

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ESTABLISHING COMMITTED FUND BALANCES FOR FY2019/20**

**RESOLUTION # 19/20-01**

**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</b>			<b>19/20-01</b>		
			<b>Committed</b>	<b>Assigned</b>	<b>Total</b>
Economic Uncertainty			900,000		900,000
CalPERS Unfunded Liability			493,186	373,383	866,569
Capital Building			220,225	100,000	320,225
Equipment Replacement	Fully funded		181,303		181,303
OPEB (PERS healthcare)			48,000		48,000
Radios/MDT's			93,050		93,050
Engine 17	FY23/24		232,162		232,162
4706 Vehicle	Fully funded		40,000		40,000
4705 Vehicle	Fully funded			37,500	37,500
4701/4702 Vehicles	Fully funded	168,000			168,000
PASIS Risk Pool	Fully funded	250,000		240,916	490,916
Vacation Sick Liability				167,835	167,835
Brush 17	Fully funded			517,771	517,771
<b>TOTAL</b>			<b>\$ 2,625,926</b>	<b>\$ 1,437,405</b>	<b>\$ 4,063,331</b>

***PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 16<sup>th</sup> day of July, 2019 by the following vote:***

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

  
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 Jim Easterling  
 President of the Board

  
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 Pat Price  
 Board Secretary

**Alpine Fire Protection District**

I hereby certify that the above and foregoing is a full and true copy of Resolution 19/20-01 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 16, 2019.

  
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 Alicea Caccavo, Clerk of the Board

Date 7/16/19