



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — RESOLUTION

Regular Meeting · 1364 Tavern Road, Alpine, CA 91901

RESOLUTION NO. 25/26-12

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 2026/27

RECITALS

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, 2027; 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.

RESOLUTION

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The following funds will be classified as RESTRICTED on the financial statements:
 - a. Sunrise Powerlink Mitigation Grant
 - b. PARS Section 115 Trust Account
 - c. SD County Mitigation Fund
 - d. PASIS Risk Pool Deposit - SIR
2. The following funds will be classified as COMMITTED on the financial statements:
 - a. Economic Stability Fund
 - b. Apparatus/Vehicle Fund
 - c. Facilities and Infrastructure Fund
 - d. Equipment Fund
 - e. CalPERS Unfunded Liability Fund
 - f. PASIS Risk Pool – Acct #2
 - g. Budget Stability Reserve
3. The following funds will be classified as ASSIGNED on the financial statements:
 - a. Annual Leave Liability
 - b. OPEB (Retiree Health)
4. Funds that are not classified as Restricted, Committed, or Assigned will be classified as UNASSIGNED.
5. The amounts in each of the above funds will be determined by the Board of Directors and included in the Fiscal Year 2026-27 Budget.

PASSAGE AND ADOPTION

PASSED and ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16th day of June 2026, by the following vote:

AYES: Willis, Mehner, Taylor, Paskle


NOES: _____

ABSENT: Cromwell

ABSTAIN: _____

RECUSED: _____

SIGNATURES



PRESIDENT OF THE BOARD

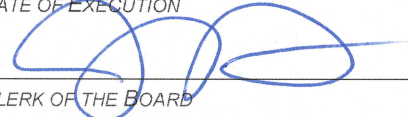
6/16/26

DATE

ATTEST: I do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Directors at a scheduled meeting of the Alpine Fire Protection District Board.

06/16/2026

DATE OF EXECUTION



CLERK OF THE BOARD