

RESOLUTION #22-23-01

**RESOLUTION OF THE
HIGGINS AREA FIRE PROTECTION DISTRICT FOR
FUNDS 6348, 6759 AND 6784
FINAL BUDGETS FOR FISCAL YEAR 2022-2023**

BE IT RESOLVED that the Board of Directors of the Higgins Area Fire Protection District adopts the attached Final Budgets for fiscal year 2022-2023 for Funds 6348, 6759 and 6784.

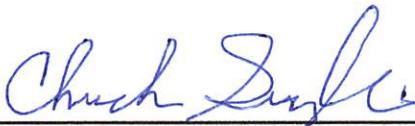
PASSED AND ADOPTED ^{as ammended} as a resolution of the Higgins Area Fire Protection District at the regular meeting held on the 21st day of September 2022 by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:



Chuck Suszko, Chair of the Board

ATTEST:



Bethany Wilson, Clerk to the Board

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
REVENUE SUMMARY

FISCAL YEARS		2021-22	2022-23	2022-23
		AMENDED	PRELIM	FINAL
#	A	B	C	D
1	ESTIMATED REVENUE FROM PROCEEDS OF TAXES			
2	4001-000 Current Secured Taxes	1,689,000	1,670,000	1,750,000
3	4003-000 Current Unsecured Taxes	24,000	25,000	25,000
4	4002-000 Prior secured	1,000	1,000	1,000
5	4017-000 Supplemental Secured Taxes	5,000	10,000	20,000
6	4018-000 Supplemental Unsecured	3,000	1,000	
7	TOTAL ESTIMATED TAXES	1,722,000	1,707,000	1,796,000
8	ESTIMATED REVENUE FROM USE OF MONEY			
9	43010-000 Interest	24,000	20,000	20,000
	TOTAL ESTIMATED USE OF MONEY	24,000	20,000	20,000
10	ESTIMATED REVENUE FROM INTERGOVERNMENTAL SOURCES			
11	4419-000 Homeowners' Property Tax Reimbursement	12,000	12,000	12,000
12	4444-000 ST-Fire Reimbursement			
13	4444-100 STR Reimb. Staff O/T			
14	4444-200 STR Reimb. PCF			
15	4444-300 STR Reimb. District			
16	4444-000 S/T team reim. - Other			
17	4444-000 Strike Team Reimbursement Total	650,000	1,000	1,000
18	4459-000 State Misc.			
19	4459-100 Refund Amador			
20	4459-200 State Misc - Other			
21	4459-000 State Misc. Total			
22	4460-000 State Station Lease	45,000	46,000	46,000
23	4496-000 ST-Prop 172	81,000	90,000	100,000
24	TOTAL ESTIMATED INTERGOVERNMENTAL SOURCES	788,000	149,000	159,000
25	ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE			
26	4517-000 Special Taxes	131,000	125,000	125,000
27	TOTAL ESTIMATED CHARGES FOR CURRENT SERVICE	131,000	125,000	125,000
28	ESTIMATED REVENUE FROM OTHER SOURCES			
29	4602-000 Insurance refund			
30	4608-000 Repays/Sales of PL&D	1,000	1,000	1,000
31	4620-000 Donation	1,000	1,000	1,000
33	4800-000 Seasonal transfer monies from prior year	100,000	100,000	100,000
		102,000	102,000	102,000
	TOTAL STATIC REVENUES	2,767,000	2,103,000	2,202,000
34	4955-000 Net Carryover from Prior FYs	1,300,000	1,500,000	1,500,000
36	TOTAL REVENUE	4,067,000	3,603,000	3,702,000

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
EXPEDITURE SUMMARY

FISCAL YEARS		2021-22	2022-23	2022-23
A		AMENDED	PRELIM	FINAL
#		B	C	D
ESTIMATED EXPEDITURES FROM PROCEEDS OF TAXES				
38	5101 Salaries regular	986,000	813,000	813,000
39	5102 Temporary Salaries	217,000	175,000	175,000
40	5103 Retirement Benefits	242,000	242,000	271,000
41	5104 Group Insurance	152,000	162,000	162,000
42	5105 SDI Expense	18,000	18,000	18,000
43	5106 Workers' Comp	70,000	72,000	72,000
44	5110 Payroll Tax Expense	46,000	46,000	46,000
45	TOTAL SALARIES & BENEFITS	1,731,000	1,528,000	1,557,000
46	CLASS II (Services & Supplies)			
47	5202 Clothing & Personal	33,000	35,000	35,000
48	5203 Communications	15,000	20,000	20,000
49	5206 Household Expense	12,000	12,000	12,000
50	5207 Insurance	18,000	36,000	36,000
51	5209 Maintenance - Equipment	30,000	30,000	30,000
52	5210 Maintenance - Structures	54,000	54,000	54,000
53	5211 Maintenance - Vehicles	102,000	92,000	92,000
54	5212 Memberships	4,000	4,000	4,000
55	5213 Medical Supplies	8,000	8,000	8,000
56	5214 Office Expense	7,000	7,000	7,000
57	5215 Professional & Special Services	71,000	87,000	71,000
58	5216 Publications	5,000	5,000	5,000
59	5217 Rents & Leases - Equipment	4,000	4,000	4,000
60	5219 Small Tools	30,000	30,000	30,000
61	5220 Special District Expense	347,000	367,000	367,000
62	5222 Transportation/Travel	8,000	8,000	8,000
63	5223 Fuel	20,000	25,000	30,000
64	5224 Utilities	12,000	12,000	12,000
65	TOTAL SERVICES & SUPPLIES	780,000	836,000	825,000
66	CLASS IV (Fixed Assets)			
67	5402 Structures & Improvements	26,000	27,000	27,000
68	5403 Office Equipment	8,000	8,000	8,000
69	5404 Automotive Equipment	9,000	9,000	9,000
70	5405 Other Equipment	16,000	16,000	16,000
71	TOTAL FIXED ASSETS	59,000	60,000	60,000
	Sub	839,000	896,000	890,000
72	TOTAL STATIC EXPEDITURES	2,570,000	2,424,000	2,447,000
73	CLASS V (Other Financing Uses)			
75	5505 Future personnel reserves SSFF summer 2022-23	100,000	100,000	100,000
76	5506 Future FY Operating Contingency FY 2023-24	350,000	350,000	350,000
77	5507 Transfer to Capitol Replacement fund 6784	500,000	500,000	500,000
80	TOTAL OTHER FINANCING USES	950,000	950,000	950,000
81	CLASS VI (Appropriation for Contingencies)	547,000	229,000	305,000
82	TOTAL CONTINGENCIES	547,000	229,000	305,000
83	TOTAL EXPEDITURES	4,067,000	3,603,000	3,702,000

FUND 6348 - GENERAL OPERATING BUDGET

SALARIES & BENEFITS

A	FISCAL YEARS	2021-22	2022-23	2022-23
		AMENDED	PRELIM	FINAL
		B	C	D
87	5101-000 SALARIES-REGULAR			
88	CHIEF (Changed 7-1-18 from BC Classification)	98,000	100,000	100,000
89	FC	81,000	81,000	81,000
90	FC	78,000	78,000	78,000
95	FAE	66,000	58,000	58,000
96	FF 1	64,000	57,000	57,000
97	FF 1	55,000	57,000	57,000
98	FF 1	55,000	57,000	57,000
99	SUB TOTAL	497,000	488,000	488,000
107	Office Assistant	47,000	52,000	52,000
108	LOS	13,000	15,000	15,000
109	Educational Incentive	50,000	4,000	4,000
		110,000	71,000	71,000
110	TOTAL FULL-TIME SALARIES	679,000	559,000	559,000
111	5101-100 (OVERTIME & CTO) Unplanned (includes sick-vac-singular w/p)			
112	CHIEF MOU 2019-20 buydown	5,000	4,000	4,000
113	FC (2)	80,000	35,000	35,000
114	FAE (1)	48,000	27,000	27,000
115	FF 1 x 3	84,000	70,000	70,000
117				
118				
119	Office Assistant			
120	Subtotal	217,000	136,000	136,000
121	5101-105 (OVERTIME) Planned			
122	CHIEF		0	0
123	Capt.x 2	15,000	10,000	10,000
124	FAE x 1	9,000	5,000	5,000
125	FF 1 x 3	18,000	15,000	15,000
126				
127				
128				
129	Subtotal	42,000	30,000	30,000
131	TOTAL OVERTIME	259,000	166,000	166,000

		FISCAL YEARS		
A		2021-22	2022-23	2022-23
		AMENDED	PRELIM	FINAL
		B	C	D
133				
134	5101-300 PCFs Responses Backfill	30,000	30,000	30,000
		18,000	18,000	18,000
	TOTAL PCF SALARIES	48,000	48,000	48,000
5101.500 (STRIKE TEAM SALARIES)				
136	Strike Team Salaries (Staff Unplanned O/T)			
137				
	5101-000 TOTAL	986,000	813,000	813,000
5102-000 (TEMPORARY SALARIES)				
138	100 FF summer salaries	70,000	80,000	80,000
	200 Relief FFs (PCFs)	5,000	5,000	5,000
	400 FF SS x 3 Planned OT	10,000	10,000	10,000
	500 FF SS x 3 Unplanned OT Plus Strike team OT	102,000	50,000	50,000
139	Relief Personnel other	10,000	10,000	10,000
140	TAU/LT	20,000	20,000	20,000
142				
143				
	5102-000 TOTAL	217,000	175,000	175,000
5103-000 (Retirement Benefits)				
144	F/T Safety	110,000	110,000	110,000
145	LTFE summer only	12,000	12,000	12,000
146	PCF & FF (PERS)	4,000	4,000	4,000
147	Misc. + MOU	6,000	6,000	6,000
148	5103-100 457 Matching Contributions	5,000	5,000	5,000
149	5103-200 Unfunded PERS liability. (Line item moved from page	105,000	105,000	134,000
150				
	5103-000 TOTAL	242,000	242,000	271,000
5104-000 (GROUP INSURANCE)				
151	5104-000 Group Medical Health Insurance	120,000	130,000	130,000
	5104-001 Group Insurance -Dental/vision-other	15,000	15,000	15,000
152	5104-100 457 Group Ins. Café	11,000	11,000	11,000
	5104-200 Life ins.	3,000	3,000	3,000
	5104-300 MOU Retire Health \$250 x 12	3,000	3,000	3,000
153	5104-500	0		
154				
162				
	5104-000 TOTAL	152,000	162,000	162,000
5105-000 (S.D.I.)				
164	SDI (Paid by District)	15,000	15,000	15,000
165	LTFE sum only	3,000	3,000	3,000
166				
	5105-000 TOTAL	18,000	18,000	18,000
5106-000 (WORKERS' COMP INS.)				
167	Safety			
168	(Reg: 490,484 + PCF \$25K + 2/3 OT(80,600)HFD + 2/3 12,000	68,000	70,000	70,000
169	LTFE summer only	2,000	2,000	2,000
170				
	5106-000 TOTAL	70,000	72,000	72,000

SALARIES & BENEFITS

A		FISCAL YEARS		
		2021-22 AMENDED B	2022-23 PRELIM C	2022-23 FINAL D
5110-000 (Payroll taxes)				
173	5110-000 (Full-time) - 8	23,000	23,000	23,000
174	100 LTFF sum only 3	7,000	7,000	7,000
175	200 (OT)	5,000	5,000	5,000
176	300 Other	2,000	2,000	2,000
177	400 (PCF) - 3T	5,000	5,000	5,000
178	500 (Strike Team)	3,000	3,000	3,000
179	600 (Temp)	1,000	1,000	1,000
180				
181	5110-000 TOTAL	46,000	46,000	46,000
182	SALARIES & BENEFITS TOTAL	1,731,000	1,528,000	1,557,000

FUND 6348 - GENERAL OPERATING BUDGET.

9-21-22

ITEM	FISCAL YEARS A	2021-22 AMENDED B	2022-23 PRELIM C	2022-23 FINAL D
OPERATING EXPENSES				
1	5202 (CLOTHING)			
2	-101 Staff Uniforms MOU	6,000	8,000	8,000
3	-102 Boot Reimbursement STAFF	3,000	3,000	3,000
4	-103 Nomex	7,000	7,000	7,000
5	-104 PCF Boot & Uniform	7,000	7,000	7,000
6	-105 Misc. - Gear, Turnouts Fire Shelters etc.	10,000	10,000	10,000
7	5202-000 TOTAL	33,000	35,000	35,000
8	5203-000 (COMMUNICATION)			
9	-210 Station #21	6,000	8,000	8,000
10	-220 Station #22	1,000	1,000	1,000
11	-230 Station #23	2,000	3,000	3,000
12	-000 Other Communication	6,000	8,000	8,000
13	5203-000 TOTAL	15,000	20,000	20,000
14	5206-000 (HOUSEHOLD EXPENSE)			
15	-210 Station 21	3,000	3,000	3,000
16	-220 Station 22	1,000	1,000	1,000
17	-230 Station 23	3,000	3,000	3,000
18	-000 Misc. Household Supplies	5,000	5,000	5,000
19	5206-000 TOTAL	12,000	12,000	12,000
20	5207-000 (INSURANCE)			
21	General Liability (Inc CDF Contract)	18,000	36,000	36,000
22	5207-000 TOTAL	18,000	36,000	36,000
24	5209-000 (EQUIPMENT MAINTENANCE)			
25	-101 Jaws (Annual)	3,000	3,000	3,000
26	-102 Defib Maint	2,000	2,000	2,000
27	-103 Copier (Pre-paid contract)	1,000	1,000	1,000
28	-104 SCBA Refill (#104)	2,000	2,000	2,000
29	-106 Communicators	2,000	2,000	2,000
30	-107 Misc. Maintenance/PPE Annual Test	5,000	5,000	5,000
31	-108 Computer Maintenance	5,000	5,000	5,000
32	-109 Maint. Monitors	5,000	5,000	5,000
33	-000 Equipment - Misc	5,000	5,000	5,000
34	5209-000 TOTAL	30,000	30,000	30,000
35				
36	5210-000 (STRUCTURE MAINTENANCE)			
	-000 General Maintenance	20,000	20,000	20,000
37	-210 Station 21	12,000	12,000	12,000
38	-220 Station 22	2,000	2,000	2,000
39	-230 Station 23	20,000	20,000	20,000
40	5210-000 TOTAL	54,000	54,000	54,000
41				
	5211-000 (VEHICLE MAINTENANCE)			
	Includes - annual maint. 90 day compliance	12,000	12,000	12,000
43	misc. repairs, lubricants and spec. tools	90,000	80,000	80,000
44	5211-000 TOTAL	102,000	92,000	92,000

FUND 6348 - GENERAL OPERATING BUDGET

ITEM	FISCAL YEARS A	2021-22	2022-23	2022-23
		AMENDED C	PRELIM D	FINAL
47	5212-000 (MEMBERSHIPS)			
48	JPA, FDAC, CA CHIEFS, AFSS,NFPA,	4,000	4,000	4,000
49	Nevada County Fire Chiefs Assn.			
50	5120-000 TOTAL	4,000	4,000	4,000
51	5213-000 (MEDICAL SUPPLIES)			
52	-101 Oxygen Refill Cylinders	1,000	1,000	1,000
53	-102 Misc. Supplies	7,000	7,000	7,000
54	5213-000 TOTAL	8,000	8,000	8,000
55	5214-000 (OFFICE EXPENSE)			
56	-101 Stamps- Postage	1,000	1,000	1,000
57	-102 Shipping	2,000	2,000	2,000
58	-103 Suppiles	2,000	2,000	2,000
59	-104 Subscriptions	500	500	500
60	-105 Supplies Sta. 22	500	500	500
61	-106 Supplies Sta. 23	500	500	500
62	-107 Misc. Supplies	500	500	500
63	5214-000 TOTAL	7,000	7,000	7,000
64	5215-000 (PROFESSIONAL SERVICES)			
65	-100 Prof/Special Services/Elections	5,000	5,000	5,000
66	-101.5 Live Scan/Re-cert EMS	4,000	4,000	4,000
67	-200 Audit	8,000	8,000	8,000
68	-400 DMV/RPP/Physicals	3,000	3,000	3,000
69	-500 Substance Abuse testing	1,000	1,000	1,000
70	-600 Legal	10,000	10,000	10,000
71	-700 SB2557	40,000	40,000	40,000
72	-800 Elections.		16,000	0
73	5215-000 TOTAL	71,000	87,000	71,000
74	5216-000 (PUBLICATIONS)			
75	-101 Newsletter/Mailings	2,000	2,000	2,000
76	-102 Legal notices	2,000	2,000	2,000
77	-103 Subscriptions	1,000	1,000	1,000
78	5216-000 TOTAL	5,000	5,000	5,000
79	5217-000 (RENTAL EQUIPMENT)			
80	-101 O2 Cylinders (3 x \$60 annual rent)	1,000	1,000	1,000
81	-103 Misc. Equipment	3,000	3,000	3,000
82	5217-000 TOTAL	4,000	4,000	4,000
83	5219-000 (SMALL TOOLS/FURNITURE/EQUIPMENT)			
84	-210 Sta 21 Small Tools/Furniture/Equipment	7,000	7,000	7,000
85	-220 Sta 22 Small Tools/Furniture/Equipment	1,000	1,000	1,000
86	-230 Sta 23 Small Tools/Furniture/Equipment	10,000	10,000	10,000
87	-000 Misc. Small Tools/Furniture/Equipment. -	12,000	12,000	12,000
88		30,000	30,000	30,000

FUND 6348 - GENERAL OPERATING BUDGET

ITEM	FISCAL YEARS A	2021-22	2022-23	2022-23
		AMENDED C	PRELIM D	FINAL
89	5220-000 (SPECIAL DEPT. EXPENSE)			
90	-100 Training & manuals	6,000	6,000	6,000
91	-102 Annual Meeting	1,000	1,000	1,000
	-103 Apprenticeship program.	10,000	10,000	10,000
92	-310 Dispatch contract- Cal Fire (27444)	43,000	43,000	43,000
93	-400 Amador Period Staffing Cal Fire (27210)	240,000	260,000	260,000
94	-500 Fire Prevention	2,000	2,000	2,000
	-710 NCC Contract services	40,000	40,000	40,000
95	-800 LAFCo Annual Costs	2,000	2,000	2,000
96	-000 Misc special District - other	3,000	3,000	3,000
97	5220-000 TOTAL	347,000	367,000	367,000
98	5222-000 (TRAVEL/TRANSPORTATION)			
99	Misc. (Fuel, Food, Lodging, OOC Etc.)	8,000	8,000	8,000
100	5222-000 TOTAL	8,000	8,000	8,000
	5223-000 (Fuel and Lubricants Bulk)			
102	Unleaded - Diesel - Misc.	20,000	25,000	30,000
103	5223-000 TOTAL	20,000	25,000	30,000
104	5224-000 (UTILITIES)			
105	-210 Station 21	5,000	5,000	5,000
106	-220 Station 22	2,000	2,000	2,000
107	-230 Station 23	5,000	5,000	5,000
108	5224-000 TOTAL	12,000	12,000	12,000
109	TOTAL OPERATING (NON-CAPITOL)	780,000	836,000	830,000
110	OPERATING EXPENSE PROJECTS			
111	5402-000 (STRUCTURES & MAINTENANCE)			
112	Sta. 21-22-23. paint, maintenance, improvements, repairs etc.			
113	5402-000 TOTAL	26,000	27,000	27,000
114	5403-000 (OFFICE EQUIPMENT)			
115	Miscellaneous			
116	5403-000 TOTAL	8,000	8,000	8,000
117	5404-000 (AUTOMOTIVE EQUIPMENT)			
118	Miscellaneous			
119	5404-000 TOTAL	9,000	9,000	9,000
	5405-000 OTHER EQUIPMENT			
120	Miscellaneous			
121	5405-000 TOTAL	16,000	16,000	16,000
122	OPERATING PROJECT EXPENSES TOTAL	59,000	60,000	60,000
123	TOTAL EXPEDITURES	839,000	896,000	890,000

FUND 6759 - MITIGATION FEES

REVENUE

Item	FISCAL YEAR		2021-2022	2022-23	2022-23
			FINAL	PRELIM	FINAL
			B	C	D
2	29550	Cash On Hand - Beginning Balance	650,000	680,000	800,000
3		Less: FYE Accruals			
4		Cash Available to Finance Budget	650,000	680,000	800,000
5		ESTIMATED REVENUE FROM USE OF MONEY			
6	43010	Interest	9,000	8,000	9,000
7	43020	Rents & Concessions			
8		TOTAL 43010	9,000	8,000	9,000
9		ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE			
10	45270	Mitigation Fees (Net of Refunds)	20,000	20,000	20,000
11		TOTAL 45270	20,000	20,000	20,000
12		TOTAL REVENUE AVAILABLE TO FINANCE BUDGET	679,000	708,000	828,000

EXPEDITURES

Item	FISCAL YEAR		2021-2022	2022-23	2022-23
			FINAL	PRELIM	FINAL
			B	C	D
13		A			
14	CLASS IV (Fixed Assets)	CURRENT			
15	54010	Land			
16	54020	Structures	Misc.	5,000	5,000
17	54030	Office Equipment	Misc	5,000	5,000
18	54040	Automotive Equipment	Misc	5,000	5,000
19	54050	Other Equipment -	PPE new PCF	10,000	10,000
20			Misc. Eq.	10,000	15,000
			HandieTalkies	20,000	30,000
22		TOTAL FIXED ASSETS	55,000	70,000	95,000
23	CLASS V (Other Financing Uses)				
24	55060	Restricted Funds Station 21 New Building	500,000	500,000	500,000
25					
26	55060	Designated Funds	100,000	100,000	100,000
27		TOTAL OTHER	600,000	600,000	600,000
28	CLASS VI (Appropriation for Contingencies)				
29	56000	Provisions for Contingencies	24,000	38,000	133,000
30		FUND 6759 - TOTAL BUDGET	679,000	708,000	828,000

HIGGINS FIRE DISTRICT
FUND 6784 - CAPITAL REPLACEMENT
REVENUE

LINE ITEM	FISCAL YEARS		2021-2022	2022-23	2022-23
			FINAL B	PRELIM C	FINAL D
1	49550	Estimated Cash on Hand - Beginn	1,300,000	1,812,000	1,812,000
2		Less: Accruals			
3		Estimated Cash Available	1,300,000	1,812,000	1,812,000
4	ESTIMATED REVENUE FROM USE OF MONEY		12,000	15,000	15,000
5	43010	Interest	12,000	15,000	15,000
6	ESTIMATED REVENUE FROM OTHER SOURCES				
7	4640-100	Transfers In (from Fund 348) Equipment	250,000	250,000	250,000
8	4640-200	Transfers In (from Fund 348) Fixed facilities	250,000	250,000	250,000
9		Transfer in from 6348	500,000	500,000	500,000
10	REVENUE AVAILABLE TO FINANCE BUDGET		1,812,000	2,327,000	2,327,000

EXPENDITURES

ITEM	FISCAL YEARS		2021-2022	2022-23	2022-23
			FINAL B	PRELIM C	FINAL D
11	CLASS IV (Fixed Assets)				
12	54010	Land			
13	54020	Structures & Improvements-			
14		21	30,000	30,000	30,000
15		22	10,000	10,000	10,000
		23	20,000	20,000	20,000
			60,000	60,000	60,000
16	54030	Office Equipment-			
17			5,000	5,000	5,000
			5,000	5,000	5,000
18	54040	Automotive Equipment			
19		Misc	0	10,000	10,000
20		Misc	380,000	10,000	10,000
21		Replacement WT21	200,000	250,000	270,000
			580,000	270,000	290,000
22	54050	Other Equipment-	0		
23			0		
24		Replacement PPE	12,000	20,000	20,000
25		Misc	50,000	35,000	35,000
			62,000	55,000	55,000
26	TOTAL FIXED ASSETS		707,000	390,000	410,000
		Sub-total			
27	CLASS V (Other Financing Uses)				
28	55060	Designated Balance-Cap Replacement	1,100,000	1,924,000	1,884,000
29	55070	Transfer Out			
30	CLASS VI (Appropriation for Contingencies)				
31	56000	Contingencies	5,000	13,000	33,000
32	FUND 784 - Final BUDGET		1,812,000	2,327,000	2,327,000