

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Meeting**

Tuesday – 9/17/2024  
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  
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**Regular Board Meeting**

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- 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: August 20 2024, Board Meeting pg. 03
  - 4.2. Financial Reports pg. 07
  - 4.3. Monthly Incident Report pg. 27
- 5. PUBLIC COMMENT AND DISCUSSION**
- 6. AGENDA ITEMS**
  - 6.1. Public Hearing – Third Hearing of the FY 2024/2025 Budget
  - 6.2. Resolution No. 24/25-06: Adoption of FY 2024/2025 Budget pg. 28
- 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 Liability Claim (Government Code §54956.95) – Gerald Howell
- 9. Resolution No. 24/25-07: The Board of Directors will consider adopting Resolution No. 24/25-06 pertaining to the Industrial Disability Retirement of Gerald Howell.** pg. 38
- 10. ADJOURNMENT**

**NEXT MEETING:**

**Tuesday, 10/15/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901**

AFPD Alpine Fire Protection District  
 Current Month Expenses  
 August 2024

Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5000 - PAYROLL</b>								
Total 5000.01 - Salaries						176,272.96	0.00	176,272.96
<b>5000.02 - OVERTIME</b>								
Total Critical Weather						0.00	0.00	0.00
Total FLSA						3,638.24	0.00	3,638.24
Total Sick Coverage						4,368.72	0.00	4,368.72
Total Strike Team						53,285.83	0.00	53,285.83
Total Training						4,556.53	0.00	4,556.53
Total Unclassified-Meetings, etc						101.26	0.00	101.26
Total Vacation - Coverage						23,373.36	0.00	23,373.36
Total Worker's Comp Coverage						11,188.20	0.00	11,188.20
Total 5000.02 - OVERTIME						100,492.14	0.00	100,492.14
Total 5000.03 - DIRECTORS COMPENSATION						500.00	0.00	500.00
Total 5000 - PAYROLL						277,265.10	0.00	277,265.10
<b>5002 - EMPLOYEE BENEFITS</b>								
Total 5002.01 - Educational Incentive						8,188.38	0.00	8,188.38
Total 5002.02 - Annual Leave Buyback						16,613.67	0.00	16,613.67
Total 5002.03 - Medicare Tax ER						4,147.34	0.00	4,147.34
<b>5002.04 - CalPERS Retirement</b>								
Total Retirement - Pers						33,661.81	0.00	33,661.81
Total 5002.04 - CalPERS Retirement						33,661.81	0.00	33,661.81
<b>5002.05 - Group Medical Ins</b>								
Total Health						31,582.34	1,583.33	29,999.01
Total Supp Benefits - FRMS						3,777.67	0.00	3,777.67
Total 5002.05 - Group Medical Ins						35,360.01	1,583.33	33,776.68
Total 5002.06 - Life Insurance						560.03	0.00	560.03
Total 5002.07 - LTD Insurance						621.22	0.10	621.12
Total 5002.08 - Social Security (ER)						31.00	0.00	31.00
Total 5002.09 - Payroll Expenses						3.50	3.50	0.00
Total 5002.10 - Retirement 401 (e)						245.00	0.00	245.00
Total 5002 - EMPLOYEE BENEFITS						99,431.96	1,586.93	97,845.03
<b>5003 - GRANT EXPENSES</b>								
<b>5003.05 - Alpine FireProtectionFoundation</b>								
	08/06/2024	7719669	SECRETARY OF STATE	AFPP Nonprofit Corp - Statement of Information	CalCard (Debbie Pinhero - 5683)	25.00		25.00
Total 5003.05 - Alpine FireProtectionFoundation						25.00	0.00	25.00
Total 5003 - GRANT EXPENSES						25.00	0.00	25.00
<b>5007 - UNIFORMS/PPE</b>								
<b>5007.01 - Uniforms</b>								
	08/30/2024	192340	FIRE ETC	24/25-09	2000 - Accounts Payable	463.33		463.33
Total 5007.01 - Uniforms						463.33	0.00	463.33
Total 5007 - UNIFORMS/PPE						463.33	0.00	463.33
<b>5008 - COMMUNICATIONS</b>								
<b>5008.02 - Mobile Communications</b>								
	08/01/2024	9970462598	VERIZON WIRELESS	total: (-0050 -6522-7844 -6226 -7650 -9835 -4087 -4175 - 39...	2000 - Accounts Payable	515.22		515.22
Total 5008.02 - Mobile Communications						515.22	0.00	515.22
Total 5008.06 - Regional Communications System								

AFPD Alpine Fire Protection District  
 Current Month Expenses  
 August 2024

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5008.06 - Regional Communications System	08/01/2024	25ALFPDN01	SYS	2024/07	2000 - Accounts Payable	737.50		737.50
<b>5008.08 - Cox Communications</b>						737.50	0.00	737.50
Total 5008.08 - Cox Communications								
Total 5008 - COMMUNICATIONS	08/09/2024	08/09-08/08/2024	COX COMMUNICATIONS	Internet Services 08/09-09/08/2024 (Total Month)	2000 - Accounts Payable	255.99		255.99
<b>5009 - PISIS (Workers Comp)</b>	08/09/2024	08/09-08/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 - Accounts Payable	0.93		0.93
Total 5009.02 - Claim Related Expenses						256.92	0.00	256.92
Total 5009 - PISIS (Workers Comp)						1,509.64	0.00	1,509.64
<b>5012 - MAINTENANCE - EQUIPMENT</b>								
Total 5012.03 - 800 mhz Radios	08/01/2024	INV/835898	DAY WIRELESS SYSTEMS	2024/08	2000 - Accounts Payable	204.20		204.20
Total 5012.03 - 800 mhz Radios						204.20	0.00	204.20
<b>5012.12 - Fuel</b>								
Total 5012.12 - Fuel	08/16/2024	S140721	DION & SONS	\$3.317	2000 - Accounts Payable	1,840.94		1,840.94
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	Federal Excise Tax	2000 - Accounts Payable	0.56		0.56
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	Environmental Compliance Fee	2000 - Accounts Payable	9.50		9.50
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	Fuel Surcharge	2000 - Accounts Payable	14.95		14.95
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	San Diego County Tax 7.75%	2000 - Accounts Payable	144.61		144.61
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	Diesel Tax 5.75%	2000 - Accounts Payable	105.89		105.89
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140721	DION & SONS	State HWY Excise Tax Exempt	2000 - Accounts Payable	251.97		251.97
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140722	DION & SONS	Diesel Exhaust Fluid	2000 - Accounts Payable	238.00		238.00
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140722	DION & SONS	Environmental Compliance Fee	2000 - Accounts Payable	9.50		9.50
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140722	DION & SONS	Fuel Surcharge	2000 - Accounts Payable	14.95		14.95
Total 5012.14 - Fire Hose & Appliances	08/16/2024	S140722	DION & SONS	San Diego County Tax 7.75%	2000 - Accounts Payable	20.34		20.34
Total 5012.14 - Fire Hose & Appliances	08/26/2024	99152813	WEX	Strike Team	2000 - Accounts Payable	530.48		530.48
Total 5012.14 - Fire Hose & Appliances						3,181.69	0.00	3,181.69
Total 5012.14 - Fire Hose & Appliances	08/30/2024	192339	FIRE ETC	Fire Hose Repair PO 24/25-15	2000 - Accounts Payable	98.79		98.79
Total 5012.14 - Fire Hose & Appliances						98.79	0.00	98.79
Total 5012 - MAINTENANCE - EQUIPMENT						3,484.68	0.00	3,484.68
<b>5013 - MAINTENANCE - VEHICLES</b>								
Total 5013.10 - E17 - 2015 KME	08/20/2024	8744	NORTH COUNTY EYS INC	included)	2000 - Accounts Payable	1,461.78		1,461.78
Total 5013.10 - E17 - 2015 KME						1,461.78	0.00	1,461.78
<b>5013.20 - E217 - 2005 KME</b>								
Total 5013.20 - E217 - 2005 KME	08/09/2024	3010418854	PARKHOUSE TIRE INC.	Service/Maintenance	2000 - Accounts Payable	2,232.78		2,232.78
Total 5013.20 - E217 - 2005 KME	08/15/2024	486071	ACE HARDWARE INC.	BLK & GLD DRL BT 1/16" 2 pk	2000 - Accounts Payable	6.99		6.99
Total 5013.20 - E217 - 2005 KME	08/15/2024	486071	ACE HARDWARE INC.	MOTOMIX Quart 32oz Can	2000 - Accounts Payable	39.96		39.96
Total 5013.20 - E217 - 2005 KME	08/15/2024	486071	ACE HARDWARE INC.	MISC Fasteners	2000 - Accounts Payable	0.55		0.55
Total 5013.20 - E217 - 2005 KME	08/15/2024	486071	ACE HARDWARE INC.	MISC Fasteners	2000 - Accounts Payable	2.29		2.29
Total 5013.20 - E217 - 2005 KME	08/15/2024	486071	ACE HARDWARE INC.	Tax	2000 - Accounts Payable	3.86		3.86
Total 5013.20 - E217 - 2005 KME	08/15/2024	486081	ACE HARDWARE INC.	MOTOMIX Quart 32oz Can	2000 - Accounts Payable	39.96		39.96
Total 5013.20 - E217 - 2005 KME	08/15/2024	486081	ACE HARDWARE INC.	Tax	2000 - Accounts Payable	3.10		3.10
Total 5013.20 - E217 - 2005 KME						2,286.43	43.06	2,243.37
<b>5013.40 - 2019 F 250</b>								
Total 5013.40 - 2019 F 250	08/06/2024	2639	El Cajon Ford	Maintenance	2983)	3,996.01		3,996.01

**AFPD Alpine Fire Protection District  
Current Month Expenses  
August 2024**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5013.40 - 2019 F-250						3,996.01	0.00	3,996.01
<b>5013.50 - BR17 Hi-Tech (2019)</b>								
Total 5013.50 - BR17 Hi-Tech (2019)	08/22/2024	48694/1	ACE HARDWARE INC.	PRIMER	2000 - Accounts Payable	8.61		8.61
<b>5013.80 - Vermeer 1500C Chipper</b>								
Total 5013.80 - Vermeer 1500C Chipper	08/20/2024	P-056868-82024	CARB/PERP	Change of ownership purchase- Equipment Unit (Serial # 1VRD18AEZR1052597)	2000 - Accounts Payable	110.00		110.00
Total 5013.80 - Vermeer 1500C Chipper	08/20/2024	P-056868-82024	CARB/PERP	Change of ownership purchase- Engine (Serial # 22821382)	2000 - Accounts Payable	110.00		110.00
Total 5013.80 - Vermeer 1500C Chipper						220.00	0.00	220.00
Total 5013.80 - Vermeer 1500C Chipper						7,972.83	43.06	7,929.77
<b>5014 - MAINTENANCE - FACILITIES</b>								
<b>5014.03 - Apparatus Bay Doors &amp; Gates</b>								
Total 5014.03 - Apparatus Bay Doors & Gates	08/31/2024	6775-20152	INC.	Service Call 08222024	2000 - Accounts Payable	750.00		750.00
Total 5014.03 - Apparatus Bay Doors & Gates						750.00	0.00	750.00
<b>5014.04 - ST-17 Life Safety Systems</b>								
Total 5014.04 - ST-17 Life Safety Systems	08/01/2024	24263516	JOHNSON CONTROLS	05/01/2022-04/30/2027 2024/08	2000 - Accounts Payable	70.00		70.00
Total 5014.04 - ST-17 Life Safety Systems						70.00	0.00	70.00
<b>5014.07 - Grounds Maintenance</b>								
Total 5014.07 - Grounds Maintenance	08/02/2024	0282293	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/08 Service ( 1st Service)	2000 - Accounts Payable	157.77		157.77
Total 5014.07 - Grounds Maintenance	08/15/2024	0282292	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/08 Service ( 2nd Service)	2000 - Accounts Payable	157.77		157.77
Total 5014.07 - Grounds Maintenance						315.54	0.00	315.54
Total 5014.07 - Grounds Maintenance						1,135.54	0.00	1,135.54
<b>5016 - AGENCY MEMBERSHIPS</b>								
Total 5016 - AGENCY MEMBERSHIPS	08/14/2024	7058	FDSOA	Fire Dept. Safety Officers Assn. (Renews on 09/2025)	CalCard (Jason McBroom - 0108)	99.00		99.00
Total 5016 - AGENCY MEMBERSHIPS						99.00	0.00	99.00
<b>5018 - OFFICE EXPENSE</b>								
<b>5018.01 - Expendable Supplies</b>								
Total 5018.01 - Expendable Supplies	08/05/2024	VYKC	AMAZON	Mouse for Debbie	2000 - Accounts Payable	15.14		15.14
Total 5018.01 - Expendable Supplies	08/09/2024	8773	COSTCO	Paper	2115)	79.71		79.71
Total 5018.01 - Expendable Supplies	08/20/2024	GDDH	AMAZON	Avery Clear Plastic Dividers	2000 - Accounts Payable	5.12		5.12
Total 5018.01 - Expendable Supplies	08/26/2024	KYGF	AMAZON	room	2000 - Accounts Payable	33.90		33.90
Total 5018.01 - Expendable Supplies						133.87	0.00	133.87
<b>5018.02 - Postage</b>								
Total 5018.02 - Postage	08/01/2024		RENTAL	600037701	8473	50.00		50.00
Total 5018.02 - Postage						50.00	0.00	50.00
<b>5018.03 - IT Equipment</b>								
Total 5018.03 - IT Equipment	08/01/2024	AR313242	COPYLINK	8/31/2024	2000 - Accounts Payable	191.13		191.13
Total 5018.03 - IT Equipment	08/01/2024	AR313242	COPYLINK	Overage 07/1-07/31/2024	2000 - Accounts Payable			
Total 5018.03 - IT Equipment	08/15/2024	AFFD-81524	GREEN SHREDDING	Pickup (\$50)	2000 - Accounts Payable	50.00		50.00
Total 5018.03 - IT Equipment	08/15/2024	8863	Newegg.com	Backup Device	2115)	616.32		616.32
Total 5018.03 - IT Equipment						857.45	0.00	857.45
Total 5018.03 - IT Equipment						1,041.32	0.00	1,041.32
<b>5019 - PROFESSIONAL FEES / SERVICES</b>								
<b>5019.01 - Legal Counsel</b>								
Total 5019.01 - Legal Counsel	08/31/2024	10933	FITCH LAW FIRM	District business: 6.30 hrs, Postage 0 202408	2000 - Accounts Payable	1,260.00		1,260.00
Total 5019.01 - Legal Counsel								

**AFPD Alpine Fire Protection District  
Current Month Expenses  
August 2024**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5019.01 - Legal Counsel						1,260.00	0.00	1,260.00
<b>5019.02 - Auditor</b>								
	08/19/2024	100000017644427	CalPERS - Other Payables	GASB - 68 Reports 5 @ \$350	2000 - Accounts Payable	2,100.00		2,100.00
Total 5019.02 - Auditor						2,100.00	0.00	2,100.00
Total 5019 - PROFESSIONAL FEES / SERVICES						3,360.00	0.00	3,360.00
<b>5023 - TRAINING</b>								
<b>5023.02 - EMS (Medical Training)</b>								
	08/05/2024	15667	AMERICAN SAFETY EMT	Smith	2000 - Accounts Payable	125.00		125.00
	08/05/2024	15667	AMERICAN SAFETY EMT	Setter	2000 - Accounts Payable	125.00		125.00
	08/26/2024	15691	AMERICAN SAFETY EMT	8@23.50	2000 - Accounts Payable	188.00		188.00
	08/26/2024	15691	AMERICAN SAFETY EMT	Instructor Course: Basic Life Support Ecard	2000 - Accounts Payable	10.50		10.50
	08/27/2024	15693	AMERICAN SAFETY EMT	Instructor Course: Basic Life Support Ecard (3)	2000 - Accounts Payable	31.50		31.50
Total 5023.02 - EMS (Medical Training)						480.00	0.00	480.00
<b>5023.03 - Heartland Training Facility</b>								
	08/05/2024	2019	HEARTLAND FIRE TRAINING	FY24/25 Q1	2000 - Accounts Payable	4,867.00		4,867.00
	08/05/2024	2019	HEARTLAND FIRE TRAINING	HFTA Member facility lease 35% FY24/25 Q1	2000 - Accounts Payable	1,442.00		1,442.00
Total 5023.03 - Heartland Training Facility						6,309.00	0.00	6,309.00
Total 5023 - TRAINING						6,789.00	0.00	6,789.00
<b>5025 - PROFESSIONAL DEVELOPMENT</b>								
<b>5025.02 - Chief Officers</b>								
	08/12/2024	3145	SOUTHWEST AIRLINES	FAIRA Meeting	2115)	337.95		337.95
	08/15/2024	7750	SOUTHWEST AIRLINES	FAIRA Meeting Credit	2115)		19.99	-19.99
Total 5025.02 - Chief Officers						337.95	19.99	317.96
<b>5025.06 - Operations</b>								
	08/06/2024	22043	SMITH, JASON M	08/02/2024 (168 miles) PALS Provider Instructor Course	1001.07 - CB&T Checking - 8473	112.56		112.56
	08/31/2024	36856612	ENTERPRISE RENT A CAR	Hill Fire 07/17-08/02/2024	2000 - Accounts Payable	1,543.45		1,543.45
Total 5025.06 - Operations						1,656.01	0.00	1,656.01
Total 5025 - PROFESSIONAL DEVELOPMENT						1,993.96	19.99	1,973.97
<b>5028 - UTILITIES</b>								
<b>5028.01 - SDG&amp;E</b>								
	08/06/2024	090032590621 2024/08	SDG&E	08/02/2024(45.8% increase over prior month, 63.3% decrease over prior year)	2000 - Accounts Payable	2,402.07		2,402.07
	08/06/2024	090325928213 2024/08	SDG&E	103 Therms 07/04-08/02/2024 (-4% increase over prior month 2.6% increase over prior year)	2000 - Accounts Payable	138.70		138.70
Total 5028.01 - SDG&E						2,540.77	0.00	2,540.77
<b>5028.02 - Telephone</b>								
	08/01/2024	143994	ESI_ESITECH SYSTEMS	2024/08	2000 - Accounts Payable	185.48		185.48
Total 5028.02 - Telephone						185.48	0.00	185.48
<b>5028.03 - Water</b>								
	08/19/2024	11561843 2024/08	PADRE DAM	usage from prior month) 07/15-08/12/2024	2000 - Accounts Payable	251.93		251.93
	08/19/2024	11561843 2024/08	PADRE DAM	from prior month) 07/15-08/12/2024	2000 - Accounts Payable	40.97		40.97
	08/19/2024	11561843 2024/08	PADRE DAM	Fire Sprinklers 07/15-08/12/2024	2000 - Accounts Payable	66.94		66.94
Total 5028.03 - Water						359.84	0.00	359.84
<b>5028.04 - Trash</b>								
	08/01/2024	2024/08	WASTE MANAGEMENT	2024/08	2000 - Accounts Payable	64.03		64.03



**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of August 31, 2024

	Aug 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	351,574.22
1000.02 · Mitig.310135-47505	97,794.23
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	449,368.45
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	15,844.28
1001.07 · CB&T Checking - 8473	210,422.63
1101.06 · CB&T Money Plus	57,292.93
1101.09 · CB&T Savings (Grant)	501.37
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	137,215.88
CA-01-0075-006 1%	6,477.84
CA-01-0075 -0001 AFPD-Prime	
Committed Compensated Absenses	20,000.00
Committed Capital Apparatus Fnd	1,658,026.60
Assigned Compensated Absenses	30,000.00
Assigned Budget Stab. Reserve	165,000.00
Allocated Capital Apparatus	51,450.00
Allocated Capital Building	354,550.00
Allocated Unfunded Liability	581,526.00
Committed Building Fund	58,609.89
Committed Economic Stab. Fund	264,975.52
Committed Equipment Replacement	203,728.60
Committed OPEB (Retiree Health)	25,000.00
Committed Unfunded Liability	322,952.98
General	26,457.31
<b>Total CA-01-0075 -0001 AFPD-Prime</b>	3,762,276.90
CA-01-0075-005 Sunrise Pwr Lnk	252,504.58
<b>Total 1101.10 · CALIFORNIA CLASS</b>	4,158,475.20
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	21,405.71
<b>Total 1200.00 · US Bank - Trust Fund PARS 115</b>	22,870.33
<b>Total 1001 · OTHER A/C'S</b>	4,465,406.74
<b>Total Checking/Savings</b>	4,914,775.19



**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of August 31, 2024

	Aug 31, 24
Accounts Receivable	
1003 · *Accounts Receivable	41,462.33
<b>Total Accounts Receivable</b>	<b>41,462.33</b>
<b>Other Current Assets</b>	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	268,834.95
1002.1 · LAIF 17-37-006	5,936.30
1002.13a - Ameriprise	1,539,208.53
1002.15 · Deferred Outflows of Resources	5,612,984.00
1002.2 · PASIS-Risk Pool Deposit	556,430.13
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
<b>Total 1002 · OTHER CURRENT ASSETS</b>	<b>7,983,569.91</b>
<b>Total Other Current Assets</b>	<b>7,983,569.91</b>
<b>Total Current Assets</b>	<b>12,939,807.43</b>
<b>Fixed Assets</b>	
1600 · FIXED ASSETS	4,243,062.73
<b>Total Fixed Assets</b>	<b>4,243,062.73</b>
<b>TOTAL ASSETS</b>	<b>17,182,870.16</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	14,591.85
Credit Cards	
2002 · CREDIT CARDS	3,525.58
<b>Total Credit Cards</b>	<b>3,525.58</b>
<b>Other Current Liabilities</b>	
1800 · Market value of portfolio	57,519.86
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	222,856.74
<b>Total 2003 · OTHER LIABILITIES</b>	<b>222,856.74</b>
2100 · PAYROLL LIABILITIES	
2100.26 · PERS Safety Add'l 1%	1,411.33

**AFPD Alpine Fire Protection District**  
**Balance Sheet**  
 As of August 31, 2024

	Aug 31, 24
Total 2100 · PAYROLL LIABILITIES	1,411.33
Total Other Current Liabilities	281,787.93
Total Current Liabilities	299,905.36
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	13,291,540.10
Total Long Term Liabilities	13,291,540.10
Total Liabilities	13,591,445.46
Equity	
OPENING BAL EQUITY	2,783,937.41
3000 · Opening Balance 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
1110 · Retained Earnings	-8,708,564.84
Net Income	-1,525,058.75
Total Equity	3,591,424.70
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,182,870.16</b>

## AFPD Alpine Fire Protection District

09/10/24

## Profit &amp; Loss

Accrual Basis

August 2024

	Aug 24
<b>Income</b>	
4000 PROPERTY TAXES	
4000.01 · Property Tax	73,098.26
<b>Total 4000 PROPERTY TAXES</b>	<b>73,098.26</b>
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	19,026.30
California Bank & Trust	34.12
Investments	5,371.99
SRPL	1,151.25
<b>Total 4002.01 · INTEREST INCOME</b>	<b>25,583.66</b>
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	<b>25,583.66</b>
4005 · MISCELLANEOUS REVENUE	
4005.01 · Other	448.47
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	<b>448.47</b>
4008 · FEES AND SERVICES	
4008.01 · Mitigation	
Interest	391.95
<b>Total 4008.01 · Mitigation</b>	<b>391.95</b>
4008.02 · Fees for Services	4,348.42
<b>Total 4008 · FEES AND SERVICES</b>	<b>4,740.37</b>
<b>Total Income</b>	<b>103,870.76</b>
<b>Gross Profit</b>	<b>103,870.76</b>
<b>Expense</b>	
5000 · PAYROLL	
5000.01 · Salaries	176,272.96
5000.02 · OVERTIME	
Critical Weather	0.00
FLSA	3,638.24
Sick Coverage	4,368.72
Strike Team	53,265.83
Training	4,556.53
Unclassified-Meetings, etc	101.26
Vacation - Coverage	23,373.36
Worker's Comp Coverage	11,188.20
<b>Total 5000.02 · OVERTIME</b>	<b>100,492.14</b>
5000.03 · DIRECTORS COMPENSATION	500.00
<b>Total 5000 · PAYROLL</b>	<b>277,265.10</b>
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	8,188.38
5002.02 · Annual Leave Buyback	16,613.67
5002.03 · Medicare Tax ER	4,147.34
5002.04 · CalPers Retirement	
Retirement - Pers	33,661.81
<b>Total 5002.04 · CalPers Retirement</b>	<b>33,661.81</b>
5002.05 · Group Medical Ins	
Health	29,999.01
Supp Benefits - FRMS	3,777.67
<b>Total 5002.05 · Group Medical Ins</b>	<b>33,776.68</b>
5002.06 · Life Insurance	560.03

## AFPD Alpine Fire Protection District

09/10/24

## Profit &amp; Loss

Accrual Basis

August 2024

	Aug 24
5002.07 · LTD Insurance	621.12
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	245.00
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>97,845.03</b>
<b>5003 · GRANT EXPENSES</b>	
5003.05 · Alpine FireProtectionFoundation	25.00
<b>Total 5003 · GRANT EXPENSES</b>	<b>25.00</b>
<b>5007 · UNIFORMS/PPE</b>	
5007.01 · Uniforms	463.33
<b>Total 5007 · UNIFORMS/PPE</b>	<b>463.33</b>
<b>5008 · COMMUNICATIONS</b>	
5008.02 · Mobile Communications	515.22
5008.06 · Regional Communications System	737.50
5008.08 · Cox Communcations	256.92
<b>Total 5008 · COMMUNICATIONS</b>	<b>1,509.64</b>
<b>5009 · PASIS (Workers Comp)</b>	
5009.02 · Claim Related Expenses	17,569.86
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>17,569.86</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.03 · 800 mhz Radios	204.20
5012.12 · Fuel	3,181.69
5012.14 · Fire Hose & Appliances	98.79
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>3,484.68</b>
<b>5013 · MAINTENANCE - VEHICLES</b>	
5013.10 · E17 - 2015 KME	1,461.78
5013.20 · E217 - 2005 KME	2,243.37
5013.40 · 2019 F-250	3,996.01
5013.50 · BR17 Hi-Tech (2019)	8.61
5013.80 · Vermeer 1500C Chipper	220.00
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>7,929.77</b>
<b>5014 · MAINTENANCE - FACILITIES</b>	
5014.03 · Apparatus Bay Doors & Gates	750.00
5014.04 · ST-17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	315.54
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>1,135.54</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>99.00</b>
<b>5018 · OFFICE EXPENSE</b>	
5018.01 · Expendable Supplies	133.87
5018.02 · Postage	50.00
5018.03 · IT Equipment	857.45
<b>Total 5018 · OFFICE EXPENSE</b>	<b>1,041.32</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>	
5019.01 · Legal Counsel	1,260.00
5019.02 · Auditor	2,100.00
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>3,360.00</b>
<b>5023 · TRAINING</b>	
5023.02 · EMS (Medical Training)	480.00
5023.03 · Heartland Training Facility	6,309.00
<b>Total 5023 · TRAINING</b>	<b>6,789.00</b>

**AFPD Alpine Fire Protection District**  
**Profit & Loss**  
**August 2024**

	Aug 24
<b>5025 · PROFESSIONAL DEVELOPMENT</b>	
5025.02 · Chief Officers	317.96
5025.06 · Operations	1,656.01
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	1,973.97
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	2,540.77
5028.02 · Telephone	185.48
5028.03 · Water	359.84
5028.04 · Trash	211.67
5028.05 · Sewer	4,112.05
<b>Total 5028 · UTILITIES</b>	7,409.81
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	40.46
5030.02 · Incident Operations	491.25
5030.03 · Web Site	90.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	1,909.97
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	2,531.68
<b>5035 · MINOR EQUIPMENT</b>	
Facilities	3,525.58
<b>Total 5035 · MINOR EQUIPMENT</b>	3,525.58
<b>5037 · CAPITALIZED EXPENSES</b>	
Facilities	124,130.00
<b>Total 5037 · CAPITALIZED EXPENSES</b>	124,130.00
<b>Total Expense</b>	558,088.31
<b>Net Income</b>	-454,217.55

# Portfolio Analysis

8/31/2024

Total cost of accounts (cash value)	\$6,505,685.50
Value of accounts (market value)	\$6,430,721.51
Unrealized gain/loss \$ (market v - cash v)	(\$74,963.99)
Unrealized gain/loss %	-1.15%
Average earning % CD	3.26%

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	Ameriprise/Comer	3134GX2P8	9/30/2024	24	4.13%	4080	\$ 100.00	\$ 408,000.00	\$ 99.92	\$ 407,657.28	\$ (342.72)	-0.08%
Federal Home Ln Bks Cons BD 4%	Ameriprise/Comer	3130ASYR4	8/28/2025	32	4.00%	1250	\$ 100.00	\$ 124,012.50	\$ 99.49	\$ 124,356.25	\$ 343.75	0.28%
Federal Home CR Bks Cons BD 5.05%	Ameriprise/Comer	3133EN7C8	Called									
JPMorgan Chase Bank (CD)	Ameriprise/Comer	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 86.30	\$ 86,300.00	\$ (13,700.00)	-13.70%
JPMorgan Chase Bank (CD)*	Ameriprise/Comer	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 85.07	\$ 127,605.00	\$ (22,395.00)	-14.93%
Federal Home LnMTG Corp	Ameriprise/Comer	3134H1CF8	9/18/2028	60	5.00%	6100	\$ 99.55	\$ 607,255.00	\$ 99.97	\$ 609,835.30	\$ 2,580.30	0.42%
FEDL Home LnBank Bond CPN	Ameriprise/Comer	3130B1GU5	5/21/2027	36	5.55%	1800	\$ 100.20	\$ 180,336.16	\$ 100.07	\$ 180,120.60	\$ (215.56)	-0.12%

## AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$ 97.46	\$ 131,571.00	\$ 98.17	\$ 132,526.80	\$ 955.80	0.73%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 74.58	\$ 123,809.44	\$ (42,190.56)	-25.42%

## SRPL FUNDS

CA CLASS/SRPL	CA CLASS	Money Mkt			5.27%	252,504.58	\$ 1.00	\$ 252,504.58	\$ 1.00	\$ 252,504.58	\$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			4.55%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%

## COMMITTED & ASSIGNED

LAIF	LAIF	Local Agency Inv.Fund			4.55%	518.75	\$ 1.00	\$ 518.75	\$ 1.00	\$ 518.75	\$ -	0.00%
CB&T	CB&T	Money Mkt			0.50%	57,292.93	\$ 1.00	\$ 57,292.93	\$ 1.00	\$ 57,292.93	\$ -	0.00%
CA CLASS Principle	CA CLASS	Money Mkt			5.42%	3,726,004.33	\$ 1.00	\$ 3,726,004.33	\$ 1.00	\$ 3,726,004.33	\$ -	0.00%
Interest						36,272.57	\$ 1.00	\$ 36,272.57	\$ 1.00	\$ 36,272.57	\$ -	0.00%
1%						6,477.84	\$ 1.00	\$ 6,477.84	\$ 1.00	\$ 6,477.84	\$ -	0.00%
CA CLASS Enhanced Cash Principle		Investment Account				136,893.92	\$ 1.00	\$ 136,893.92	\$ 1.00	\$ 136,893.92	\$ -	0.00%
Dividend Reinvestment						321.96	\$ 1.00	\$ 321.96	\$ 1.00	\$ 321.96	\$ -	0.00%
AMERIPRISE-COMERICA	Comerica	Money Mkt				3,334.10	\$ 1.00	\$ 3,334.10	\$ 1.00	\$ 3,334.10	\$ -	0.00%
AMERIPRISE-COMERICA	Comerica	Money Mkt				12,498.71	\$ 1.00	\$ 12,498.71	\$ 1.00	\$ 12,498.71	\$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				22,378.72	\$ 1.00	\$ 22,378.72	\$ 1.00	\$ 22,378.72	\$ -	0.00%

## UNASSIGNED

CB&T -8473	CB&T	Checking				378,594.88	\$ 1.00	\$ 378,594.88	\$ 1.00	\$ 378,594.88	\$ -	0.00%
<b>Total</b>								<b>\$ 6,505,685.50</b>		<b>\$ 6,430,721.51</b>	<b>\$ (74,963.99)</b>	<b>-1.15%</b>

## BASE VALUE

## MARKET VALUE

\* Callable

\$ 5,417.55	\$ 5,417.55	LAIF / SRPL
\$ 518.75	\$ 518.75	LAIF/AFPD
\$ 1,572,937.76	\$ 1,539,208.53	Ameriprise-Comerica
\$ 310,069.71	\$ 268,834.95	Ameriprise-Comerica
\$ 22,378.72	\$ 22,378.72	US Bank
\$ 3,905,970.62	\$ 3,905,970.62	CA CLASS
\$ 252,504.58	\$ 252,504.58	CA CLASS / SRPL
\$ 57,292.93	\$ 57,292.93	CB&T
<u>\$ 6,127,090.62</u>	<u>\$ 6,052,126.63</u>	
\$ 257,922.13	\$ 257,922.13	SRPL
\$ 5,536,720.06	\$ 5,794,204.50	GENERAL
<u>\$ 5,794,642.19</u>	<u>\$ 6,052,126.63</u>	

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

July through August 2024

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax	73,098.26	4,232,870.00	-4,159,771.74	1.7%
4000.02 · General Fund Interest	0.00	10,000.00	-10,000.00	0.0%
4000.03 · Benefit Fee	0.00	641,919.00	-641,919.00	0.0%
<b>Total 4000 PROPERTY TAXES</b>	<b>73,098.26</b>	<b>4,884,789.00</b>	<b>-4,811,690.74</b>	<b>1.5%</b>
<b>4002 · USE OF MONEY AND PROPERTY</b>				
<b>4002.01 · INTEREST INCOME</b>				
<b>CA CLASS</b>	36,651.05	50,000.00	-13,348.95	73.3%
California Bank & Trust	42.98	500.00	-457.02	8.6%
Investments	7,047.50	25,000.00	-17,952.50	28.2%
LAIF	0.00	500.00	-500.00	0.0%
PASIS	0.00	5,000.00	-5,000.00	0.0%
SRPL	2,300.02	5,000.00	-2,699.98	46.0%
<b>Total 4002.01 · INTEREST INCOME</b>	<b>46,041.55</b>	<b>86,000.00</b>	<b>-39,958.45</b>	<b>53.5%</b>
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	<b>46,041.55</b>	<b>86,000.00</b>	<b>-39,958.45</b>	<b>53.5%</b>
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	946.84	5,000.00	-4,053.16	18.9%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	<b>946.84</b>	<b>5,000.00</b>	<b>-4,053.16</b>	<b>18.9%</b>
<b>4006 · GRANT INCOME</b>				
<b>4006.01 · SDRC</b>				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
<b>Total 4006.01 · SDRC</b>	<b>0.00</b>	<b>579,455.00</b>	<b>-579,455.00</b>	<b>0.0%</b>
<b>4006.03 · CITY OF SD - OES</b>				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	3,050.00	3,050.00	0.00	100.0%
<b>Total 4006.03 · CITY OF SD - OES</b>	<b>3,050.00</b>	<b>6,950.00</b>	<b>-3,900.00</b>	<b>43.9%</b>
<b>4006.04 · COSD</b>				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	0.00	10,351.00	-10,351.00	0.0%
<b>Total 4006.04 · COSD</b>	<b>0.00</b>	<b>18,742.00</b>	<b>-18,742.00</b>	<b>0.0%</b>
4006.05 · Alpine FireProtectionFoundation	0.00	3,700.00	-3,700.00	0.0%
<b>4006.07 · SD Regional Fire Fnd</b>				
VHF Radios 2024	0.00	449,250.00	-449,250.00	0.0%
Fire Shelters-Turnouts 2024	0.00	22,263.00	-22,263.00	0.0%
<b>Total 4006.07 · SD Regional Fire Fnd</b>	<b>0.00</b>	<b>471,513.00</b>	<b>-471,513.00</b>	<b>0.0%</b>
<b>Total 4006 · GRANT INCOME</b>	<b>3,050.00</b>	<b>1,080,360.00</b>	<b>-1,077,310.00</b>	<b>0.3%</b>
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
4007.01 · Incident Reimburse - Personnel	15,438.72	20,000.00	-4,561.28	77.2%
4007.02 · Incident Reimburse - Vehicle	5,628.06	5,000.00	628.06	112.6%
4007.03 · Incident Reimburse - Other	3,474.14	5,000.00	-1,525.86	69.5%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	<b>24,540.92</b>	<b>30,000.00</b>	<b>-5,459.08</b>	<b>81.8%</b>
<b>4008 · FEES AND SERVICES</b>				
<b>4008.01 · Mitigation</b>				
Fees	0.00	40,000.00	-40,000.00	0.0%
Interest	391.95	5,000.00	-4,608.05	7.8%
<b>Total 4008.01 · Mitigation</b>	<b>391.95</b>	<b>45,000.00</b>	<b>-44,608.05</b>	<b>0.9%</b>
4008.02 · Fees for Services	9,502.52	35,000.00	-25,497.48	27.2%
<b>Total 4008 · FEES AND SERVICES</b>	<b>9,894.47</b>	<b>80,000.00</b>	<b>-70,105.53</b>	<b>12.4%</b>
<b>Total Income</b>	<b>157,572.04</b>	<b>6,166,149.00</b>	<b>-6,008,576.96</b>	<b>2.6%</b>
<b>Gross Profit</b>	<b>157,572.04</b>	<b>6,166,149.00</b>	<b>-6,008,576.96</b>	<b>2.6%</b>
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	352,485.86	2,184,124.00	-1,831,638.14	16.1%
<b>5000.02 · OVERTIME</b>				
Critical Weather	2,461.80	29,262.00	-26,800.20	8.4%
FLSA	7,264.36	44,583.00	-37,318.64	16.3%

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

July through August 2024

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
Sick Coverage	10,267.34	87,787.00	-77,519.66	11.7%
Strike Team	102,862.32	20,000.00	82,862.32	514.3%
Training	4,706.29	29,854.00	-25,147.71	15.8%
Unclassified-Meetings, etc	101.26	29,262.00	-29,160.74	0.3%
Vacation - Coverage	48,528.27	309,000.00	-260,471.73	15.7%
Worker's Comp Coverage	11,188.20	10,000.00	1,188.20	111.9%
<b>Total 5000.02 · OVERTIME</b>	<b>187,379.84</b>	<b>559,748.00</b>	<b>-372,368.16</b>	<b>33.5%</b>
<b>5000.03 · DIRECTORS COMPENSATION</b>	<b>800.00</b>	<b>7,000.00</b>	<b>-6,200.00</b>	<b>11.4%</b>
<b>Total 5000 · PAYROLL</b>	<b>540,665.70</b>	<b>2,750,872.00</b>	<b>-2,210,206.30</b>	<b>19.7%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	27,278.15	116,142.00	-88,863.85	23.5%
5002.02 · Annual Leave Buyback	17,147.19	30,000.00	-12,852.81	57.2%
5002.03 · Medicare Tax ER	8,213.20	47,973.00	-39,759.80	17.1%
5002.04 · CalPers Retirement				
Retirement - Pers	67,205.00	410,627.00	-343,422.00	16.4%
Retirement UAL Payments	209,906.00	209,906.00	0.00	100.0%
<b>Total 5002.04 · CalPers Retirement</b>	<b>277,111.00</b>	<b>620,533.00</b>	<b>-343,422.00</b>	<b>44.7%</b>
5002.05 · Group Medical Ins				
Health	61,813.82	368,710.00	-306,896.18	16.8%
Supp Benefits - FRMS	7,563.39	59,280.00	-51,716.61	12.8%
<b>Total 5002.05 · Group Medical Ins</b>	<b>69,377.21</b>	<b>427,990.00</b>	<b>-358,612.79</b>	<b>16.2%</b>
5002.06 · Life Insurance	1,120.06	6,820.00	-5,699.94	16.4%
5002.07 · LTD Insurance	1,276.12	9,166.00	-7,889.88	13.9%
5002.08 · Social Security (ER)	49.60	434.00	-384.40	11.4%
5002.10 · Retirement 401 (a)	8,745.00	13,250.00	-4,505.00	66.0%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>410,565.78</b>	<b>1,272,558.00</b>	<b>-861,992.22</b>	<b>32.3%</b>
<b>5003 · GRANT EXPENSES</b>				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
<b>Total 5003.01 · SDRC</b>	<b>0.00</b>	<b>579,455.00</b>	<b>-579,455.00</b>	<b>0.0%</b>
5003.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
<b>Total 5003.03 · CITY OF SD - OES</b>	<b>0.00</b>	<b>6,950.00</b>	<b>-6,950.00</b>	<b>0.0%</b>
5003.04 · CountySD				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	0.00	10,351.00	-10,351.00	0.0%
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>18,742.00</b>	<b>-18,742.00</b>	<b>0.0%</b>
5003.05 · Alpine FireProtectionFoundation	25.00	3,700.00	-3,675.00	0.7%
5003.07 · SD Regional Fire Foundation				
VHF Radios 2024	0.00	404,250.00	-404,250.00	0.0%
Fire Shelters-Turnouts 2024	0.00	22,263.00	-22,263.00	0.0%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	<b>0.00</b>	<b>426,513.00</b>	<b>-426,513.00</b>	<b>0.0%</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>25.00</b>	<b>1,035,360.00</b>	<b>-1,035,335.00</b>	<b>0.0%</b>
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	624.96	17,250.00	-16,625.04	3.6%
5007.02 · Structure PPE	0.00	11,500.00	-11,500.00	0.0%
5007.03 · Wildland PPE	0.00	3,100.00	-3,100.00	0.0%
<b>Total 5007 · UNIFORMS/PPE</b>	<b>624.96</b>	<b>31,850.00</b>	<b>-31,225.04</b>	<b>2.0%</b>
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	0.00	112,237.00	-112,237.00	0.0%
5008.02 · Mobile Communications	1,030.44	8,683.00	-7,652.56	11.9%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	1,450.00	8,496.00	-7,046.00	17.1%
5008.08 · Cox Communcations	513.84	4,580.00	-4,066.16	11.2%
<b>Total 5008 · COMMUNICATIONS</b>	<b>2,994.28</b>	<b>134,196.00</b>	<b>-131,201.72</b>	<b>2.2%</b>
<b>5009 · PASIS (Workers Comp)</b>				



## AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July through August 2024

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
5009.01 · Administrative Costs	97,420.00	130,900.00	-33,480.00	74.4%
5009.02 · Claim Related Expenses	28,460.46	125,000.00	-96,539.54	22.8%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>125,880.46</b>	<b>255,900.00</b>	<b>-130,019.54</b>	<b>49.2%</b>
5010 · HOUSEHOLD	700.03	7,000.00	-6,299.97	10.0%
5011 · FAIRA	65,348.00	66,258.00	-910.00	98.6%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	0.00	3,555.00	-3,555.00	0.0%
5012.02 · Air Compressor - Station	0.00	1,900.00	-1,900.00	0.0%
5012.03 · 800 mhz Radios	408.40	3,500.00	-3,091.60	11.7%
5012.04 · VHF Radios	1,454.97	3,000.00	-1,545.03	48.5%
5012.05 · Rescue Tools	0.00	1,900.00	-1,900.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	0.00	5,205.00	-5,205.00	0.0%
5012.08 · SCBA - Compressor	2,093.35	5,970.00	-3,876.65	35.1%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	0.00	2,000.00	-2,000.00	0.0%
5012.12 · Fuel	8,938.85	41,650.00	-32,711.15	21.5%
5012.13 · Foam (Class A/B)	0.00	4,000.00	-4,000.00	0.0%
5012.14 · Fire Hose & Appliances	98.79	2,000.00	-1,901.21	4.9%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>12,994.36</b>	<b>81,030.00</b>	<b>-68,035.64</b>	<b>16.0%</b>
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	6,190.61	37,530.00	-31,339.39	16.5%
5013.20 · E217 - 2005 KME	5,198.14	36,530.00	-31,331.86	14.2%
5013.30 · 2023 Chevrolet Silverado	0.00	2,500.00	-2,500.00	0.0%
5013.40 · 2019 F-250	4,311.15	5,000.00	-688.85	86.2%
5013.50 · BR17 Hi-Tech (2019)	158.19	19,830.00	-19,671.81	0.8%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	28.00	2,500.00	-2,472.00	1.1%
5013.80 · Vermeer 1500C Chipper	220.00	1,000.00	-780.00	22.0%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>16,106.09</b>	<b>107,890.00</b>	<b>-91,783.91</b>	<b>14.9%</b>
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	754.83	19,725.00	-18,970.17	3.8%
5014.02 · HVAC Maintenance	874.50	2,800.00	-1,925.50	31.2%
5014.03 · Apparatus Bay Doors & Gates	750.00	4,900.00	-4,150.00	15.3%
5014.04 · ST-17 Life Safety Systems	140.00	6,640.00	-6,500.00	2.1%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%
5014.07 · Grounds Maintenance	626.46	4,787.00	-4,160.54	13.1%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>3,145.79</b>	<b>46,982.00</b>	<b>-43,836.21</b>	<b>6.7%</b>
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	673.75	8,500.00	-7,826.25	7.9%
5015.02 · EMS Maintenance Contracts	13,248.00	18,000.00	-4,752.00	73.6%
5015.03 · Medication Disposal	182.00	922.00	-740.00	19.7%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	<b>14,103.75</b>	<b>27,422.00</b>	<b>-13,318.25</b>	<b>51.4%</b>
5016 · AGENCY MEMBERSHIPS	1,338.00	4,408.00	-3,070.00	30.4%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	277.59	4,300.00	-4,022.41	6.5%
5018.02 · Postage	70.00	500.00	-430.00	14.0%
5018.03 · IT Equipment	1,048.58	12,206.00	-11,157.42	8.6%
5018.04 · Publishing	0.00	660.00	-660.00	0.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>1,396.17</b>	<b>17,666.00</b>	<b>-16,269.83</b>	<b>7.9%</b>
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	10,148.24	23,009.00	-12,860.76	44.1%
5019.02 · Auditor	2,100.00	15,250.00	-13,150.00	13.8%
5019.03 · Election	0.00	12,000.00	-12,000.00	0.0%
5019.04 · IT Services	109.00	20,000.00	-19,891.00	0.5%
5019.05 · Investment Management Fees	0.00	500.00	-500.00	0.0%
5019.06 · Wellness - Fitness Program	0.00	30,000.00	-30,000.00	0.0%
5019.08 · SD LAFCO	3,751.07	3,752.00	-0.93	100.0%
5019.09 · Benefit Fee Administration	0.00	4,410.00	-4,410.00	0.0%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>16,108.31</b>	<b>108,921.00</b>	<b>-92,812.69</b>	<b>14.8%</b>
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	1,460.00	4,700.00	-3,240.00	31.1%

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

July through August 2024

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
5023.03 · Heartland Training Facility	6,309.00	18,117.00	-11,808.00	34.8%
5023.04 · Education Reimbursement	0.00	7,500.00	-7,500.00	0.0%
<b>Total 5023 · TRAINING</b>	<b>7,769.00</b>	<b>32,317.00</b>	<b>-24,548.00</b>	<b>24.0%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	549.00	12,714.00	-12,165.00	4.3%
5025.02 · Chief Officers	689.09	3,750.00	-3,060.91	18.4%
5025.03 · Board of Directors	0.00	5,000.00	-5,000.00	0.0%
5025.04 · In House Training	3,470.00	7,270.00	-3,800.00	47.7%
5025.05 · Community Risk Reduction	83.00	7,800.00	-7,717.00	1.1%
5025.06 · Operations	1,656.01	20,100.00	-18,443.99	8.2%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>6,447.10</b>	<b>56,634.00</b>	<b>-50,186.90</b>	<b>11.4%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	3,664.99	22,700.00	-19,035.01	16.1%
5028.02 · Telephone	367.68	2,920.00	-2,552.32	12.6%
5028.03 · Water	756.64	4,900.00	-4,143.36	15.4%
5028.04 · Trash	439.84	2,700.00	-2,260.16	16.3%
5028.05 · Sewer	4,112.05	4,000.00	112.05	102.8%
<b>Total 5028 · UTILITIES</b>	<b>9,341.20</b>	<b>37,220.00</b>	<b>-27,878.80</b>	<b>25.1%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	2,967.07	12,700.00	-9,732.93	23.4%
5030.02 · Incident Operations	1,462.94	4,000.00	-2,537.06	36.6%
5030.03 · Web Site	180.00	1,320.00	-1,140.00	13.6%
5030.04 · Recruitment	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	18,961.94	29,318.00	-10,356.06	64.7%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>22,582.95</b>	<b>47,838.00</b>	<b>-25,255.05</b>	<b>47.2%</b>
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	0.00	4,850.00	-4,850.00	0.0%
5032.02 · Supplies	0.00	2,000.00	-2,000.00	0.0%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
<b>Total 5032 · Community Risk Reduction</b>	<b>0.00</b>	<b>7,350.00</b>	<b>-7,350.00</b>	<b>0.0%</b>
<b>5035 · MINOR EQUIPMENT</b>				
Communications	0.00	7,300.00	-7,300.00	0.0%
Facilities	3,525.58	18,550.00	-15,024.42	19.0%
Office	0.00	3,270.00	-3,270.00	0.0%
Operations	1,759.68	91,691.00	-89,931.32	1.9%
Vehicles	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>5,285.26</b>	<b>122,311.00</b>	<b>-117,025.74</b>	<b>4.3%</b>
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	124,130.00	344,850.00	-220,720.00	36.0%
Operations	0.00	13,250.00	-13,250.00	0.0%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>124,130.00</b>	<b>358,100.00</b>	<b>-233,970.00</b>	<b>34.7%</b>
<b>5038 · CONTINGENCY FUND</b>	<b>0.00</b>	<b>165,426.00</b>	<b>-165,426.00</b>	<b>0.0%</b>
<b>5039 · EMERGENCY FUND</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>5040 · FUND ACCURAL ACCOUNTS</b>	<b>0.00</b>	<b>17,661.00</b>	<b>-17,661.00</b>	<b>0.0%</b>
<b>5050 · INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>-1,055,388.00</b>	<b>1,055,388.00</b>	<b>0.0%</b>
<b>8000.00 · DEBT SERVICE FUND</b>				
8000.01 · POB				
POB - Administrative Fees	0.00	2,500.00	-2,500.00	0.0%
POB - Interest	79,897.82	156,620.00	-76,722.18	51.0%
POB - Principal	215,180.78	215,000.00	180.78	100.1%
<b>Total 8000.01 · POB</b>	<b>295,078.60</b>	<b>374,120.00</b>	<b>-79,041.40</b>	<b>78.9%</b>
8000.02 · ECAA Solar				
Interest	0.00	6,416.00	-6,416.00	0.0%
Principal	0.00	42,831.00	-42,831.00	0.0%
<b>Total 8000.02 · ECAA Solar</b>	<b>0.00</b>	<b>49,247.00</b>	<b>-49,247.00</b>	<b>0.0%</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>295,078.60</b>	<b>423,367.00</b>	<b>-128,288.40</b>	<b>69.7%</b>
<b>Total Expense</b>	<b>1,682,630.79</b>	<b>6,166,149.00</b>	<b>-4,483,518.21</b>	<b>27.3%</b>
<b>Net Income</b>	<b>-1,525,058.75</b>	<b>0.00</b>	<b>-1,525,058.75</b>	<b>100.0%</b>

## AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July through August 2024

	Jul - Aug 24	Jul - Aug 23	\$ Change	% Change
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax				
Property Tax 1%	73,527.46	67,341.89	6,185.57	9.2%
Admin Fees	-239.26	0.00	-239.26	-100.0%
Refunds	-189.94	0.00	-189.94	-100.0%
<b>Total 4000.01 · Property Tax</b>	<b>73,098.26</b>	<b>67,341.89</b>	<b>5,756.37</b>	<b>8.6%</b>
<b>Total 4000 PROPERTY TAXES</b>	<b>73,098.26</b>	<b>67,341.89</b>	<b>5,756.37</b>	<b>8.6%</b>
<b>4002 · USE OF MONEY AND PROPERTY</b>				
4002.01 · INTEREST INCOME				
CA CLASS	36,651.05	0.00	36,651.05	100.0%
California Bank & Trust	42.98	85.55	-42.57	-49.8%
Investments	7,047.50	28,043.33	-20,995.83	-74.9%
SRPL	2,300.02	311.77	1,988.25	637.7%
<b>Total 4002.01 · INTEREST INCOME</b>	<b>46,041.55</b>	<b>28,440.65</b>	<b>17,600.90</b>	<b>61.9%</b>
4002.02 · Property Lease				
Ambulance Sub-Lease(Restricted)	0.00	8,000.00	-8,000.00	-100.0%
<b>Total 4002.02 · Property Lease</b>	<b>0.00</b>	<b>8,000.00</b>	<b>-8,000.00</b>	<b>-100.0%</b>
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	<b>46,041.55</b>	<b>36,440.65</b>	<b>9,600.90</b>	<b>26.4%</b>
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	946.84	5,432.84	-4,486.00	-82.6%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	<b>946.84</b>	<b>5,432.84</b>	<b>-4,486.00</b>	<b>-82.6%</b>
<b>4006 · GRANT INCOME</b>				
4006.03 · CITY OF SD - OES				
UASI 2022	3,050.00	0.00	3,050.00	100.0%
<b>Total 4006.03 · CITY OF SD - OES</b>	<b>3,050.00</b>	<b>0.00</b>	<b>3,050.00</b>	<b>100.0%</b>
<b>Total 4006 · GRANT INCOME</b>	<b>3,050.00</b>	<b>0.00</b>	<b>3,050.00</b>	<b>100.0%</b>
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
4007.01 · Incident Reimburse - Personnel	15,438.72	46,488.55	-31,049.83	-66.8%
4007.02 · Incident Reimburse - Vehicle	5,628.06	9,160.05	-3,531.99	-38.6%
4007.03 · Incident Reimburse - Other	3,474.14	15,723.58	-12,249.44	-77.9%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	<b>24,540.92</b>	<b>71,372.18</b>	<b>-46,831.26</b>	<b>-65.6%</b>
<b>4008 · FEES AND SERVICES</b>				
4008.01 · Mitigation				
Interest	391.95	0.00	391.95	100.0%
<b>Total 4008.01 · Mitigation</b>	<b>391.95</b>	<b>0.00</b>	<b>391.95</b>	<b>100.0%</b>
4008.02 · Fees for Services	9,502.52	10,546.77	-1,044.25	-9.9%
<b>Total 4008 · FEES AND SERVICES</b>	<b>9,894.47</b>	<b>10,546.77</b>	<b>-652.30</b>	<b>-6.2%</b>
<b>Total Income</b>	<b>157,572.04</b>	<b>191,134.33</b>	<b>-33,562.29</b>	<b>-17.6%</b>
<b>Gross Profit</b>	<b>157,572.04</b>	<b>191,134.33</b>	<b>-33,562.29</b>	<b>-17.6%</b>
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	352,485.86	322,983.52	29,502.34	9.1%
5000.02 · OVERTIME				
Critical Weather	2,461.80	3,390.06	-928.26	-27.4%
FLSA	7,264.36	5,755.30	1,509.06	26.2%
Sick Coverage	10,267.34	3,107.28	7,160.06	230.4%
Strike Team	102,862.32	27,245.43	75,616.89	277.5%
Training	4,706.29	216.84	4,489.45	2,070.4%
Unclassified-Meetings, etc	101.26	739.15	-637.89	-86.3%
Vacation - Coverage	48,528.27	31,388.51	17,139.76	54.6%

## AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July through August 2024

	Jul - Aug 24	Jul - Aug 23	\$ Change	% Change
<b>Worker's Comp Coverage</b>	11,188.20	2,777.37	8,410.83	302.8%
<b>Total 5000.02 · OVERTIME</b>	187,379.84	74,619.94	112,759.90	151.1%
<b>5000.03 · DIRECTORS COMPENSATION</b>	800.00	900.00	-100.00	-11.1%
<b>Total 5000 · PAYROLL</b>	540,665.70	398,503.46	142,162.24	35.7%
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	27,278.15	25,461.53	1,816.62	7.1%
5002.02 · Annual Leave Buyback	17,147.19	500.04	16,647.15	3,329.2%
5002.03 · Medicare Tax ER	8,213.20	5,494.82	2,718.38	49.5%
5002.04 · CalPers Retirement				
Retirement - Pers	67,205.00	62,267.11	4,937.89	7.9%
Retirement UAL Payments	209,906.00	125,318.00	84,588.00	67.5%
<b>Total 5002.04 · CalPers Retirement</b>	277,111.00	187,585.11	89,525.89	47.7%
5002.05 · Group Medical Ins				
Health	61,813.82	60,840.42	973.40	1.6%
Supp Benefits - FRMS	7,563.39	7,359.20	204.19	2.8%
<b>Total 5002.05 · Group Medical Ins</b>	69,377.21	68,199.62	1,177.59	1.7%
5002.06 · Life Insurance	1,120.06	1,063.07	56.99	5.4%
5002.07 · LTD Insurance	1,276.12	1,237.70	38.42	3.1%
5002.08 · Social Security (ER)	49.60	55.80	-6.20	-11.1%
5002.09 · Payroll Expenses	-1.75	26.64	-28.39	-106.6%
5002.10 · Retirement 401 (a)	8,745.00	8,605.00	140.00	1.6%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	410,565.78	298,479.33	112,086.45	37.6%
<b>5003 · GRANT EXPENSES</b>				
5003.05 · Alpine FireProtectionFoundation	25.00	364.00	-339.00	-93.1%
<b>Total 5003 · GRANT EXPENSES</b>	25.00	364.00	-339.00	-93.1%
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	624.96	1,314.57	-689.61	-52.5%
5007.02 · Structure PPE	0.00	376.21	-376.21	-100.0%
<b>Total 5007 · UNIFORMS/PPE</b>	624.96	1,690.78	-1,065.82	-63.0%
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	0.00	36,789.55	-36,789.55	-100.0%
5008.02 · Mobile Communications	1,030.44	925.06	105.38	11.4%
5008.06 · Regional Communications System	1,450.00	684.00	766.00	112.0%
5008.08 · Cox Communcations	513.84	574.79	-60.95	-10.6%
<b>Total 5008 · COMMUNICATIONS</b>	2,994.28	38,973.40	-35,979.12	-92.3%
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative Costs	97,420.00	80,759.00	16,661.00	20.6%
5009.02 · Claim Related Expenses	28,460.46	19,450.63	9,009.83	46.3%
<b>Total 5009 · PASIS (Workers Comp)</b>	125,880.46	100,209.63	25,670.83	25.6%
<b>5010 · HOUSEHOLD</b>	700.03	984.81	-284.78	-28.9%
<b>5011 · FAIRA</b>	65,348.00	53,718.00	11,630.00	21.7%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	0.00	681.64	-681.64	-100.0%
5012.03 · 800 mhz Radios	408.40	402.00	6.40	1.6%
5012.04 · VHF Radios	1,454.97	1,107.86	347.11	31.3%
5012.07 · Station Generator	0.00	454.09	-454.09	-100.0%
5012.08 · SCBA - Compressor	2,093.35	2,809.07	-715.72	-25.5%
5012.11 · Misc.Equipment	0.00	174.41	-174.41	-100.0%
5012.12 · Fuel	8,938.85	6,553.39	2,385.46	36.4%
5012.14 · Fire Hose & Appliances	98.79	0.00	98.79	100.0%

**AFPD Alpine Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
 July through August 2024

	Jul - Aug 24	Jul - Aug 23	\$ Change	% Change
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	12,994.36	12,182.46	811.90	6.7%
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	6,190.61	66.26	6,124.35	9,242.9%
5013.20 · E217 - 2005 KME	5,198.14	12,438.34	-7,240.20	-58.2%
5013.40 · 2019 F-250	4,311.15	1,590.40	2,720.75	171.1%
5013.50 · BR17 Hi-Tech (2019)	158.19	408.55	-250.36	-61.3%
5013.70 · 2021 Chevrolet Silverado	28.00	1,758.31	-1,730.31	-98.4%
5013.80 · Vermeer 1500C Chipper	220.00	0.00	220.00	100.0%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	16,106.09	16,261.86	-155.77	-1.0%
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	754.83	2,674.50	-1,919.67	-71.8%
5014.02 · HVAC Maintenance	874.50	644.00	230.50	35.8%
5014.03 · Apparatus Bay Doors & Gates	750.00	600.00	150.00	25.0%
5014.04 · ST-17 Life Safety Systems	140.00	140.00	0.00	0.0%
5014.07 · Grounds Maintenance	626.46	1,166.97	-540.51	-46.3%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	3,145.79	5,225.47	-2,079.68	-39.8%
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	673.75	448.64	225.11	50.2%
5015.02 · EMS Maintenance Contracts	13,248.00	0.00	13,248.00	100.0%
5015.03 · Medication Disposal	182.00	282.00	-100.00	-35.5%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	14,103.75	730.64	13,373.11	1,830.3%
<b>5016 · AGENCY MEMBERSHIPS</b>	1,338.00	859.00	479.00	55.8%
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	277.59	492.44	-214.85	-43.6%
5018.02 · Postage	70.00	0.00	70.00	100.0%
5018.03 · IT Equipment	1,048.58	1,647.93	-599.35	-36.4%
5018.04 · Publishing	0.00	208.49	-208.49	-100.0%
<b>Total 5018 · OFFICE EXPENSE</b>	1,396.17	2,348.86	-952.69	-40.6%
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Counsel	10,148.24	10,771.54	-623.30	-5.8%
5019.02 · Auditor	2,100.00	4,100.00	-2,000.00	-48.8%
5019.04 · IT Services	109.00	3,641.84	-3,532.84	-97.0%
5019.08 · SD LAFCO	3,751.07	2,812.63	938.44	33.4%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	16,108.31	21,326.01	-5,217.70	-24.5%
<b>5023 · TRAINING</b>				
5023.02 · EMS (Medical Training)	1,460.00	1,218.00	242.00	19.9%
5023.03 · Heartland Training Facility	6,309.00	6,122.00	187.00	3.1%
<b>Total 5023 · TRAINING</b>	7,769.00	7,340.00	429.00	5.8%
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	549.00	-673.00	1,222.00	181.6%
5025.02 · Chief Officers	689.09	237.96	451.13	189.6%
5025.04 · In House Training	3,470.00	3,470.00	0.00	0.0%
5025.05 · Community Risk Reduction	83.00	531.97	-448.97	-84.4%
5025.06 · Operations	1,656.01	2,567.61	-911.60	-35.5%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	6,447.10	6,134.54	312.56	5.1%
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	3,664.99	10,392.08	-6,727.09	-64.7%
5028.02 · Telephone	367.68	379.29	-11.61	-3.1%
5028.03 · Water	756.64	831.08	-74.44	-9.0%
5028.04 · Trash	439.84	414.50	25.34	6.1%
5028.05 · Sewer	4,112.05	3,888.45	223.60	5.8%
<b>Total 5028 · UTILITIES</b>	9,341.20	15,905.40	-6,564.20	-41.3%
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	2,967.07	2,633.47	333.60	12.7%

**AFPD Alpine Fire Protection District**  
**Profit & Loss Prev Year Comparison**  
 July through August 2024

	Jul - Aug 24	Jul - Aug 23	\$ Change	% Change
5030.02 · Incident Operations	1,462.94	119.82	1,343.12	1,121.0%
5030.03 · Web Site	180.00	170.00	10.00	5.9%
5030.05 · Reimbursable expenses	-989.00	0.00	-989.00	-100.0%
5030.06 · Software/Licenses	18,961.94	10,047.94	8,914.00	88.7%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>22,582.95</b>	<b>12,971.23</b>	<b>9,611.72</b>	<b>74.1%</b>
5032 · Community Risk Reduction				
5032.02 · Supplies	0.00	226.90	-226.90	-100.0%
<b>Total 5032 · Community Risk Reduction</b>	<b>0.00</b>	<b>226.90</b>	<b>-226.90</b>	<b>-100.0%</b>
5035 · MINOR EQUIPMENT				
Facilities	3,525.58	0.00	3,525.58	100.0%
Office	0.00	4,151.89	-4,151.89	-100.0%
Operations	1,759.68	1,996.43	-236.75	-11.9%
Vehicles	0.00	319.12	-319.12	-100.0%
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>5,285.26</b>	<b>6,467.44</b>	<b>-1,182.18</b>	<b>-18.3%</b>
5037 · CAPITALIZED EXPENSES				
Facilities	124,130.00	77,463.00	46,667.00	60.2%
Vehicles	0.00	1,939.49	-1,939.49	-100.0%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>124,130.00</b>	<b>79,402.49</b>	<b>44,727.51</b>	<b>56.3%</b>
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	79,897.82	83,533.10	-3,635.28	-4.4%
POB - Principal	215,180.78	210,000.00	5,180.78	2.5%
<b>Total 8000.01 · POB</b>	<b>295,078.60</b>	<b>293,533.10</b>	<b>1,545.50</b>	<b>0.5%</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>295,078.60</b>	<b>293,533.10</b>	<b>1,545.50</b>	<b>0.5%</b>
<b>Total Expense</b>	<b>1,682,630.79</b>	<b>1,373,838.81</b>	<b>308,791.98</b>	<b>22.5%</b>
<b>Net Income</b>	<b>-1,525,058.75</b>	<b>-1,182,704.48</b>	<b>-342,354.27</b>	<b>-29.0%</b>

# Monthly Incident Report

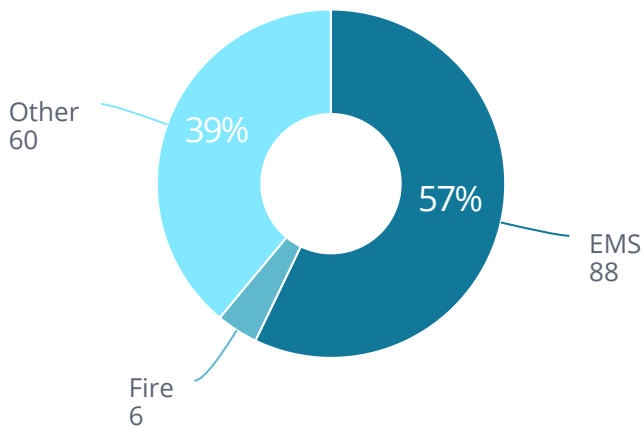
Count of Total Incidents & Exposures

Count of Incidents

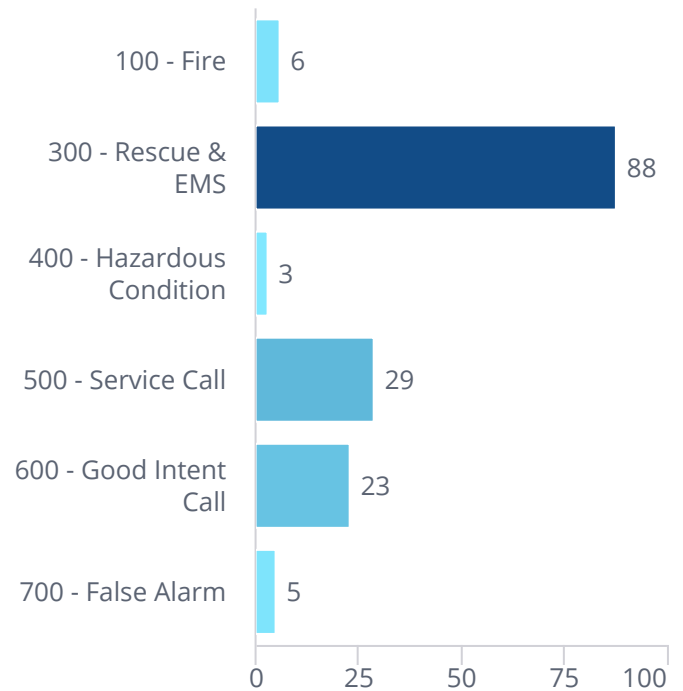
# 154

Count of Exposures **154**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type





**RESOLUTION # 24/25-06**

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

**WHEREAS**, Section 13895 of the Health and Safety Code has been complied with; and

**WHEREAS**, said hearings have been held and terminated, during which times all additions and deletions to the preliminary budget for 2024-2025 were made; and

**WHEREAS**, in accordance with Section 13895 of the Health and Safety Code, the final budget of the Alpine Fire Protection District for Fiscal Year 2024-2025 is hereby adopted in accordance with Exhibit "A"; and

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that the Fire Chief is authorized to approve budget appropriations and/or fund transfers for Fiscal Year 2024/2025 and provide monthly reports to the Board on appropriations and/or fund transfers.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17<sup>th</sup> Day of September 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

\_\_\_\_\_  
President of the Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Board

**Attest:**

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

Executed this \_\_\_\_\_  
(Date of Execution)

\_\_\_\_\_  
Brian Boggeln



# ALPINE FIRE PROTECTION DISTRICT FISCAL YEAR 2024/25 BUDGET



*SERVICE WITH PRIDE*

**FY 24/25 Budget  
Change Summary from Prelim Budget to Final Budget**

<b>Date</b>	<b>Line Item</b>	<b>Prelim</b>	<b>Updated</b>	<b>Difference</b>	<b>Justification</b>
6/25/2024	5009.01 - PASIS Admin Fees	128,000	130,900	2,900	Final PASIS budget approved after our prelim budget was approved
7/18/2024	4000.03 - Benefit Fee	631,575	641,919	10,344	Final estimate from Wildan received
7/18/2024	5019.08 - SD LAFCO	3,400	3,752	352	Invoice from LAFCO received
8/5/2024	5030.03 - Website	1,080	1,320	240	Increased monthly cost as of 01/25
8/20/2024	5028.05 - Sewer	4,000	4,113	113	Sewer rate increase from SD County
8/20/2024	5002.05 - Group Medical	427,990	430,970	2,980	Final numbers from PERS
8/21/2024	4002.02 - Property Lease	-	102,506	102,506	Lease approved and signed
9/9/2024	4006.05/5003.05 - Alpine Fire Foundation	3,700	4,500	800	Approved purchases using donations
9/10/2024	5037 - Capital Expenses	358,100	383,100	25,000	Fire Alarm Panel Replacement
9/10/2024	5000.02 - Overtime/4007.01 - Personnel Reimbursement	20,000	125,000	105,000	Incident responses
9/10/2024	5000.02 - Overtime (Work Comp)	10,000	16,000	6,000	Work comp coverage costs

**FISCAL YEAR 2024/2025  
FINAL BUDGET**

<b>REVENUE</b>		<b>2024/25</b>	<b>2023/24 Budgeted</b>	<b>FY 23/24 Actual</b>
4000	PROPERTY TAXES	4,884,789	4,650,024	4,926,950.75
4002	USE OF MONEY AND PROPERTY	188,506	66,100	255,595.03
4005	MISCELLANEOUS REVENUE	5,000	478,790	507,148.62
4006	GRANT INCOME	1,081,160	1,096,523	345,666.73
4007	INTER-GOVERNMENTAL REVENUE	135,000	50,000	189,001.50
4008	FEES AND SERVICES	80,000	45,000	113,416.31
<i>Total Revenue</i>		6,374,455	6,386,437	6,337,778.94
<b>EXPENSES</b>		<b>2024/25</b>	<b>2023/24</b>	<b>FY 23/24 Actual</b>
5000	PAYROLL	2,861,872	2,470,195	2,445,873.86
5002	EMPLOYEE BENEFITS	1,275,538	1,140,137	1,110,136.18
5003	GRANT EXPENSES	1,036,160	1,096,523	351,280.29
5007	UNIFORMS/PPE	31,850	62,063	52,169.91
5008	COMMUNICATIONS	134,196	126,408	122,618.11
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	255,900	246,900	253,183.56
5010	HOUSEHOLD SUPPLIES	7,000	7,000	4,472.61
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	66,258	55,215	53,718.00
5012	MAINTENANCE - EQUIPMENT	81,030	77,493	65,715.59
5013	MAINTENANCE - VEHICLES	107,890	77,972	76,096.47
5014	MAINTENANCE - FACILITIES	46,982	37,326	29,190.90
5015	EMERGENCY MEDICAL SERVICES	27,422	13,430	12,123.04
5016	AGENCY MEMBERSHIPS	4,408	3,586	1,614.87
5018	OFFICE EXPENSE	17,666	15,525	12,893.30
5019	PROFESSIONAL SERVICES AND FEES	108,921	98,912	94,630.42
5023	TRAINING	32,317	40,400	31,901.20
5025	PROFESSIONAL DEVELOPMENT	56,634	46,140	30,677.72
5028	UTILITIES	37,333	67,840	60,841.01
5030	SPECIAL DISTRICT EXPENSE	47,838	42,546	41,134.74
5032	COMMUNITY RISK REDUCTION	7,350	7,850	6,514.24
5035	MINOR EQUIPMENT	122,311	44,456	26,895.56
5037	CAPITALIZED EXPENSES	383,100	1,997,794	698,215.50
5038	CONTINGENCY FUND	165,426	152,133	-
5039	EMERGENCY FUND	5,000	5,000	-
5040	FUND ACCRUAL ACCOUNTS	86,074	162,958	-
5050	INTERFUND TRANSFERS	(1,055,388)	(2,099,079)	-
8000	DEBT SERVICE FUND	423,367	389,714	373,611.04
<i>Total Expenses</i>		6,374,455	6,386,437	5,955,508.12
		Total Revenue	6,374,455	6,337,778.94
		Total Expense	6,374,455	5,955,508.12
		Difference	-	382,270.83

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

<b>REVENUE</b>				
			<b>2024/25</b>	<b>2023/23 Actual</b>
4000	PROPERTY TAXES		4,884,789	4,926,744.66
	4000.01	Property Taxes	4,232,870	4,273,257.43
	4000.02	Interest - General Fund	10,000	44,852.61
	4000.03	Benefit Fee	641,919	608,634.62
4002	USE OF MONEY AND PROPERTY		188,506	263,662.06
	4002.01	Interest Income	86,000	255,662.06
	4002.02	Property Lease	102,506	8,000.00
4005	MISCELLANEOUS REVENUE		5,000	495,245.96
	4005.01	Other	5,000	21,455.96
	4005.02	ECAA Solar (Loan)	-	473,790.00
4006	GRANT INCOME		1,081,160	345,666.73
	4006.01	San Diego River Conservancy	579,455	220,543.80
	4006.02	American Rescue Plan Act (ARPA)	-	14,284.40
	4006.03	City of San Diego - OES	-	2,120.00
	4006.04	County of San Diego	18,742	-
	4006.05	Alpine Fire Foundation	4,500	1,254.80
	4006.06	FEMA Hazardous Grant Program	-	-
	4006.07	San Diego Fire Foundation	471,513	108,354.53
4007	INTER-GOVERNMENTAL REVENUE		135,000	189,007.50
	4007.01	Incident Reimbursement - Personnel	125,000	113,439.85
	4007.02	Incident Reimbursement - Vehicle	5,000	18,525.05
	4007.03	Incident Reimbursement - Other	5,000	40,396.20
4008	FEES AND SERVICES		80,000	143,582.93
	4008.01	Mitigation Fees	45,000	85,883.65
		<i>Mitigation Fees</i>	<i>40,000</i>	<i>85,342.00</i>
		<i>Mitigation Fee Interest</i>	<i>5,000</i>	<i>541.44</i>
	4008.02	Fees for Services	35,000	57,669.28
		<i>Total Income</i>	<i>6,374,455</i>	<i>6,365,006.73</i>
		<i>Operating Inome</i>	<i>5,293,295</i>	<i>6,018,243</i>

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

<b>EXPENSES</b>				
			<b>2024/25</b>	<b>2023/24 Actual</b>
<b>5000</b>	<b>PAYROLL</b>		<b>2,861,872</b>	<b>2,445,873.86</b>
	5000.01	Salaries	2,184,124	1,944,287.55
	5000.02	Overtime	670,748	496,892.31
	5000.03	Director Compensation	7,000	4,700.00
<b>5002</b>	<b>EMPLOYEE BENEFITS</b>		<b>1,275,538</b>	<b>1,108,729.73</b>
	5002.01	Educational Incentive	116,142	103,138.04
	5002.02	Vacation/Sick Leave Expense	30,000	42,316.92
	5002.03	Medicare (Employer)	47,973	35,653.53
	5002.04	CalPERS Retirement	620,533	494,525.20
	5002.05	Group Medical Insurance	430,970	407,346.23
	5002.06	Life Insurance	6,820	6,435.37
	5002.07	Long Term Disability Insurance	9,166	7,534.65
	5002.08	Social Security Insurance	434	291.40
	5002.10	Retirement (401a)	13,250	11,210.00
	5002.11	Uniform Allowance	250	250.00
<b>5003</b>	<b>GRANT EXPENSES</b>		<b>1,036,160</b>	
	5003.01	SDRC	579,455	220,543.80
	5003.02	American Rescue Plan Act (ARPA)	-	14,284.40
	5003.03	City of San Diego - OES	6,950	-
	5003.04	County of San Diego	18,742	-
	5003.05	Alpine Fire Foundation	4,500	1,254.80
	5003.06	FEMA Hazardous Grant Program	-	-
	5003.07	San Diego Fire Foundation	426,513	108,354.53
<b>5007</b>	<b>UNIFORMS/PPE</b>		<b>31,850</b>	
	5007.01	Uniforms	17,250	11,948.75
	5007.02	Structure PPE	11,500	39,435.68
	5007.03	Wildland PPE	3,100	785.48
<b>5008</b>	<b>COMMUNICATIONS</b>		<b>134,196</b>	<b>122,618.11</b>
	5008.01	Heartland Communications Facility	112,237	105,666.35
	5008.02	Mobile Communicatons	8,683	6,002.94
	5008.05	Emergency Operations Center	200	128.22
	5008.07	Regional Communications System	8,496	7,676.61
	5008.08	Cox Communicatons	4,580	3,143.99
<b>5009</b>	<b>PUBLIC AGENCY SELF INSURANCE SYSTEM</b>		<b>255,900</b>	<b>253,183.56</b>
	5009.01	Administrative Costs	130,900	123,115.00
	5009.02	Claim Related Expenses	125,000	130,068.56
<b>5010</b>	<b>HOUSEHOLD SUPPLIES</b>		<b>7,000</b>	<b>4,472.61</b>
<b>5011</b>	<b>FIRE AGENCIES INSURANCE RISK AUTHORITY</b>		<b>66,258</b>	<b>53,718.00</b>
<b>5012</b>	<b>MAINTENANCE - EQUIPMENT</b>		<b>81,030</b>	<b>65,715.59</b>
	5012.01	Self Contained Breathing Apparatus	3,555	2,921.57
	5012.02	Station Air Compressor	1,900	1,739.35
	5012.03	800mhz Radios	3,500	2,412.00
	5012.04	VHF Radios	3,000	1,963.32
	5012.05	Rescue Tools	1,900	888.31
	5012.06	Hydrant Maintenance	500	-
	5012.07	Station Generator	5,205	4,637.57
	5012.08	SCBA Compressor	5,970	4,205.49
	5012.09	Portable Extinguishers	850	359.45
	5012.10	Hose and Ladder Testing	5,000	4,082.40
	5012.11	Miscellaneous Equipment	2,000	1,429.78
	5012.12	Fuel	41,650	31,572.80
	5012.13	Foam	4,000	2,047.25
	5012.14	Fire Hose and Appliances	2,000	7,456.30
<b>5013</b>	<b>MAINTENANCE - VEHICLES</b>		<b>107,890</b>	<b>76,096.47</b>
	5013.10	E17 (2015 KME)	37,530	26,595.79
	5013.20	E-217 (2005 KME)	36,530	30,557.95
	5013.30	2023 CHEVROLET SILVERADO	2,500	816.43
	5013.40	2019 FORD F-250	5,000	3,131.15
	5013.50	BR-17 (2019 HI-TECH)	19,830	12,143.53
	5013.60	4705 (2020 FORD EXPLORER)	3,000	132.00
	5013.70	4701 (2021 CHEVROLET SILVERADO)	2,500	2,719.62
	5013.80	Vermeer 1500C Chipper	1,000	-

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

<b>5014</b>	<b>MAINTENANCE - FACILITIES</b>		<b>46,982</b>	
5014.01	Station 17		19,725	20,703.39
5014.02	HVAC Maintenance		2,800	1,856.00
5014.03	Apparatus Bay Doors/Gates		4,900	1,128.62
5014.04	Station 17 Life Safety Systems		6,640	5,046.36
5015.05	Plymovent		1,500	-
5015.06	Gym Equipment		1,350	1,105.85
5015.07	Grounds Maintenance		4,787	1,251.18
5015.08	Photovoltaic System		5,280	-
<b>5015</b>	<b>EMERGENCY MEDICAL SERVICES</b>		<b>27,422</b>	
5015.01	EMS Supplies		8,500	8,423.92
5015.02	EMS Maintenance Contracts		18,000	4,092.00
5015.03	Medication Disposal		922	866.00
<b>5016</b>	<b>AGENCY MEMBERSHIPS</b>		<b>4,408</b>	<b>1,614.87</b>
<b>5018</b>	<b>OFFICE EXPENSE</b>		<b>17,666</b>	<b>12,893.30</b>
5018.01	Expendable Supplies		4,300	2,882.95
5018.02	Postage		500	389.60
5018.03	IT Equipment		12,206	9,023.76
5018.04	Publishing		660	596.99
<b>5019</b>	<b>PROFESSIONAL SERVICES AND FEES</b>		<b>108,921</b>	<b>94,630.42</b>
5019.01	Legal Counsel		23,009	20,431.54
5019.02	Auditor		15,250	13,603.00
5019.03	Election		12,000	-
5019.04	IT Services		20,000	32,253.17
5019.05	Investment Manager Fees		500	-
5019.06	Wellness		30,000	25,530.08
5019.08	SD LAFCO		3,752	2,812.63
5019.09	Benefit Fee Administration		4,410	-
<b>5023</b>	<b>TRAINING</b>		<b>32,317</b>	<b>31,901.20</b>
5023.01	Incidentals		2,000	493.85
5023.02	EMS Training		4,700	6,691.00
5023.03	Heartland Training Facility		18,117	17,491.00
5023.04	Education		7,500	7,225.35
<b>5025</b>	<b>PROFESSIONAL DEVELOPMENT</b>		<b>56,634</b>	<b>30,677.72</b>
5025.01	Administration		12,714	7,214.08
5025.02	Chief Officers		3,750	1,730.56
5025.03	Board of Directors		5,000	-
5025.04	In-house Training		7,270	3,470.00
5025.05	Community Risk Reduction		7,800	2,748.91
5025.06	Operations		20,100	15,514.17
<b>5028</b>	<b>UTILITIES</b>		<b>37,333</b>	<b>60,841.01</b>
5028.01	SDG&E		22,700	48,340.86
5028.02	Telephone		2,920	2,209.69
5028.03	Water		4,900	4,123.84
5028.04	Trash		2,700	2,284.17
5028.05	Sewer		4,113	3,888.45
<b>5030</b>	<b>SPECIAL DISTRICT EXPENSE</b>		<b>47,838</b>	<b>38,645.40</b>
5030.01	District Operations		12,700	7,066.45
5030.02	Incident Operations		4,000	3,266.87
5030.03	Website		1,320	1,050.00
5030.04	Recruitment		500	123.00
5030.06	Software/Licenses		29,318	22,940.11
5030.07	Benefit Fee Administration		-	4,198.97
<b>5032</b>	<b>COMMUNITY RISK REDUCTION</b>		<b>7,350</b>	<b>6,514.24</b>
5032.01	Public Education		4,850	6,401.62
5032.02	Supplies		2,000	12.62
5032.03	Mapping		500	100.00

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

5035	MINOR EQUIPMENT		122,311	26,895.56
	5035	Communications	7,300	2,781.36
	5035	Vehicles	1,500	2,808.44
	5035	Facilities	18,550	9,294.35
	5035	Office	3,270	5,284.40
	5035	Operations	91,691	6,727.01
5037	CAPITALIZED EXPENSES		383,100	698,215.50
	5037	Communications	-	12,881.50
	5037	Vehicles	-	26,832.76
	5037	Facilities	369,850	630,949.93
	5037	Office	-	9,117.33
	5037	Operations	13,250	7,174.05
5038	CONTINGENCY FUND (3% of Total Operating Expenses)		165,426	-
5039	EMERGENCY FUND		5,000	-
5040	FUND ACCRUAL ACCOUNTS		86,074	-
5050	INTERFUND TRANSFERS		(1,055,388)	-
8000	DEBT SERVICE FUND		423,367	376,111.70
	8000.01	Pension Obligation Bond	374,120	376,111.70
	8000.02	ECAA Solar Loan	49,247	-
		<i>Total Expenses</i>	6,374,455	5,957,386.37

Total Income	6,374,455	6,365,007
Total Expense	6,374,455	5,957,386
Difference	-	407,620

## FISCAL YEAR 2024-25 INTER-FUND TRANSFERS

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



DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
TAXABLE PENSION OBLIGATION BONDS				
FISCAL YEAR 2024 - 2025				
Purpose: Reduce the Unfunded Accrued Liability as of January 2022				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2024			\$ 4,868,000.00
	Reduction in Principal Balance			\$ 215,000.00
	Interest Due			\$ 156,620.00
	Total Payment Due			\$ 371,620.00
	Principal Outstanding as of June 30, 2025			\$ 4,653,000.00
FISCAL YEAR	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
22/23	3.29%	\$ 200,000	\$ 166,497	\$ 366,497
23/24	3.29%	\$ 210,000	\$ 163,612	\$ 373,612
24/25	3.29%	\$ 215,000	\$ 156,620	\$ 371,620
25/26	3.29%	\$ 230,000	\$ 149,300	\$ 379,300
26/27	3.29%	\$ 235,000	\$ 141,651	\$ 376,651
27/28	3.29%	\$ 240,000	\$ 133,837	\$ 373,837
28/29	3.29%	\$ 250,000	\$ 125,777	\$ 375,777
29/30	3.29%	\$ 260,000	\$ 117,387	\$ 377,387
30/31	3.29%	\$ 265,000	\$ 108,751	\$ 373,751
31/32	3.29%	\$ 275,000	\$ 99,868	\$ 374,868
32/33	3.29%	\$ 285,000	\$ 90,656	\$ 375,656
33/34	3.29%	\$ 295,000	\$ 81,115	\$ 376,115
34/35	3.29%	\$ 305,000	\$ 71,245	\$ 376,245
35/36	3.29%	\$ 305,000	\$ 61,210	\$ 366,210
36/37	3.29%	\$ 315,000	\$ 51,011	\$ 366,011
37/38	3.29%	\$ 304,000	\$ 40,829	\$ 344,829
38/39	3.29%	\$ 311,000	\$ 30,712	\$ 341,712
39/40	3.29%	\$ 287,000	\$ 20,875	\$ 307,875
40/41	3.29%	\$ 276,000	\$ 11,614	\$ 287,614
41/42	3.29%	\$ 215,000	\$ 3,537	\$ 218,537
		\$ 5,278,000.00	\$ 1,826,104.99	\$ 7,104,104.99

DEBT SERVICE SUMMARY & PAYMENT SCHEDULE				
SOLAR LOAN				
FISCAL YEAR 2024 - 2025				
Purpose: 1% Loan for a Solar Photovoltaic System				
CURRENT YEAR SUMMARY				
	Principal Outstanding as of July 1, 2024			\$ 473,790
	Reduction in Principal Balance			\$ 42,830
	Interest Due			\$ 6,415
	Total Payment Due			\$ 49,245
	Principal Outstanding as of June 30, 2025			\$ 430,960
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	Principal Balance
24/25	\$ 42,830	\$ 6,415	\$ 49,245	\$ 430,960
25/26	\$ 45,046	\$ 4,198	\$ 49,244	\$ 385,914
26/27	\$ 45,498	\$ 3,746	\$ 49,244	\$ 363,227
27/28	\$ 45,945	\$ 3,299	\$ 49,244	\$ 317,501
28/29	\$ 46,415	\$ 2,829	\$ 49,244	\$ 271,325
29/30	\$ 46,880	\$ 2,364	\$ 49,244	\$ 224,678
30/31	\$ 47,350	\$ 1,894	\$ 49,244	\$ 177,563
31/32	\$ 47,821	\$ 1,423	\$ 49,244	\$ 129,976
32/33	\$ 48,304	\$ 940	\$ 49,244	\$ 81,915
33/34	\$ 48,788	\$ 456	\$ 49,244	\$ 33,369
34/35	\$ 8,914	\$ 45	\$ 8,959	\$ -
	\$ 473,790.00	\$ 27,608.02	\$ 501,398.02	



## RESOLUTION # 24/25-06

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT RELATING TO THE INDUSTRIAL DISABILITY RETIREMENT OF FIRE ENGINEER GERALD R. HOWELL III (Government Code Section 21156)

**WHEREAS**, the Alpine Fire Protection District (hereinafter referred to as District) is a contracting agency of the Public Employees' Retirement System; and

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

**WHEREAS**, an application for industrial disability retirement of Gerald R. Howell III employed by the District in the position of Fire Engineer, has been filed with the California Public Employees' Retirement System and was received by the District on or about August 12, 2024; and

**WHEREAS**, the Board of Directors has reviewed the medical and other evidence relevant to such alleged disability at the Board meeting conducted on September 17, 2024.

**NOW THEREFORE, BE IT RESOLVED**, that such disability is a result of injury or disease arising out of and in the course of employment as a local safety member.

**BE IT FURTHER RESOLVED** that neither Howell nor the District has applied to the Workers' Compensation Appeals Board for a determination pursuant to Government Code Section 21166 whether such disability is industrial.

**BE IT FURTHER RESOLVED** that the member was last on paid status on January 9, 2023. Howell received Labor Code 4850 benefits from January 10, 2023 to January 10, 2024 and temporary total disability benefits through September 2024.

**BE IT FURTHER RESOLVED** that there is no possibility of third-party liability.

**BE IT FURTHER RESOLVED** that the District is unaware of Howell pursuing any claim against any person or entity for the same injuries that also entitle Howell to a disability retirement from CalPERS.

**BE IT FURTHER RESOLVED** that Advance Disability Pension Payments will not be made.

**BE IT FURTHER RESOLVED** that the District finds that Howell is substantially incapacitated from the usual duties of the position of Fire Engineer.

**BE IT FURTHER RESOLVED** that Howell has a permanent disability related to an oncology (cancer) diagnosis.

**BE IT FURTHER RESOLVED** that the District certifies under penalty of perjury that this determination was based on competent medical opinion.

**BE IT FURTHER RESOLVED** that competent medical opinion certifies that the disability is expected to be permanent.

**BE IT FURTHER RESOLVED** that the District certifies under penalty of perjury that this determination was not used as a substitute for the disciplinary process.

**Resolution No. 24/25-06**

**Page 2 of 2**

**BE IT FURTHER RESOLVED** that Howell has filed a workers' compensation claim for his disabling condition, and the claim was accepted by the insurance carrier.

**BE IT FURTHER RESOLVED** that Howell is competent to act on his own behalf in legally binding retirement matters.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17th Day of September 2024, by the following vote:

AYES:

\_\_\_\_\_

NOES:

\_\_\_\_\_

ABSENT:

\_\_\_\_\_

ABSTAIN:

\_\_\_\_\_

RECUSED:

\_\_\_\_\_

\_\_\_\_\_  
President of the Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Board

**Attest:**

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

Executed this \_\_\_\_\_  
(Date of Execution)

\_\_\_\_\_  
Brian Boggeln

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Minutes**

Tuesday – 8/20/2024  
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901

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

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

**1. CALL TO ORDER AND DETERMINATION OF A QUORUM**

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

Roll Call Quorum

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

**2. PLEDGE OF ALLEGIANCE AND INVOCATION**

Pledge of Allegiance by: Firefighter Macey Medina

Invocation by: Willis

***The Board of Directors will observe a moment of silence in honor of Martin Marugg,  
Alpine Fire Protection District Board of Director from 2002-2018***

**3. APPROVAL OF AGENDA**

Motion to approve agenda by: Willis

Second by: Cromwell

Roll Call Quorum

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

**4. CONSENT CALENDAR**

Motion to approve consent calendar by: Willis

Second by: Cromwell

Discussion: Correction to 07/16/2024 minutes; adjournment section- motion and second have the same name.

Roll Call Quorum

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

4.1. Minutes: July 16, 2024, Board Meeting

pg. 04

4.2. Financial Reports

pg. 06

4.3. Monthly Incident Report

pg. 24

**5. PUBLIC COMMENT AND DISCUSSION**

Public Comment: None

**6. AGENDA ITEMS**

6.1. Public Hearing – Second Hearing of the FY 2024/2025 Budget

pg. 25

Open hearing at 05:05 pm; Close Hearing at 5:07 pm

**ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS**

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Minutes**

Tuesday – 8/20/2024  
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901

- 6.2. Resolution No. 24/25-02: Establishing the Committed and Assigned Fund Balance Amounts for Fiscal Year 2024/2025 pg. 34  
Motion to approve Resolution No. 24/25-02: Establishing the Committed and Assigned Fund Balance Amounts for Fiscal Year 2024/2025  
By: Paskle  
Second: Willis  
Roll Call Vote  
Present: Taylor, Paskle, Cromwell, Willis, Mehrer (Via Teleconference)
- 6.3. Review and Approve FY 2023/24 Budget Adjustments pg. 37  
Fire Chief Discussion  
By: Paskle  
Second: Willis  
Roll Call Vote  
Present: Taylor, Paskle, Cromwell, Willis, Mehrer (Via Teleconference)
- 6.4. Resolution No. 24/25-03: Authorize the Purchase of Two (2) APX6000 Series Portable Radios from Motorola Solutions Utilizing San Diego County RCS Contract #32526 in the Amount of \$11,812.43 pg. 43  
Motion to approve Resolution No. 24/25-03: Authorize the Purchase of Two (2) APX6000 Series Portable Radios from Motorola Solutions Utilizing San Diego County RCS Contract #32526 in the Amount of \$11,812.43  
By: Willis  
Second: Paskle  
Roll Call Vote  
Present: Taylor, Paskle, Cromwell, Willis, Mehrer (Via Teleconference)
- 6.5. Review and Approval of Facility Lease Agreement between the Alpine Fire Protection District and San Diego County Fire Protection District to Station One Ambulance, Two Contracted Personnel, and Associated Supplies at Station 17 pg. 48  
By: Taylor  
Second: Paskle  
Roll Call Vote  
Present: Taylor, Paskle, Cromwell, Willis, Mehrer (Via Teleconference)
- 6.6. Resolution No. 24/25-04: Authorize the Purchase of Four (4) Hormann Speed Guardian Doors from Hormann High Speed Doors in the Amount of \$112,948 pg. 94  
Motion to approve Resolution No. 24/25-04: Authorize the Purchase of Four (4) Hormann Speed Guardian Doors from Hormann High Speed Doors in the Amount of \$112,948  
By: Willis  
Second: Cromwell  
Roll Call Vote

**ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS**

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Minutes**

Tuesday – 8/20/2024  
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901

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

- 6.7. Selection of Superior Door Systems, INC. to Install 4 Hormann Apparatus Bay Doors in the Amount of \$65,285 pg. 107

Motion By: Willis

Second: Paskle

Roll Call Vote

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

- 6.8. Resolution No. 24/25-05: Authorize the Purchase of 200 VHF Radios From Cross Connections Emergency Services in the Amount of \$437,640.43 Utilizing Grant Funds from the San Diego Fire Foundation pg. 110

Motion to approve Resolution No. 24/25-05: Authorize the Purchase of 200 VHF Radios From Cross Connections Emergency Services in the Amount of \$437,640.43 Utilizing Grant Funds from the San Diego Fire Foundation

By: Willis

Second: Paskle

Roll Call Vote

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

**7. REPORTS**

- 7.1. Directors' Report Verbal

Verbal Discussion: Director Paskle attended the Heartland Communications commission meeting

- 7.2. Fire Chief Verbal

Verbal Discussion: Captain Dotson is on overhead assignment; Audit starts 08/21; Firefighter Chip Howells officially retired; no challengers in elections

- 7.3. Fire Marshal Verbal

Verbal Discussion: Defensible space off and running; meeting with a lot of homeowners and informed homeowners of AVFSC/ Chipping program; Last chip drop Oct 2024

- 7.4. Alpine Firefighters Association – Local 2638 Verbal

Verbal Discussion: Open House is Oct. 05<sup>th</sup> from 10-2 pm

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Minutes**

Tuesday – 8/20/2024  
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901

**8. ADJOURNMENT 5:44 pm**

By: Willis

Second: Cromwell

Roll Call Vote

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

**NEXT MEETING:**

Tuesday, 9/17/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

Minutes Approved:

\_\_\_\_\_  
Tim Mehrer, Board Secretary

\_\_\_\_\_  
Date