

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 2/20/2024
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**

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Tuesday – 2/20/2024
5:00 P.M.

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Fire Station 17
1364 Tavern Road
Alpine, CA 91901

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: January 16, 2024 Board Meeting pg. 03
- 4.2. Financial Reports pg. 05
- 4.3. Monthly Incident Statistics pg. 28

5. PUBLIC COMMENT AND DISCUSSION

6. AGENDA ITEMS

- 6.1. Ratification of Resolution No. 23/24-11: Authorizing the Purchase of One (1) Vermeer BC1500 Wood/Brush Chipper from R.D.O Equipment, a Dealership for Vermeer, at a one-time cost not to exceed \$108,355.00 pg. 29
- 6.2. Ratification of Resolution No. 23/24-12: Authorizing the Purchase of One (1) C-MAC Video Laryngoscope in an Amount Not to Exceed \$14,250.00 pg. 31
- 6.3. Annual Review and Adoption of Special Benefit Fee for Fire Protection and Emergency Services for Fiscal Year 2024/25. pg. 33
- 6.4. Approve the Issuance of “Request for Proposal for Financial Audit Services” pg. 36
- 6.5. Approve Budget Adjustments and Expenditure of \$10,599 for Station 17 Generator Repair pg. 44
- 6.6. Election of Two Board Members to Serve on the Strategic Plan Committee

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 (Gov. Code §54956.8)
 - *Property: 1364 Tavern Road, Alpine, CA 91901*
 - *Agency Negotiators: Chief Boggeln, Legal Counsel*
 - *Negotiating Parties: County of San Diego*
 - *Under Negotiation: Lease Price and Terms*

9. ADJOURNMENT

NEXT MEETING:

Tuesday, 3/19/2024, 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 - 1/16/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by Director Taylor. Directors Present: Taylor, Paskle, Willis and Mehrer Absent: Cromwell
Fire Chief Boggeln absent. Officiating the meeting will be Jason McBroom.

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of allegiance led by Jason McBroom. Invocation by Director Willis.

3. APPROVAL OF AGENDA

Motion to approve agenda by Director Willis. Second Director Mehrer.
Ayes (4) Noes (0) Absent (1)

4. CONSENT CALENDAR

- 4.1. Minutes: December 6, 2023 Special Board Meeting pg. 03
- 4.2. Financial Reports pg. 05
- 4.3. 2023 Calendar Year Incident Statistics pg. 34
- 4.4. Correspondence

Motion to approve the consent calendar Director Willis. Second Director Paskle.
Ayes (4) Noes (0) Absent (1)

5. PUBLIC COMMENT AND DISCUSSION

SD Region Fire Foundation Frank Ault and Joan Jones presented a check to Director Taylor and Jason McBroom in the amount of \$108,354.53 for the Alpine Viejas Fire Safe Council and Alpine Fire Protection District to fund a new Chipper

6. AGENDA ITEMS

- 6.1. FY 23/24 - Mid-Year Budget Review and Budget Adjustments
Approval at next board meeting
- 6.2. Resolution No. 23/24-11: Authorizing the Purchase of One (1) Vermeer pg. 85
BC1500 Wood/Brush Chipper from R.D.O. Equipment, a Dealership for Vermeer, at a one-time cost not to exceed \$108,355.00
Motion to by Director Willis. Second Director Mehrer.
Roll call vote: Taylor, Paskle, Willis, Mehrer Absent: Cromwell
Ayes (4) Noes (0) Absent (1)
- 6.3. Resolution No. 23/24-12: Authorizing the Purchase of One (1) C-MAC Video Laryngoscope in an Amount not to Exceed \$14,250.00
Motion to by Director Willis. Second Director Mehrer.
Roll call vote: Taylor, Paskle, Willis, Mehrer Absent: Cromwell
Ayes (4) Noes (0) Absent (1)
- 6.4. Alpine Creek Fuels Reduction Update
FM Marshal McBroom provided an update on the Alpine Creek Vegetation Management Grant.

7. REPORTS

- 7.1. Directors' Report Verbal

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting
Tuesday - 1/16/2024
5:00 P.M.

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

- 7.2. Fire Chief Verbal
7.3. Fire Marshal Verbal
7.4. Alpine Firefighters Association – Local 2638 Verbal

8. CLOSED SESSION : 5:37 pm

8.1. Conference with Legal Counsel – Anticipated Litigation

- *Signification Exposure to Litigation pursuant to §54959.9(b): 1 Case
Discussion no action taken.*

9. ADJOURNMENT : 5:40 pm

___ *Motion to approve by Director Willis. Second Mehrer.*

Minutes approved at a regular meeting of the Board of Directors Alpine Fire Protection District

Tim Mehrer, Board Secretary _____ Date _____

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of January 31, 2024

	Jan 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 Absences	30,000.00
1000.01 · Gen. 310100-47500 - Other	1,496,943.50
Total 1000.01 · Gen. 310100-47500	1,542,943.50
1000.02 · Mitig.310135-47505	
Assigned for Capital Accrual	26,421.99
Committed for Capital Accrual	5,428.88
Total 1000.02 · Mitig.310135-47505	31,850.87
Total 1000 · COUNTY OF SAN DIEGO	1,574,794.37
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	26,347.30
1001.07 · CB&T Checking - 8473	200,923.18
1101.06 · CB&T Money Plus	
General	56,843.41
Total 1101.06 · CB&T Money Plus	56,843.41
1101.10 · CALIFORNIA CLASS	
CA-01-0075-006 1%	2,990.52
CA-01-0075 -0001 AFPD-Prime	
Assigned Compensated Absences	70,000.00
Assigned Budget Stab. Reserve	152,000.00
General	61,082.63
Allocated Unfunded Liability	501,430.00
Allocated Capital Building	163,422.00
Allocated Equipment Replacement	39,274.00
Allocated Capital Apparatus	1,344,429.58
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 AFPD-Prime	3,627,495.52
CA-01-0075-005 Sunrise Pwr Lnk	244,692.92
Total 1101.10 · CALIFORNIA CLASS	3,875,178.96
1101.09 · CB&T Savings (Grant)	500.98
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	20,233.55
Total 1200.00 · US Bank - Trust Fund PARS 115	21,698.17
Total 1001 · OTHER A/C'S	4,181,492.00
Total Checking/Savings	5,756,286.37
Accounts Receivable	
1003 · *Accounts Receivable	3,979.16
Total Accounts Receivable	3,979.16
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.65 · Change Account	100.00
1002.1 · LAIF 17-37-006	

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

02/14/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
Committed SRPL Funds	5,417.55
General	390.46
Total 1002.1 · LAIF 17-37-006	5,808.01
1002.2 · PASIS-Risk Pool Deposit	540,888.38
1002.6 · Petty Cash	76.00
1002.13a - Ameriprise	
Securities	1,807,612.84
Market Value of Portfolio	-44,619.41
Money Market	9,505.62
Total 1002.13a - Ameriprise	1,772,499.05
1002.14a - Ameriprise	
Securities (Fixed Income)	297,571.00
Market Value of Portfolio FL	-43,069.89
Money Market	8,503.48
Total 1002.14a - Ameriprise	263,004.59
1002.15 · Deferred Outflows of Resources	5,612,984.00
1002.16 · US Bank Bond Interest on Inter.	
Money Market	0.35
Total 1002.16 · US Bank Bond Interest on Inter.	0.35
1002.17 · US Bank Bond Interest on Princ.	
Money Market	752.85
Total 1002.17 · US Bank Bond Interest on Princ.	752.85
Total 1002 · OTHER CURRENT ASSETS	8,196,113.23
1499 · Undeposited Funds	20.66
Total Other Current Assets	8,196,133.89
Total Current Assets	13,956,399.42
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	18,199,462.15
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	18,736.95
Total Accounts Payable	18,736.95
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Debbie Pinhero -5683)	751.28
Total 2002 · CREDIT CARDS	751.28
Total Credit Cards	751.28
Other Current Liabilities	
1800 · Market value of portfolio	49,178.83
2003 · OTHER LIABILITIES	

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

02/14/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
2003.12 · SRPL Mitigation Funds	225,418.39
Total 2003 · OTHER LIABILITIES	225,418.39
2100 · PAYROLL LIABILITIES	
2100.01 · Federal Income Tax	20.66
2100.04 · CalPERS Retirement - Company	34.99
2100.21 · CalPERS Retirement - Employee	63.91
2100.17 · Supplemental Life Insurance	-2.10
2100.22 · Health Benefits {ER}	967.80
2100.23 · Reportable Health Coverage {EE}	329.79
Total 2100 · PAYROLL LIABILITIES	1,415.05
Total Other Current Liabilities	276,012.27
Total Current Liabilities	295,500.50
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.13 · PARS 115 - Funds Held in Trust	210,000.00
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
Total 2500 · LONG TERM LIABILITIES	13,291,540.10
Total Long Term Liabilities	13,291,540.10
Total Liabilities	13,587,040.60
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
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	-29,613.61
Total Equity	4,612,421.55
TOTAL LIABILITIES & EQUITY	18,199,462.15

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

January 2024

	Jan 24
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	625,899.62
4000.02 · Interest-General Fund	6,471.54
4000.04 · Interest-Mitigation Fund	85.40
4000.05 · Benefit Fee-Alpine	201,547.56
4000.06 · 1% Refunds	-4,449.41
Total 4000 · COUNTY OF S.D.	829,554.71
4002 · INTEREST INCOME	
.1 · California Bank & Trust	73.80
.3 · Investments	1,763.77
.4 · LAIF	57.43
.6 · SRPL	1,134.09
.7 · CA CLASS	13,134.97
Total 4002 · INTEREST INCOME	16,164.06
4005 · OTHER INCOME	
.01 · Plan Check	6,925.84
.04 · Other	2,541.43
.14 · Other Strike Team Reimb.	331.55
Total 4005 · OTHER INCOME	9,798.82
4006 · GRANT INCOME	
4006.22 · SD Regional Fire Foundation	108,354.53
Total 4006 · GRANT INCOME	108,354.53
Total Income	963,872.12
Gross Profit	963,872.12
Expense	
8000 · DEBT SERVICE FUND	
8000.01 POB	
8000.1b · POB - Interest	79,325.40
Total 8000.01 POB	79,325.40
Total 8000 · DEBT SERVICE FUND	79,325.40
5003 · GRANT EXPENSES	
5003.19 · ARPA	14,284.40
5003.21 · San Diego River Conservancy Fuels Management	60,101.25
Total 5003.21 · San Diego River Conservancy	60,101.25
Total 5003 · GRANT EXPENSES	74,385.65
5000 · SALARIES	
5000.01 · Payroll	160,615.52
5000.02 · OVERTIME	
Critical Weather	1,074.48
FLSA	3,248.66
Paramedic Resource Pool	0.00
Sick Coverage	8,095.75
Strike Team	0.00
Training	322.95
Unclassified-Meetings, etc	0.00
Vacation-Holiday Coverage	15,787.92
Worker's Comp Coverage	0.00
Total 5000.02 · OVERTIME	28,529.76
Total 5000 · SALARIES	189,145.28
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	7,766.14

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

02/14/24

January 2024

Accrual Basis

	Jan 24
5002.02 · Vacation/Sick Leave Expense	143.90
5002.03 · Medicare / Employer Exp	2,768.60
5002.04 · Retirement - Pers	30,252.12
5002.05 · Group Medical Ins	33,561.77
5002.06 · Life Insurance	531.53
5002.07 · LTD Insurance	618.85
5002.08 · Social Security(Employer)	24.80
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	245.00
Total 5002 · EMPLOYEE BENEFITS	75,912.71
5007 · CLOTHING	
5007.01 · Uniforms	
Uniforms	196.37
Total 5007.01 · Uniforms	196.37
Total 5007 · CLOTHING	196.37
5008 · COMMUNICATION	
5008.01 · Heartland Comm Facility	26,278.25
5008.02 · Mobile Communications	646.30
5008.07 · Regional Comm Sys	694.11
5008.08 · Cox Communcations	256.92
Total 5008 · COMMUNICATION	27,875.58
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related	5,033.39
Total 5009 · PASIS (Workers Comp)	5,033.39
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · E17 KME (2015)	686.89
5012.3B · B17 Hi-Tech (2019)	10,434.52
5012.04 · 2019 F-250	215.37
5012.08 · SCBA - Compressor	408.93
5012.11 · Misc.Equipment	167.56
5012.12 · Fuel	3,611.33
5012.13 · Foam (Class A/B)	2,047.25
5012.21 · 4701 (2021 Silverado)	57.19
Total 5012 · MAINTENANCE - EQUIPMENT	17,629.04
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	201.00
Total 5013 · MAINTENANCE - RADIOS	201.00
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	2,574.68
Total 5014.01 · Station 17	2,574.68
5014.02 · HVAC Maintenance	404.00
5014.04 · ST17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	0.00
Total 5014 · MAINTENANCE - STRUCTURES	3,048.68
5015 · EMERGENCY MEDICAL SERVICES	
5015.02 · Defib. supplies	50.00
5015.04 · EMS Maintenance Contracts	3,438.00
Total 5015 · EMERGENCY MEDICAL SERVICES	3,488.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	284.89
5018.03 · IT Equipment	1,083.03
	1,367.92

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

January 2024

	<u>Jan 24</u>
Total 5018 · OFFICE EXPENSE	1,367.92
5019 · PROFESSIONAL FEES	
5019.01 · Legal Counsel	540.00
5019.09 · IT Services	2,214.67
Total 5019 · PROFESSIONAL FEES	2,754.67
5023 · TRAINING	
5023.04 · Education	1,833.29
Total 5023 · TRAINING	1,833.29
5025 · PROFESSIONAL DEVELOPMENT	
5025.01 · Administrative	135.00
5025.02 · Chief Officers	75.00
5025.05 · Community Risk Reduction	157.96
5025.06 · Workshops-Operations	2,816.40
Total 5025 · PROFESSIONAL DEVELOPMENT	3,184.36
5028 · UTILITIES	
5028.01 · SDG&E	3,606.41
5028.02 · Telephone	182.26
5028.03 · Water	357.72
5028.04 · Trash	414.50
Total 5028 · UTILITIES	4,560.89
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	35.00
5030.04 · SD County Admin Fees	922.37
5030.05 · Incident Operations	949.84
5030.10 · Web Site	90.00
5030.16 · Reimbursable expenses	0.00
Total 5030 · SPECIAL DISTRICT EXPENSE	1,997.21
5031 · DIRECTORS FEES	400.00
5032 · Community Risk Reduction	
5032.01 · Public Education	40.73
Total 5032 · Community Risk Reduction	40.73
5037 · CAPITAL EXP. - EQUIPMENT	
Facilities	9,135.16
Total 5037 · CAPITAL EXP. - EQUIPMENT	9,135.16
Total Expense	501,515.33
Net Income	<u>462,356.79</u>

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	2,399,221.84	4,022,925.00	-1,623,703.16	59.6%
4000.02 · Interest-General Fund	21,490.74	15,000.00	6,490.74	143.3%
4000.03 · Mitigation Fees	20,466.72	30,000.00	-9,533.28	68.2%
4000.04 · Interest-Mitigation Fund	295.97	0.00	295.97	100.0%
4000.05 · Benefit Fee-Alpine	346,237.73	601,500.00	-255,262.27	57.6%
4000.06 · 1% Refunds	-18,727.90	0.00	-18,727.90	100.0%
Total 4000 · COUNTY OF S.D.	2,768,985.10	4,669,425.00	-1,900,439.90	59.3%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	323.50	100.00	223.50	323.5%
.2 · PASIS	8,099.15	3,000.00	5,099.15	270.0%
.3 · Investments	48,877.05	25,000.00	23,877.05	195.5%
.4 · LAIF	374.97	1,000.00	-625.03	37.5%
.6 · SRPL	6,205.28	2,000.00	4,205.28	310.3%
.7 · CA CLASS	50,881.03	15,000.00	35,881.03	339.2%
Total 4002 · INTEREST INCOME	114,760.98	46,100.00	68,660.98	248.9%
4005 · OTHER INCOME				
.01 · Plan Check	35,496.53	15,000.00	20,496.53	236.6%
.04 · Other	16,142.33	5,000.00	11,142.33	322.8%
.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	275,768.28	473,790.00	-198,021.72	58.2%
.13 · Strike Team Personnel Reimb.	113,439.85	20,000.00	93,439.85	567.2%
.14 · Other Strike Team Reimb.	40,425.46	15,000.00	25,425.46	269.5%
Total 4005 · OTHER INCOME	507,797.50	563,790.00	-55,992.50	90.1%
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	0.00	2,120.00	-2,120.00	0.0%
Total 4006.04 · CountySD	0.00	32,614.00	-32,614.00	0.0%
4006.14 · Alpine Fire Foundation	364.00	6,500.00	-6,136.00	5.6%
4006.19 · ARPA	0.00	14,054.00	-14,054.00	0.0%
4006.20 · FEMA Hazardous Grant Program	0.00	135,000.00	-135,000.00	0.0%
4006.21 · San Diego River Conservancy				
Fuels Management	0.00	400,000.00	-400,000.00	0.0%
Type 6	0.00	400,000.00	-400,000.00	0.0%
Total 4006.21 · San Diego River Conserva...	0.00	800,000.00	-800,000.00	0.0%
4006.22 · SD Regional Fire Foundation	108,354.53	108,355.00	-0.47	100.0%
Total 4006 · GRANT INCOME	108,718.53	1,096,523.00	-987,804.47	9.9%
Total Income	3,500,262.11	6,375,838.00	-2,875,575.89	54.9%
Gross Profit	3,500,262.11	6,375,838.00	-2,875,575.89	54.9%
Expense				
8000 · DEBT SERVICE FUND				
8000.01 POB				
8000.1 · POB - Principle	210,000.00	210,002.00	-2.00	100.0%
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	372,858.50	376,114.00	-3,255.50	99.1%
8000.02 ECAA Solar				
8000.02 Interest	0.00	3,600.00	-3,600.00	0.0%
8000.02 Principle	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	372,858.50	389,714.00	-16,855.50	95.7%
5003 · GRANT EXPENSES				
5003.03 · SD Regional Fire Foundation	0.00	108,355.00	-108,355.00	0.0%
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 January 2024

	Jul '23 - Jan 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	1,080.74	6,500.00	-5,419.26	16.6%
Total 5003.14 · Alpine Fire Foundation	1,080.74	6,500.00	-5,419.26	16.6%
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	60,101.25	400,000.00	-339,898.75	15.0%
Type 6	12,764.36	400,000.00	-387,235.64	3.2%
Total 5003.21 · San Diego River Conserva...	72,865.61	800,000.00	-727,134.39	9.1%
Total 5003 · GRANT EXPENSES	88,230.75	1,096,523.00	-1,008,292.25	8.0%
5000 · SALARIES				
5000.01 · Payroll	1,143,281.59	2,002,527.00	-859,245.41	57.1%
5000.02 · OVERTIME				
Critical Weather	4,464.54	26,753.00	-22,288.46	16.7%
FLSA	22,266.49	40,892.00	-18,625.51	54.5%
Paramedic Resource Pool	-1,074.48	0.00	-1,074.48	100.0%
Sick Coverage	48,629.11	72,391.00	-23,761.89	67.2%
Strike Team	86,091.72	20,000.00	66,091.72	430.5%
Training	9,354.50	29,808.00	-20,453.50	31.4%
Unclassified-Meetings, etc	5,584.14	33,246.00	-27,661.86	16.8%
Vacation-Holiday Coverage	86,589.04	227,898.00	-141,308.96	38.0%
Worker's Comp Coverage	8,936.98	8,100.00	836.98	110.3%
Total 5000.02 · OVERTIME	270,842.04	459,088.00	-188,245.96	59.0%
Total 5000 · SALARIES	1,414,123.63	2,461,615.00	-1,047,491.37	57.4%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	64,670.04	105,908.00	-41,237.96	61.1%
5002.02 · Vacation/Sick Leave Expense	5,890.79	30,000.00	-24,109.21	19.6%
5002.03 · Medicare / Employer Exp	20,200.80	44,550.00	-24,349.20	45.3%
5002.04 · Retirement - Pers	218,762.34	390,923.00	-172,160.66	56.0%
5002.4a · Retirement UAL Payments	125,318.00	125,318.00	0.00	100.0%
5002.05 · Group Medical Ins	236,166.05	414,120.00	-177,953.95	57.0%
5002.06 · Life Insurance	3,720.73	6,820.00	-3,099.27	54.6%
5002.07 · LTD Insurance	4,331.95	8,490.00	-4,158.05	51.0%
5002.08 · Social Security(Employer)	167.40	508.00	-340.60	33.0%
5002.09 · Payroll Expenses	28.39	0.00	28.39	100.0%
5002.10 · Retirement 401 (a)	9,985.00	13,250.00	-3,265.00	75.4%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	689,491.49	1,140,137.00	-450,645.51	60.5%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	2,749.93	15,520.00	-12,770.07	17.7%
Total 5007.01 · Uniforms	2,749.93	15,520.00	-12,770.07	17.7%
5007.03 · Structure PPE	19,950.27	43,343.00	-23,392.73	46.0%
5007.04 · Wildland gear	0.00	3,200.00	-3,200.00	0.0%
Total 5007 · CLOTHING	22,700.20	62,063.00	-39,362.80	36.6%
5008 · COMMUNICATION				
5008.01 · Heartland Comm Facility	89,346.05	105,113.00	-15,766.95	85.0%
5008.02 · Mobile Communications	3,426.96	8,240.00	-4,813.04	41.6%
5008.05 · Emergency Operations Center E...	128.22	200.00	-71.78	64.1%
5008.07 · Regional Comm Sys	4,114.11	8,208.00	-4,093.89	50.1%
5008.08 · Cox Communcations	1,859.39	4,647.00	-2,787.61	40.0%
Total 5008 · COMMUNICATION	98,874.73	126,408.00	-27,533.27	78.2%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	117,126.00	121,900.00	-4,774.00	96.1%
5009.02 · Claim Related	60,758.96	125,000.00	-64,241.04	48.6%
Total 5009 · PASIS (Workers Comp)	177,884.96	246,900.00	-69,015.04	72.0%
5010 · HOUSEHOLD	2,277.88	7,000.00	-4,722.12	32.5%
5011 · FAIRA	53,718.00	55,215.00	-1,497.00	97.3%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	8,434.33	28,530.00	-20,095.67	29.6%

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
5012.02 · E217 KME (2005)	16,645.47	28,612.00	-11,966.53	58.2%
5012.3B · B17 Hi-Tech (2019)	12,095.11	9,030.00	3,065.11	133.9%
5012.04 · 2019 F-250	2,305.26	3,500.00	-1,194.74	65.9%
5012.05 · Rescue Tools	51.13	1,585.00	-1,533.87	3.2%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	454.09	3,680.00	-3,225.91	12.3%
5012.08 · SCBA - Compressor	3,448.25	3,678.00	-229.75	93.8%
5012.09 · Portable Extinguishers	0.00	870.00	-870.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	4,000.00	-4,000.00	0.0%
5012.11 · Misc.Equipment	503.59	1,000.00	-496.41	50.4%
5012.12 · Fuel	21,696.88	41,555.00	-19,858.12	52.2%
5012.13 · Foam (Class A/B)	2,047.25	2,000.00	47.25	102.4%
5012.14 · Fire Hose	0.00	8,000.00	-8,000.00	0.0%
5012.16 · Air Compressor - Station	820.75	1,420.00	-599.25	57.8%
5012.19 · SCBA's	756.64	3,705.00	-2,948.36	20.4%
5012.21 · 4701 (2021 Silverado)	2,486.37	4,300.00	-1,813.63	57.8%
5012.22 · SQ17 (2023 Silverado)	158.02	1,000.00	-841.98	15.8%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	3,000.00	-3,000.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	71,903.14	149,965.00	-78,061.86	47.9%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	1,407.00	3,500.00	-2,093.00	40.2%
5013.02 · Radio Maintenance/Parts	1,107.86	2,000.00	-892.14	55.4%
Total 5013 · MAINTENANCE - RADIOS	2,514.86	5,500.00	-2,985.14	45.7%
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	12,287.24	13,900.00	-1,612.76	88.4%
Total 5014.01 · Station 17	12,287.24	13,900.00	-1,612.76	88.4%
5014.02 · HVAC Maintenance	1,452.00	2,620.00	-1,168.00	55.4%
5014.03 · Apparatus Bay Doors & Gates	1,128.62	4,900.00	-3,771.38	23.0%
5014.04 · ST17 Life Safety Systems	490.00	5,296.00	-4,806.00	9.3%
5014.05 · Plymovent	0.00	1,350.00	-1,350.00	0.0%
5014.06 · Gym Equipment	226.11	1,350.00	-1,123.89	16.7%
5014.07 · Grounds Maintenance	968.39	7,910.00	-6,941.61	12.2%
Total 5014 · MAINTENANCE - STRUCTURES	16,552.36	37,326.00	-20,773.64	44.3%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	2,592.10	8,500.00	-5,907.90	30.5%
5015.02 · Defib. supplies	50.00	0.00	50.00	100.0%
5015.04 · EMS Maintenance Contracts	3,438.00	4,008.00	-570.00	85.8%
5015.07 · Medication Disposal	282.00	922.00	-640.00	30.6%
Total 5015 · EMERGENCY MEDICAL SERVIC...	6,362.10	13,430.00	-7,067.90	47.4%
5016 · MEMBERSHIP	1,286.87	3,586.00	-2,299.13	35.9%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	1,222.26	2,900.00	-1,677.74	42.1%
5018.02 · Postage	361.22	900.00	-538.78	40.1%
5018.03 · IT Equipment	7,085.88	11,065.00	-3,979.12	64.0%
Total 5018 · OFFICE EXPENSE	8,669.36	14,865.00	-6,195.64	58.3%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	15,791.54	26,012.00	-10,220.46	60.7%
5019.02 · Auditor	12,603.00	11,800.00	803.00	106.8%
5019.09 · IT Services	20,110.57	25,000.00	-4,889.43	80.4%
5019.10 · Investment Management Fees	0.00	500.00	-500.00	0.0%
Total 5019 · PROFESSIONAL FEES	48,505.11	63,312.00	-14,806.89	76.6%
5023 · TRAINING				
5023.01 · Training Incidentals	493.85	2,000.00	-1,506.15	24.7%
5023.02 · EMS (Medical Training)	5,869.50	13,700.00	-7,830.50	42.8%
5023.03 · Heartland Training Facility	10,495.00	18,200.00	-7,705.00	57.7%
5023.04 · Education	5,368.29	6,500.00	-1,131.71	82.6%
Total 5023 · TRAINING	22,226.64	40,400.00	-18,173.36	55.0%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administrative	3,845.61	9,860.00	-6,014.39	39.0%
5025.02 · Chief Officers	1,060.65	5,000.00	-3,939.35	21.2%
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	1,308.46	7,800.00	-6,491.54	16.8%

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

July 2023 through January 2024

	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
5025.06 · Workshops-Operations	6,472.02	16,260.00	-9,787.98	39.8%
Total 5025 · PROFESSIONAL DEVELOPMENT	16,156.74	46,140.00	-29,983.26	35.0%
5028 · UTILITIES				
5028.01 · SDG&E	34,713.29	51,216.00	-16,502.71	67.8%
5028.02 · Telephone	1,293.98	2,500.00	-1,206.02	51.8%
5028.03 · Water	2,454.00	7,593.00	-5,139.00	32.3%
5028.04 · Trash	1,450.75	2,496.00	-1,045.25	58.1%
5028.05 · Sewer	3,888.45	4,035.00	-146.55	96.4%
Total 5028 · UTILITIES	43,800.47	67,840.00	-24,039.53	64.6%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	5,321.61	10,300.00	-4,978.39	51.7%
5030.02 · Publishing	208.49	660.00	-451.51	31.6%
5030.04 · SD County Admin Fees	8,985.90	4,410.00	4,575.90	203.8%
5030.05 · Incident Operations	3,266.87	4,000.00	-733.13	81.7%
5030.06 · Wellness	509.99	32,500.00	-31,990.01	1.6%
5030.08 · SD LAFCO	2,812.63	3,100.00	-287.37	90.7%
5030.10 · Web Site	600.00	1,020.00	-420.00	58.8%
5030.11 · Recruitment	0.00	750.00	-750.00	0.0%
5030.16 · Reimbursable expenses	126.40	0.00	126.40	100.0%
5030.17 · Software/Licenses	14,776.95	22,066.00	-7,289.05	67.0%
Total 5030 · SPECIAL DISTRICT EXPENSE	36,608.84	78,806.00	-42,197.16	46.5%
5031 · DIRECTORS FEES	2,700.00	8,580.00	-5,880.00	31.5%
5032 · Community Risk Reduction				
5032.01 · Public Education	4,256.62	5,100.00	-843.38	83.5%
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	4,369.24	7,850.00	-3,480.76	55.7%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	329.24	3,000.00	-2,670.76	11.0%
Facilities	366.89	20,280.00	-19,913.11	1.8%
Office	3,822.65	6,100.00	-2,277.35	62.7%
Operations	945.71	13,079.00	-12,133.29	7.2%
Vehicles	2,808.44	1,997.00	811.44	140.6%
Total 5035 · UNCAPITALIZED EQUIPMENT	8,272.93	44,456.00	-36,183.07	18.6%
5037 · CAPITAL EXP. - EQUIPMENT				
Communications	0.00	12,882.00	-12,882.00	0.0%
Facilities	284,903.44	640,500.00	-355,596.56	44.5%
Office	9,117.33	10,000.00	-882.67	91.2%
Operations	0.00	6,813.00	-6,813.00	0.0%
Vehicles	25,766.15	1,317,000.00	-1,291,233.85	2.0%
Total 5037 · CAPITAL EXP. - EQUIPMENT	319,786.92	1,987,195.00	-1,667,408.08	16.1%
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 ACCRUAL ACCOUNTS	0.00	162,958.00	-162,958.00	0.0%
Total Expense	3,529,875.72	6,375,838.00	-2,845,962.28	55.4%
Net Income	-29,613.61	0.00	-29,613.61	100.0%

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

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change
Income			
4000 · COUNTY OF S.D.			
4000.01 · 1% Property Tax	2,399,221.84	2,312,758.19	86,463.65
4000.02 · Interest-General Fund	21,490.74	13,033.01	8,457.73
4000.03 · Mitigation Fees	20,466.72	28,153.76	-7,687.04
4000.04 · Interest-Mitigation Fund	295.97	395.43	-99.46
4000.05 · Benefit Fee-Alpine	346,237.73	325,301.54	20,936.19
4000.06 · 1% Refunds	-18,727.90	-21,269.29	2,541.39
Total 4000 · COUNTY OF S.D.	2,768,985.10	2,658,372.64	110,612.46
4002 · INTEREST INCOME			
.1 · California Bank & Trust	323.50	386.43	-62.93
.2 · PASIS	8,099.15	5,029.35	3,069.80
.3 · Investments	48,877.05	19,156.55	29,720.50
.4 · LAIF	374.97	6,680.30	-6,305.33
.6 · SRPL	6,205.28	2,575.49	3,629.79
.7 · CA CLASS	50,881.03	0.00	50,881.03
Total 4002 · INTEREST INCOME	114,760.98	33,828.12	80,932.86
4005 · OTHER INCOME			
.01 · Plan Check	35,496.53	22,690.32	12,806.21
.04 · Other	16,142.33	17,287.72	-1,145.39
.05 · Donations	0.00	7.00	-7.00
.08 · Ambulance Sub-Lease(Restricted)	8,000.00	60,000.00	-52,000.00
.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	275,768.28	0.00	275,768.28
.13 · Strike Team Personnel Reimb.	113,439.85	183,235.97	-69,796.12
.14 · Other Strike Team Reimb.	40,425.46	51,653.52	-11,228.06
Total 4005 · OTHER INCOME	507,797.50	392,708.63	115,088.87
4006 · GRANT INCOME			
4006.14 · Alpine Fire Foundation	364.00	2,438.95	-2,074.95
4006.19 · ARPA	0.00	129,496.52	-129,496.52
4006.22 · SD Regional Fire Foundation	108,354.53	0.00	108,354.53
Total 4006 · GRANT INCOME	108,718.53	131,935.47	-23,216.94
Total Income	3,500,262.11	3,216,844.86	283,417.25
Gross Profit	3,500,262.11	3,216,844.86	283,417.25
Expense			
8000 · DEBT SERVICE FUND			
8000.01 POB			
8000.1 · POB - Principle	210,000.00	200,000.00	10,000.00
8000.1b · POB - Interest	162,858.50	166,497.40	-3,638.90
Total 8000.01 POB	372,858.50	366,497.40	6,361.10
Total 8000 · DEBT SERVICE FUND	372,858.50	366,497.40	6,361.10
5003 · GRANT EXPENSES			
5003.14 · Alpine Fire Foundation			
Other Awards	1,080.74	2,790.95	-1,710.21
Total 5003.14 · Alpine Fire Foundation	1,080.74	2,790.95	-1,710.21
5003.19 · ARPA	14,284.40	91,103.54	-76,819.14
5003.21 · San Diego River Conservancy			
Fuels Management	60,101.25	0.00	60,101.25
Type 6	12,764.36	0.00	12,764.36
Total 5003.21 · San Diego River Conservancy	72,865.61	0.00	72,865.61
Total 5003 · GRANT EXPENSES	88,230.75	93,894.49	-5,663.74
5000 · SALARIES			
5000.01 · Payroll	1,143,281.59	1,008,516.60	134,764.99
5000.02 · OVERTIME			
Critical Weather	4,464.54	8,091.45	-3,626.91
FLSA	22,266.49	17,817.47	4,449.02
Paramedic Resource Pool	-1,074.48	0.00	-1,074.48
Sick Coverage	48,629.11	44,303.16	4,325.95
Strike Team	86,091.72	150,004.06	-63,912.34
Training	9,354.50	11,578.82	-2,224.32
Unclassified-Meetings, etc	5,584.14	2,071.69	3,512.45
Vacation-Holiday Coverage	86,589.04	115,756.20	-29,167.16
Worker's Comp Coverage	8,936.98	6,756.36	2,180.62
Total 5000.02 · OVERTIME	270,842.04	356,379.21	-85,537.17
Total 5000 · SALARIES	1,414,123.63	1,364,895.81	49,227.82
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive	64,670.04	88,965.12	-24,295.08
5002.02 · Vacation/Sick Leave Expense	5,890.79	72,952.33	-67,061.54
5002.03 · Medicare / Employer Exp	20,200.80	21,945.58	-1,744.78
5002.04 · Retirement - Pers	218,762.34	164,141.00	54,621.34
5002.4a · Retirement UAL Payments	125,318.00	132,355.00	-7,037.00
5002.05 · Group Medical Ins	236,166.05	217,667.41	18,498.64
5002.06 · Life Insurance	3,720.73	3,619.30	101.43

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

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change
5002.07 · LTD Insurance	4,331.95	3,842.84	489.11
5002.08 · Social Security(Employer)	167.40	179.80	-12.40
5002.09 · Payroll Expenses	28.39	0.00	28.39
5002.10 · Retirement 401 (a)	9,985.00	1,796.25	8,188.75
5002.11 · Uniform Allowance (Admin)	250.00	500.00	-250.00
Total 5002 · EMPLOYEE BENEFITS	689,491.49	707,964.63	-18,473.14
5007 · CLOTHING			
5007.01 · Uniforms			
Uniforms	2,749.93	11,808.84	-9,058.91
Total 5007.01 · Uniforms	2,749.93	11,808.84	-9,058.91
5007.02 · Boots	0.00	1,193.80	-1,193.80
5007.03 · Structure PPE	19,950.27	18,477.95	1,472.32
5007.04 · Wildland gear	0.00	2,233.87	-2,233.87
Total 5007 · CLOTHING	22,700.20	33,714.46	-11,014.26
5008 · COMMUNICATION			
5008.01 · Heartland Comm Facility	89,346.05	70,938.05	18,408.00
5008.02 · Mobile Communications	3,426.96	0.00	3,426.96
5008.03 · Mobile Data Terminals	0.00	3,969.33	-3,969.33
5008.05 · Emergency Operations Center EOC	128.22	0.00	128.22
5008.07 · Regional Comm Sys	4,114.11	0.00	4,114.11
5008.08 · Cox Communications	1,859.39	0.00	1,859.39
Total 5008 · COMMUNICATION	98,874.73	74,907.38	23,967.35
5009 · PASIS (Workers Comp)			
5009.01 · Administrative	117,126.00	100,501.00	16,625.00
5009.02 · Claim Related	60,758.96	28,103.66	32,655.30
Total 5009 · PASIS (Workers Comp)	177,884.96	128,604.66	49,280.30
5010 · HOUSEHOLD	2,277.88	2,370.44	-92.56
5011 · FAIRA	53,718.00	46,011.00	7,707.00
5012 · MAINTENANCE - EQUIPMENT			
5012.01 · E17 KME (2015)	8,434.33	43,262.57	-34,828.24
5012.02 · E217 KME (2005)	16,645.47	12,732.51	3,912.96
5012.3B · B17 Hi-Tech (2019)	12,095.11	2,040.93	10,054.18
5012.04 · 2019 F-250	2,305.26	1,428.57	876.69
5012.05 · Rescue Tools	51.13	0.00	51.13
5012.06 · Hydrant Maintenance	0.00	67.30	-67.30
5012.07 · Station Generator	454.09	765.02	-310.93
5012.08 · SCBA - Compressor	3,448.25	851.00	2,597.25
5012.11 · Misc.Equipment	503.59	373.77	129.82
5012.12 · Fuel	21,696.88	20,013.85	1,683.03
5012.13 · Foam (Class A/B)	2,047.25	0.00	2,047.25
5012.14 · Fire Hose	0.00	3,639.42	-3,639.42
5012.16 · Air Compressor - Station	820.75	269.52	551.23
5012.19 · SCBA's	756.64	1,925.26	-1,168.62
5012.21 · 4701 (2021 Silverado)	2,486.37	443.58	2,042.79
5012.22 · SQ17 (2023 Silverado)	158.02	702.11	-544.09
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	116.00	-116.00
Total 5012 · MAINTENANCE - EQUIPMENT	71,903.14	88,631.41	-16,728.27
5013 · MAINTENANCE - RADIOS			
5013.01 · Maintenance Contract	1,407.00	1,642.94	-235.94
5013.02 · Radio Maintenance/Parts	1,107.86	441.41	666.45
Total 5013 · MAINTENANCE - RADIOS	2,514.86	2,084.35	430.51
5014 · MAINTENANCE - STRUCTURES			
5014.01 · Station 17			
Station Maintenance	12,287.24	11,266.62	1,020.62
5014.01 · Station 17 - Other	0.00	0.00	0.00
Total 5014.01 · Station 17	12,287.24	11,266.62	1,020.62
5014.02 · HVAC Maintenance	1,452.00	1,890.00	-438.00
5014.03 · Apparatus Bay Doors & Gates	1,128.62	525.00	603.62
5014.04 · ST17 Life Safety Systems	490.00	1,625.44	-1,135.44
5014.06 · Gym Equipment	226.11	225.00	1.11
5014.07 · Grounds Maintenance	968.39	5,876.85	-4,908.46
Total 5014 · MAINTENANCE - STRUCTURES	16,552.36	21,408.91	-4,856.55
5015 · EMERGENCY MEDICAL SERVICES			
5015.01 · EMS Supplies	2,592.10	-215.50	2,807.60
5015.02 · Defib. supplies	50.00	0.00	50.00
5015.04 · EMS Maintenance Contracts	3,438.00	6,309.00	-2,871.00
5015.07 · Medication Disposal	282.00	280.00	2.00
Total 5015 · EMERGENCY MEDICAL SERVICES	6,362.10	6,373.50	-11.40
5016 · MEMBERSHIP	1,286.87	1,187.00	99.87
5018 · OFFICE EXPENSE			
5018.01 · Expendable Supplies	1,222.26	1,242.17	-19.91
5018.02 · Postage	361.22	200.00	161.22
5018.03 · IT Equipment	7,085.88	22,681.05	-15,595.17
Total 5018 · OFFICE EXPENSE	8,669.36	24,123.22	-15,453.86

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July 2023 through January 2024

	Jul '23 - Jan 24	Jul '22 - Jan 23	\$ Change
5019 · PROFESSIONAL FEES			
5019.01 · Legal Counsel	15,791.54	17,485.40	-1,693.86
5019.02 · Auditor	12,603.00	10,929.00	1,674.00
5019.05 · Election	0.00	15,000.00	-15,000.00
5019.09 · IT Services	20,110.57	0.00	20,110.57
Total 5019 · PROFESSIONAL FEES	48,505.11	43,414.40	5,090.71
5023 · TRAINING			
5023.01 · Training Incidentals	493.85	1,664.00	-1,170.15
5023.02 · EMS (Medical Training)	5,869.50	8,003.29	-2,133.79
5023.03 · Heartland Training Facility	10,495.00	8,615.00	1,880.00
5023.04 · Education	5,368.29	1,955.00	3,413.29
5023.05 · Workshops	0.00	388.00	-388.00
Total 5023 · TRAINING	22,226.64	20,625.29	1,601.35
5025 · PROFESSIONAL DEVELOPMENT			
5025.01 · Administrative	3,845.61	3,191.82	653.79
5025.02 · Chief Officers	1,060.65	216.33	844.32
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
5025.05 · Community Risk Reduction	1,308.46	0.00	1,308.46
5025.06 · Workshops-Operations	6,472.02	0.00	6,472.02
Total 5025 · PROFESSIONAL DEVELOPMENT	16,156.74	7,953.16	8,203.58
5028 · UTILITIES			
5028.01 · SDG&E	34,713.29	28,787.70	5,925.59
5028.02 · Telephone	1,293.98	1,258.38	35.60
5028.03 · Water	2,454.00	4,123.22	-1,669.22
5028.04 · Trash	1,450.75	895.60	555.15
5028.05 · Sewer	3,888.45	3,748.46	139.99
Total 5028 · UTILITIES	43,800.47	38,813.36	4,987.11
5030 · SPECIAL DISTRICT EXPENSE			
5030.01 · District Operations	5,321.61	4,848.44	473.17
5030.02 · Publishing	208.49	308.00	-99.51
5030.04 · SD County Admin Fees	8,985.90	8,513.23	472.67
5030.05 · Incident Operations	3,266.87	8,340.91	-5,074.04
5030.06 · Wellness	509.99	15,393.88	-14,883.89
5030.08 · SD LAFCO	2,812.63	2,648.55	164.08
5030.10 · Web Site	600.00	595.00	5.00
5030.11 · Recruitment	0.00	531.00	-531.00
5030.16 · Reimbursable expenses	126.40	76.26	50.14
5030.17 · Software/Licenses	14,776.95	14,896.20	-119.25
Total 5030 · SPECIAL DISTRICT EXPENSE	36,608.84	56,151.47	-19,542.63
5031 · DIRECTORS FEES	2,700.00	2,900.00	-200.00
5032 · Community Risk Reduction			
5032.01 · Public Education	4,256.62	1,559.16	2,697.46
5032.02 · Supplies	12.62	1,429.24	-1,416.62
5032.04 · Mapping	100.00	0.00	100.00
Total 5032 · Community Risk Reduction	4,369.24	2,988.40	1,380.84
5035 · UNCAPITALIZED EQUIPMENT			
Communications	329.24	3,920.31	-3,591.07
Facilities	366.89	9,908.97	-9,542.08
Office	3,822.65	4,005.98	-183.33
Operations	945.71	3,077.84	-2,132.13
Vehicles	2,808.44	0.00	2,808.44
Total 5035 · UNCAPITALIZED EQUIPMENT	8,272.93	20,913.10	-12,640.17
5037 · CAPITAL EXP. - EQUIPMENT			
Facilities	284,903.44	4,752.00	280,151.44
Office	9,117.33	0.00	9,117.33
Operations	0.00	8,593.06	-8,593.06
Vehicles	25,766.15	3,800.00	21,966.15
Total 5037 · CAPITAL EXP. - EQUIPMENT	319,786.92	17,145.06	302,641.86
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	3,529,875.72	3,173,572.90	356,302.82
Net Income	-29,613.61	43,271.96	-72,885.57

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
8000 · DEBT SERVICE FUND						
8000.01 POB						
8000.1b · POB - Interest						
	01/20/2024	WIRE	CAPITAL ONE PUBLIC FUNDING, LLC	Interest Pymnt 2/1/2023 FY 23-24 (80078.60-752.85-.35 credits from P&I accts)	1001.07 · CB&T Checking - 8473	79,325.40
Total 8000.1b · POB - Interest						79,325.40
Total 8000.01 POB						79,325.40
Total 8000 · DEBT SERVICE FUND						79,325.40
5003 · GRANT EXPENSES						
5003.19 · ARPA						
	01/23/2024	96381169	KARL STORZ ENDOSCOPY-AMERICA, INC.	CMAC Video Laryngoscope and Related supplies	2000 · Accounts Payable	14,284.40
Total 5003.19 · ARPA						14,284.40
5003.21 · San Diego River Conservancy						
Fuels Management						
	01/11/2024	2024-01 & 02	ANTON'S Service Inc.	Invoice #01 Clearing Brush & Shrubs \$39,915.00 Less 10% Retention 3991.50	2000 · Accounts Payable	35,923.50
	01/11/2024	2024-01 & 02	ANTON'S Service Inc.	Invoice #02 Clearing Brush & Shrubs \$20,186.25 Less 10% Retention 2018.63	2000 · Accounts Payable	18,167.62
	01/11/2024	2024-01 & 02	ANTON'S Service Inc.	10% Retention	2000 · Accounts Payable	6,010.13
Total Fuels Management						60,101.25
Total 5003.21 · San Diego River Conservancy						60,101.25
Total 5003 · GRANT EXPENSES						74,385.65
5000 · SALARIES						
Total 5000.01 · Payroll						160,615.52
5000.02 · OVERTIME						
Total Critical Weather						1,074.48
Total FLSA						3,248.66
Total Paramedic Resource Pool						0.00
Total Sick Coverage						8,095.75
Total Strike Team						0.00
Total Training						322.95
Total Unclassified-Meetings, etc						0.00
Total Vacation-Holiday Coverage						15,787.92
Total Worker's Comp Coverage						0.00
Total 5000.02 · OVERTIME						28,529.76
Total 5000 · SALARIES						189,145.28
5002 · EMPLOYEE BENEFITS						
Total 5002.01 · Educational Incentive						7,766.14
Total 5002.02 · Vacation/Sick Leave Expense						143.90
Total 5002.03 · Medicare / Employer Exp						2,768.60
Total 5002.04 · Retirement - Pers						30,252.12
Total 5002.05 · Group Medical Ins						33,561.77

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
Total 5002.06 · Life Insurance						531.53
Total 5002.07 · LTD Insurance						618.85
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						75,912.71
5007 · CLOTHING						
5007.01 · Uniforms						
Uniforms						
	01/23/2024	801863	Lands End	Insulated Jackets (Pinhero & Davis) & 2 Polos (Davis)	CalCard (Debbie Pinhero - 5683)	113.29
	01/29/2024	21772	Jennifer Davis	Reimbursement for Tshirt Mart Embroidery	1001.07 · CB&T Checking - 8473	83.08
Total Uniforms						196.37
Total 5007.01 · Uniforms						196.37
Total 5007 · CLOTHING						196.37
5008 · COMMUNICATION						
5008.01 · Heartland Comm Facility						
	01/04/2024	1431	HEARTLAND COMMUNICATIONS	3rd Quarter assessment, member, 2023-2024	2000 · Accounts Payable	24,120.75
	01/04/2024	1431	HEARTLAND COMMUNICATIONS	3rd Quarter assessment CIP Fund, member, 2023-2024	2000 · Accounts Payable	2,157.50
Total 5008.01 · Heartland Comm Facility						26,278.25
5008.02 · Mobile Communications						
	01/01/2024	9953174853	VERIZON WIRELESS	2024/01 Acct -0005: 13 lines total; (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 · Accounts Payable	463.08
	01/01/2024	9953174853	VERIZON WIRELESS	Equipment Chief	2000 · Accounts Payable	183.22
Total 5008.02 · Mobile Communications						646.30
5008.07 · Regional Comm Sys						
	01/01/2024	24ALPFPDN06	COUNTYSD-REGIONAL COMM SYS	FY23/24: 25 Fire radios @ 28.50 2024/01 partial month of 25	2000 · Accounts Payable	694.11
Total 5008.07 · Regional Comm Sys						694.11
5008.08 · Cox Communcations						
	01/10/2024	01/09-02/08/2024	COX COMMUNICATIONS	Internet Services 01/09-02/08/2024 (Total Month)	2000 · Accounts Payable	255.99
	01/10/2024	01/09-02/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 · Accounts Payable	0.93
Total 5008.08 · Cox Communcations						256.92
Total 5008 · COMMUNICATION						27,875.58
5009 · PASIS (Workers Comp)						
Total 5009.02 · Claim Related						5,033.39
Total 5009 · PASIS (Workers Comp)						5,033.39
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	01/02/2024	8595	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	151.41
	01/06/2024	46072/1	ACE HARDWARE INC	Battery Lith 2032 2 pk	2000 · Accounts Payable	9.69

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
January 2024

			Date	Num	Name	Memo	Split	Amount
			01/19/2024	IN1994402	MUNICIPAL EMERGENCY SERVICES INC	Gas Detection Preventative Maintenance	2000 · Accounts Payable	525.79
	Total 5012.01 · E17 KME (2015)							686.89
	5012.3B · B17 Hi-Tech (2019)							
			01/02/2024	8596	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	4,913.47
			01/12/2024	8542	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	5,521.05
	Total 5012.3B · B17 Hi-Tech (2019)							10,434.52
	5012.04 · 2019 F-250							
			01/16/2024	134637	NAPA - COUNTY MOTOR PARTS	Brake Clean	2000 · Accounts Payable	64.52
			01/17/2024	230-134706	NAPA - COUNTY MOTOR PARTS		2000 · Accounts Payable	150.85
	Total 5012.04 · 2019 F-250							215.37
	5012.08 · SCBA - Compressor							
			01/12/2024	IN1990812	MUNICIPAL EMERGENCY SERVICES INC	Compressor Service Call Calibration & Air Sample	2000 · Accounts Payable	308.28
			01/12/2024	24-0026	SOLARPLACARD INC.		CalCard (Joseph Lavigne - (2983)	8.29
			01/26/2024	IN1998217	MUNICIPAL EMERGENCY SERVICES INC	Warranty	2000 · Accounts Payable	0.00
			01/26/2024	IN1998217	MUNICIPAL EMERGENCY SERVICES INC	Waist Belt Assy (Male Conn)	2000 · Accounts Payable	91.72
			01/26/2024	IN1998217	MUNICIPAL EMERGENCY SERVICES INC	Warranty Labor	2000 · Accounts Payable	27.00
			01/26/2024	IN1998217	MUNICIPAL EMERGENCY SERVICES INC	Warranty Labor Credit	2000 · Accounts Payable	-27.00
			01/26/2024	IN1998217	MUNICIPAL EMERGENCY SERVICES INC	Warranty Parts Credit	2000 · Accounts Payable	-91.72
			01/30/2024	IN19909188	MUNICIPAL EMERGENCY SERVICES INC	Hydro Test & Joint Concept Hydro	2000 · Accounts Payable	92.36
	Total 5012.08 · SCBA - Compressor							408.93
	5012.11 · Misc.Equipment							
			01/09/2024	134168	NAPA - COUNTY MOTOR PARTS	Fuel Dispensing Pump	2000 · Accounts Payable	112.70
			01/23/2024	4MFL	Amazon	3M 1100 Foam Ear PLugs, 200 Pair (2)	2000 · Accounts Payable	54.86
	Total 5012.11 · Misc.Equipment							167.56
	5012.12 · Fuel							
			01/08/2024	211261	COUNTYS-D-FUEL	XR0187 (U17) 108.5 gals unleaded @ \$3.80 gal) 2023/12	2000 · Accounts Payable	412.59
			01/08/2024	211261	COUNTYS-D-FUEL	XR2212 44.30 gals unleaded @ \$3.80 gal) 2023/12	2000 · Accounts Payable	168.45
			01/25/2024	S137718	DION & SONS	Diesel Exhaust Fluid	2000 · Accounts Payable	238.00
			01/25/2024	S137718	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50
			01/25/2024	S137718	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95
			01/25/2024	S137718	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	20.34
			01/25/2024	94708428	WEX	SJ F250 7.45 gal @ \$5.979	2000 · Accounts Payable	99.95
			01/25/2024	94708428	WEX	Exempt Tax	2000 · Accounts Payable	-3.52
			01/29/2024	S137717	DION & SONS	Diesel Fuel 520.40 Gallons @ \$4.119	2000 · Accounts Payable	2,091.66
			01/29/2024	S137717	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.57
			01/29/2024	S137717	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
	01/29/2024	S137717	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95
	01/29/2024	S137717	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	164.04
	01/29/2024	S137717	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	120.30
	01/29/2024	S137717	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	250.05
Total 5012.12 · Fuel						3,611.33
5012.13 · Foam (Class A/B)						
	01/18/2024	186508	FIRE ETC	Phos Chek 5 gal (10)	2000 · Accounts Payable	2,047.25
Total 5012.13 · Foam (Class A/B)						2,047.25
5012.21 · 4701 (2021 Silverado)						
	01/28/2024	CTC3	Amazon	Dry erase board	2000 · Accounts Payable	57.19
Total 5012.21 · 4701 (2021 Silverado)						57.19
Total 5012 · MAINTENANCE - EQUIPMENT						17,629.04
5013 · MAINTENANCE - RADIOS						
5013.01 · Maintenance Contract						
	01/01/2024	INV807594	DAY WIRELESS SYSTEMS	Company Maintenance Contract 2024/01	2000 · Accounts Payable	201.00
Total 5013.01 · Maintenance Contract						201.00
Total 5013 · MAINTENANCE - RADIOS						201.00
5014 · MAINTENANCE - STRUCTURES						
5014.01 · Station 17						
Station Maintenance						
	01/02/2024	01022024	STAN'S CARPET CARE	Steam clean upstairs and downstairs carpets	2000 · Accounts Payable	1,300.00
	01/03/2024	0274858	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/01 Service	2000 · Accounts Payable	153.15
	01/08/2024	2138400	PURTEC INDUSTRIAL WATER	Fuel Charge	2000 · Accounts Payable	28.00
	01/16/2024	JPX7 & MX9L	Amazon	Water Filter	2000 · Accounts Payable	28.96
	01/16/2024	18812	EcoWater SoCal	Hero 385 Pre-Filter	Calcard (Joseph Laff - 9290)	161.41
	01/17/2024		THE WEBSTAIRANT STORE	Station Filters	Calcard (Joseph Laff - 9290)	78.77
	01/29/2024	172322	Pro Acoustics	Sales Tax	CalCard (Debbie Pinhero - 5683)	109.24
	01/29/2024	46289/1	ACE HARDWARE INC	Claw Bar 10" FATMAX	2000 · Accounts Payable	16.15
	01/31/2024	14895	BAJ BACKFLOW & PLUMBING	Backflow test x 4 stations @ 85.00 each (annual)	2000 · Accounts Payable	340.00
	01/31/2024	14895	BAJ BACKFLOW & PLUMBING	Materials: Replaced rubber kit, replaced seized valve	2000 · Accounts Payable	254.00
	01/31/2024	14895	BAJ BACKFLOW & PLUMBING	Labor	2000 · Accounts Payable	105.00
Total Station Maintenance						2,574.68
Total 5014.01 · Station 17						2,574.68
5014.02 · HVAC Maintenance						
	01/31/2024	7VTN2	Alliance Environmental Group	Qrtly Maintenance 2024	2000 · Accounts Payable	404.00
Total 5014.02 · HVAC Maintenance						404.00
5014.04 · ST17 Life Safety Systems						
	01/01/2024	23913715	JOHNSON CONTROLS	Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/02	2000 · Accounts Payable	70.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
Total 5014.04 · ST17 Life Safety Systems						70.00
5014.07 · Grounds Maintenance						
	01/27/2024	46276/1	ACE HARDWARE INC	Sharkbite Cap 1/2" LF	2000 · Accounts Payable	10.76
	01/27/2024	46288/1	ACE HARDWARE INC	Sharkbite Cap 1/2" LF	2000 · Accounts Payable	-10.76
Total 5014.07 · Grounds Maintenance						0.00
Total 5014 · MAINTENANCE - STRUCTURES						3,048.68
5015 · EMERGENCY MEDICAL SERVICES						
5015.02 · Defib. supplies						
	01/16/2024	1000375300	City of San Diego AED	AED Invoicing year 1 of 2 year agreement	2000 · Accounts Payable	50.00
Total 5015.02 · Defib. supplies						50.00
5015.04 · EMS Maintenance Contracts						
	01/03/2024	9205347181	STRYKERS SALES CORPORATION	Procure Service Contract: Procure Services 12/01/23-11/30/24	2000 · Accounts Payable	3,438.00
Total 5015.04 · EMS Maintenance Contracts						3,438.00
Total 5015 · EMERGENCY MEDICAL SERVICES						3,488.00
5018 · OFFICE EXPENSE						
5018.01 · Expendable Supplies						
	01/16/2024	JPX7 & MX9L	Amazon	Red Grant Folders	2000 · Accounts Payable	64.60
	01/17/2024	5055	COSTCO	Checks AFPD	CalCard (Brian Boggeln -2115)	220.29
Total 5018.01 · Expendable Supplies						284.89
5018.03 · IT Equipment						
	01/02/2024	AFPD-10224	GREEN SHREDDING	Pickup (\$50)	2000 · Accounts Payable	50.00
	01/03/2024	AR305408	COPYLINK	BW/Color Service 01/01-01/31/2024	2000 · Accounts Payable	191.15
	01/03/2024	AR305408	COPYLINK	Overage 12/1-12/31/2023	2000 · Accounts Payable	0.54
	01/05/2024	01/05/2024	ADOBE INC.	Admin Assistant 01/2024	CalCard (Debbie Pinhero - 5683)	9.99
	01/05/2024		ADOBE INC.	Fire Chief 01/2024	CalCard (Debbie Pinhero - 5683)	9.99
	01/05/2024	15454	ADOBE INC.	Admin Director 01/2024	CalCard (Debbie Pinhero - 5683)	9.99
	01/31/2024	19715	EXCEDEO - IT SUPPORT PROS_GOODS	Dell OptiPlez 7000 70101 Desktop	2000 · Accounts Payable	811.37
Total 5018.03 · IT Equipment						1,083.03
Total 5018 · OFFICE EXPENSE						1,367.92
5019 · PROFESSIONAL FEES						
5019.01 · Legal Counsel						
	01/31/2024	10328	FITCH LAW FIRM	District business: \$540.00 (2.7 hrs), Postage 0 2024/01	2000 · Accounts Payable	540.00
Total 5019.01 · Legal Counsel						540.00
5019.09 · IT Services						
	01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2023 12	2000 · Accounts Payable	450.00
	01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	120.00
	01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
	01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

			Date	Num	Name	Memo	Split	Amount	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Virtual Unit Backup	2000 · Accounts Payable	12.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Storage	2000 · Accounts Payable	49.60	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Disaster Recovery Storage	2000 · Accounts Payable	74.40	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	0.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Microsoft 365 (8)	2000 · Accounts Payable	24.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	70.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP440:	2000 · Accounts Payable	84.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP840:	2000 · Accounts Payable	25.00	
			01/11/2024	19633	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92	
			01/23/2024	1984	Michelle Wheelington, CPA	On-Site Assistance with Quicbooks Payroll	2000 · Accounts Payable	525.00	
			01/23/2024	1984	Michelle Wheelington, CPA	25% Discount	2000 · Accounts Payable	-131.25	
			Total 5019.09 · IT Services						2,214.67
			Total 5019 · PROFESSIONAL FEES						2,754.67
			5023 · TRAINING						
			5023.04 · Education						
			01/08/2024	21750	THORN, BROCK N	B. Thorn: Covert Lock Defeating	1001.07 · CB&T Checking - 8473	145.00	
			01/22/2024	21762	SETTER, KYLE J	OBS/DPRO Tuition	1001.07 · CB&T Checking - 8473	833.29	
			01/23/2024	21766	SMITH, JASON M	FOBS/DPRO	1001.07 · CB&T Checking - 8473	855.00	
			Total 5023.04 · Education						1,833.29
			Total 5023 · TRAINING						1,833.29
			5025 · PROFESSIONAL DEVELOPMENT						
			5025.01 · Administrative						
			01/29/2024	300014592	CSMFO_CAL SOCIETY OF MUNI. FIN OFFICERS	Admin Director Membership Annual 2024	CalCard (Debbie Pinhero - 5683)	135.00	
			Total 5025.01 · Administrative						135.00
			5025.02 · Chief Officers						
			01/08/2024	6952	LIEBERT CASSIDY WHITMORE	Webinar	CalCard (Brian Boggeln -2115)	75.00	
			Total 5025.02 · Chief Officers						75.00
			5025.05 · Community Risk Reduction						
			01/04/2024		SOUTHWEST AIRLINES	01/30/2024	CalCard (Jason McBroom - 1843)	137.96	
			01/16/2024		SECRETARY OF STATE	AVFSC CA State	CalCard (Jason McBroom - 1843)	20.00	
			Total 5025.05 · Community Risk Reduction						157.96
			5025.06 · Workshops-Operations						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
	01/05/2024		ACT CA Fire Mechanics	C. Ross	CalCard (Patrick Dotson -1963)	650.00
	01/06/2024		ACT CA Fire Mechanics	A. Heibing	CalCard (Patrick Dotson -1963)	650.00
	01/08/2024	21749	MEDINA, MACEY G	Medina Fire Academy 2024	1001.07 · CB&T Checking - 8473	800.00
	01/11/2024		Alaska Airlines	A. Heibing 04/28/2024; Sacramento Fire Mech Training	CalCard (Patrick Dotson -1963)	358.20
	01/11/2024		Alaska Airlines	C. Ross 04/28/2024; Sacramento Fire Mech Training	CalCard (Patrick Dotson -1963)	358.20
Total 5025.06 · Workshops-Operations						2,816.40
Total 5025 · PROFESSIONAL DEVELOPMENT						3,184.36
5028 · UTILITIES						
5028.01 · SDG&E						
	01/08/2024	90325928213 2024/01	SDG&E	12/05-01/04/2024 : 132 Therms (7.3% increase over prior month, 52.9% decrease over prior year)	2000 · Accounts Payable	202.15
	01/10/2024	90325906219 2024/01	SDG&E	Electric 12/5-01/04/2024 8727 kWh (1.8.% decrease over prior month, 4.7% decrease over prior year)	2000 · Accounts Payable	3,404.26
Total 5028.01 · SDG&E						3,606.41
5028.02 · Telephone						
	01/01/2024	104769	ESI_Estech Systems	Service Charges and Taxes 2024/01	2000 · Accounts Payable	182.26
Total 5028.02 · Telephone						182.26
5028.03 · Water						
	01/19/2024	11561843 2024/01	PADRE DAM (1364 TAVERN)	86831501 Commercial: 21 units (=6 units usage from prior month) 12/11-01/14	2000 · Accounts Payable	249.81
	01/19/2024	11561843 2024/01	PADRE DAM (1364 TAVERN)	91616302 Irrigation: 0 units (= units usage from prior month) 12/11-01/14	2000 · Accounts Payable	40.97
	01/19/2024	11561843 2024/01	PADRE DAM (1364 TAVERN)	Fire Sprinklers 12/12-01/15	2000 · Accounts Payable	66.94
Total 5028.03 · Water						357.72
5028.04 · Trash						
	01/03/2024	2024/01	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2024/01	2000 · Accounts Payable	59.61
	01/03/2024	2024/01	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2024/01	2000 · Accounts Payable	41.54
	01/03/2024	2024/01	WASTE MANAGEMENT	Organics 64 gal cart service 2024/01	2000 · Accounts Payable	106.10
	01/29/2024	2024/02	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2024/02	2000 · Accounts Payable	59.61
	01/29/2024	2024/02	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2024/02	2000 · Accounts Payable	41.54
	01/29/2024	2024/02	WASTE MANAGEMENT	Organics 64 gal cart service 2024/02	2000 · Accounts Payable	106.10
Total 5028.04 · Trash						414.50
Total 5028 · UTILITIES						4,560.89
5030 · SPECIAL DISTRICT EXPENSE						
5030.01 · District Operations						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 January 2024

	Date	Num	Name	Memo	Split	Amount
	01/17/2024	EFT	CALIFORNIA BANK & TRUST	Wire Transfer fee - Incoming State of California 84K	1001.07 · CB&T Checking - 8473	35.00
Total 5030.01 · District Operations						35.00
5030.04 · SD County Admin Fees						
	01/16/2024		COUNTY OF SAN DIEGO 1%	Apport.#6 Admin Cost	4000.01 · 1% Property Tax	922.37
Total 5030.04 · SD County Admin Fees						922.37
5030.05 · Incident Operations						
	01/13/2024		CalTraining.com	2024 Fresno	CalCard (Patrick Dotson -1963)	537.00
	01/16/2024		JerseyMikes	Meals for Fire	CalCard (Patrick Dotson -1963)	412.84
Total 5030.05 · Incident Operations						949.84
5030.10 · Web Site						
	01/02/2024	5CF0ACE6-0038	STREAMLINE	Website Domain Concierge (10.00) Web 50k-250k (75.00) 01/2024	2000 · Accounts Payable	90.00
Total 5030.10 · Web Site						90.00
5030.16 · Reimbursable expenses						
Total 5030.16 · Reimbursable expenses						0.00
Total 5030 · SPECIAL DISTRICT EXPENSE						1,997.21
5031 · DIRECTORS FEES						
Total 5031 · DIRECTORS FEES						400.00
5032 · Community Risk Reduction						
5032.01 · Public Education						
	01/10/2024		Janos Pizza	Poster Winners Pizza Party - Second School	CalCard (Jason McBroom - 1843)	40.73
Total 5032.01 · Public Education						40.73
Total 5032 · Community Risk Reduction						40.73
5037 · CAPITAL EXP. - EQUIPMENT						
Facilities						
	01/30/2024	23879	AAIR PURIFICATION SYSTEMS	SBTA new back in track,ducting, installation	2000 · Accounts Payable	9,135.16
Total Facilities						9,135.16
Total 5037 · CAPITAL EXP. - EQUIPMENT						9,135.16
TOTAL						501,515.33

Portfolio Analysis

1/31/2024

Total cost of accounts (cash value)	\$6,338,850.11
Value of accounts (market value)	\$6,254,781.15
Unrealized gain/loss \$ (market v - cash v)	(\$84,068.96)
Unrealized gain/loss %	-1.33%
Average earning % CD	3.06%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
Federal Home LnMTG Corp	Comerica	3134GX2P8	9/30/2024	24	4.13%	4080	\$ 100.00	\$ 408,000.00	\$ 99.34	\$ 405,311.28	↓ \$ (2,688.72)	-0.66%
Federal Home Ln Bks Cons BD 4%	Comerica	3130ASYR4	8/28/2025	32	4.00%	1250	\$ 100.00	\$ 124,012.50	\$ 99.08	\$ 123,848.75	↓ \$ (163.75)	-0.13%
Federal Home CR Bks Cons BD 5.05%	Comerica	3133EN7C8	10/25/2025	32	5.05%	1350	\$ 100.00	\$ 135,000.00	\$ 99.66	\$ 134,543.70	↓ \$ (456.30)	-0.34%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 98.65	\$ 138,108.60	↓ \$ (1,891.40)	-1.35%
JPMorgan Chase Bank (CD)	Comerica	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 83.11	\$ 83,110.00	↓ \$ (16,890.00)	-16.89%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 82.81	\$ 124,215.00	↓ \$ (25,785.00)	-17.19%
Federal Home LnMTG Corp	Comerica	3134H1CF8	9/18/2028	60	5.00%	6100	\$ 99.55	\$ 607,255.00	\$ 100.22	\$ 611,342.00	↑ \$ 4,087.00	0.67%
Buena Park CA Cmnty Redev Agy	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 103.50	\$ 139,725.00	\$ 105.57	\$ 142,514.10	↑ \$ 2,789.10	2.00%

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$ 97.46	\$ 131,571.00	\$ 97.75	\$ 131,966.55	↑ \$ 395.55	0.30%
Jonesboro ST BK	Comerica	4804OPJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 73.82	\$ 122,534.56	↓ \$ (43,465.44)	-26.18%

SRPL FUNDS

CA CLASS/SRPL	CA CLASS	Money Mkt			5.27%	244,692.92	\$ 1.00	\$ 244,692.92	\$ 1.00	\$ 244,692.92	⇒ \$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			3.43%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	⇒ \$ -	0.00%

COMMITTED & ASSIGNED

LAIF	LAIF	Local Agency Inv.Fund			3.670%	390.46	\$ 1.00	\$ 390.46	\$ 1.00	\$ 390.46	⇒ \$ -	0.00%
CB&T	CB&T	Money Mkt			0.75%	56,843.41	\$ 1.00	\$ 56,843.41	\$ 1.00	\$ 56,843.41	⇒ \$ -	0.00%
CA CLASS Principle Interest	CA CLASS	Money Mkt			5.47%	3,547,987.43	\$ 1.00	\$ 3,547,987.43	\$ 1.00	\$ 3,547,987.43	⇒ \$ -	0.00%
						81,797.04	\$ 1.00	\$ 81,797.04	\$ 1.00	\$ 81,797.04	⇒ \$ -	0.00%
AMERIPRISE-COMERICA	Comerica	Money Mkt				9,505.62	\$ 1.00	\$ 9,505.62	\$ 1.00	\$ 9,505.62	⇒ \$ -	0.00%
AMERIPRISE-COMERICA SRPL	Comerica	Money Mkt				8,503.48	\$ 1.00	\$ 8,503.48	\$ 1.00	\$ 8,503.48	⇒ \$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				21,698.17	\$ 1.00	\$ 21,698.17	\$ 1.00	\$ 21,698.17	⇒ \$ -	0.00%
US BANK	US Bank	Money Mkt			0.68%	-	\$ 1.00	\$ -	\$ 1.00	\$ -	⇒ \$ -	-

UNASSIGNED

CB&T -8473	CB&T	Checking				260,450.53	\$ 1.00	\$ 260,450.53	\$ 1.00	\$ 260,450.53	⇒ \$ -	0.00%
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	BASE VALUE	MARKET VALUE	
* Callable	\$ 5,417.55	\$ 5,417.55	LAIF / SRPL
	\$ 390.46	\$ 390.46	LAIF/AFPD
	\$ 1,673,773.12	\$ 1,772,499.05	Ameriprise-Comerica
	\$ 306,074.48	\$ 263,004.59	Ameriprise-Comerica
	\$ 21,698.17	\$ 21,698.17	US Bank
	\$ 3,547,987.43	\$ 3,629,784.47	CA CLASS
	\$ 244,692.92	\$ 244,692.92	CA CLASS / SRPL
	\$ 56,843.41	\$ 56,843.41	CB&T
	<u>\$ 5,856,877.54</u>	<u>\$ 5,994,330.62</u>	
	\$ 250,110.47	\$ 250,110.47	SRPL
	\$ 5,278,994.42	\$ 5,459,517.39	GENERAL
	<u>\$ 5,529,104.89</u>	<u>\$ 5,709,627.86</u>	

ALPINE FIRE PROTECTION DISTRICT Employee Reimbursement Report

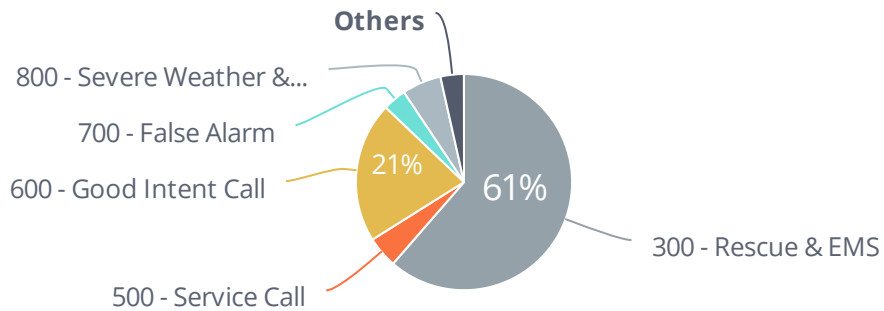
January 2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Jan 24							
	Check	01/08/2024	21750	THORN, BROCK N	B. Thorn: Covert Lock Defeating	5023.04 · Education	145.00
	Check	01/22/2024	21762	SETTER, KYLE J	OBS/DPRO Tuition	5023.04 · Education	833.29
	Check	01/23/2024	21766	SMITH, JASON M	FOBS/DPRO	5023.04 · Education	855.00
Jan 24							<u>855.00</u>

Monthly Incident Summary

Incident Type

Incident Type Group	Count of Incidents
100 - Fire	4
300 - Rescue & EMS	105
400 - Hazardous Condition	2
500 - Service Call	8
600 - Good Intent Call	36
700 - False Alarm	6
800 - Severe Weather & Natural Disaster	10
Count of Incidents	171



- 300 - Rescue & EMS
 500 - Service Call
- 600 - Good Intent Call
 700 - False Alarm
- 800 - Severe Weather & Natural Disaster
 Others



RESOLUTION No. 23/24-11

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
AUTHORIZING THE PURCHASE OF ONE (1) VERMEER
BC1500 WOOD/BRUSH CHIPPER FROM
R.D.O. EQUIPMENT, A DEALERSHIP FOR VERMEER, AT A
ONE TIME COST NOT TO EXCEED \$108,355.00**

WHEREAS, the Alpine Fire Protection District ("District") approved the Fiscal Year 2023-24 Operating Budget, which includes funding for the purchase of a Vermeer Wood/Brush Chipper; and

WHEREAS, Sourcewell, a procurement service administered by the State of Minnesota, conducted a competitive procurement of the equipment, resulting in a contract with Vermeer Corporation; and

WHEREAS, as a member of Sourcewell, the District obtained a quote from sales agent R.D.O. EQUIPMENT to acquire a VERMEER BC1500 BRUSH CHIPPER for a one-time payment not to exceed \$108,355.00; and

WHEREAS, staff recommends that the District utilize a Sourcewell procurement of the equipment to acquire one new Vermeer BC1500 Wood/Brush Chipper and authorize the Fire Chief to execute a purchase agreement with R.D.O. EQUIPMENT for the equipment in an amount not to exceed \$108,355.00.

IT IS HEREBY RESOLVED;

1. Authorize the utilization of Sourcewell Procurement to acquire one new Vermeer BC1500 Wood/Brush Chipper;
2. Authorize the Fire Chief to execute a purchase agreement with sales agent R.D.O. EQUIPMENT to acquire the fire equipment for a one-time amount not to exceed \$108,354.00, in a form acceptable to legal counsel; and
3. Authorize the Fire Chief to take any other actions that may be necessary to give effect to the above-listed actions.

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of January, 2024 by the following vote:

AYES: Taylor, Willis, Mehfer, Paskie

NOES: _____

ABSENT: Cromwell

ABSTAIN: _____

RECUSED: _____

RESOLUTION No. 23/24-11

Page 2 of 2

Steph Ryan
President of the Board

1/14/24
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 1/16/24
(Date of Execution)

Brian Boggeln
Brian Boggeln



RESOLUTION No. 23/24-12

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
AUTHORIZING THE SOLE SOURCE PURCHASE
OF ONE (1) STORZ C-MAC VIDEO LARYNGOSCOPE
IN AN AMOUNT NOT TO EXCEED \$14,250.00**

WHEREAS, in 2022 the District received American Rescue Plan Act (ARPA) funding to respond to the COVID-19 pandemic; and

WHEREAS, the District wishes to purchase one (1) Storz C-MAC Video Laryngoscope using ARPA funds; and

WHEREAS, in accordance with the District Procurement Policy, it is in the best interest of the District to use the sole source procurement of products and equipment that are superior in nature and provide the best possible value for the District; and

WHEREAS, staff has evaluated the Storz C-MAC Video Laryngoscope and determined that it is a product that is superior in nature and offers a significant value to the District.

IT IS HEREBY RESOLVED;

1. The Board of Directors of the Alpine Fire Protection District authorize the Fire Chief to execute any and all necessary purchasing contract with Karl Storz Endoscopy-America, Inc. to acquire one (1) C-MAC Vide Laryngoscope in an amount not to exceed \$14,250.00.

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of January, 2024 by the following vote:

AYES: Taylor, Mehner, Willis, Paskie

NOES: _____

ABSENT: Cromwell

ABSTAIN: _____

RECUSED: _____

St. R. Taylor
President of the Board

1/16/24
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 1/16/24
(Date of Execution)

Brian Boggeln
Brian Boggeln



RESOLUTION No. 23/24-12

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
AUTHORIZING THE SOLE SOURCE PURCHASE
OF ONE (1) STORZ C-MAC VIDEO LARYNGOSCOPE
IN AN AMOUNT NOT TO EXCEED \$14,250.00**

WHEREAS, in 2022 the District received American Rescue Plan Act (ARPA) funding to respond to the COVID-19 pandemic; and

WHEREAS, the District wishes to purchase one (1) Storz C-MAC Video Laryngoscope using ARPA funds; and

WHEREAS, in accordance with the District Procurement Policy, it is in the best interest of the District to use the sole source procurement of products and equipment that are superior in nature and provide the best possible value for the District; and

WHEREAS, staff has evaluated the Storz C-MAC Video Laryngoscope and determined that it is a product that is superior in nature and offers a significant value to the District.

IT IS HEREBY RESOLVED;

1. The Board of Directors of the Alpine Fire Protection District authorize the Fire Chief to execute any and all necessary purchasing contract with Karl Storz Endoscopy-America, Inc. to acquire one (1) C-MAC Vide Laryngoscope in an amount not to exceed \$14,250.00.

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of January, 2024 by the following vote:

AYES: Taylor, Mehner, Willis, Paskie

NOES: _____

ABSENT: Cromwell

ABSTAIN: _____

RECUSED: _____

St. R. Taylor
President of the Board

1/16/24
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 1/16/24
(Date of Execution)

Brian Boggeln
Brian Boggeln

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.3
 Meeting Date: February 20, 2024
 Submitted by: Chief Boggeln
 Subject: Annual Review of Special Benefit Tax for Fire Protection and
 Emergency Services for Fiscal Year 24/25



Subject Summary:

The benefit fee was voted on and approved by the citizens of this District on November 6, 2001. Resolution No. 01/02-2, Section 4 allows for an annual CPI increase equal to the Consumer Price Index measured between January 1 and December 31 of the preceding (01/01/23 – 12/31/23) calendar year as determined for the San Diego area by the U.S. Department of Labor. The chart below shows previous board action.

Year	Total Benefit Units	Per Unit	CPI Increase	Total Benefit Fee Income	Increase over the previous year	Example: Single Family Dwelling
2018	27241	\$17.55	2.8%	\$478,200	\$11,812	\$70.22
2019	27319	\$18.15	3.4%	\$495,874	\$17,674	\$72.61
2020	27387	\$18.59	2.4%	\$509,039	\$19,167	\$74.35
2021	28463	\$18.86	1.5%	\$536,812	\$27,772	\$75.44
2022	28531	\$19.74	4.6%	\$563,201	\$26,389	\$78.96
2023	28593	\$21.22	7.5%	\$606,743	\$43,542	\$84.88

Staff has determined that the annual Consumer Price Index (CPI) for 2023 is 5.18%. The Board has the discretion to increase the fee in the range of 0% - 5.18%

The chart below shows the possible scenarios from a 0% increase to 5.18%.

Option	Total Benefit Units (projected)	CPI Increase	Per Unit*	Total Benefit Fee Income (estimated)	Increase over the previous year	Example: Single Family Dwelling
1	28673	0%	\$21.22	\$608,441	\$1,698	\$84.88
2	28673	2%	\$21.64	\$620,483	\$13,740	\$86.56
3	28673	3%	\$21.86	\$626,791	\$20,048	\$87.44
4	28673	5.18%	\$22.30	\$639,407	\$32,664	\$89.20

**Per the County of San Diego, any per unit charge must be an even number*

Attached
 CPI for All Urban Consumers – 12-month Percent Change



RESOLUTION No. 23/24-13

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
REVIEW OF ANNUAL SPECIAL BENEFIT TAX FOR
PROTECTION AND EMERGENCY SERVICES
FISCAL YEAR 23/24**

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

WHEREAS, in 2001, the District adopted an annual special benefit fee for fire suppression and emergency medical services “Benefit Fee” within the boundary of the District; and

WHEREAS, the District presented the Benefit Fee to the voters of the Alpine Fire Protection District on November 6, 2021; and

WHEREAS, a greater than two thirds majority of the voters approved the Benefit Fee; and

WHEREAS, the Benefit Fee as approved, allowed for an annual evaluation and increase of the Benefit Fee to be modified by a percentage equal to no greater than the percentage increase of the adjusted price index measured between January 1 and December 31 of the immediately preceding year as determined by the U.S. Department of Labor.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the District find that the annual percentage increase of the Consumer Price Index measured for 2023 to be 5.18%; and

BE IT FURTHER RESOLVED that the Board of Directors of the District authorize a _____ increase in the Annual Special Benefit Tax for Fire Protection and Emergency Services for Fiscal Year 24/25.

PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of January 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

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

Series Id: CUURS49ESA0
Not Seasonally Adjusted
Series Title: All items in San Diego-Carlsbad, CA, all
Area: San Diego-Carlsbad, CA
Item: All items
Base Period: 1982-84=100
Years: 2011 to 2023

https://www.bls.gov/regions/west/news-release/consumerpriceindex_sandiego.htm

<https://data.bls.gov/pdq/SurveyOutputServlet>

https://www.bls.gov/regions/west/news-release/ConsumerPriceIndex_SanDiego.htm

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2019	2.6		2.2		3.8		1.4		1.7		2.6		2.4	2.8	1.9
2020	2.3		1.8		0.3		2.1		1.1		1.6		1.5	1.3	1.7
2021	1.7		4.1		5.3		6.0		6.5		6.6		5.2	4.1	6.3
2022	8.20		7.9		8.3		7.3		8.2		6.7		7.77	8.1	7.3
2023	6.4		5.3		5.2		4.3		4.7		5.2		5.18	5.5	4.8
2024															
2025															
2026															
2027															
2028															
2029															
2030															

Average CPI 2023 ANNUAL Jan - Dec 5.18%

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.4
Meeting Date: February 14, 2024
Submitted By: Admin Director Pinhero
Subject: RFP For Financial Audit Services



SUBJECT SUMMARY:

The contract with our current financial audit company, Fechter and Associates, expires with the completion of the FY 22/23 Financial Audit. Staff has prepared an RFP for Financial Services and is asking the Board for approval to advertise and accept proposals from perspective companies.



**Alpine Fire Protection District
REQUEST FOR PROPOSAL (RFP)**
Audit Services
Issue Date: February 21, 2024

PROPOSAL DUE
March 21, 2024

PROPOSAL SUBMITTAL
Via email to dpinhero@alpinefire.org

DELIVERY ADDRESS
Alpine Fire Protection District
1364 Tavern Road
Alpine, CA 91901
619-445-2635

QUESTIONS
Debbie Pinhero, Administrative Director
dpinhero@alpinefire.org
619-445-2635

1. INTRODUCTION

The Alpine Fire Protection District (“**District**”) is requesting proposals from qualified firms of certified public accountants to serve the District as external auditor for a period of three (3) years. This would encompass fiscal years ending June 30, 2024, 2025, and 2026. The District will reserve the option to extend the contract for two additional one-year terms, covering fiscal years ending June 30, 2027 and 2028. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial and compliance audits in the U.S. General Accounting Office’s (GAO) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, the provisions of the Single Audit Act of 1984, as amended in 1996, U.S. Office of Management and Budget (OBM) Circular A-133, Audits of State and Local Governments and Governmental Accounting Standards Board (GASB) Pronouncements.

The District is a Special District organized under the California Health and Safety Code. The District is responsible for the protection of lives and property of the residents of Alpine located in San Diego County, California. The District furnishes fire protection, rescue service and other emergency services to an approximate area of 37.5 square miles. The District operates one fire station and employs 19 personnel. The District’s previous audited financial statements and annual budget are available on the District’s website at www.alpinefire.org.

Background

The Administrative Director serves as the District’s Finance Officer. The Finance Committee consists of two Board members, the Fire Chief and Administrative Director.

The District uses QuickBooks for its accounting applications.

2. SCOPE OF WORK

- The audit firm will perform an audit of all funds of the District. The District’s Annual Financial Report will be prepared by the audit firm. The Financial Report will be in full compliance with all GASB standards. The audit firm will render their auditors’ report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management’s Discussion and Analysis (MD&A) and required supplementary information pertaining to the funds of the District.
- The audit firm shall issue a separate “management letter” that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions.
- The audit firm shall prepare the Annual State Controller’s Special District Financial Transactions Report for the Alpine Fire Protection District.
- The audit should be completed, and the report issued to the District prior to October 31. Prior to the issuance of the final report, the auditor may be expected to meet with

the District's Finance Committee and may be requested to attend (virtually) the District Board Meeting to present the report. Copies of the report must also be provided for filing with the County of San Diego and State Controller's Office.

3. REPORT REQUIREMENTS

For financial audits, the auditor shall examine the financial statements and records of the entity and shall issue an auditor's opinion on the entity's financial statements with an relation to opinion on combining and supplementary information, if any. Such financial statements shall be prepared in conformity with generally accepted accounting principles.

The auditor shall issue a compliance report based on an audit of general purpose or basic financial statements and a report on the internal control structure; both in accordance with *Government Auditing Standards*.

The auditor shall include, as a component, the preparation and transmittal of the Annual Reports of Financial Transactions to the State Controller for each year. The report shall be filed by the auditor in compliance with the State Controller's Office.

The auditor may prepare a comprehensive management letter including the auditor's findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

The auditor is also expected to provide informal advice and consultation throughout the year on matters relating to accounting and financial reporting. This would not include any task which entails significant research or a formal report.

4. CONTRACTUAL ARRANGEMENTS

- A. Work papers and reports must be retained for a period of three years after the completion of the audit and made available for inspection by the District or government auditors if requested by them.
- B. Payment for the audit will be made upon receipt of the audit reports required in Section 3.
- C. District staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor as their schedules permit during the course of the audit.

5. EVALUATION OF PROPOSALS

Proposals, if any are awarded, will be awarded to the firm whose overall proposal demonstrates the ability to best meet DISTRICT's requirements. This will not be judged solely on the price of the contract. Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory elements will have their proposal evaluated for both technical qualifications and price. The following represents the principal selection criteria which will be considered during the evaluation process:

A. Mandatory Elements

- a. The audit firm is independent and licensed to practice in California.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

B. Technical Qualifications

- a. Expertise and Experience
 - i. The firm's experience and performance on comparable engagements.
 - ii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - iii. In addition, special consideration will be given to the firms submitting a copy of their most recent external quality control review report and the firm that has a record of quality audit work.

C. Other

- a. Audit approach.
- b. Adequacy of proposed staffing plan for various segments of the engagement.
- c. Ability to meet the timetable set forth.
- d. Assurance on continuity of staff.

DISTRICT reserves the right to investigate the qualifications of all firms under consideration and to confirm any part of the information furnished by a firm, or to require other evidence of managerial, financial, or technical capabilities considered necessary to fulfill the contract successfully.

DISTRICT RESERVES THE RIGHT TO REJECT ANY OR ALL PROPOSALS RECEIVED, OR ANY PORTION OF ANY PROPOSAL, AND TO WAIVE ANY IRREGULARITIES OR INFORMALITIES IN PROPOSALS OR THE RFP PROCESS. ANY ADDENDA THAT ARE ISSUED THROUGH THIS RFP MUST BE SIGNED AND RETURNED WITH YOUR SUBMITTAL.

6. INSURANCE AND INDEMNITY

The Party selected shall be required to carry the minimum types of insurance and the minimum amounts set forth in Exhibit A.

Any Contract executed pursuant to this RFP will require the selected auditor to defend (by counsel reasonably satisfactory to the District), indemnify and hold harmless the District, its officers, its Board of Director and its employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the auditor's performance of the contract, if such injury, loss, or damage, or any portion thereof, is caused by, or claims to be caused by, the negligent act, omission, or other fault of the auditor or any subcontractor of the auditor, or any officer, employee,

or agent of the auditor or any subcontractor, or any person for whom the auditor is responsible.

When the law establishes a professional standard of care for auditor's services, to the fullest extent permitted by law, auditor shall indemnify, protect, defend, and hold harmless the District and any and all of its officers, directors, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs, and expenses, including legal counsel's fees and costs to the extent same are caused in whole or in part by any negligent or wrongful act, error, or omission of auditor, its officers, agents, employees, or sub-consultants (or any agency or individual that auditor shall bear the legal liability thereof) in the performance of professional services under the contract pursuant to this RFP.

EXHIBIT A

Requested Information: This section contains questions that will allow the District to evaluate your firm and the services you provide. Your proposal should respond to the questions **in the order they are requested and be numbered in the same way.**

1. General Information

The following questions relate to general information about your firm:

- A. Provide the address and telephone number of your home office and any other office locations.
- B. How long have you been in business?
- C. How many financial audits have been performed by your firm in the past 3 years?
- D. How many financial audits were performed by your firm for public agencies in the past 3 years?
- E. Provide a client listing for references, including client name, address, contact person and telephone number.
- F. Is there any pending litigation against your firm? If so, please provide details.

2. Organization and Personnel

- A. Provide an organization chart for your company. Also provide an organization chart for where this account will be handled.
- B. Provide resumes of partners, audit managers, field supervisors and other staff who would be assigned to work on our account. Resumes should include the length of time employed by your firm.

3. Firm's Approach to the Examination

- A. Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate the proposer's understanding of the audit requirements and the audit tests and procedures to be

applied in completing the audit plan. The plan should detail the expected number of audit hours by staff level. The planned use of specialists should also be specified.

- B. Detail how the reporting deadline requirements of the audit will be met.

4. Insurance

Minimum insurance requirements are given below. Please provide insurance carrier and limits for each line of insurance, and confirm that required evidence of insurance will be provided:

- A. Commercial General Liability insurance with minimum limits of \$2,000,000 per occurrence. Provide Certificate of Insurance and Additional Insured Endorsement.
- B. Automobile Liability insurance with minimum limits of \$1,000,000 per accident. Provide Certificate of Insurance.
- C. Workers' Compensation with statutory limits, as required by the Labor Code of the State of California, and Employer's Liability with minimum limits of \$1,000,000 per occurrence. Provide Certificate of Insurance.
- D. Professional Liability/Errors and Omissions insurance with minimum limits of \$2,000,000 per occurrence. Provide Certificate of Insurance.

5. Affirmations

Provide a positive statement to confirm each of the following mandatory criteria is satisfied:

- A. An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of California.
- B. An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards published by the U.S. General Accounting Office.
- C. An affirmation that the firm meets the continuing education and external quality control review requirements contained in the Government Auditing Standards published by the U.S. General Accounting Office.
- D. An affirmation that work papers and reports must be retained for a period of three years after the completion of the audit and made available for inspection.

6. Documents/Information

The following documents/information should be included in your proposal package:

- A. Sample audit report.
- B. Proposed Contract for Services.

7. Fees

Provide the following:

- A. Billing rates for assigned staff.

- B. Estimated number of billable hours for each assigned staff.
- C. Other billable expenses.
- D. A “Not-to-Exceed” fee for 2024, 2025, and 2026 inclusive of travel, per diem and all other out-of-pocket expenses.

DRAFT

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.5
Meeting Date: February 14, 2024
Submitted By: Chief Boggeln
Subject: Budget Revision and Expenditure of Funds for Station 17 Generator Repair



SUBJECT SUMMARY:

The Station 17 Generator is original to the building and requires replacement of the cooling system. The radiator, belts, hoses, and thermostat will all be replaced at a cost of \$10,599.

This is an unbudgeted item and staff is requesting the Board approve the following adjustments to the FY 23/24 and approve the expenditure of funds to replace the cooling system in the Station 17 Generator:

Budget Line Item	Original Budget	Revised Budget
4000.01 – Property Taxes	\$4,022,925	\$4,033,524
5037 – Facilities	\$640,500	\$651,099



ALPINE FIRE PROTECION
Jason McBroom

Date: 11/10/2023
Quote Number: 201499

Alpine Fire Protection District
1364 Tavern
Alpine, CA 91901

Generator

Manufacturer: Kohler
Spec/CPL/ARR/SPG #:

Model #: 135REOZJC
kW Size:

Serial #: 2054908
Voltage:

Description of Repair: We will replace the radiator with cap, all belts and hoses, and engine thermostat. We will drain the existing coolant and replace with new coolant. We will test the system once the repairs are completed to confirm it is operating properly.

Reason for Quote Submission: Customer Request

Final Total: \$10,598.46

Exclusions: Any work above and beyond the scope of work listed above, as well as any previous visits for troubleshooting.

Pricing Valid from 30 days of receipt. All Invoices are subject to shipping/handling, sales tax charges, fuel surcharges, portal fees, and technology fees. All equipment remains the property of the seller until invoice is paid in full. Lien rights remain the privilege of the seller. Purchaser Agrees to pay all collection/legal fees incurred to collect on any unpaid invoice. All claims and returned goods must be accompanied by the final invoice. All Returns are subject to a 15% restocking fee. All Special order and electrical parts ordered and sold are final, no refund/return request will be accepted. A trip charge for work not performed is subject to \$250 charge per visit. Invoices Paid with a credit card will be subject to a 3% convenience fee. A finance Charge of 18% per annum will accrue on all invoices not paid within terms.

We sincerely trust that this proposal meets with your approval and we would assure you of our best attention at all times. If you have any questions or comments with our proposal, please do not hesitate to call.

Respectfully Submitted By: Chris Madden
Email: cmadden@bcew.com
Phone: (619) 843-1874

Approved By:
Date:
PO#:

FISCAL YEAR 2023-24 INCOME

	2022/23 Final Budget	2022/23 Actual Through 05/31/23	2023/24 Revised Budget	Budget increase (decrease)	
4000 - PROPERTY TAXES	\$ 4,357,114	\$ 4,852,426	\$ 4,650,024	\$ 292,910	7%
4000.01 - Property Taxes	\$ 3,778,114	\$ 4,204,838	\$ 4,033,524		
4000.02 - Interest General Fund	\$ 15,000	\$ 82,838	\$ 15,000		
4000.03 - Benefit Fee	\$ 564,000	\$ 564,750	\$ 601,500		
4002 - USE OF MONEY AND PROPERTY	\$ 159,600	\$ 202,877	\$ 66,100	\$ (93,500)	-59%
4002.01 - Interest Income	\$ 39,600	\$ 82,877	\$ 46,100		
4002.02 - Property Lease (Restricted)	\$ 120,000	\$ 120,000	\$ 20,000		
4005 - MISCELLANEOUS INCOME	\$ 5,000	\$ 31,798	\$ 478,790	\$ 473,790	9476%
4005.01 - Other	\$ 5,000	\$ 31,798	\$ 478,790		
4006 - GRANT INCOME	\$ 291,700	\$ 169,338	\$ 988,168	\$ 696,468	239%
4006.01 - San Diego River Conservancy	\$ -	\$ -	\$ 800,000		
4006.02 - American Rescue Plan Act	\$ 100,000	\$ 129,497	\$ 14,054		
4006.03 - City of San Diego - OES	\$ 4,240	\$ -	\$ 8,616		
4006.04 - County of San Diego	\$ 40,860	\$ 27,122	\$ 23,998		
4006.05 - Alpine Fire Foundation	\$ 11,600	\$ 12,719	\$ 6,500		
4006.06 - FEMA Hazardous Grant Program	\$ 135,000	\$ -	\$ 135,000		
4007 - INTER-GOVERNMENTAL REVENUE	\$ 26,000	\$ 263,365	\$ 50,000	\$ 24,000	92%
4007.01 - Incident Response - Personnel	\$ 10,000	\$ 183,237	\$ 20,000		
4007.02 - Incident Response - Vehicle (Restricted)	\$ 15,000	\$ 28,475	\$ 15,000		
4007.03 - Incident Response - Other	\$ 1,000	\$ 51,653	\$ 15,000		
4008 - FEES AND SERVICES	\$ 37,000	\$ 78,553	\$ 45,000	\$ 8,000	22%
4008.01 - Mitigation Fees	\$ 26,000	\$ 42,111	\$ 30,000		
4008.02 - Fees for Services	\$ 11,000	\$ 36,442	\$ 15,000		
TOTAL INCOME	\$ 4,871,414	\$ 5,566,559	\$ 5,799,292	\$ 927,878	19%

FISCAL YEAR 2023-24 EXPENSES

5000 - SALARIES	\$ 2,291,131	\$ 2,291,980	\$ 2,470,195	\$ 179,064	8%
5000.01 - Payroll	\$ 1,783,721	\$ 1,740,483	\$ 2,002,527		
5000.02 - Overtime	\$ 498,830	\$ 545,547	\$ 459,088		
5000.03 - Director Compensation	\$ 8,580	\$ 5,950	\$ 8,580		
5002 - EMPLOYEE BENEFITS	\$ 1,120,970	\$ 1,066,622	\$ 1,140,137	\$ 19,167	2%
5002.01 - Educational Incentive	\$ 100,576	\$ 94,803	\$ 105,908		
5002.02 - Vacation/Sick Leave Expense	\$ 95,000	\$ 99,515	\$ 30,000		
5002.03 - Medicare (Employer)	\$ 41,545	\$ 35,095	\$ 44,550		
5002.04 - CalPERS Retirement	\$ 455,066	\$ 444,572	\$ 516,241		
5002.05 - Group Medical Insurance	\$ 409,455	\$ 375,730	\$ 414,120		
5002.06 - Life Insurance	\$ 6,480	\$ 6,220	\$ 6,820		
5002.07 - LTD Insurance	\$ 6,840	\$ 6,339	\$ 8,490		
5002.08 - SSI (Employer)	\$ 508	\$ 369	\$ 508		
5002.10 - Retirement 401a	\$ 5,000	\$ 3,481	\$ 13,250		
5002.11 - Uniform Allowance	\$ 500	\$ 500	\$ 250		
5003 - GRANT EXPENSES	\$ 291,700	\$ 169,338	\$ 988,168	\$ 988,168	239%
5003.01 - San Diego River Conservancy	\$ -	\$ -	\$ 800,000		
5003.02 - American Rescue Plan Act	\$ 100,000	\$ 129,497	\$ 14,054		
5003.03 - City of San Diego - OES	\$ 4,240	\$ -	\$ 8,616		
5003.04 - County of San Diego	\$ 40,860	\$ 27,122	\$ 23,998		
5003.05 - Alpine Fire Foundation	\$ 11,600	\$ 12,719	\$ 6,500		
5003.06 - FEMA Hazardous Grant Program	\$ 135,000	\$ -	\$ 135,000		
5007 - UNIFORMS/PPE	\$ 75,323	\$ 42,665	\$ 60,063	\$ (15,260)	-20%
5007.01 - Uniforms	\$ 22,866	\$ 19,572	\$ 13,520		
5007.03 - Structure PPE	\$ 43,663	\$ 23,093	\$ 43,343		
5007.04 - Wildland PPE	\$ 8,794	\$ -	\$ 3,200		
5008 - COMMUNICATIONS	\$ 123,064	\$ 125,017	\$ 126,408	\$ 3,344	3%
5008.01 - Heartland Communications Facility	\$ 104,931	\$ -	\$ 105,113		
5008.02 - Mobile Communications	\$ 3,400	\$ -	\$ 8,240		
5008.05 - Emergency Operations Center	\$ 200	\$ -	\$ 200		
5008.07 - Regional Communications System	\$ 8,208	\$ -	\$ 8,208		
5008.08 - Cox Communications	\$ 2,485	\$ -	\$ 4,647		
5009 - PASIS (Workers Comp)	\$ 229,250	\$ 180,655	\$ 246,900	\$ 17,650	8%
5009.01 - Administrative Costs	\$ 104,250	\$ 106,470	\$ 121,900		
5009.02 - Claim Related Expenses	\$ 125,000	\$ 74,185	\$ 125,000		
5010 - HOUSEHOLD	\$ 6,000	\$ 5,691	\$ 7,000	\$ 1,000	17%
5010 - Household	\$ 6,000	\$ 5,691	\$ 7,000		
5011 - FAIRA	\$ 46,011	\$ 49,669	\$ 55,215	\$ 9,204	20%
5011 - Fire Agencies Insurance Risk Authority	\$ 46,011	\$ 49,669	\$ 55,215		

	2022/23 Final Budget	2022/23 Actual Through 05/31/23	2023/24 Revised Budget	Budget increase (decrease)	
5012 - MAINTENANCE - EQUIPMENT	\$ 73,498	\$ 55,364	\$ 77,493	\$ 3,995	5%
5012.01 - Self Contained Breathing Apparatus	\$ 3,555	\$ 1,925	\$ 3,705		
5012.02 - Station Air Compressor	\$ 820	\$ 270	\$ 1,420		
5013.03 - 800 mhz Radios	\$ 3,500	\$ 2,678	\$ 3,500		
5013.04 - VHF Radios	\$ 2,000	\$ 500	\$ 2,000		
5012.05 - Rescue Tools	\$ 1,515	\$ 1,007	\$ 1,585		
5012.06 - Hydrant Maintenance	\$ 160	\$ 236	\$ 500		
5012.07 - Station Generator	\$ 2,119	\$ 4,027	\$ 3,680		
5012.08 - SCBA Compressor	\$ 3,100	\$ 1,668	\$ 3,678		
5012.09 - Portable Extinguishers	\$ 336	\$ 314	\$ 870		
5012.10 - Hose & Ladder Testing	\$ 3,605	\$ 3,910	\$ 4,000		
5012.11 - Miscellaneous Equipment	\$ 1,000	\$ 982	\$ 1,000		
5012.12 - Fuel	\$ 43,298	\$ 31,916	\$ 41,555		
5012.13 - Foam	\$ 2,000	\$ 1,837	\$ 2,000		
5012.14 - Fire Hose	\$ 6,490	\$ 4,094	\$ 8,000		
5013 - MAINTENANCE - VEHICLES	\$ 77,745	\$ 89,209	\$ 77,972	\$ 227.00	0%
5012.10 - E17 (2015 KME)	\$ 41,695	\$ 68,684	\$ 28,530		
5012.20 - E217 (2005 KME)	\$ 16,495	\$ 13,324	\$ 28,612		
5012.30 - SQ17 (2023 Silverado)	\$ 4,000	\$ 702	\$ 1,000		
5012.40 - 2018 F-250	\$ 3,910	\$ 1,631	\$ 3,500		
5012.50 - BR17 (2019 Hi-Tech)	\$ 6,995	\$ 2,056	\$ 9,030		
5012.60 - 4705 (2020 Ford Explorer)	\$ 1,850	\$ 1,459	\$ 3,000		
5012.70 - 4701 (2021 Silverado)	\$ 2,800	\$ 1,353	\$ 4,300		
5014 - MAINTENANCE - FACILITIES	\$ 41,336	\$ 38,497	\$ 37,326	\$ (4,010)	-10%
5014.01 - Station 17	\$ 16,217	\$ 18,725	\$ 13,900		
5014.02 - HVAC Maintenance	\$ 2,890	\$ 4,938	\$ 2,620		
5014.03 - Apparatus Bay Doors/Gates	\$ 4,900	\$ 525	\$ 4,900		
5014.04 - ST17 Life Safety Systems	\$ 6,764	\$ 6,131	\$ 5,296		
5014.05 - Plymovent	\$ 1,350	\$ -	\$ 1,350		
5014.06 - Gym Equipment	\$ 1,350	\$ 997	\$ 1,350		
5014.07 - Grounds Maintenance	\$ 7,865	\$ 7,182	\$ 7,910		
5015 - EMERGENCY MEDICAL SERVICES	\$ 11,093	\$ 10,036	\$ 13,430	\$ 2,337	21%
5015.01 - EMS Supplies	\$ 3,269	\$ 2,979	\$ 8,500		
5015.04 - EMS Maintenance Contracts	\$ 7,359	\$ 6,309	\$ 4,008		
5015.03 - Medication Disposal	\$ 465	\$ 748	\$ 922		
5016 - AGENCY MEMBERSHIPS	\$ 3,601	\$ 2,169	\$ 3,586	\$ (15)	0%
5018 - OFFICE EXPENSE	\$ 15,098	\$ 14,026	\$ 15,525	\$ 427	3%
5018.01 - Expendable Supplies	\$ 2,900	\$ 2,529	\$ 2,900		
5018.02 - Postage	\$ 900	\$ 510	\$ 900		
5018.03 - IT Equipment	\$ 10,638	\$ 10,530	\$ 11,065		
5018.04 - Publishing	\$ 660	\$ 457	\$ 660		
5019 - PROFESSIONAL SERVICES AND FEES	\$ 124,309	\$ 102,042	\$ 96,912	\$ (27,397)	-22%
5019.01 - Legal Counsel	\$ 28,400	\$ 29,909	\$ 24,012		
5019.02 - Auditor	\$ 11,000	\$ 11,729	\$ 11,800		
5019.03 - Election	\$ 18,000	\$ 15,000	\$ -		
5019.04 - IT Services	\$ 25,000	\$ 25,000	\$ 25,000		
5019.05 - Investment Management Fees	\$ -	\$ -	\$ 500		
5019.06 - Wellness	\$ 39,260	\$ 17,755	\$ 32,500		
5019.07 - SD LAFCO	\$ 2,649	\$ 2,649	\$ 3,100		
5023 - TRAINING	\$ 41,531	\$ 29,707	\$ 40,400	\$ (1,131)	-3%
5023.01 - Training Incidentals	\$ 2,000	\$ 1,664	\$ 2,000		
5023.02 - EMS Training	\$ 17,680	\$ 11,291	\$ 13,700		
5023.03 - Heartland Training Facility	\$ 14,351	\$ 14,358	\$ 18,200		
5023.04 - Education	\$ 7,500	\$ 2,394	\$ 6,500		
5025 - PROFESSIONAL DEVELOPMENT	\$ 35,580	\$ 12,861	\$ 46,140	\$ 10,560	30%
5025.01 - Administration	\$ 11,360	\$ 7,073	\$ 9,860		
5025.02 - Chief Officers	\$ 6,000	\$ 243	\$ 5,000		
5025.03 - Board of Directors	\$ 7,500	\$ 1,240	\$ 3,000		
5025.04 - In-house Training	\$ 4,220	\$ 3,305	\$ 4,220		
5025.05 - Community Risk Reduction	\$ 6,500	\$ 898	\$ 7,800		
5025.06 - Workshops - Operations	\$ -	\$ 103	\$ 16,260		
5028 - UTILITIES	\$ 64,814	\$ 62,308	\$ 67,840	\$ 3,026	5%
5028.01 - SDG&E	\$ 48,189	\$ 47,922	\$ 51,216		
5028.02 - Telephone	\$ 2,500	\$ 2,163	\$ 2,500		
5028.03 - Water	\$ 8,678	\$ 6,339	\$ 7,593		
5028.04 - Trash	\$ 1,412	\$ 2,136	\$ 2,496		
5028.05 - Sewer	\$ 4,035	\$ 3,748	\$ 4,035		
5030 - SPECIAL DISTRICT EXPENSE	\$ 45,080	\$ 23,319	\$ 41,478	\$ (3,602)	-8%

	2022/23 Final Budget	2022/23 Actual Through 05/31/23	2023/24 Revised Budget	Budget increase	(decrease)
5030.01 - District Operations	\$ 7,800	\$ 3,827	\$ 10,300		
5030.02 - Incident Operations	\$ 8,500	\$ 9,642	\$ 4,000		
5030.03 - Web Site	\$ 1,020	\$ 1,020	\$ 1,020		
5030.04 - Recruitment	\$ 750	\$ 692	\$ 750		
5030.05 - Reimbursable Expenses	\$ -	\$ 6,360	\$ -		
5030.06 - Software/Licenses	\$ 27,010	\$ 1,778	\$ 20,998		
5030.07 - Benefit Fee Administration	\$ -	\$ -	\$ 4,410		
5032 - COMMUNITY RISK REDUCTION	\$ 10,659	\$ -	\$ 7,850	\$ (2,809)	-26%
5032.01 - Public Education	\$ 5,974	\$ 1,559	\$ 5,100		
5032.02 - Supplies	\$ 4,685	\$ 2,060	\$ 2,250		
5032.04 - Mapping	\$ -	\$ 500	\$ 500		
5035 - MINOR EQUIPMENT	\$ 47,629	\$ 28,614	\$ 43,456	\$ (4,173)	-9%
5035 - Communications	\$ 10,851	\$ 7,882	\$ 3,000		
5035 - Vehicles	\$ -	\$ -	\$ 1,997		
5035 - Facilities	\$ 12,282	\$ 9,909	\$ 20,280		
5035 - Office	\$ 13,846	\$ 6,980	\$ 6,100		
5035 - Operations	\$ 10,650	\$ 3,844	\$ 12,079		
5037 - CAPITALIZED EXPENSES	\$ 180,061	\$ 1,033,838	\$ 1,995,794	\$ 1,815,733	1008%
5037 - Communications	\$ -	\$ -	\$ 12,882		
5037 - Vehicles	\$ 119,061	\$ 1,005,000	\$ 1,315,000		
5037 - Facilities	\$ 51,000	\$ 20,245	\$ 651,099		
5037 - Office	\$ -	\$ -	\$ 10,000		
5037 - Operations	\$ 10,000	\$ 8,593	\$ 6,813		
5038 - CONTINGENCY FUND	\$ 152,244	\$ -	\$ 152,072	\$ (172)	0%
5038 - Contingency Fund	\$ 152,244	\$ -	\$ 152,072		
5039 - EMERGENCY FUND	\$ 5,000	\$ -	\$ 5,000	\$ -	0%
5039 - Emergency Fund	\$ 5,000	\$ -	\$ 5,000		
8000 - DEBT SERVICE FUND	\$ 366,498	\$ 366,497	\$ 393,733	\$ 27,235	7%
8000.01 - POB - Principal	\$ 200,000	\$ 200,000	\$ 210,000		
8000.02 - POB - Interest	\$ 166,498	\$ 166,497	\$ 163,612		
8000.03 - POB - Admin Fees	\$ -	\$ -	\$ 2,500		
8000.04 - SOLAR - Principal	\$ -	\$ -	\$ 13,765		
8000.05 - SOLAR - Interest	\$ -	\$ -	\$ 3,856		
TOTAL OPERATING EXPENSES	\$ 4,483,722	\$ 4,230,452	\$ 6,214,299		
TOTAL NON-OPERATING EXPENSES	\$ 546,559	\$ 1,400,335	\$ 1,995,794		
TOTAL DISTRICT EXPENSES	\$ 5,030,281	\$ 5,630,787	\$ 8,210,093		