

RESOLUTION NO. 23-24-01

**RESOLUTION OF THE
HIGGINS AREA FIRE PROTECTION DISTRICT
FOR FUNDS 6348, 6759 AND 6784
ADOPT FINAL BUDGETS FOR FISCAL YEAR 2023/2024**

BE IT RESOLVED that the Board of Directors of the Higgins Area Fire Protection District adopts the attached Final Budgets for Fiscal Year 2023-2024 for Funds 6348, 6759, 6784.

PASSED AND ADOPTED as a resolution of the Higgins Area Fire Protection District at the regular meeting held on the 20th day of September 2023 by the following vote:

AYES:
NOES:
ABSENT:



Bruce Jones
Chair of the Board

ATTEST:


Bethany Wilson
Secretary to the Board of Directors

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
REVENUE SUMMARY

23-24

FISCAL YEARS		2022-23	2022-23	23-24	23-24
A		FINAL	AMENDED	PRELIM	FINAL
#		B	C	D	E
1	ESTIMATED REVENUE FROM PROCEEDS OF TAXES				
2	4001-000 Current Secured Taxes	1,750,000	1,900,000	1,850,000	1,875,000 ✓
3	4003-000 Current Unsecured Taxes	25,000	28,000	25,000	25,000
4	4002-000 Prior secured	1,000	1,000	1,000	1,000
5	4017-000 Supplemental Secured Taxes	20,000	34,000	10,000	10,000
6	4018-000 Supplemental Unsecured	1,000	1,000	1,000	1,000
7	TOTAL ESTIMATED TAXES	1,797,000	1,964,000	1,887,000	1,912,000
8	ESTIMATED REVENUE FROM USE OF MONEY				
9	43010-000 Interest	20,000	20,000	24,000	24,000
	TOTAL ESTIMATED USE OF MONEY	20,000	20,000	24,000	24,000
10	ESTIMATED REVENUE FROM INTERGOVERNMENTAL SOURCES				
11	4419-000 Homeowners' Property Tax Reimbursement	12,000	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	1,000	300,000	1,000	46,000 ✓
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	46,000	46,000	46,000	46,000
23	4496-000 ST-Prop 172	100,000	100,000	100,000	100,000
24	TOTAL ESTIMATED INTERGOVERNMENTAL SOURCES	159,000	458,000	159,000	204,000
25	ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE				
26	4517-000 Special Taxes	125,000	130,000	125,000	125,000
27	TOTAL ESTIMATED CHARGES FOR CURRENT SERVICE	125,000	130,000	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	1,000
31	4620-000 Donation	1,000	1,000	1,000	1,000
33	4800-000 Seasonal transfer monies from prior year	100,000	108,000	105,000	105,000
		102,000	110,000	107,000	107,000
	TOTAL STATIC REVENUES	2,202,000	2,682,000	2,278,000	2,372,000
34	4955-000 Net Carryover from Prior FYs	1,500,000	1,500,000	1,200,000	1,400,000 ✓
36	TOTAL REVENUE	3,702,000	4,182,000	3,478,000	3,772,000 ✓

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
EXPEDITURE SUMMARY

FISCAL YEARS		2022-23	2022-23	23-24	23-24
		FINAL	AMENDED	PRELIM	FINAL
#	A	B	C	D	E
	ESTIMATED EXPEDITURES FROM PROCEEDS OF TAXES				
38	5101 Salaries regular	813,000	910,000	852,000	852,000
39	5102 Temporary Salaries	175,000	175,000	175,000	175,000
40	5103 Retirement Benefits	271,000	284,000	284,000	304,000 ✓
41	5104 Group Insurance	152,000	162,000	165,000	165,000
42	5105 SDI Expense	18,000	18,000	15,000	15,000
43	5106 Workers' Comp	70,000	72,000	74,000	74,000
44	5110 Payroll Tax Expense	46,000	50,000	39,000	39,000
45	TOTAL SALARIES & BENEFITS	1,545,000	1,671,000	1,604,000	1,624,000
46	CLASS II (Services & Supplies)				
47	5202 Clothing & Personal	35,000	35,000	35,000	35,000
48	5203 Communications	20,000	26,000	30,000	30,000
49	5206 Household Expense	12,000	12,000	12,000	12,000
50	5207 Insurance	36,000	72,000	72,000	72,000
51	5209 Maintenance - Equipment	30,000	30,000	30,000	30,000
52	5210 Maintenance - Structures	54,000	54,000	54,000	54,000
53	5211 Maintenance - Vehicles	92,000	92,000	72,000	90,000 ✓
54	5212 Memberships	4,000	4,000	4,000	4,000
55	5213 Medical Supplies	8,000	10,000	13,000	13,000
56	5214 Office Expense	7,000	7,000	7,000	7,000
57	5215 Professional & Special Services	71,000	71,000	61,000	61,000
58	5216 Publications	5,000	5,000	5,000	5,000
59	5217 Rents & Leases - Equipment	4,000	4,000	3,000	3,000
60	5219 Small Tools	30,000	30,000	24,000	24,000
61	5220 Special District Expense	367,000	367,000	362,000	362,000
62	5222 Transportation/Travel	8,000	10,000	15,000	15,000
63	5223 Fuel	30,000	34,000	38,000	38,000
64	5224 Utilities	12,000	12,000	16,000	16,000
65	TOTAL SERVICES & SUPPLIES	825,000	875,000	853,000	871,000
66	CLASS IV (Fixed Assets)				
67	5402 Structures & Improvements	27,000	8,000	25,000	10,000 ✓
68	5403 Office Equipment	8,000	9,000	5,000	5,000
69	5404 Automotive Equipment	9,000	16,000	8,000	8,000
70	5405 Other Equipment	16,000	27,000	12,000	12,000
71	TOTAL FIXED ASSETS	60,000	60,000	50,000	35,000
	Sub	890,000	935,000	903,000	906,000
72	TOTAL STATIC EXPEDITURES	2,447,000	2,606,000	2,507,000	2,529,000
73	CLASS V (Other Financing Uses)				
75	5505 Future personnel reserves SSFF summer 2022-23	100,000	100,000	100,000	120,000 ✓
76	5506 Future FY Operating Contingency FY 2023-24	350,000	350,000	350,000	500,000
77	5507 Transfer to Capitol Replacement fund 6784	500,000	900,000	500,000	500,000
80	TOTAL OTHER FINANCING USES	950,000	1,350,000	950,000	1,120,000
81	CLASS VI (Appropriation for Contingencies)	305,000	226,000	21,000	123,000 ✓
82	TOTAL CONTINGENCIES	305,000	226,000	21,000	123,000
83	TOTAL EXPEDITURES	3,702,000	4,182,000	3,478,000	3,772,000

FUND 6784 - CAPITAL REPLACEMENT REVENUE

LINE ITEM	FISCAL YEARS A		2021-2022	2022-23	23-24	23-24
			FINAL B	AMENDED C	PRELIM D	FINAL E
1	49550	Estimated Cash on Hand - Beginn	1,300,000	1,812,000	2,500,000	2,500,000
2		Less: Accruals				
3		Estimated Cash Available	1,300,000	1,812,000	2,500,000	2,500,000
4	ESTIMATED REVENUE FROM USE OF MONEY					
5	43010	Interest	12,000	15,000	20,000	20,000
			12,000	15,000	20,000	20,000
6	ESTIMATED REVENUE FROM OTHER SOURCES					
7	4640-100	Transfers In (from Fund 348) Equipment	250,000	500,000	250,000	250,000
8	4640-200	Transfers In (from Fund 348) Fixed facilities	250,000	400,000	250,000	250,000
9		Transfer in from 6348	500,000	900,000	500,000	500,000
10	REVENUE AVAILABLE TO FINANCE BUDGET		1,812,000	2,727,000	3,200,000	3,200,000

EXPENDITURES

ITEM	FISCAL YEARS A		2021-2022	2022-23	23-24	23-24
			FINAL B	AMENDED C	PRELIM D	FINAL E
11	CLASS IV (Fixed Assets)					
12	54010	Land				
13	54020	Structures & Improvements-				
14		21	30,000	30,000	30,000	30,000
15		22	10,000	10,000	10,000	10,000
		23	20,000	20,000	20,000	20,000
			60,000	60,000	60,000	60,000
16	54030	Office Equipment-				
17		0	5,000	5,000	5,000	5,000
			5,000	5,000	5,000	5,000
18	54040	Automotive Equipment				
19		Misc	0	10,000	50,000	50,000
20		Misc	380,000	10,000	50,000	50,000
21		B22 repl	200,000	300,000	0	340,000
			580,000	320,000	100,000	440,000
22	54050	Other Equipment-	0			
23			0			
24		Replacement PPE	12,000	20,000	25,000	10,000
25		Misc	50,000	35,000	25,000	10,000
			62,000	55,000	50,000	20,000
26	TOTAL FIXED ASSETS Sub-total		707,000	440,000	215,000	525,000
27	CLASS V (Other Financing Uses)					
28	55060	Designated Balance-Cap Replacement	1,100,000	2,252,000	2,950,000	2,640,000
29	55070	Transfer Out				
30	CLASS VI (Appropriation for Contingencies)					
31	56000	Contingencies	5,000	35,000	35,000	35,000
32	FUND 784 - Final BUDGET		1,812,000	2,727,000	3,200,000	3,200,000

FUND 6759 - MITIGATION FEES

REVENUE

		FISCAL YEAR	2021-2022	2022-23	23-24	23-24
em		A	FINAL	AMENDED	PRELIM	FINAL
			B	C	D	E
2	29550	Cash On Hand - Beginning Balance	650,000	800,000	830,000	830,000
3		Less: FYE Accruals				
4		Cash Available to Finance Budget	650,000	800,000	830,000	830,000
5		ESTIMATED REVENUE FROM USE OF MONEY				
6	43010	Interest	9,000	9,000	10,000	10,000
7	43020	Rents & Concessions				
8		TOTAL 43010	9,000	9,000	10,000	10,000
9		ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE				
10	45270	Mitigation Fees (Net of Refunds)	20,000	20,000	23,000	23,000
11		TOTAL 45270	20,000	20,000	23,000	23,000
12		TOTAL REVENUE AVAILABLE TO FINANCE BUDGET	679,000	828,000	863,000	863,000

EXPEDITURES

			2021-2022	2022-23	23-24	23-24
		A	FINAL	AMENDED	PRELIM	FINAL
			B	C	D	E
14	CLASS IV (Fixed Assets)	CURRENT				
15	54010	Land				
16	54020	Structures				
		Misc.	5,000	5,000	5,000	5,000
17	54030	Office Equipment				
		Misc	5,000	5,000	5,000	5,000
18	54040	Automotive Equipment				
		Misc	5,000	5,000	5,000	5,000
19	54050	Other Equipment -				
		PPE new PCF	10,000	10,000	10,000	5,000
20		Misc. Eqt. AVLs	10,000	40,000	70,000	90,000
			20,000	30,000	0	
22		TOTAL FIXED ASSETS	55,000	95,000	95,000	110,000
23	CLASS V (Other Financing Uses)					
24	55060	Restricted Funds Station 21 New Building	500,000	500,000	700,000	700,000
25						
26	55060	Designated Funds	100,000	100,000	100,000	50,000
27		TOTAL OTHER	600,000	600,000	800,000	750,000
28	CLASS VI (Appropriation for Contingencies)					
29	56000	Provisions for Contingencies	24,000	133,000	63,000	3,000
30		FUND 6759 - TOTAL BUDGET	679,000	828,000	863,000	863,000