



## RESOLUTION # 24/25-16

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING THE RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE CATEGORIES FOR FISCAL YEAR 2025/2026

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

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

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

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that for Fiscal Year Ending June 30, 2026, the following funds will be classified as **Restricted** on the financial statements:

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

**BE IT FURTHER RESOLVED** by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2026, the following funds will be classified as **Committed** on the financial statements:

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

**BE IT FURTHER RESOLVED** by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2026, the following funds will be classified as **Assigned** on the financial statements:

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

The amounts in each of the above funds will be determined by the Board of Directors and included in the Fiscal Year 2025-26 Budget.

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**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 June, 2025, by the following vote:

AYES: Taylor, Mehrer, Paskle, Willis, Cromwell

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

RECUSED: \_\_\_\_\_

  
President of the Board

6/18/25  
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 6/17/25  
(Date of Execution)

  
Brian Boggeln