | | | | | | |
| 5019.01 · Legal Counsel | | | | | | |
| | 05/31/2024 | 10645 | FITCH LAW FIRM | District business: 380-340=\$20, Prior Stmtnt 2024/04 | 2000 · Accounts Payable | 40.00 |
| | 05/31/2024 | 10645 | FITCH LAW FIRM | District business: 8.60 hrs, Postage 0 202405 | 2000 · Accounts Payable | 1,720.00 |
| Total 5019.01 · Legal Counsel | | | | | | 1,760.00 |
| 5019.09 · IT Services | | | | | | |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2024/05 | 2000 · Accounts Payable | 450.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Next Gen Endpoint Security | 2000 · Accounts Payable | 120.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Managed Server 1 | 2000 · Accounts Payable | 250.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Managed VMware 1 | 2000 · Accounts Payable | 50.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Next Gen Endpoint Security | 2000 · Accounts Payable | 24.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Office 365 Management | 2000 · Accounts Payable | 150.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | On premise BDR Solution | 2000 · Accounts Payable | 128.00 |
| | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Virtual Unit Backup | 2000 · Accounts Payable | 12.00 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | | | | Date | Num | Name | Memo | Split | Amount |
|--|--|--|--|-------------|---------------------|--|---|--------------------------------|---------------|
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Cyber Protect Cloud Storage | 2000 · Accounts Payable | 49.60 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Cyber Protect Cloud Disaster Recovery Storage | 2000 · Accounts Payable | 74.40 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Cloud Premium - Tier 3 | 2000 · Accounts Payable | 0.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Site Support - remote and onsite | 2000 · Accounts Payable | 150.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Vendor Management | 2000 · Accounts Payable | 150.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Microsoft 365 (8) | 2000 · Accounts Payable | 24.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Breach Prevention Platform | 2000 · Accounts Payable | 70.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | WAP Warranty Subscription for AP440: | 2000 · Accounts Payable | 84.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | WAP Warranty Subscription for AP840: | 2000 · Accounts Payable | 25.00 |
| | | | | 05/14/2024 | 20012 | EXCEDEO - IT SUPPORT PROS | Sales tax | 2000 · Accounts Payable | 9.92 |
| | | | | | | Total 5019.09 · IT Services | | | 1,820.92 |
| | | | | | | Total 5019 · PROFESSIONAL FEES | | | 3,580.92 |
| | | | | | | 5023 · TRAINING | | | |
| | | | | | | 5023.03 · Heartland Training Facility | | | |
| | | | | 05/16/2024 | 1761 | HEARTLAND FIRE TRAINING | HFTA Operating fees 15% FY 23/24 Q4 | 2000 · Accounts Payable | 2,019.00 |
| | | | | 05/16/2024 | 1761 | HEARTLAND FIRE TRAINING | HFTA Member facility lease 15% FY 23/24 Q4 | 2000 · Accounts Payable | 604.00 |
| | | | | | | Total 5023.03 · Heartland Training Facility | | | 2,623.00 |
| | | | | | | Total 5023.05 · Workshops | | | 0.00 |
| | | | | | | Total 5023 · TRAINING | | | 2,623.00 |
| | | | | | | 5025 · PROFESSIONAL DEVELOPMENT | | | |
| | | | | | | 5025.01 · Administrative | | | |
| | | | | 05/09/2024 | 7235 | CSDA, EDUCATION | 2024 CSDA Legislative Days 05/21-05/22/2024 | CalCard (Jason McBroom -1843) | 645.00 |
| | | | | | | Total 5025.01 · Administrative | | | 645.00 |
| | | | | | | 5025.05 · Community Risk Reduction | | | |
| | | | | 05/01/2024 | 4795 | LYFT/ UBER | Sacramento 05/01/2024 | CalCard (Jason McBroom -1843) | 45.00 |
| | | | | 05/02/2024 | 8575 | LYFT/ UBER | Sacramento 05/01/2024 | CalCard (Jason McBroom -1843) | 41.00 |
| | | | | 05/09/2024 | 5783 | SOUTHWEST AIRLINES | Sacramento 05/20-05/22/2024 | CalCard (Jason McBroom -1843) | 373.96 |
| | | | | 05/20/2024 | 4543 | Quality Inn Hotel | 05/20-05/22/2024 | CalCard (Jason McBroom -1843) | 284.48 |
| | | | | 05/21/2024 | 0721 | LYFT/ UBER | Uber from SAC Airport 05/20/2024 | CalCard (Jason McBroom -1843) | 41.53 |
| | | | | | | Total 5025.05 · Community Risk Reduction | | | 785.97 |
| | | | | | | 5025.06 · Workshops-Operations | | | |
| | | | | 05/03/2024 | 4354 | MARRIOTT HOTELS | Ross At Fire Mechanics Academy | CalCard (Brian Boggeln -2115) | 896.65 |
| | | | | 05/13/2024 | 21943 | BAILEY, MICAL | Driver/OperatorReal ID FF Endorsement | 1001.07 · CB&T Checking - 8473 | 45.00 |
| | | | | 05/15/2024 | 21946 | HIEBING, ARIC A | Reimbursement - Sac Metro Training | 1001.07 · CB&T Checking - 8473 | 1,226.15 |
| | | | | 05/15/2024 | 21947 | ROSS, COLBY A | Per diem - Sac Metro Training | 1001.07 · CB&T Checking - 8473 | 379.50 |
| | | | | 05/29/2024 | 21956 | SMITH, JASON M | Reimbursement - Sac Metro Training | 1001.07 · CB&T Checking - 8473 | 1,375.94 |
| | | | | 05/31/2024 | 36104573 | ENTERPRISE RENT A CAR | Training Fire Mechanics #36104573 04/28-05/03/2024 | 2000 · Accounts Payable | 469.03 |
| | | | | | | Total 5025.06 · Workshops-Operations | | | 4,392.27 |
| | | | | | | Total 5025 · PROFESSIONAL DEVELOPMENT | | | 5,823.24 |
| | | | | | | 5028 · UTILITIES | | | |
| | | | | | | 5028.01 · SDG&E | | | |
| | | | | 05/07/2024 | 90325906219 2024/05 | SDG&E | Electric 04/04-04/28/2024 4020 kWh (70.8% decrease over prior month, 70.1% decrease over prior y... | 2000 · Accounts Payable | 2,257.09 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|--|------------|---------------------|-----------------------------|---|--------------------------------|-----------|
| | 05/07/2024 | 90325928213 2024/05 | SDG&E | 151 Therms (28.4% decrease over prior month, 38.5% increase over prior year) | 2000 · Accounts Payable | 194.47 |
| Total 5028.01 · SDG&E | | | | | | 2,451.56 |
| 5028.02 · Telephone | | | | | | |
| | 05/01/2024 | 127103 | ESI_Estech Systems | 2024/05 | 2000 · Accounts Payable | 181.73 |
| Total 5028.02 · Telephone | | | | | | 181.73 |
| 5028.03 · Water | | | | | | |
| | 05/20/2024 | 11561843 2024/05 | PADRE DAM (1364 TAVERN) | 86831501 Commercial 20 units (=0 units usage from prior month) 04/15-05/13/2024 | 2000 · Accounts Payable | 205.73 |
| | 05/20/2024 | 11561843 2024/05 | PADRE DAM (1364 TAVERN) | 91616302 Irrigation: 0 units (= units usage from prior month) 04/15-05/13/2024 | 2000 · Accounts Payable | 40.97 |
| | 05/20/2024 | 11561843 2024/05 | PADRE DAM (1364 TAVERN) | Fire Sprinklers 04/16-05/13/2024 | 2000 · Accounts Payable | 66.94 |
| Total 5028.03 · Water | | | | | | 313.64 |
| Total 5028 · UTILITIES | | | | | | 2,946.93 |
| 5030 · SPECIAL DISTRICT EXPENSE | | | | | | |
| 5030.01 · District Operations | | | | | | |
| | 05/03/2024 | 6375 | Alpine Sushi | Staff Lunch | CalCard (Brian Boggeln -2115) | 78.91 |
| | 05/08/2024 | 6076 | SANDAG | | CalCard (Brian Boggeln -2115) | 85.00 |
| | 05/08/2024 | 6894 | SANDAG | | CalCard (Brian Boggeln -2115) | 8.00 |
| Total 5030.01 · District Operations | | | | | | 171.91 |
| 5030.04 · SD County Admin Fees | | | | | | |
| | 05/13/2024 | | COUNTY OF SAN DIEGO 1% | Apport.#10 Admin Cost | 4000.01 · 1% Property Tax | 10,175.66 |
| Total 5030.04 · SD County Admin Fees | | | | | | 10,175.66 |
| 5030.10 · Web Site | | | | | | |
| | 05/01/2024 | 5CF0ACE6-0042 | STREAMLINE | Website Domain Concierge & Web 50k-250k 2024/05 | 2000 · Accounts Payable | 90.00 |
| Total 5030.10 · Web Site | | | | | | 90.00 |
| Total 5030.16 · Reimbursable expenses | | | | | | 0.00 |
| 5030.17 · Software/Licenses | | | | | | |
| | 05/04/2024 | | ADOBE INC. | Admin Director 05/2024 | CalCard (Debbie Pinhero -5683) | 9.99 |
| | 05/04/2024 | | ADOBE INC. | Admin Assist 05/2024 | CalCard (Debbie Pinhero -5683) | 9.99 |
| | 05/04/2024 | | ADOBE INC. | Fire Chief 05/2024 | CalCard (Debbie Pinhero -5683) | 9.99 |
| | 05/08/2024 | 2242 | Google Store.com | Nest Subscription | CalCard (Brian Boggeln -2115) | 150.00 |
| Total 5030.17 · Software/Licenses | | | | | | 179.97 |
| Total 5030 · SPECIAL DISTRICT EXPENSE | | | | | | 10,617.54 |
| Total 5031 · DIRECTORS FEES | | | | | | 400.00 |
| 5035 · UNCAPITALIZED EQUIPMENT | | | | | | |
| Communications | | | | | | |
| | 05/21/2024 | 828281897038 | MOTOROLA SOLUTIONS INC | Remote Speaker Microphone (4) | 2000 · Accounts Payable | 1,920.11 |
| Total Communications | | | | | | 1,920.11 |
| Facilities | | | | | | |
| | 05/08/2024 | J-39533-2 | Access Professional Systems | Gate: Gear Box Assembly | 2000 · Accounts Payable | 968.50 |
| | 05/15/2024 | 4273 | Fastool | Hose Reel (3) | CalCard (Brian Boggeln -2115) | 2,175.37 |
| Total Facilities | | | | | | 3,143.87 |
| Office | | | | | | |
| | 05/03/2024 | 1647 | Amazon | Office | CalCard (Brian Boggeln -2115) | 152.53 |
| | 05/08/2024 | 1789 | COSTCO | Computer Monitor | CalCard (Brian Boggeln -2115) | 166.61 |

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 May 2024

| | Date | Num | Name | Memo | Split | Amount |
|--|------------|-----------|----------------------------------|---|---------------------------------|-------------------|
| Total Office | | | | | | 319.14 |
| Operations | | | | | | |
| | 05/01/2024 | 6336 | WPSG. Inc | Rescue Equipment-NRS Havoc Livery Helmet (4) | CalCard (Brian Boggeln -2115) | 255.61 |
| | 05/02/2024 | 6099 | TACMED | Tac Med Solutions | CalCard (Joseph Lavigne -(2983) | -522.47 |
| | 05/07/2024 | 5307 | TACMED | Tac Med Solutions | CalCard (Joseph Lavigne -(2983) | 522.47 |
| | 05/10/2024 | IN2051531 | MUNICIPAL EMERGENCY SERVICES INC | Bag CMC Rescue, Lock Key Carabiners, rope | 2000 · Accounts Payable | 2,269.28 |
| Total Operations | | | | | | 2,524.89 |
| Total 5035 · UNCAPITALIZED EQUIPMENT | | | | | | 7,908.01 |
| 5037 · CAPITAL EXP. - EQUIPMENT | | | | | | |
| Facilities | | | | | | |
| | 05/06/2024 | P72524238 | BATTERIES + BULBS | LED Emergency Light w/Battery | 2000 · Accounts Payable | 887.86 |
| Total Facilities | | | | | | 887.86 |
| Vehicles | | | | | | |
| | 05/22/2024 | 2289 | EVS | Upfitting of 2023 Chevrolet Silverado (Labor) | 2000 · Accounts Payable | 11,400.00 |
| Total Vehicles | | | | | | 11,400.00 |
| Total 5037 · CAPITAL EXP. - EQUIPMENT | | | | | | 12,287.86 |
| TOTAL | | | | | | 455,116.77 |

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

06/11/24

May 2024

Accrual Basis

| | <u>May 24</u> |
|-----------------------------------|---------------------------|
| Income | |
| 4000 · COUNTY OF S.D. | 169,405.73 |
| 4002 · INTEREST INCOME | 31,296.36 |
| 4005 · OTHER INCOME | 30,128.34 |
| 4006 · GRANT INCOME | 86,645.99 |
| Total Income | <u>317,476.42</u> |
| Gross Profit | 317,476.42 |
| Expense | |
| 5003 · GRANT EXPENSES | 85,578.32 |
| 5000 · SALARIES | 199,942.90 |
| 5002 · EMPLOYEE BENEFITS | 78,468.84 |
| 5006 · UNEMPLOYMENT | 88.00 |
| 5007 · CLOTHING | 5,110.47 |
| 5008 · COMMUNICATION | 1,484.60 |
| 5009 · PASIS (Workers Comp) | 13,957.68 |
| 5012 · MAINTENANCE - EQUIPMENT | 20,977.50 |
| 5014 · MAINTENANCE - STRUCTURES | 1,198.26 |
| 5015 · EMERGENCY MEDICAL SERVICES | 1,707.19 |
| 5016 · MEMBERSHIP | 25.00 |
| 5018 · OFFICE EXPENSE | 390.51 |
| 5019 · PROFESSIONAL FEES | 3,580.92 |
| 5023 · TRAINING | 2,623.00 |
| 5025 · PROFESSIONAL DEVELOPMENT | 5,823.24 |
| 5028 · UTILITIES | 2,946.93 |
| 5030 · SPECIAL DISTRICT EXPENSE | 10,617.54 |
| 5031 · DIRECTORS FEES | 400.00 |
| 5035 · UNCAPITALIZED EQUIPMENT | 7,908.01 |
| 5037 · CAPITAL EXP. - EQUIPMENT | 12,287.86 |
| Total Expense | <u>455,116.77</u> |
| Net Income | <u><u>-137,640.35</u></u> |

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual**

July 2023 through May 2024

| | Jul '23 - May 24 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|--------------------|---------------|
| Income | | | | |
| 4000 · COUNTY OF S.D. | | | | |
| 4000.01 · 1% Property Tax | 4,267,215.85 | 4,033,524.00 | 233,691.85 | 105.8% |
| 4000.02 · Interest-General Fund | 36,616.24 | 15,000.00 | 21,616.24 | 244.1% |
| 4000.03 · Mitigation Fees | 57,732.07 | 30,000.00 | 27,732.07 | 192.4% |
| 4000.04 · Interest-Mitigation Fund | 466.32 | 0.00 | 466.32 | 100.0% |
| 4000.05 · Benefit Fee-Alpine | 599,075.01 | 601,500.00 | -2,424.99 | 99.6% |
| 4000.06 · 1% Refunds | -36,117.87 | 0.00 | -36,117.87 | 100.0% |
| Total 4000 · COUNTY OF S.D. | 4,924,987.62 | 4,680,024.00 | 244,963.62 | 105.2% |
| 4002 · INTEREST INCOME | | | | |
| .1 · California Bank & Trust | 417.54 | 100.00 | 317.54 | 417.5% |
| .2 · PASIS | 16,247.94 | 3,000.00 | 13,247.94 | 541.6% |
| .3 · Investments | 86,559.91 | 25,000.00 | 61,559.91 | 346.2% |
| .4 · LAIF | 437.03 | 1,000.00 | -562.97 | 43.7% |
| .6 · SRPL | 10,614.57 | 2,000.00 | 8,614.57 | 530.7% |
| .7 · CA CLASS | 121,999.66 | 15,000.00 | 106,999.66 | 813.3% |
| Total 4002 · INTEREST INCOME | 236,276.65 | 46,100.00 | 190,176.65 | 512.5% |
| 4005 · OTHER INCOME | | | | |
| .01 · Plan Check | 55,217.92 | 15,000.00 | 40,217.92 | 368.1% |
| .04 · Other | 20,270.44 | 5,000.00 | 15,270.44 | 405.4% |
| .08 · Ambulance Sub-Lease(Restricted) | 8,000.00 | 20,000.00 | -12,000.00 | 40.0% |
| .11 · Vehicle Reimbursements | 18,525.05 | 15,000.00 | 3,525.05 | 123.5% |
| .21 · ECAA Loan Solar | 473,790.00 | 473,790.00 | 0.00 | 100.0% |
| .13 · Strike Team Personnel Reimb. | 113,439.85 | 20,000.00 | 93,439.85 | 567.2% |
| .14 · Other Strike Team Reimb. | 40,396.20 | 15,000.00 | 25,396.20 | 269.3% |
| Total 4005 · OTHER INCOME | 729,639.46 | 563,790.00 | 165,849.46 | 129.4% |
| 4006 · GRANT INCOME | | | | |
| 4006.04 · CountySD | | | | |
| SHGP 2023 | 0.00 | 11,724.00 | -11,724.00 | 0.0% |
| UASI 2022 | 0.00 | 6,496.00 | -6,496.00 | 0.0% |
| SHGP 2022 | 0.00 | 12,274.00 | -12,274.00 | 0.0% |
| UASI 2020 | 2,120.00 | 2,120.00 | 0.00 | 100.0% |
| Total 4006.04 · CountySD | 2,120.00 | 32,614.00 | -30,494.00 | 6.5% |
| 4006.14 · Alpine Fire Foundation | 364.00 | 6,500.00 | -6,136.00 | 5.6% |
| 4006.19 · ARPA | 14,284.40 | 14,054.00 | 230.40 | 101.6% |
| 4006.20 · FEMA Hazardous Grant Program | 0.00 | 135,000.00 | -135,000.00 | 0.0% |
| 4006.21 · San Diego River Conservancy | | | | |
| Fuels Management | 135,101.25 | 400,000.00 | -264,898.75 | 33.8% |
| Type 6 | 9,525.99 | 400,000.00 | -390,474.01 | 2.4% |
| Total 4006.21 · San Diego River Conservancy | 144,627.24 | 800,000.00 | -655,372.76 | 18.1% |
| 4006.22 · SD Regional Fire Foundation | 108,354.53 | 108,355.00 | -0.47 | 100.0% |
| Total 4006 · GRANT INCOME | 269,750.17 | 1,096,523.00 | -826,772.83 | 24.6% |
| Total Income | 6,160,653.90 | 6,386,437.00 | -225,783.10 | 96.5% |
| Gross Profit | 6,160,653.90 | 6,386,437.00 | -225,783.10 | 96.5% |
| Expense | | | | |
| 8000 · DEBT SERVICE FUND | | | | |
| 8000.01 POB | | | | |
| 8000.1 · POB - Principal | 210,752.85 | 210,002.00 | 750.85 | 100.4% |
| 8000.1b · POB - Interest | 162,858.50 | 163,612.00 | -753.50 | 99.5% |
| 8000.1c · POB Admin Fees | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| Total 8000.01 POB | 373,611.35 | 376,114.00 | -2,502.65 | 99.3% |
| 8000.02 ECAA Solar | | | | |
| 8000.02 Interest | 0.00 | 3,600.00 | -3,600.00 | 0.0% |
| 8000.02 Principal | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 8000.02 ECAA Solar | 0.00 | 13,600.00 | -13,600.00 | 0.0% |
| Total 8000 · DEBT SERVICE FUND | 373,611.35 | 389,714.00 | -16,102.65 | 95.9% |
| 5003 · GRANT EXPENSES | | | | |
| 5003.03 · SD Regional Fire Foundation | 104,618.97 | 108,355.00 | -3,736.03 | 96.6% |
| 5003.04 · CountySD | | | | |
| SHGP 2023 | 0.00 | 11,724.00 | -11,724.00 | 0.0% |
| SHGP 2022 | 0.00 | 12,274.00 | -12,274.00 | 0.0% |
| UASI 2022 | 0.00 | 6,496.00 | -6,496.00 | 0.0% |

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July 2023 through May 2024

| | Jul '23 - May 24 | Budget | \$ Over Budget | % of Budget |
|---|-------------------------|--------------------------|----------------------------|---------------|
| UASI 2020 | 0.00 | 2,120.00 | -2,120.00 | 0.0% |
| Total 5003.04 · CountySD | 0.00 | 32,614.00 | -32,614.00 | 0.0% |
| 5003.14 · Alpine Fire Foundation Other Awards | 1,254.80 | 6,500.00 | -5,245.20 | 19.3% |
| Total 5003.14 · Alpine Fire Foundation | 1,254.80 | 6,500.00 | -5,245.20 | 19.3% |
| 5003.19 · ARPA | 14,284.40 | 14,054.00 | 230.40 | 101.6% |
| 5003.20 · FEMA Hazardous Mit. Program | 0.00 | 135,000.00 | -135,000.00 | 0.0% |
| 5003.21 · San Diego River Conservancy Fuels Management Type 6 | 135,101.25 18,840.30 | 400,000.00 400,000.00 | -264,898.75 -381,159.70 | 33.8% 4.7% |
| Total 5003.21 · San Diego River Conservancy | 153,941.55 | 800,000.00 | -646,058.45 | 19.2% |
| 5003.22 · SD Fire Foundation | 10,578.32 | 0.00 | 10,578.32 | 100.0% |
| Total 5003 · GRANT EXPENSES | 284,678.04 | 1,096,523.00 | -811,844.96 | 26.0% |
| 5000 · SALARIES | | | | |
| 5000.01 · Payroll | 1,779,063.61 | 2,002,527.00 | -223,463.39 | 88.8% |
| 5000.02 · OVERTIME | | | | |
| Critical Weather | 11,529.77 | 26,753.00 | -15,223.23 | 43.1% |
| FLSA | 35,177.11 | 40,892.00 | -5,714.89 | 86.0% |
| Paramedic Resource Pool | -1,076.40 | 0.00 | -1,076.40 | 100.0% |
| Sick Coverage | 71,486.38 | 72,391.00 | -904.62 | 98.8% |
| Strike Team | 89,330.88 | 20,000.00 | 69,330.88 | 446.7% |
| Training | 19,724.45 | 29,808.00 | -10,083.55 | 66.2% |
| Unclassified-Meetings, etc | 15,273.00 | 33,246.00 | -17,973.00 | 45.9% |
| Vacation-Holiday Coverage | 150,243.13 | 227,898.00 | -77,654.87 | 65.9% |
| Worker's Comp Coverage | 17,739.54 | 8,100.00 | 9,639.54 | 219.0% |
| Total 5000.02 · OVERTIME | 409,427.86 | 459,088.00 | -49,660.14 | 89.2% |
| Total 5000 · SALARIES | 2,188,491.47 | 2,461,615.00 | -273,123.53 | 88.9% |
| 5002 · EMPLOYEE BENEFITS | | | | |
| 5002.01 · Educational Incentive | 95,403.16 | 105,908.00 | -10,504.84 | 90.1% |
| 5002.02 · Vacation/Sick Leave Expense | 4,891.51 | 30,000.00 | -25,108.49 | 16.3% |
| 5002.03 · Medicare / Employer Exp | 31,632.33 | 44,550.00 | -12,917.67 | 71.0% |
| 5002.04 · Retirement - Pers | 337,438.84 | 390,923.00 | -53,484.16 | 86.3% |
| 5002.4a · Retirement UAL Payments | 125,318.00 | 125,318.00 | 0.00 | 100.0% |
| 5002.05 · Group Medical Ins | 372,644.10 | 414,120.00 | -41,475.90 | 90.0% |
| 5002.06 · Life Insurance | 5,856.81 | 6,820.00 | -963.19 | 85.9% |
| 5002.07 · LTD Insurance | 6,809.72 | 8,490.00 | -1,680.28 | 80.2% |
| 5002.08 · Social Security(Employer) | 266.60 | 508.00 | -241.40 | 52.5% |
| 5002.09 · Payroll Expenses | 28.39 | 0.00 | 28.39 | 100.0% |
| 5002.10 · Retirement 401 (a) | 10,965.00 | 13,250.00 | -2,285.00 | 82.8% |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 250.00 | 0.00 | 100.0% |
| Total 5002 · EMPLOYEE BENEFITS | 991,504.46 | 1,140,137.00 | -148,632.54 | 87.0% |
| 5006 · UNEMPLOYMENT | 114.00 | | | |
| 5007 · CLOTHING | | | | |
| 5007.01 · Uniforms | | | | |
| Uniforms | 10,005.97 | 15,520.00 | -5,514.03 | 64.5% |
| Total 5007.01 · Uniforms | 10,005.97 | 15,520.00 | -5,514.03 | 64.5% |
| 5007.03 · Structure PPE | 31,244.52 | 43,343.00 | -12,098.48 | 72.1% |
| 5007.04 · Wildland gear | 785.48 | 3,200.00 | -2,414.52 | 24.5% |
| Total 5007 · CLOTHING | 42,035.97 | 62,063.00 | -20,027.03 | 67.7% |
| 5008 · COMMUNICATION | | | | |
| 5008.01 · Heartland Comm Facility | 105,113.00 | 105,113.00 | 0.00 | 100.0% |
| 5008.02 · Mobile Communications | 5,487.76 | 8,240.00 | -2,752.24 | 66.6% |
| 5008.05 · Emergency Operations Center EOC | 128.22 | 200.00 | -71.78 | 64.1% |
| 5008.07 · Regional Comm Sys | 6,964.11 | 8,208.00 | -1,243.89 | 84.8% |
| 5008.08 · Cox Communcations | 2,887.07 | 4,647.00 | -1,759.93 | 62.1% |
| Total 5008 · COMMUNICATION | 120,580.16 | 126,408.00 | -5,827.84 | 95.4% |
| 5009 · PASIS (Workers Comp) | | | | |
| 5009.01 · Administrative | 123,115.00 | 121,900.00 | 1,215.00 | 101.0% |
| 5009.02 · Claim Related | 116,576.41 | 125,000.00 | -8,423.59 | 93.3% |
| Total 5009 · PASIS (Workers Comp) | 239,691.41 | 246,900.00 | -7,208.59 | 97.1% |
| 5010 · HOUSEHOLD | 4,010.17 | 7,000.00 | -2,989.83 | 57.3% |

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul '23 - May 24 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------|
| 5011 · FAIRA | 53,718.00 | 55,215.00 | -1,497.00 | 97.3% |
| 5012 · MAINTENANCE - EQUIPMENT | | | | |
| 5012.01 · E17 KME (2015) | 26,595.79 | 28,530.00 | -1,934.21 | 93.2% |
| 5012.02 · E217 KME (2005) | 30,557.95 | 28,612.00 | 1,945.95 | 106.8% |
| 5012.3B · B17 Hi-Tech (2019) | 12,133.84 | 9,030.00 | 3,103.84 | 134.4% |
| 5012.04 · 2019 F-250 | 3,131.15 | 3,500.00 | -368.85 | 89.5% |
| 5012.05 · Rescue Tools | 88.31 | 1,585.00 | -1,496.69 | 5.6% |
| 5012.06 · Hydrant Maintenance | 0.00 | 500.00 | -500.00 | 0.0% |
| 5012.07 · Station Generator | 4,637.57 | 3,680.00 | 957.57 | 126.0% |
| 5012.08 · SCBA - Compressor | 4,205.49 | 3,678.00 | 527.49 | 114.3% |
| 5012.09 · Portable Extinguishers | 359.45 | 870.00 | -510.55 | 41.3% |
| 5012.10 · Hose & Ladder Testing | 4,082.40 | 4,000.00 | 82.40 | 102.1% |
| 5012.11 · Misc.Equipment | 1,114.45 | 1,000.00 | 114.45 | 111.4% |
| 5012.12 · Fuel | 28,896.98 | 41,555.00 | -12,658.02 | 69.5% |
| 5012.13 · Foam (Class A/B) | 2,047.25 | 2,000.00 | 47.25 | 102.4% |
| 5012.14 · Fire Hose | 7,456.30 | 8,000.00 | -543.70 | 93.2% |
| 5012.16 · Air Compressor - Station | 1,739.35 | 1,420.00 | 319.35 | 122.5% |
| 5012.19 · SCBA's | 2,921.57 | 3,705.00 | -783.43 | 78.9% |
| 5012.20 · 4705 Ford Expedition (2008) | 106.14 | 0.00 | 106.14 | 100.0% |
| 5012.21 · 4701 (2021 Silverado) | 2,666.27 | 4,300.00 | -1,633.73 | 62.0% |
| 5012.22 · SQ17 (2023 Silverado) | 243.74 | 1,000.00 | -756.26 | 24.4% |
| 5012.23 · 4705 2020Ford Exp/2021 EQ Maint | 25.86 | 3,000.00 | -2,974.14 | 0.9% |
| Total 5012 · MAINTENANCE - EQUIPMENT | 133,009.86 | 149,965.00 | -16,955.14 | 88.7% |
| 5013 · MAINTENANCE - RADIOS | | | | |
| 5013.01 · Maintenance Contract | 2,010.00 | 3,500.00 | -1,490.00 | 57.4% |
| 5013.02 · Radio Maintenance/Parts | 1,142.97 | 2,000.00 | -857.03 | 57.1% |
| Total 5013 · MAINTENANCE - RADIOS | 3,152.97 | 5,500.00 | -2,347.03 | 57.3% |
| 5014 · MAINTENANCE - STRUCTURES | | | | |
| 5014.01 · Station 17 | | | | |
| Station Maintenance | 19,085.69 | 13,900.00 | 5,185.69 | 137.3% |
| Total 5014.01 · Station 17 | 19,085.69 | 13,900.00 | 5,185.69 | 137.3% |
| 5014.02 · HVAC Maintenance | 1,856.00 | 2,620.00 | -764.00 | 70.8% |
| 5014.03 · Apparatus Bay Doors & Gates | 1,128.62 | 4,900.00 | -3,771.38 | 23.0% |
| 5014.04 · ST17 Life Safety Systems | 4,976.36 | 5,296.00 | -319.64 | 94.0% |
| 5014.05 · Plymovent | 0.00 | 1,350.00 | -1,350.00 | 0.0% |
| 5014.06 · Gym Equipment | 1,105.85 | 1,350.00 | -244.15 | 81.9% |
| 5014.07 · Grounds Maintenance | 1,038.38 | 7,910.00 | -6,871.62 | 13.1% |
| Total 5014 · MAINTENANCE - STRUCTURES | 29,190.90 | 37,326.00 | -8,135.10 | 78.2% |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | |
| 5015.01 · EMS Supplies | 7,165.04 | 8,500.00 | -1,334.96 | 84.3% |
| 5015.02 · Defib. supplies | 50.00 | 0.00 | 50.00 | 100.0% |
| 5015.04 · EMS Maintenance Contracts | 4,042.00 | 4,008.00 | 34.00 | 100.8% |
| 5015.07 · Medication Disposal | 866.00 | 922.00 | -56.00 | 93.9% |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 12,123.04 | 13,430.00 | -1,306.96 | 90.3% |
| 5016 · MEMBERSHIP | 1,364.87 | 3,586.00 | -2,221.13 | 38.1% |
| 5018 · OFFICE EXPENSE | | | | |
| 5018.01 · Expendable Supplies | 2,830.98 | 2,900.00 | -69.02 | 97.6% |
| 5018.02 · Postage | 309.60 | 900.00 | -590.40 | 34.4% |
| 5018.03 · IT Equipment | 8,315.41 | 11,065.00 | -2,749.59 | 75.2% |
| Total 5018 · OFFICE EXPENSE | 11,455.99 | 14,865.00 | -3,409.01 | 77.1% |
| 5019 · PROFESSIONAL FEES | | | | |
| 5019.01 · Legal Counsel | 19,471.54 | 26,012.00 | -6,540.46 | 74.9% |
| 5019.02 · Auditor | 13,603.00 | 11,800.00 | 1,803.00 | 115.3% |
| 5019.09 · IT Services | 30,421.25 | 25,000.00 | 5,421.25 | 121.7% |
| 5019.10 · Investment Management Fees | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 5019 · PROFESSIONAL FEES | 63,495.79 | 63,312.00 | 183.79 | 100.3% |
| 5023 · TRAINING | | | | |
| 5023.01 · Training Incidentals | 493.85 | 2,000.00 | -1,506.15 | 24.7% |
| 5023.02 · EMS (Medical Training) | 6,576.00 | 13,700.00 | -7,124.00 | 48.0% |
| 5023.03 · Heartland Training Facility | 17,491.00 | 18,200.00 | -709.00 | 96.1% |
| 5023.04 · Education | 6,650.35 | 6,500.00 | 150.35 | 102.3% |
| Total 5023 · TRAINING | 31,211.20 | 40,400.00 | -9,188.80 | 77.3% |
| 5025 · PROFESSIONAL DEVELOPMENT | | | | |
| 5025.01 · Administrative | 6,635.08 | 9,860.00 | -3,224.92 | 67.3% |
| 5025.02 · Chief Officers | 2,079.52 | 5,000.00 | -2,920.48 | 41.6% |

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through May 2024

| | Jul '23 - May 24 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|----------------------|---------------|
| 5025.03 · Board of Directors | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 5025.04 · In House Training | 3,470.00 | 4,220.00 | -750.00 | 82.2% |
| 5025.05 · Community Risk Reduction | 2,705.91 | 7,800.00 | -5,094.09 | 34.7% |
| 5025.06 · Workshops-Operations | 13,289.29 | 16,260.00 | -2,970.71 | 81.7% |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 28,179.80 | 46,140.00 | -17,960.20 | 61.1% |
| 5028 · UTILITIES | | | | |
| 5028.01 · SDG&E | 47,498.90 | 51,216.00 | -3,717.10 | 92.7% |
| 5028.02 · Telephone | 2,021.96 | 2,500.00 | -478.04 | 80.9% |
| 5028.03 · Water | 3,791.72 | 7,593.00 | -3,801.28 | 49.9% |
| 5028.04 · Trash | 2,072.50 | 2,496.00 | -423.50 | 83.0% |
| 5028.05 · Sewer | 3,888.45 | 4,035.00 | -146.55 | 96.4% |
| Total 5028 · UTILITIES | 59,273.53 | 67,840.00 | -8,566.47 | 87.4% |
| 5030 · SPECIAL DISTRICT EXPENSE | | | | |
| 5030.01 · District Operations | 9,423.57 | 10,300.00 | -876.43 | 91.5% |
| 5030.02 · Publishing | 596.99 | 660.00 | -63.01 | 90.5% |
| 5030.04 · SD County Admin Fees | 53,524.88 | 4,410.00 | 49,114.88 | 1,213.7% |
| 5030.05 · Incident Operations | 3,266.87 | 4,000.00 | -733.13 | 81.7% |
| 5030.06 · Wellness | 24,357.12 | 32,500.00 | -8,142.88 | 74.9% |
| 5030.08 · SD LAFCO | 2,812.63 | 3,100.00 | -287.37 | 90.7% |
| 5030.10 · Web Site | 960.00 | 1,020.00 | -60.00 | 94.1% |
| 5030.11 · Recruitment | 123.00 | 750.00 | -627.00 | 16.4% |
| 5030.17 · Software/Licenses | 18,306.14 | 22,066.00 | -3,759.86 | 83.0% |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 113,371.20 | 78,806.00 | 34,565.20 | 143.9% |
| 5031 · DIRECTORS FEES | 4,300.00 | 8,580.00 | -4,280.00 | 50.1% |
| 5032 · Community Risk Reduction | | | | |
| 5032.01 · Public Education | 4,751.62 | 5,100.00 | -348.38 | 93.2% |
| 5032.02 · Supplies | 12.62 | 2,250.00 | -2,237.38 | 0.6% |
| 5032.04 · Mapping | 100.00 | 500.00 | -400.00 | 20.0% |
| Total 5032 · Community Risk Reduction | 4,864.24 | 7,850.00 | -2,985.76 | 62.0% |
| 5035 · UNCAPITALIZED EQUIPMENT | | | | |
| Communications | 2,781.36 | 3,000.00 | -218.64 | 92.7% |
| Facilities | 9,294.35 | 20,280.00 | -10,985.65 | 45.8% |
| Office | 4,691.52 | 6,100.00 | -1,408.48 | 76.9% |
| Operations | 6,727.01 | 13,079.00 | -6,351.99 | 51.4% |
| Vehicles | 2,808.44 | 1,997.00 | 811.44 | 140.6% |
| Total 5035 · UNCAPITALIZED EQUIPMENT | 26,302.68 | 44,456.00 | -18,153.32 | 59.2% |
| 5037 · CAPITAL EXP. - EQUIPMENT | | | | |
| Communications | 12,881.50 | 12,882.00 | -0.50 | 100.0% |
| Facilities | 638,024.86 | 651,099.00 | -13,074.14 | 98.0% |
| Medical | 7,174.05 | 0.00 | 7,174.05 | 100.0% |
| Office | 9,117.33 | 10,000.00 | -882.67 | 91.2% |
| Operations | 0.00 | 6,813.00 | -6,813.00 | 0.0% |
| Vehicles | 24,776.01 | 1,317,000.00 | -1,292,223.99 | 1.9% |
| Total 5037 · CAPITAL EXP. - EQUIPMENT | 691,973.75 | 1,997,794.00 | -1,305,820.25 | 34.6% |
| 5038 · CONTINGENCY FUND | 0.00 | 152,133.00 | -152,133.00 | 0.0% |
| 5039 · EMERGENCY FUND | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5050 · INTERFUND TRANSFERS | 0.00 | -2,099,079.00 | 2,099,079.00 | 0.0% |
| 5040 · FUND ACCURAL ACCOUNTS | 0.00 | 162,958.00 | -162,958.00 | 0.0% |
| Total Expense | 5,511,704.85 | 6,386,437.00 | -874,732.15 | 86.3% |
| Net Income | 648,949.05 | 0.00 | 648,949.05 | 100.0% |

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison July 2023 through May 2024

| | Jul '23 - May 24 | Jul '22 - May 23 | \$ Change |
|--|---------------------|---------------------|-------------------|
| Income | | | |
| 4000 · COUNTY OF S.D. | | | |
| 4000.01 · 1% Property Tax | 4,267,215.85 | 4,082,366.33 | 184,849.52 |
| 4000.02 · Interest-General Fund | 36,616.24 | 25,628.84 | 10,987.40 |
| 4000.03 · Mitigation Fees | 57,732.07 | 35,738.42 | 21,993.65 |
| 4000.04 · Interest-Mitigation Fund | 466.32 | 713.28 | -246.96 |
| 4000.05 · Benefit Fee-Alpine | 599,075.01 | 552,454.28 | 46,620.73 |
| 4000.06 · 1% Refunds | -36,117.87 | -32,709.82 | -3,408.05 |
| Total 4000 · COUNTY OF S.D. | 4,924,987.62 | 4,664,191.33 | 260,796.29 |
| 4002 · INTEREST INCOME | | | |
| .1 · California Bank & Trust | 417.54 | 1,046.92 | -629.38 |
| .2 · PASIS | 16,247.94 | 9,202.91 | 7,045.03 |
| .3 · Investments | 86,559.91 | 42,385.24 | 44,174.67 |
| .4 · LAIF | 437.03 | 11,933.81 | -11,496.78 |
| .6 · SRPL | 10,614.57 | 6,042.99 | 4,571.58 |
| .7 · CA CLASS | 121,999.66 | 0.00 | 121,999.66 |
| Total 4002 · INTEREST INCOME | 236,276.65 | 70,611.87 | 165,664.78 |
| 4005 · OTHER INCOME | | | |
| .01 · Plan Check | 55,217.92 | 32,545.54 | 22,672.38 |
| .04 · Other | 20,270.44 | 26,637.62 | -6,367.18 |
| .05 · Donations | 0.00 | 7.00 | -7.00 |
| .08 · Ambulance Sub-Lease(Restricted) | 8,000.00 | 90,000.00 | -82,000.00 |
| .09 · ALS Agreement (Restricted) | 0.00 | 28,950.00 | -28,950.00 |
| .10 · Training | 0.00 | 409.50 | -409.50 |
| .11 · Vehicle Reimbursements | 18,525.05 | 28,474.60 | -9,949.55 |
| .21 · ECAA Loan Solar | 473,790.00 | 0.00 | 473,790.00 |
| .13 · Strike Team Personnel Reimb. | 113,439.85 | 183,235.97 | -69,796.12 |
| .14 · Other Strike Team Reimb. | 40,396.20 | 51,416.16 | -11,019.96 |
| Total 4005 · OTHER INCOME | 729,639.46 | 441,676.39 | 287,963.07 |
| 4006 · GRANT INCOME | | | |
| 4006.04 · CountySD | | | |
| SHGP 2020 | 0.00 | 13,630.00 | -13,630.00 |
| UASI 2020 | 2,120.00 | 0.00 | 2,120.00 |
| Total 4006.04 · CountySD | 2,120.00 | 13,630.00 | -11,510.00 |
| 4006.14 · Alpine Fire Foundation | 364.00 | 12,719.29 | -12,355.29 |
| 4006.19 · ARPA | 14,284.40 | 129,496.52 | -115,212.12 |
| 4006.21 · San Diego River Conservancy | | | |
| Fuels Management | 135,101.25 | 0.00 | 135,101.25 |
| Type 6 | 9,525.99 | 0.00 | 9,525.99 |
| Total 4006.21 · San Diego River Conservancy | 144,627.24 | 0.00 | 144,627.24 |
| 4006.22 · SD Regional Fire Foundation | 108,354.53 | 0.00 | 108,354.53 |
| Total 4006 · GRANT INCOME | 269,750.17 | 155,845.81 | 113,904.36 |
| Total Income | 6,160,653.90 | 5,332,325.40 | 828,328.50 |
| Gross Profit | 6,160,653.90 | 5,332,325.40 | 828,328.50 |
| Expense | | | |
| 8000 · DEBT SERVICE FUND | | | |
| 8000.01 POB | | | |
| 8000.1 · POB - Principal | 210,752.85 | 200,000.00 | 10,752.85 |
| 8000.1b · POB - Interest | 162,858.50 | 166,497.40 | -3,638.90 |
| Total 8000.01 POB | 373,611.35 | 366,497.40 | 7,113.95 |
| Total 8000 · DEBT SERVICE FUND | 373,611.35 | 366,497.40 | 7,113.95 |
| 5003 · GRANT EXPENSES | | | |
| 5003.03 · SD Regional Fire Foundation | 104,618.97 | 0.00 | 104,618.97 |
| 5003.04 · CountySD | | | |
| SHSP 2021 | 0.00 | 13,930.67 | -13,930.67 |
| UASI 2022 | 0.00 | 1,001.28 | -1,001.28 |
| Total 5003.04 · CountySD | 0.00 | 14,931.95 | -14,931.95 |
| 5003.06 · State of CA | 0.00 | 0.00 | 0.00 |
| 5003.14 · Alpine Fire Foundation | | | |
| Other Awards | 1,254.80 | 13,162.14 | -11,907.34 |

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July 2023 through May 2024

| | Jul '23 - May 24 | Jul '22 - May 23 | \$ Change |
|---|-------------------------|---------------------|-------------------------|
| Total 5003.14 · Alpine Fire Foundation | 1,254.80 | 13,162.14 | -11,907.34 |
| 5003.19 · ARPA | 14,284.40 | 91,818.25 | -77,533.85 |
| 5003.21 · San Diego River Conservancy Fuels Management Type 6 | 135,101.25 18,840.30 | 0.00 0.00 | 135,101.25 18,840.30 |
| Total 5003.21 · San Diego River Conservancy | 153,941.55 | 0.00 | 153,941.55 |
| 5003.22 · SD Fire Foundation | 10,578.32 | 0.00 | 10,578.32 |
| Total 5003 · GRANT EXPENSES | 284,678.04 | 119,912.34 | 164,765.70 |
| 5000 · SALARIES | | | |
| 5000.01 · Payroll | 1,779,063.61 | 1,591,884.08 | 187,179.53 |
| 5000.02 · OVERTIME | | | |
| Critical Weather | 11,529.77 | 17,642.97 | -6,113.20 |
| FLSA | 35,177.11 | 27,921.20 | 7,255.91 |
| Paramedic Resource Pool | -1,076.40 | 0.00 | -1,076.40 |
| Reimbursable | 0.00 | 52.01 | -52.01 |
| Sick Coverage | 71,486.38 | 66,414.27 | 5,072.11 |
| Strike Team | 89,330.88 | 165,679.64 | -76,348.76 |
| Training | 19,724.45 | 24,047.79 | -4,323.34 |
| Unclassified-Meetings, etc | 15,273.00 | 6,592.90 | 8,680.10 |
| Vacation-Holiday Coverage | 150,243.13 | 156,999.89 | -6,756.76 |
| Worker's Comp Coverage | 17,739.54 | 55,162.32 | -37,422.78 |
| Total 5000.02 · OVERTIME | 409,427.86 | 520,512.99 | -111,085.13 |
| Total 5000 · SALARIES | 2,188,491.47 | 2,112,397.07 | 76,094.40 |
| 5002 · EMPLOYEE BENEFITS | | | |
| 5002.01 · Educational Incentive | 95,403.16 | 93,822.06 | 1,581.10 |
| 5002.02 · Vacation/Sick Leave Expense | 4,891.51 | 73,614.83 | -68,723.32 |
| 5002.03 · Medicare / Employer Exp | 31,632.33 | 32,248.26 | -615.93 |
| 5002.04 · Retirement - Pers | 337,438.84 | 286,703.75 | 50,735.09 |
| 5002.4a · Retirement UAL Payments | 125,318.00 | 132,355.00 | -7,037.00 |
| 5002.05 · Group Medical Ins | 372,644.10 | 343,364.21 | 29,279.89 |
| 5002.06 · Life Insurance | 5,856.81 | 5,688.43 | 168.38 |
| 5002.07 · LTD Insurance | 6,809.72 | 5,853.60 | 956.12 |
| 5002.08 · Social Security(Employer) | 266.60 | 350.30 | -83.70 |
| 5002.09 · Payroll Expenses | 28.39 | 0.00 | 28.39 |
| 5002.10 · Retirement 401 (a) | 10,965.00 | 3,196.25 | 7,768.75 |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 500.00 | -250.00 |
| Total 5002 · EMPLOYEE BENEFITS | 991,504.46 | 977,696.69 | 13,807.77 |
| 5006 · UNEMPLOYMENT | 114.00 | 0.00 | 114.00 |
| 5007 · CLOTHING | | | |
| 5007.01 · Uniforms | | | |
| Uniforms | 10,005.97 | 17,029.83 | -7,023.86 |
| Total 5007.01 · Uniforms | 10,005.97 | 17,029.83 | -7,023.86 |
| 5007.02 · Boots | 0.00 | 1,559.15 | -1,559.15 |
| 5007.03 · Structure PPE | 31,244.52 | 23,092.61 | 8,151.91 |
| 5007.04 · Wildland gear | 785.48 | 5,106.50 | -4,321.02 |
| Total 5007 · CLOTHING | 42,035.97 | 46,788.09 | -4,752.12 |
| 5008 · COMMUNICATION | | | |
| 5008.01 · Heartland Comm Facility | 105,113.00 | 116,584.43 | -11,471.43 |
| 5008.02 · Mobile Communications | 5,487.76 | 0.00 | 5,487.76 |
| 5008.03 · Mobile Data Terminals | 0.00 | 6,451.30 | -6,451.30 |
| 5008.05 · Emergency Operations Center EOC | 128.22 | 0.00 | 128.22 |
| 5008.07 · Regional Comm Sys | 6,964.11 | 0.00 | 6,964.11 |
| 5008.08 · Cox Communications | 2,887.07 | 0.00 | 2,887.07 |
| Total 5008 · COMMUNICATION | 120,580.16 | 123,035.73 | -2,455.57 |
| 5009 · PASIS (Workers Comp) | | | |
| 5009.01 · Administrative | 123,115.00 | 106,470.00 | 16,645.00 |
| 5009.02 · Claim Related | 116,576.41 | 64,929.60 | 51,646.81 |
| Total 5009 · PASIS (Workers Comp) | 239,691.41 | 171,399.60 | 68,291.81 |
| 5010 · HOUSEHOLD | 4,010.17 | 4,782.78 | -772.61 |
| 5011 · FAIRA | 53,718.00 | 49,669.16 | 4,048.84 |
| 5012 · MAINTENANCE - EQUIPMENT | | | |
| 5012.01 · E17 KME (2015) | 26,595.79 | 68,683.89 | -42,088.10 |
| 5012.02 · E217 KME (2005) | 30,557.95 | 13,323.96 | 17,233.99 |

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July 2023 through May 2024

| | Jul '23 - May 24 | Jul '22 - May 23 | \$ Change |
|--|-------------------|-------------------|-------------------|
| 5012.03 · BR217 International (2002) | 0.00 | 103.91 | -103.91 |
| 5012.3B · B17 Hi-Tech (2019) | 12,133.84 | 2,055.98 | 10,077.86 |
| 5012.04 · 2019 F-250 | 3,131.15 | 1,523.41 | 1,607.74 |
| 5012.05 · Rescue Tools | 88.31 | 1,007.19 | -918.88 |
| 5012.06 · Hydrant Maintenance | 0.00 | 235.82 | -235.82 |
| 5012.07 · Station Generator | 4,637.57 | 4,026.94 | 610.63 |
| 5012.08 · SCBA - Compressor | 4,205.49 | 1,668.17 | 2,537.32 |
| 5012.09 · Portable Extinguishers | 359.45 | 335.93 | 23.52 |
| 5012.10 · Hose & Ladder Testing | 4,082.40 | 3,910.40 | 172.00 |
| 5012.11 · Misc.Equipment | 1,114.45 | 982.49 | 131.96 |
| 5012.12 · Fuel | 28,896.98 | 29,540.41 | -643.43 |
| 5012.13 · Foam (Class A/B) | 2,047.25 | 1,837.14 | 210.11 |
| 5012.14 · Fire Hose | 7,456.30 | 6,490.49 | 965.81 |
| 5012.16 · Air Compressor - Station | 1,739.35 | 269.52 | 1,469.83 |
| 5012.19 · SCBA's | 2,921.57 | 1,925.26 | 996.31 |
| 5012.20 · 4705 Ford Expedition (2008) | 106.14 | 0.00 | 106.14 |
| 5012.21 · 4701 (2021 Silverado) | 2,666.27 | 952.93 | 1,713.34 |
| 5012.22 · SQ17 (2023 Silverado) | 243.74 | 702.11 | -458.37 |
| 5012.23 · 4705 2020Ford Exp/2021 EQ Maint | 25.86 | 214.61 | -188.75 |
| Total 5012 · MAINTENANCE - EQUIPMENT | 133,009.86 | 139,790.56 | -6,780.70 |
| 5013 · MAINTENANCE - RADIOS | | | |
| 5013.01 · Maintenance Contract | 2,010.00 | 2,470.94 | -460.94 |
| 5013.02 · Radio Maintenance/Parts | 1,142.97 | 1,662.36 | -519.39 |
| Total 5013 · MAINTENANCE - RADIOS | 3,152.97 | 4,133.30 | -980.33 |
| 5014 · MAINTENANCE - STRUCTURES | | | |
| 5014.01 · Station 17 | | | |
| Station Maintenance | 19,085.69 | 18,099.61 | 986.08 |
| 5014.01 · Station 17 - Other | 0.00 | 0.00 | 0.00 |
| Total 5014.01 · Station 17 | 19,085.69 | 18,099.61 | 986.08 |
| 5014.02 · HVAC Maintenance | 1,856.00 | 4,938.00 | -3,082.00 |
| 5014.03 · Apparatus Bay Doors & Gates | 1,128.62 | 525.00 | 603.62 |
| 5014.04 · ST17 Life Safety Systems | 4,976.36 | 6,060.92 | -1,084.56 |
| 5014.06 · Gym Equipment | 1,105.85 | 996.51 | 109.34 |
| 5014.07 · Grounds Maintenance | 1,038.38 | 7,181.68 | -6,143.30 |
| Total 5014 · MAINTENANCE - STRUCTURES | 29,190.90 | 37,801.72 | -8,610.82 |
| 5015 · EMERGENCY MEDICAL SERVICES | | | |
| 5015.01 · EMS Supplies | 7,165.04 | 1,887.83 | 5,277.21 |
| 5015.02 · Defib. supplies | 50.00 | 0.00 | 50.00 |
| 5015.04 · EMS Maintenance Contracts | 4,042.00 | 6,309.00 | -2,267.00 |
| 5015.07 · Medication Disposal | 866.00 | 748.00 | 118.00 |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 12,123.04 | 8,944.83 | 3,178.21 |
| 5016 · MEMBERSHIP | 1,364.87 | 1,844.00 | -479.13 |
| 5018 · OFFICE EXPENSE | | | |
| 5018.01 · Expendable Supplies | 2,830.98 | 2,087.02 | 743.96 |
| 5018.02 · Postage | 309.60 | 460.00 | -150.40 |
| 5018.03 · IT Equipment | 8,315.41 | 33,150.89 | -24,835.48 |
| Total 5018 · OFFICE EXPENSE | 11,455.99 | 35,697.91 | -24,241.92 |
| 5019 · PROFESSIONAL FEES | | | |
| 5019.01 · Legal Counsel | 19,471.54 | 28,538.14 | -9,066.60 |
| 5019.02 · Auditor | 13,603.00 | 11,729.00 | 1,874.00 |
| 5019.05 · Election | 0.00 | 15,000.00 | -15,000.00 |
| 5019.09 · IT Services | 30,421.25 | 0.00 | 30,421.25 |
| Total 5019 · PROFESSIONAL FEES | 63,495.79 | 55,267.14 | 8,228.65 |
| 5023 · TRAINING | | | |
| 5023.01 · Training Incidentals | 493.85 | 1,664.00 | -1,170.15 |
| 5023.02 · EMS (Medical Training) | 6,576.00 | 11,291.27 | -4,715.27 |
| 5023.03 · Heartland Training Facility | 17,491.00 | 14,358.00 | 3,133.00 |
| 5023.04 · Education | 6,650.35 | 2,394.00 | 4,256.35 |
| 5023.05 · Workshops | 0.00 | 518.00 | -518.00 |
| Total 5023 · TRAINING | 31,211.20 | 30,225.27 | 985.93 |
| 5025 · PROFESSIONAL DEVELOPMENT | | | |
| 5025.01 · Administrative | 6,635.08 | 6,557.73 | 77.35 |
| 5025.02 · Chief Officers | 2,079.52 | 431.06 | 1,648.46 |
| 5025.03 · Board of Directors | 0.00 | 1,240.01 | -1,240.01 |
| 5025.04 · In House Training | 3,470.00 | 3,305.00 | 165.00 |

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison
July 2023 through May 2024

| | Jul '23 - May 24 | Jul '22 - May 23 | \$ Change |
|--|---------------------|---------------------|-------------------|
| 5025.05 · Community Risk Reduction | 2,705.91 | 897.53 | 1,808.38 |
| 5025.06 · Workshops-Operations | 13,289.29 | 0.00 | 13,289.29 |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 28,179.80 | 12,431.33 | 15,748.47 |
| 5028 · UTILITIES | | | |
| 5028.01 · SDG&E | 47,498.90 | 44,316.34 | 3,182.56 |
| 5028.02 · Telephone | 2,021.96 | 1,981.47 | 40.49 |
| 5028.03 · Water | 3,791.72 | 6,014.01 | -2,222.29 |
| 5028.04 · Trash | 2,072.50 | 1,722.40 | 350.10 |
| 5028.05 · Sewer | 3,888.45 | 3,748.46 | 139.99 |
| Total 5028 · UTILITIES | 59,273.53 | 57,782.68 | 1,490.85 |
| 5030 · SPECIAL DISTRICT EXPENSE | | | |
| 5030.01 · District Operations | 9,423.57 | 8,255.40 | 1,168.17 |
| 5030.02 · Publishing | 596.99 | 427.00 | 169.99 |
| 5030.04 · SD County Admin Fees | 53,524.88 | 44,878.54 | 8,646.34 |
| 5030.05 · Incident Operations | 3,266.87 | 9,642.36 | -6,375.49 |
| 5030.06 · Wellness | 24,357.12 | 16,068.88 | 8,288.24 |
| 5030.08 · SD LAFCO | 2,812.63 | 2,648.55 | 164.08 |
| 5030.10 · Web Site | 960.00 | 935.00 | 25.00 |
| 5030.11 · Recruitment | 123.00 | 692.00 | -569.00 |
| 5030.16 · Reimbursable expenses | 0.00 | 176.26 | -176.26 |
| 5030.17 · Software/Licenses | 18,306.14 | 17,628.01 | 678.13 |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 113,371.20 | 101,352.00 | 12,019.20 |
| 5031 · DIRECTORS FEES | 4,300.00 | 5,650.00 | -1,350.00 |
| 5032 · Community Risk Reduction | | | |
| 5032.01 · Public Education | 4,751.62 | 1,559.16 | 3,192.46 |
| 5032.02 · Supplies | 12.62 | 1,818.57 | -1,805.95 |
| 5032.03 · Classes | 0.00 | 0.00 | 0.00 |
| 5032.04 · Mapping | 100.00 | 0.00 | 100.00 |
| Total 5032 · Community Risk Reduction | 4,864.24 | 3,377.73 | 1,486.51 |
| 5035 · UNCAPITALIZED EQUIPMENT | | | |
| Communications | 2,781.36 | 7,881.53 | -5,100.17 |
| Facilities | 9,294.35 | 9,908.97 | -614.62 |
| Office | 4,691.52 | 6,979.59 | -2,288.07 |
| Operations | 6,727.01 | 3,843.83 | 2,883.18 |
| Vehicles | 2,808.44 | 0.00 | 2,808.44 |
| Total 5035 · UNCAPITALIZED EQUIPMENT | 26,302.68 | 28,613.92 | -2,311.24 |
| 5037 · CAPITAL EXP. - EQUIPMENT | | | |
| Communications | 12,881.50 | 0.00 | 12,881.50 |
| Facilities | 638,024.86 | 20,244.60 | 617,780.26 |
| Medical | 7,174.05 | 0.00 | 7,174.05 |
| Office | 9,117.33 | 0.00 | 9,117.33 |
| Operations | 0.00 | 8,593.06 | -8,593.06 |
| Vehicles | 24,776.01 | 119,061.48 | -94,285.47 |
| Total 5037 · CAPITAL EXP. - EQUIPMENT | 691,973.75 | 147,899.14 | 544,074.61 |
| 6999 · Uncategorized Expenses | 0.00 | 0.00 | 0.00 |
| Total Expense | 5,511,704.85 | 4,642,990.39 | 868,714.46 |
| Net Income | 648,949.05 | 689,335.01 | -40,385.96 |

Monthly Incident Report

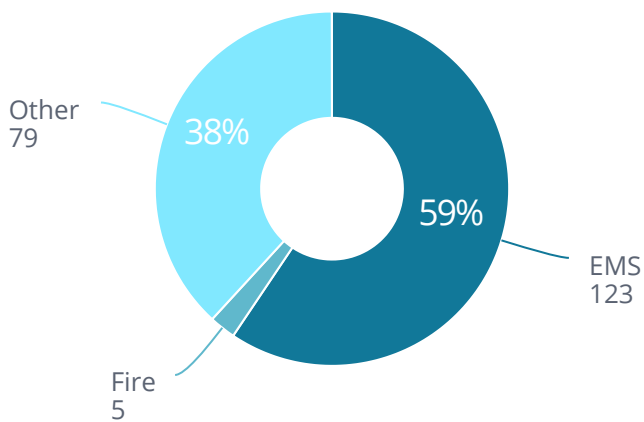
Count of Total Incidents & Exposures

Count of Incidents

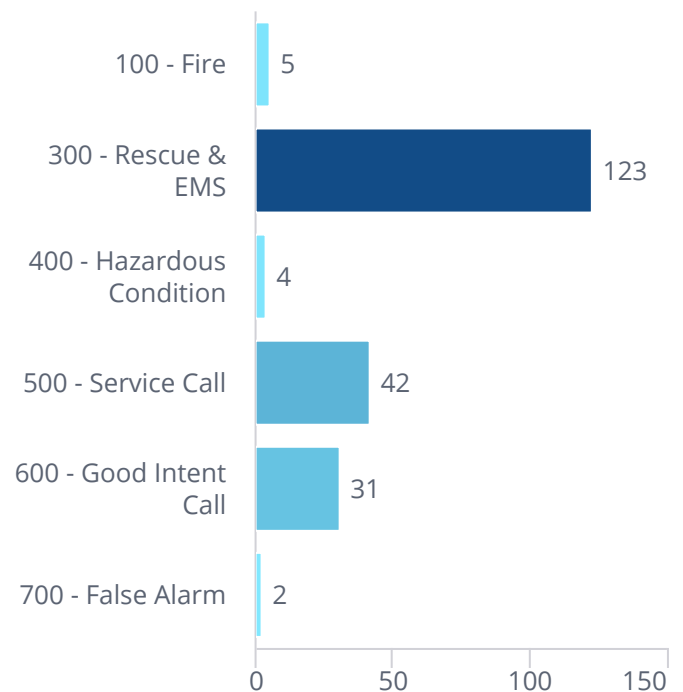
207

Count of Exposures **207**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type



SIDE LETTER OF AGREEMENT

This Side Letter Agreement (“**Side Letter 2024**”) is made and entered into as of this 18th day of June, 2024 by and between the ALPINE FIRE PROTECTION DISTRICT, a California special district (“**Employer**”) and the INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 2638 (“**Union**”) as follows:

WHEREAS, the parties previously entered into a Memorandum of Understanding for the term 2023-2025 governing the terms and conditions of employment of members of the Union (“**MOU**”); and

WHEREAS, the parties desire to modify the following article(s) of the MOU to accommodate a “48/96” shift schedule for the remaining term of the MOU.

NOW THEREFORE, in consideration of the mutual promises of the parties contained herein it is hereby agreed that:

1. The Employer and Union agree to a 12-month trial period of the 48/96 schedule from July 1, 2024 – June 30, 2025.
2. Any continuance of the 48/96 schedule after expiration or early termination of this Side Letter 2024 shall be part of the negotiations related to the continuation of the MOU or a new Memorandum of Understanding after June 30, 2025.
3. Either party may terminate this Side Letter 2024 prior to June 30, 2025 for any reason upon thirty (30) days written notice to the other party.
4. Both parties agree that the goal of the 48/96 schedule is to increase productivity and training opportunities, enhance employee morale and job satisfaction, and maintain continuity of assignments without negative impacts on the Employer and Union. The following areas will be evaluated during the trial period:
 - a. Sick leave use
 - b. Number of injuries/work comp claims
 - c. Training hours completed
 - d. Number of business inspections performed
 - e. Number of fire hydrants inspected
 - f. Overtime cost
 - g. Emergency backfills
5. While this Side Letter 2024 is operative Article 2.3 – Hours of the MOU shall be amended as follows:

Article 2.3 - Hours

2.3.1 The average workweek for fire suppression personnel assigned to a 24-hour shift shall be fifty-six (56) hours, which is calculated over a twenty-four (24) day (576 hour) period. The work schedule shall consist of forty-eight (48) hour shifts on duty followed by ninety-six (96) hours off duty. The work schedule shall consist of a system of three (3) platoons (A, B, C shifts). The shift

cycle shall be based on a twenty-four (24) day rotating schedule, which is based on the Employer’s FLSA cycle of twenty-four (24) days (576 hours).

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

Example:

X = Work Shift

O = Off day

XXOOOOXXOOOOXXOOOOXXOOOO

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

2.3.2 In the event that the same shift is scheduled to work both December 24 and December 25, an administrative shift swap will be implemented. The shift scheduled to work December 22 and December 23 will work December 22 and December 24 and the shift scheduled to work December 24 and December 25 will work on December 23 and December 25.

Example:

Original Schedule:

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

Shift Swap:

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

2.3.2 Fair Labor Standards Act and CalPERS Special Compensation/Statutory Items Pay Reporting FLSA shall be paid on the 15th and 30th in the employee’s regular paycheck. The calculation for FLSA statutory pay as reported to CalPERS shall be: Hourly wage, divided by 2, multiply by 152 = annual amount. Divide annual amount by 24. There are 24 pay cycles in a one-year cycle.

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

6. In the event this Side Letter 2024 is terminated or by its terms expires, the original terms of Article 2.3 – Hours of the MOU shall be applicable.
7. Except as temporarily modified by this Side Letter 2024, the MOU shall continue in full force and effect.

8. This Side Letter Agreement, unless terminated as provided in paragraph 3, shall terminate on the date of ratification of the next Memorandum of Understanding or expiration of the MOU if not extended

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement as of the date first written above.

Employer

ALPINE FIRE PROTECTION DISTRICT

By: _____
Steve Taylor, President

Union

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 2638

By: _____
Shane Ozbirn, President

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.2
Meeting Date: June 18, 2024
Submitted by: Chief Boggeln
Subject: Type 6 Fire Engine – City of Glendale



BACKGROUND and DISCUSSION:

Previous action has been taken to accept grant funds in the amount of \$400,000 from the San Diego River Conservancy to purchase and outfit a Type 6 Fire Engine. Staff selected a vendor and an order was placed. At this time, the vendor has been unable to provide a build or delivery date due various factors, including supply chain issues and a backlog of apparatus in production.

Staff has reached out to multiple other vendors with the same result. While researching the specifications for the vehicle, staff contacted the City of Glendale inquiring how they like their Type 6 which was purchased in 2021. They stated that due to a lack of using the vehicle in the City, they will be looking to sell the vehicle and equipment. Captain Lavigne and Firefighter Smith traveled to Glendale and inspected/test drove the vehicle. It is the same make and model that we have ordered from the same vendor.

If the City of Glendale places the vehicle up for sale, staff is requesting the Board authorize the Fire Chief to:

1. Enter into negotiations with the City of Glendale for the purpose of purchasing the vehicle and any associated equipment.
2. Execute any necessary contracts or paperwork required to complete the purchase.

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item:

Meeting Date: June 18, 2024

Submitted by: Debbie Pinhero

Subject: Resolution 23/24-18: Establishing limit for Appropriations of Proceeds Of Tax Subject to GANN Limitation for Fiscal Year 24/25



SUBJECT SUMMARY:

The District is required, by the State Constitution, to annually establish and adhere to the limit on the amount of its appropriations. The limit is prescribed by a State formula. The projected total expenditures under the limitation for Fiscal Year 24/25 is projected to be \$1,016,785.

BACKGROUND:

In 1979, Proposition 4 (the Gann Initiative) was approved adding Article XIII B to the State Constitution. This initiative was designed to constrain government expenditures by placing an annual limit on jurisdictions' revenue and appropriation growth. This annual allowance growth is linked to changes in population and cost of living. The passage of Proposition 111 in June 1990 amended Article XIII B, making changes in the base year upon which the appropriations limit is based, establishing new cost of living factors and new population factors for use by local governments, and increasing appropriations not subject to the limit (primarily qualified capital outlay projects).

The financial constraints of Article XIII B apply to the State, all cities, counties, special districts and all other political subdivisions. The main provisions of Article XIII B are:

1. Funds appropriated in fiscal year 1986-87 are established as a base level of allowable appropriations;
2. An annual Gann Limit is placed on appropriations growth from the prior year base;
3. The same Gann Limit also applies to "proceeds of taxes" so that any revenues in excess of the Gann Limit must be refunded to taxpayers. Proceeds of taxes which exceed the limit in one year may be carried over to a succeeding year. The portion of carried-over revenue which cannot be appropriated within the following year's limit is considered excess revenue and must be returned to taxpayers within the next two fiscal years;
4. The State is required to reimburse local jurisdictions for the cost of complying with state mandates;
5. In the event that the financial responsibility of providing a service is transferred from one government entity to another, the Gann Limit of the transferring entity is reduced and the Gann Limit of the transferee entity is increased by a mutually agreed upon amount; and
6. Exclusions from the Gann Limit include debt service, appropriations required for complying with mandates of the court or Federal government which require additional or increased cost of providing a service, special districts levying a 12.5 cent tax rate or less in

the 1977-78 fiscal year, or which are totally funded by sources other than proceeds of taxes, and appropriations related to qualifying capital outlay projects.

The limits on revenue growth apply only to those revenues termed "proceeds of taxes." There are four main categories within "proceeds of taxes":

- Taxes;
- Charges or fees for services that exceed the cost of providing the services;
- Funds from the State, the use of which is unrestricted ("subventions");
- Interest from investing these three types of revenue.

RECOMMENDATION:

Adopt Resolution #23/24-18 to maintain compliance with Article XIIB of the State Constitution and requirements in Section 7910 of the Government Code.

**ALPINE FIRE PROTECTION DISTRICT
 ARTICLE XIII B APPROPRIATION OF PROCEEDS OF TAX LIMITATION
 DETERMINATION** **2024-2025**

1 DETERMINATION OF PERMITTED GROWTH RATE IN APPROPRIATION 2024-2025

| | | |
|---|--------------|--------|
| CALIF. PER CAPITA INCOME | 3.62% | 1.0362 |
| UNINCORPORATED COUNTY POPULATION FACTOR | 0.31% | 1.0031 |
| FACTOR FOR 2023/2024 | | 1.0394 |

| | | |
|---|-----------|------------------|
| APPROPRIATION LIMIT - PRIOR FISCAL YEAR | 2023-2024 | 4,562,592 |
| APPROPRIATION FACTOR | 2024-2025 | 1.0394 |
| APPROPRIATION LIMIT - CURRENT FISCAL YEAR | 2024-2025 | 4,742,414 |

| <u>ALLOCATED REVENUE</u> | <u>FROM TAXES</u> | <u>NON TAXES</u> |
|------------------------------|-------------------|------------------|
| 1% PROP TAX | 4,272,870 | |
| INTEREST, PROP TAX | 10,000 | |
| SPECIAL DISTRICT BENEFIT FEE | | 631,575 |
| PLAN CHECK FEES | | 35,000 |
| FIRST RESPONDER | | 0 |
| MITIGATION FEES | | 45,000 |
| INTEREST (OTHER) | | 121,000 |
| <u>TOTAL INCOME</u> | 4,282,870 | 832,575 |

| | |
|---|----------------|
| INCOME UNDER SPENDING LIMITATION | 459,544 |
|---|----------------|

2 ADJUSTMENTS - MANDATE COST: Section 9 (b) of Article X111b of the constitution. Qualified capital outlay Prop 111.

| | |
|----------------------------------|------------------|
| CAPITAL OUTLAY PROJECTS | 160,250 |
| DEBT SERVICE | 407,120 |
| CAPITAL IMPROVEMENTS | 0 |
| MAINTENANCE OF ASSETS | 339,576 |
| INCREASED POSTAGE COST | 0 |
| COUNTY ADMINISTRATIVE FEES | 40,000 |
| FLSA | 44,583 |
| MEDICARE COVERAGE | 47,973 |
| HCFA OPERATIONS & COMMUNICATIONS | 112,437 |
| TOTAL ADJUSTMENTS | 1,151,939 |

| | | |
|---|------------------|------------------|
| 3 TOTAL PROPOSED EXPENDITURES | 2024-2025 | 4,877,568 |
| LESS ADJUSTMENTS | | -1,151,939 |
| TOTAL EXPENDITURES MINUS ADJUSTMENTS | | 3,725,629 |

| | |
|--|------------------|
| TOTAL EXPENDITURES UNDER LIMITATION | 1,016,785 |
|--|------------------|



RESOLUTION 23/24-18

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ESTABLISHING THE LIMIT FOR APPROPRIATIONS
OF PROCEEDS OF TAX SUBJECT TO LIMITATION
FISCAL YEAR 2024-2025**

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

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

IT IS HEREBY RESOLVED; that the calculated maximum “Gann” limit applicable to the 2024/25 appropriations of proceeds of tax, based upon the population and cost of living per capita income increase, provided by the State of California Department of Finance for the Alpine Fire Protection District is \$4,742,414

| | | |
|--|---|--------------------|
| <i>2023/24 Appropriation Limitation:</i> | | <u>\$4,562,592</u> |
| <i>Adjustments:</i> | | |
| <i>Per Capita Personal Income</i> | = | 1.0362 |
| <i>Population Change (Unincorporated County)</i> | = | 1.0031 |
| <i>Combined Factor</i> | = | 1.0394 |
| <i>2024/25 Appropriation Limitation:</i> | | <u>\$4,742,414</u> |

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 18th Day of June, 2024, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

President of the Board

Date

Clerk of the Board

Attest:

I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board

Executed this _____
(Date of Execution)

Brian Boggeln

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.4
Meeting Date: June 18, 2024
Submitted by: Chief Boggeln
Subject: Resolution 23/24-19 – Committing and Assigning Fund Balances
For Fiscal Year Ending 2024/25



BACKGROUND and DISCUSSION:

Government Accounting Standards Board (GASB) Statement 54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in government funds. The five fund balance classifications of non-spendable, restricted, committed, assigned and unassigned indicate the level of constraints placed upon resources and identify specific purposes for which resources in a fund can be spent.

The District's Fund Balances are classified as follows:

- **Non-spendable** – consists of assets that cannot be spent because they are in non-spendable form, such as prepaid items and inventories, and items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan fund.
- **Restricted** – consists of amounts that are subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislations.
 - **Sunrise Powerlink Mitigation Fund:** The Sunrise Powerlink Mitigation Fund was established in 2012 to provide funding for wildfire response operations. The grant stipulates that funding can only be used for extra staffing, PPE, and wildland firefighting equipment.
 - **PASIS Risk Pool Deposit – SIR:** The PASIS Risk Pool Deposit fund was established to meet the bylaw requirements of the PASIS JPA. The District is required to maintain with PASIS 125% of our self-insured retention fee.
 - **San Diego County Mitigation Fund:** The SD County Mitigation fund was established by the County of San Diego to mitigate new development. Funds can only be used for new capital projects.
- **Committed** – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
 - **Economic Stability Fund:** The Economic Stability Fund is intended to offset quantifiable revenue/expense uncertainty and help stabilize service levels through economic cycles.
 - **Apparatus/Vehicle Replacement Fund:** The Apparatus/Vehicle Replacement Reserve is maintained to fund replacement of engines and staff vehicles. Replacement of the District's apparatus is based upon three criteria: age, mileage,

and condition. Generally, replacement occurs when either the age exceeds ten (10) years, the mileage exceeds 100,000 miles, or the condition is deemed to be poor or insufficient for safe operation.

- **Equipment Fund:** The District uses a wide variety of equipment in its everyday operations. The equipment has a useful life ranging from five to twenty years. Replacement of various equipment will result in different levels of expenditures in different years and maintaining sufficient reserve funds will ensure adequate resources are available without adverse budgetary impacts. The District's equipment reserve covers:
 - Communication Radios/MDCs
 - Emergency Equipment
 - Emergency Medical Equipment
 - Information Technology Equipment
- **Capital Improvement Fund:** The Capital Improvement Fund was established for the purpose of funding capital improvement projects to repair, upgrade, and replace the District's fixed facilities.
- **PASIS Risk Pool Deposit:** The PASIS Risk Pool Deposit fund was established to provide a reserve for payment of worker's compensation claims as the District is self-insured for worker's compensation claims up to our self-insured retention limit.
- **Assigned** – consists of the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The District's assigned fund balances include the following:
 - **Budget Stability Reserve:** The Budget Stability Reserve provides for short-term "one-time" funding for extraordinary items that are not part of the normal operating budget.
 - **Compensated Absences:** The Compensated Absences assigned fund balance was established for payment of employees accrued annual leave upon separation of service or for use at the end of the fiscal year to compensate employees for unused leave time.
 - **PASIS Risk Pool Deposit:** Balance of funds with PASIS not required by the JPA to be on deposit but will be used to cover unanticipated workers' comp claims.
 - **Encumbrance Account:** The Encumbrance Account is established to account for open purchase orders carried from one fiscal year to the next fiscal year.
- **Unassigned** – represents any portion of the fund balances that do not fall into one of the above categories. The General Fund is the only fund that reports a positive unassigned fund balance. The unassigned fund balance can be used for any purposes that the District deems appropriate and beneficial to operations.

Use and Replenishment of Fund Balances – Committed and assigned fund balance are available for uses when purchases or disbursements are specific to the fund balance classifications. Assigned and committed fund balances require approval authorization for use from the Board of Directors.

Replenishments of fund balances are contingent on the annual budget savings at the end of the fiscal year. The allocation of annual budget savings to replenish the fund balances are determined by the District's staff and approved by the Board of Directors on an annual basis when funds are available for allocation.



RESOLUTION # 23/24-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING THE RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE CATEGORIES FOR FISCAL YEAR 2024/2025

WHEREAS, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

WHEREAS, the Alpine Fire Protection District (“DISTRICT”) has implemented GASB 54 requirements, and will apply such requirements to its financial statements for the fiscal year ending June 30, 2024; and

WHEREAS, the DISTRICT has recommended the assignment of funds for specific purposes; and the DISTRICT’S goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that for Fiscal Year Ending June 30, 2023, the following funds will be classified as **Restricted** on the financial statements:

1. Sunrise Powerlink Mitigation Grant
2. PARS Section 115 Trust Account
3. SD County Mitigation Fund

BE IT FURTHER RESOLVED by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2024, the following funds will be classified as **Committed** on the financial statements:

1. Economic Stability Fund
2. Apparatus/Vehicle Replacement
3. Equipment Fund
4. Capital Improvement Fund
5. PASIS Risk Pool Deposit – SIR (Acct #1)
6. CalPERS UAL

BE IT FURTHER RESOLVED by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2024, the following funds will be classified as **Assigned** on the financial statements:

1. Budget Stability Reserve
2. Compensated Absences
3. PASIS Risk Pool Deposit (Acct #2)
4. Encumbrance Account

The amounts in each of the above funds will be determined by the Board of Directors and included in the Fiscal Year 2024-25 Budget.

Resolution No. 23/24-19

Page 2 of 2

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 18th Day of June, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

President of the Board

Date

Clerk of the Board

Attest:

I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board

Executed this _____
(Date of Execution)

Brian Boggeln



RESOLUTION 23/24-20

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ADOPTING PRELIMINARY BUDGET FOR
FISCAL YEAR 2024/2025**

WHEREAS, the Alpine Fire Protection District (hereinafter referred to as “District”) is required to adopt a preliminary budget, on or before June 30, as per Section 13890 of the Health and Safety Code;

WHEREAS, the District has determined that there will be enough revenue and fund balance to adequately meet total expenditures for Fiscal Year 2024/2025.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, does hereby adopt the preliminary budget for the Fiscal Year 2024/2025.

BE IT FURTHER RESOLVED that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2025.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 18th Day of June, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

President of the Board

Date

Clerk of the Board

Attest:

I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board

Executed this _____
(Date of Execution)

Brian Boggeln

ALPINE FIRE PROTECTION DISTRICT FISCAL YEAR 2024/25 BUDGET



SERVICE WITH PRIDE

**FISCAL YEAR 2024/2025
BUDGET OVERVIEW**

| REVENUE | | 2024/25 | 2023/24 | FY 23/24 Actual |
|-----------------------|--|----------------|----------------|------------------------|
| 4000 | PROPERTY TAXES | 4,874,445 | 4,650,024 | 4,817,463.32 |
| 4002 | USE OF MONEY AND PROPERTY | 86,000 | 66,100 | 236,276.25 |
| 4005 | MISCELLANEOUS REVENUE | 5,000 | 478,790 | 494,060.44 |
| 4006 | GRANT INCOME | 1,209,370 | 1,096,523 | 269,750.17 |
| 4007 | INTER-GOVERNMENTAL REVENUE | 30,000 | 50,000 | 186,675.18 |
| 4008 | FEES AND SERVICES | 80,000 | 45,000 | 113,416.31 |
| <i>Total Revenue</i> | | 6,284,815 | 6,386,437 | 6,125,642.07 |
| EXPENSES | | 2024/25 | 2023/24 | FY 23/24 Actual |
| 5000 | PAYROLL | 2,750,872 | 2,470,195 | 2,206,069.47 |
| 5002 | EMPLOYEE BENEFITS | 1,272,558 | 1,140,137 | 989,146.86 |
| 5003 | GRANT EXPENSES | 1,209,370 | 1,096,523 | 284,678.04 |
| 5007 | UNIFORMS/PPE | 31,850 | 62,063 | 42,035.97 |
| 5008 | COMMUNICATIONS | 134,196 | 126,408 | 120,580.16 |
| 5009 | PUBLIC AGENCY SELF INSURANCE SYSTEM | 253,000 | 246,900 | 239,961.41 |
| 5010 | HOUSEHOLD SUPPLIES | 7,000 | 7,000 | 4,010.17 |
| 5011 | FIRE AGENCIES INSURANCE RISK AUTHORITY | 66,258 | 55,215 | 53,718.00 |
| 5012 | MAINTENANCE - EQUIPMENT | 81,030 | 77,493 | 60,295.27 |
| 5013 | MAINTENANCE - VEHICLES | 107,890 | 77,972 | 64,707.23 |
| 5014 | MAINTENANCE - FACILITIES | 46,982 | 37,326 | 29,190.90 |
| 5015 | EMERGENCY MEDICAL SERVICES | 27,422 | 13,430 | 12,123.04 |
| 5016 | AGENCY MEMBERSHIPS | 4,408 | 3,586 | 1,364.87 |
| 5018 | OFFICE EXPENSE | 17,666 | 15,525 | 12,052.98 |
| 5019 | PROFESSIONAL SERVICES AND FEES | 108,569 | 98,912 | 88,905.54 |
| 5023 | TRAINING | 32,317 | 40,400 | 31,211.20 |
| 5025 | PROFESSIONAL DEVELOPMENT | 56,634 | 46,140 | 28,179.80 |
| 5028 | UTILITIES | 37,220 | 67,840 | 59,273.53 |
| 5030 | SPECIAL DISTRICT EXPENSE | 47,598 | 42,546 | 36,278.55 |
| 5032 | COMMUNITY RISK REDUCTION | 7,350 | 7,850 | 4,864.24 |
| 5035 | MINOR EQUIPMENT | 78,920 | 44,456 | 26,302.68 |
| 5037 | CAPITALIZED EXPENSES | 358,100 | 1,997,794 | 691,973.75 |
| 5038 | CONTINGENCY FUND | 165,426 | 152,133 | - |
| 5039 | EMERGENCY FUND | 5,000 | 5,000 | - |
| 5040 | FUND ACCRUAL ACCOUNTS | 9,200 | 162,958 | - |
| 5050 | INTERFUND TRANSFERS | (1,055,388) | (2,099,079) | - |
| 8000 | DEBT SERVICE FUND | 423,367 | 389,714 | 373,611.04 |
| <i>Total Expenses</i> | | 6,284,815 | 6,386,437 | 5,460,534.70 |
| Total Revenue | | 6,284,815 | 6,386,437 | 6,125,642.07 |
| Total Expense | | 6,284,815 | 6,386,437 | 5,460,534.70 |
| Difference | | - | - | 665,107.38 |

**FISCAL YEAR 2024/2025
REVENUE AND EXPENSES**

| REVENUE | | | | | |
|----------------|--|----------------|----------------|-------------------|--------|
| | | 2024/25 | 2023/24 | Difference | |
| 4000 | PROPERTY TAXES | 4,874,445 | 4,639,425 | 235,020 | 5% |
| | 4000.01 Property Taxes | 4,232,870 | 4,022,925 | 209,945 | |
| | 4000.02 Interest - General Fund | 10,000 | 15,000 | (5,000) | |
| | 4000.03 Benefit Fee | 631,575 | 601,500 | 30,075 | |
| 4002 | USE OF MONEY AND PROPERTY | 86,000 | 66,100 | 19,900 | 23% |
| | 4002.01 Interest Income | 86,000 | 46,100 | 39,900 | |
| | 4002.02 Property Lease | - | 20,000 | (20,000) | |
| 4005 | MISCELLANEOUS REVENUE | 5,000 | 478,790 | (473,790) | -9476% |
| | 4005.01 Other | 5,000 | 5,000 | - | |
| | 4005.02 ECAA Solar (Loan) | - | 473,790 | (473,790) | |
| 4006 | GRANT INCOME | 1,209,370 | 1,096,523 | 112,847 | 9% |
| | 4006.01 San Diego River Conservancy | 730,374 | 800,000 | (69,626) | |
| | 4006.02 American Rescue Plan Act (ARPA) | - | 14,054 | (14,054) | |
| | 4006.03 City of San Diego - OES | - | 8,616 | (8,616) | |
| | 4006.04 County of San Diego | 18,742 | 23,998 | (5,256) | |
| | 4006.05 Alpine Fire Foundation | 3,700 | 6,500 | (2,800) | |
| | 4006.06 FEMA Hazardous Grant Program | - | 135,000 | (135,000) | |
| | 4006.07 San Diego Fire Foundation | 456,554 | 108,355 | 348,199 | |
| 4007 | INTER-GOVERNMENTAL REVENUE | 30,000 | 50,000 | (20,000) | -67% |
| | 4007.01 Incident Reimbursement - Personnel | 20,000 | 20,000 | - | |
| | 4007.02 Incident Reimbursement - Vehicle | 5,000 | 15,000 | (10,000) | |
| | 4007.03 Incident Reimbursement - Other | 5,000 | 15,000 | (10,000) | |
| 4008 | FEES AND SERVICES | 80,000 | 45,000 | 35,000 | 44% |
| | 4008.01 Mitigation Fees | 45,000 | 30,000 | 15,000 | |
| | Mitigation Fees | 40,000 | - | 40,000 | |
| | Mitigation Fee Interest | 5,000 | - | 5,000 | |
| | 4008.02 Fees for Services | 35,000 | 15,000 | 20,000 | |
| | <i>Total Income</i> | 6,284,815 | 6,375,838 | (91,023) | -1% |
| | <i>Operating Inome</i> | 5,075,445 | 4,805,525 | 269,920 | 5% |

**FISCAL YEAR 2024/2025
REVENUE AND EXPENSES**

| EXPENSES | | | | | | |
|-----------------|---|------------------------------------|------------------|------------------|-------------------|-------------|
| | | | 2024/25 | 2023/24 | Difference | |
| 5000 | PAYROLL | | 2,750,872 | 2,470,195 | 280,677 | 10% |
| | 5000.01 | Salaries | 2,184,124 | 2,002,527 | 181,597 | |
| | 5000.02 | Overtime | 559,748 | 459,088 | 100,660 | |
| | 5000.03 | Director Compensation | 7,000 | 8,580 | (1,580) | |
| 5002 | EMPLOYEE BENEFITS | | 1,272,558 | 1,140,137 | 132,421 | 10% |
| | 5002.01 | Educational Incentive | 116,142 | 105,908 | 10,234 | |
| | 5002.02 | Vacation/Sick Leave Expense | 30,000 | 30,000 | - | |
| | 5002.03 | Medicare (Employer) | 47,973 | 44,550 | 3,423 | |
| | 5002.04 | CalPERS Retirement | 620,533 | 516,241 | 104,292 | |
| | 5002.05 | Group Medical Insurance | 427,990 | 414,120 | 13,870 | |
| | 5002.06 | Life Insurance | 6,820 | 6,820 | - | |
| | 5002.07 | Long Term Disability Insurance | 9,166 | 8,490 | 676 | |
| | 5002.08 | Social Security Insurance | 434 | 508 | (74) | |
| | 5002.10 | Retirement (401a) | 13,250 | 13,250 | - | |
| | 5002.11 | Uniform Allowance | 250 | 250 | - | |
| 5003 | GRANT EXPENSES | | 1,209,370 | 1,096,523 | 112,847 | 9% |
| | 5003.01 | SDRC | 730,374 | 800,000 | (69,626) | |
| | 5003.02 | American Rescue Plan Act (ARPA) | - | 14,054 | (14,054) | |
| | 5003.03 | City of San Diego - OES | - | 8,616 | (8,616) | |
| | 5003.04 | County of San Diego | 18,742 | 23,998 | (5,256) | |
| | 5003.05 | Alpine Fire Foundation | 3,700 | 6,500 | (2,800) | |
| | 5003.06 | FEMA Hazardous Grant Program | - | 135,000 | (135,000) | |
| | 5003.07 | San Diego Fire Foundation | 456,554 | 108,355 | 348,199 | |
| 5007 | UNIFORMS/PPE | | 31,850 | 62,063 | (30,213) | -95% |
| | 5007.01 | Uniforms | 17,250 | 15,520 | 1,730 | |
| | 5007.02 | Structure PPE | 11,500 | 43,343 | (31,843) | |
| | 5007.03 | Wildland PPE | 3,100 | 3,200 | (100) | |
| 5008 | COMMUNICATIONS | | 134,196 | 126,408 | 7,788 | 6% |
| | 5008.01 | Heartland Communications Facility | 112,237 | 105,113 | 7,124 | |
| | 5008.02 | Mobile Communicatons | 8,683 | 8,240 | 443 | |
| | 5008.05 | Emergency Operations Center | 200 | 200 | - | |
| | 5008.07 | Regional Communications System | 8,496 | 8,208 | 288 | |
| | 5008.08 | Cox Communicatons | 4,580 | 4,647 | (67) | |
| 5009 | PUBLIC AGENCY SELF INSURANCE SYSTEM | | 253,000 | 246,900 | 6,100 | 2% |
| | 5009.01 | Administrative Costs | 128,000 | 121,900 | 6,100 | |
| | 5009.02 | Claim Related Expenses | 125,000 | 125,000 | - | |
| 5010 | HOUSEHOLD SUPPLIES | | 7,000 | 7,000 | - | 0% |
| 5011 | FIRE AGENCIES INSURANCE RISK AUTHORITY | | 66,258 | 55,215 | 11,043 | 17% |
| 5012 | MAINTENANCE - EQUIPMENT | | 81,030 | 77,493 | 3,537 | 4% |
| | 5012.01 | Self Contained Breathing Apparatus | 3,555 | 3,705 | (150) | |
| | 5012.02 | Station Air Compressor | 1,900 | 1,420 | 480 | |
| | 5012.03 | 800mhz Radios | 3,500 | 3,500 | - | |
| | 5012.04 | VHF Radios | 3,000 | 2,000 | 1,000 | |
| | 5012.05 | Rescue Tools | 1,900 | 1,585 | 315 | |
| | 5012.06 | Hydrant Maintenance | 500 | 500 | - | |
| | 5012.07 | Station Generator | 5,205 | 3,680 | 1,525 | |
| | 5012.08 | SCBA Compressor | 5,970 | 3,678 | 2,292 | |
| | 5012.09 | Portable Extinguishers | 850 | 870 | (20) | |
| | 5012.10 | Hose and Ladder Testing | 5,000 | 4,000 | 1,000 | |
| | 5012.11 | Miscellaneous Equipment | 2,000 | 1,000 | 1,000 | |
| | 5012.12 | Fuel | 41,650 | 41,555 | 95 | |
| | 5012.13 | Foam | 4,000 | 2,000 | 2,000 | |
| | 5012.14 | Fire Hose and Appliances | 2,000 | 8,000 | (6,000) | |
| 5013 | MAINTENANCE - VEHICLES | | 107,890 | 77,972 | 29,918 | 28% |
| | 5013.10 | E17 (2015 KME) | 37,530 | 28,530 | 9,000 | |
| | 5013.20 | E-217 (2005 KME) | 36,530 | 28,612 | 7,918 | |
| | 5013.30 | 2023 CHEVROLET SILVERADO | 2,500 | 1,000 | 1,500 | |
| | 5013.40 | 2019 FORD F-250 | 5,000 | 3,500 | 1,500 | |
| | 5013.50 | BR-17 (2019 HI-TECH) | 19,830 | 9,030 | 10,800 | |
| | 5013.60 | 4705 (2020 FORD EXPLORER) | 3,000 | 3,000 | - | |
| | 5013.70 | 4701 (2021 CHEVROLET SILVERADO) | 2,500 | 4,300 | (1,800) | |
| | 5013.80 | Vermeer 1500C Chipper | 1,000 | - | 1,000 | |

**FISCAL YEAR 2024/2025
REVENUE AND EXPENSES**

| | | | | | | |
|------|--------------------------------|--------------------------------|---------|--------|----------|------|
| 5014 | MAINTENANCE - FACILITIES | | 46,982 | 37,326 | 9,656 | 21% |
| | 5014.01 | Station 17 | 19,725 | 13,900 | 5,825 | |
| | 5014.02 | HVAC Maintenance | 2,800 | 2,620 | 180 | |
| | 5014.03 | Apparatus Bay Doors/Gates | 4,900 | 4,900 | - | |
| | 5014.04 | Station 17 Life Safety Systems | 6,640 | 5,296 | 1,344 | |
| | 5015.05 | Plymovent | 1,500 | 1,350 | 150 | |
| | 5015.06 | Gym Equipment | 1,350 | 1,350 | - | |
| | 5015.07 | Grounds Maintenance | 4,787 | 7,910 | (3,123) | |
| | 5015.08 | Photovoltaic System | 5,280 | - | 5,280 | |
| 5015 | EMERGENCY MEDICAL SERVICES | | 27,422 | 13,430 | 13,992 | 51% |
| | 5015.01 | EMS Supplies | 8,500 | 8,500 | - | |
| | 5015.02 | EMS Maintenance Contracts | 18,000 | 4,008 | 13,992 | |
| | 5015.03 | Medication Disposal | 922 | 922 | - | |
| 5016 | AGENCY MEMBERSHIPS | | 4,408 | 3,586 | 822 | 19% |
| 5018 | OFFICE EXPENSE | | 17,666 | 15,525 | 2,141 | 12% |
| | 5018.01 | Expendable Supplies | 4,300 | 2,900 | 1,400 | |
| | 5018.02 | Postage | 500 | 900 | (400) | |
| | 5018.03 | IT Equipment | 12,206 | 11,065 | 1,141 | |
| | 5018.04 | Publishing | 660 | 660 | - | |
| 5019 | PROFESSIONAL SERVICES AND FEES | | 108,569 | 98,912 | 9,657 | 9% |
| | 5019.01 | Legal Counsel | 23,009 | 26,012 | (3,003) | |
| | 5019.02 | Auditor | 15,250 | 11,800 | 3,450 | |
| | 5019.03 | Election | 12,000 | - | 12,000 | |
| | 5019.04 | IT Services | 20,000 | 25,000 | (5,000) | |
| | 5019.05 | Investment Manager Fees | 500 | 500 | - | |
| | 5019.06 | Wellness | 30,000 | 32,500 | (2,500) | |
| | 5019.08 | SD LAFCO | 3,400 | 3,100 | 300 | |
| | 5019.09 | Benefit Fee Administration | 4,410 | - | 4,410 | |
| 5023 | TRAINING | | 32,317 | 40,400 | (8,083) | -25% |
| | 5023.01 | Incidentals | 2,000 | 2,000 | - | |
| | 5023.02 | EMS Training | 4,700 | 13,700 | (9,000) | |
| | 5023.03 | Heartland Training Facility | 18,117 | 18,200 | (83) | |
| | 5023.04 | Education | 7,500 | 6,500 | 1,000 | |
| 5025 | PROFESSIONAL DEVELOPMENT | | 56,634 | 46,140 | 10,494 | 19% |
| | 5025.01 | Administration | 12,714 | 9,860 | 2,854 | |
| | 5025.02 | Chief Officers | 3,750 | 5,000 | (1,250) | |
| | 5025.03 | Board of Directors | 5,000 | 3,000 | 2,000 | |
| | 5025.04 | In-house Training | 7,270 | 4,220 | 3,050 | |
| | 5025.05 | Community Risk Reduction | 7,800 | 7,800 | - | |
| | 5025.06 | Operations | 20,100 | 16,260 | 3,840 | |
| 5028 | UTILITIES | | 37,220 | 67,840 | (30,620) | -82% |
| | 5028.01 | SDG&E | 22,700 | 51,216 | (28,516) | |
| | 5028.02 | Telephone | 2,920 | 2,500 | 420 | |
| | 5028.03 | Water | 4,900 | 7,593 | (2,693) | |
| | 5028.04 | Trash | 2,700 | 2,496 | 204 | |
| | 5028.05 | Sewer | 4,000 | 4,035 | (35) | |
| 5030 | SPECIAL DISTRICT EXPENSE | | 47,598 | 42,546 | 5,052 | 11% |
| | 5030.01 | District Operations | 12,700 | 10,300 | 2,400 | |
| | 5030.02 | Incident Operations | 4,000 | 4,000 | - | |
| | 5030.03 | Website | 1,080 | 1,020 | 60 | |
| | 5030.04 | Recruitment | 500 | 750 | (250) | |
| | 5030.06 | Software/Licenses | 29,318 | 22,066 | 7,252 | |
| 5032 | COMMUNITY RISK REDUCTION | | 7,350 | 7,850 | (500) | -7% |
| | 5032.01 | Public Education | 4,850 | 5,100 | (250) | |
| | 5032.02 | Supplies | 2,000 | 2,250 | (250) | |
| | 5032.03 | Mapping | 500 | 500 | - | |

**FISCAL YEAR 2024/2025
REVENUE AND EXPENSES**

| | | | | | |
|-----------------------|---|-------------|-------------|-------------|--------|
| 5035 | MINOR EQUIPMENT | 78,920 | 44,456 | 34,464 | 44% |
| 5035 | Communications | 7,300 | 3,000 | 4,300 | |
| 5035 | Vehicles | 1,500 | 1,997 | (497) | |
| 5035 | Facilities | 18,550 | 20,280 | (1,730) | |
| 5035 | Office | 3,270 | 6,100 | (2,830) | |
| 5035 | Operations | 48,300 | 13,079 | 35,221 | |
| 5037 | CAPITALIZED EXPENSES | 358,100 | 1,987,195 | (1,629,095) | -455% |
| 5037 | Communications | - | 12,882 | (12,882) | |
| 5037 | Vehicles | - | 1,317,000 | (1,317,000) | |
| 5037 | Facilities | 344,850 | 640,500 | (295,650) | |
| 5037 | Office | - | 10,000 | (10,000) | |
| 5037 | Operations | 13,250 | 6,813 | 6,437 | |
| 5038 | CONTINGENCY FUND (3% of Total Operating Expenses) | 165,426 | 152,133 | 13,293 | 8% |
| 5039 | EMERGENCY FUND | 5,000 | 5,000 | - | 0% |
| 5040 | FUND ACCRUAL ACCOUNTS | 9,200 | 162,958 | (153,758) | -1671% |
| 5050 | INTERFUND TRANSFERS | (1,055,388) | (2,099,079) | 1,043,691 | -99% |
| 8000 | DEBT SERVICE FUND | 423,367 | 389,714 | 33,653 | 8% |
| 8000.01 | Pension Obligation Bond | 374,120 | 376,114 | (1,994) | |
| 8000.02 | ECAA Solar Loan | 49,247 | 13,600 | 35,647 | |
| <i>Total Expenses</i> | | 6,284,815 | 6,375,838 | | |

| | | |
|---------------|-----------|-----------|
| Total Income | 6,284,815 | 6,375,838 |
| Total Expense | 6,284,815 | 6,375,838 |
| Difference | - | - |

FISCAL YEAR 2024-25 INTER-FUND TRANSFERS

| Sunrise Powerlink Mitigation Grant | | | |
|--|---------------------------------|----|------------|
| Fund Name | Description | | Amount |
| 5000.02 - Overtime (Critical Weather) | | \$ | 29,262 |
| 5007.04 - Wildland PPE | | \$ | 3,100 |
| 5013.02 - Radios | | \$ | 3,000 |
| 5035 - Communications | Clamshells | \$ | 2,500 |
| Total | | | \$ 37,862 |
| PARS Section 115 Trust Account | | | |
| Total | | | \$ - |
| SD County Mitigation Fund | | | |
| Total | | | \$ - |
| Economic Stability Fund | | | |
| Total | | | \$ - |
| Apparatus/Vehicle Replacement | | | |
| Fund Name | Description | | Amount |
| 5037 - Capital Expense (Vehicle) | | \$ | - |
| Total | | | \$ - |
| Equipment Fund | | | |
| Fund Name | Description | | Amount |
| 5035 - Minor Equipment (Equipment) | Weather Station | \$ | 1,800 |
| 5035 - Minor Equipment (Equipment) | 800mhz Radios | \$ | 4,800 |
| 5035 - Minor Equipment (Equipment) | Staimaster | \$ | 5,250 |
| 5035 - Minor Equipment (Operations) | Hose | \$ | 10,000 |
| 5035 - Minor Equipment (Operations) | Zoll Monitor Upgrade | \$ | 7,000 |
| 5035 - Minor Equipment (Operations) | Seek Thermal Cameras | \$ | 4,000 |
| 5035 - Minor Equipment (Operations) | Hydrant Diffuser | \$ | 2,000 |
| 5035 - Minor Equipment (Operations) | Turnouts | \$ | 16,600 |
| Total | | | \$ 51,450 |
| Capital Improvement Fund | | | |
| Fund Name | Description | | Amount |
| 5035 - Minor Equipment (Facilities) | Mattresses | \$ | 7,200 |
| 5035 - Minor Equipment (Facilities) | Airline Reel Replacement | \$ | 2,500 |
| 5037 - Capital Expenses (Facilities) | Roof Repair | \$ | 9,850 |
| 5037 - Capital Expenses (Facilities) | Lighting Project | \$ | 15,600 |
| 5037 - Capital Expenses (Facilities) | Gate Motors and Gearbox | \$ | 4,400 |
| 5037 - Capital Expenses (Facilities) | Bay Door Motor and Light System | \$ | 10,000 |
| 5037 - Capital Expenses (Facilities) | Stove | \$ | 25,000 |
| 5037 - Capital Expenses (Facilities) | Apparatus Bay Door Project | \$ | 280,000 |
| Total | | | \$ 354,550 |
| PASIS Risk Pool Deposit - SIR | | | |
| Total | | | \$ - |
| CalPERS UAL | | | |
| Fund Name | Description | | Amount |
| 8000.1 - Pension Obligation Bond - Principal | | \$ | 215,000 |
| 8000.1b - Pension Obligation Bond - Interest | | \$ | 156,620 |
| 5002.4a - UAL Payment | | \$ | 209,906 |
| Total | | | \$ 581,526 |
| Budget Stability Reserve | | | |
| Total | | | \$ - |
| Compensated Absences | | | |
| Fund Name | Description | | Amount |
| 5002.02 - Vacation/SL Liability | Liabilities | \$ | 30,000 |
| Total | | | \$ 30,000 |
| Total Inter-Fund Transfer | | \$ | 1,055,388 |