

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ESTABLISHING COMMITTED FUND BALANCES FOR FY2018/19**

**RESOLUTION # 18/19-01**

**WHEREAS**, In March, 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement No.54; and

**WHEREAS**, the provisions of GASB 54 requires the establishment of a hierarchy of fund balance classifications; and

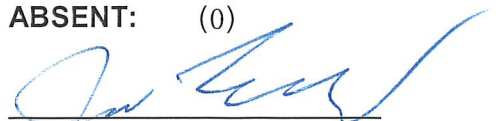
**WHEREAS**, the "committed" classification requires formal action by the highest level of decision making authority; and now therefore

**IT IS HEREBY RESOLVED**; that the following funds are committed and constrained for use as allocated

<b>CAPITAL VEHICLE &amp; CAPITAL EXPENSE FUND - COMMITTED FUNDS RESOLUTION 18/19-01</b>				
		<b>Committed</b>	<b>Assigned</b>	<b>Total</b>
Economic Uncertainty		800,000		800,000
CalPERS Unfunded Liability		398,179	322,968	721,147
Capital Building		233,547		233,547
Equipment Replacement		152,272		152,272
OPEB (PERS healthcare)		38,000		38,000
PASIS Risk Pool		484,414		484,414
Vacation Sick Liability	Fully funded	152,661	55,429	208,090
4701/4702 Vehicles	FY19/20	120,580		120,580
4706 Vehicle	Fully funded	40,000		40,000
4705 Vehicle	Fully funded	57,000		57,000
U17	Fully funded		36,500	36,500
Brush 17	Fully funded		671,774	671,774
Engine 17	FY23/24	221,639		221,639
Radios/MDT's	Fully funded	65,050		65,050
Radios/MDT's	FY24/25	28,000		28,000
<b>TOTAL</b>		<b>\$ 2,791,342</b>	<b>\$ 1,086,671</b>	<b>\$ 3,878,013</b>

**PASSED AND ADOPTED** by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 17<sup>th</sup> day of July, 2018 by the following vote:

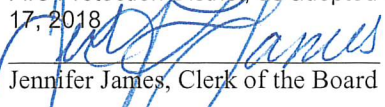
- AYES:** (5) Easterling, Mann, Price, Marugg, Taylor
- NOES:** (0)
- ABSTAIN:** (0)
- ABSENT:** (0)

  
Jim Easterling, President of the Board

  
Pat Price, Board Secretary

**Alpine Fire Protection District**

I hereby certify that the above and foregoing is a full and true copy of Resolution 18/19-01 of the Resolutions of the Alpine Fire Protection District, as adopted by the Alpine Fire Protection District Board of Directors at a Regular Meeting held on July 17, 2018.

  
Jennifer James, Clerk of the Board

7-17-18  
Date