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Clerk of the Board

RESOLUTION # 24/25-02

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

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

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

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

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that for Fiscal Year 2024/2025, the following funds and amounts will be classified as **Committed or Assigned** on the financial statements:

FUND NAME	CLASSIFICATION	AMOUNT
Economic Stability Fund	Committed	\$1,529,431
Apparatus/Vehicle Fund	Committed	\$1,750,000
Equipment Fund	Committed	\$300,000
Capital Improvement Fund	Committed	\$574,806
PASIS Risk Pool Deposit – SIR	Committed	\$175,000
CalPERS UAL Fund	Committed	\$1,417,598
Budget Stability Reserve	Assigned	\$165,000
Compensated Absences	Assigned	\$50,000
PASIS Risk Pool Deposit (Acct #2)	Assigned	\$381,430

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 20th Day of August 2024, by the following vote:

AYES: Taylor, Willis, Mehrer, Paskle, Cron	nivel
NOES:	
ABSENT:	
ABSTAIN:	
RECUSED:	
President of the Board	8/20/24 Date

Resolution No. 24/25-02 Page 2 of 2

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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 \(\frac{120/24}{(Date of Execution)} \).

Brian Boggeln