

RESOLUTION NO. 18-19-08

**RESOLUTION OF THE
HIGGINS AREA FIRE PROTECTION DISTRICT FOR
FUNDS 6348, 6759 AND 6784
FINAL BUDGETS FOR FISCAL YEAR 2019/2020**

BE IT RESOLVED that the Board of Directors of the Higgins Area Fire Protection District adopts the attached Final Budgets for fiscal year 2019/2020 for Funds 6348, 6759 and 6784.

PASSED AND ADOPTED as a resolution of the Higgins Area Fire Protection District at the regular meeting held on the 18th day of September 2019 by the following votes:

AYES: Bruce Jones, Marty Main, Scott Milligan, Chuck Suszko
NOES: 0
ABSENT: John Boykin
ABSTAIN: 0



Bruce Jones
Chair of the Board

ATTEST:



Bethany Wilson
Secretary to the Board of Directors

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
REVENUE SUMMARY

FISCAL YEARS		2018-19 AMENDED	2019-20 PRELIM	2019-20 FINAL
A		B	C	D
1	ESTIMATED REVENUE FROM PROCEEDS OF TAXES			
2	4001-000 Current Secured Taxes	1,404,000	1,446,000	1,446,000
3	4003-000 Current Unsecured Taxes	20,000	25,000	25,000
4	4002-000 Prior secured	1,000	1,000	1,000
5	4017-000 Supplemental Secured Taxes	8,000	1,000	1,000
6	4018-000 Supplemental Unsecured	10,000	2,000	2,000
7	TOTAL ESTIMATED TAXES	1,443,000	1,475,000	1,475,000
8	ESTIMATED REVENUE FROM USE OF MONEY			
9	43010-000 Interest	20,000	15,000	15,000
	TOTAL ESTIMATED USE OF MONEY	20,000	15,000	15,000
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	450,000	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	36,000	36,000	36,000
23	4496-000 ST-Prop 172	72,000	74,000	74,000
24	TOTAL ESTIMATED INTERGOVERNMENTAL SOURCES	570,000	123,000	123,000
25	ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE			
26	4517-000 Special Taxes	124,000	120,000	120,000
27	TOTAL ESTIMATED CHARGES FOR CURRENT SERVICE	124,000	120,000	120,000
28	ESTIMATED REVENUE FROM OTHER SOURCES			
29	4602-000 Insurance refund			
30	4608-000 Repays	10,000		
31	4620-000 Donation	2,000	2,000	2,000
33	4800-000 Grants			
34	TOTAL ESTIMATED OTHER SERVICES	12,000	2,000	2,000
35	TOTAL REVENUE TO FUND Sal., Ben. & Operations	2,169,000	1,735,000	1,735,000
36	4955-000 Net Carryover from Prior FY	877,000	1,200,000	1,200,000
37	REVENUE AVAILABLE TO FINANCE BUDGET	3,046,000	2,935,000	2,935,000

HIGGINS FIRE DISTRICT
FUND 6348 - GENERAL OPERATING
EXPEDITURE SUMMARY

FISCAL YEARS		2018-19	2019-20	2019-20
#	A	AMENDED B	PRELIM C	FINAL D
	ESTIMATED EXPEDITURES FROM PROCEEDS OF TAXES			
58	5101 Salaries regular	796,000	712,000	712,000
39	5102 Temporary Salaries	220,000	150,000	150,000
40	5103 Retirement Benefits	249,000	243,000	243,000
41	5104 Group Insurance	160,000	162,000	162,000
42	5105 SDI Expense	13,000	12,000	12,000
43	5106 Workers' Comp	87,000	77,000	77,000
44	5110 Payroll Tax Expense	57,000	43,000	43,000
45	TOTAL SALARIES & BENEFITS	1,582,000	1,399,000	1,399,000
46	CLASS II (Services & Supplies)			
47	5202 Clothing & Personal	34,000	26,000	26,000
48	5203 Communications	13,000	14,000	14,000
49	5206 Household Expense	11,000	11,000	11,000
50	5207 Insurance	16,000	17,000	17,000
51	5209 Maintenance - Equipment	22,000	22,000	22,000
52	5210 Maintenance - Structures	30,000	30,000	30,000
53	5211 Maintenance - Vehicles	75,000	75,000	75,000
54	5212 Memberships	4,000	4,000	4,000
55	5213 Medical Supplies	10,000	10,000	10,000
56	5214 Office Expense	10,000	10,000	10,000
57	5215 Professional & Special Services	67,000	77,000	77,000
58	5216 Publications	8,000	8,000	8,000
59	5217 Rents & Leases - Equipment	3,000	5,000	5,000
60	5219 Small Tools	16,000	18,000	18,000
61	5220 Special District Expense	301,000	353,000	353,000
62	5222 Transportation/Travel	7,000	10,000	10,000
63	5223 Gasoline	20,000	24,000	24,000
64	5224 Utilities	12,000	12,000	12,000
65	TOTAL SERVICES & SUPPLIES	659,000	726,000	726,000
66	CLASS IV (Fixed Assets)			
67	5402 Structures & Improvements	20,000	20,000	20,000
68	5403 Office Equipment	5,000	5,000	5,000
69	5404 Automotive Equipment	15,000	15,000	15,000
70	5405 Other Equipment	4,000	10,000	10,000
71	TOTAL FIXED ASSETS	44,000	50,000	50,000
72	TOTAL STATIC EXPEDITURES	2,285,000	2,175,000	2,175,000
73	CLASS V (Other Financing Uses)			
75	5505 Future personnel reserves	100,000	100,000	100,000
76	5506 Future FY Operating Contingency	300,000	300,000	300,000
77	5507 Transfer to Capitol Replacement fund 6784	300,000	300,000	300,000
78	5508 Future MOU Retirement Health Benefit Reserves	18,000	Moved	Moved
79		Moved u/l	Moved	Moved
80	TOTAL OTHER FINANCING USES	718,000	700,000	700,000
81	CLASS VI (Appropriation for Contingencies)			
82	TOTAL CONTINGENCIES	43,000	60,000	60,000
83	TOTAL EXPEDITURES	3,046,000	2,935,000	2,935,000

FUND 6348 - GENERAL OPERATING BUDGET

SALARIES & BENEFITS

FISCAL YEARS		2018-19	2019-20	2019-20
		AMENDED	PRELIM	FINAL
A		B	C	D
87	5101-000 SALARIES-REGULAR			
88	CHIEF (Changed 7-1-18 from BC Classification)	92,000	92,000	92,000
89	FC	79,000	79,000	79,000
90	FC	66,000	66,000	66,000
91	FAE	65,000	61,000	61,000
95	FF/OP	60,000	46,000	46,000
96	FF 1	47,000	40,000	40,000
97	FF 1	43,000	40,000	40,000
98	SUB TOTAL	452,000	424,000	424,000
99				
107	Office Assistant	55,000	32,000	32,000
108	LOS	20,000	20,000	20,000
109	Educational Incentive	10,000	10,000	10,000
		85,000	62,000	62,000
110	TOTAL FULL-TIME SALARIES	537,000	486,000	486,000
111	5101-100 (OVERTIME & CTO) Unplanned (includes sick-vac-singular w/p)			
112	CHIEF MOU 2019-20 buydown	2,000	2,000	2,000
113	FC (2)	80,000	60,000	60,000
114	FAE (1)	30,000	25,000	25,000
115	FF/OP x 1	50,000	25,000	25,000
116	FF 1 x 2	26,000	48,000	48,000
117				
118				
119	Office Assistant	4,000	4,000	4,000
120	Subtotal	192,000	164,000	164,000
121	5101-105 (OVERTIME) Planned			
122	CHIEF	0	0	0
123	Capt.x 2	15,000	14,000	14,000
124	FAE x 1	8,000	8,000	8,000
125	FF 1 x 2	14,000	10,000	10,000
126				
127				
128				
129	Subtotal	37,000	32,000	32,000
131	TOTAL OVERTIME	229,000	196,000	196,000

SALARIES & BENEFITS

		FISCAL YEARS	2018-19	2019-20	2019-20
			AMENDED	PRELIM	FINAL
133	A		B	C	D
134	5101-300 PCFs	Responses, backfill & trainings	30,000	30,000	30,000
	TOTAL PCF SALARIES		30,000	30,000	30,000
	5101.500 (STRIKE TEAM SALARIES)				
136	Strike Team Salaries (Staff Unplanned OT)				
137	5101-000 TOTAL		796,000	712,000	712,000
	5102-000 (TEMPORARY SALARIES)				
138	100 FF summer salaries		78,000	70,000	70,000
	200 Relief FFs (PCFs)	NEW location	20,000	20,000	20,000
	400 FF SS x 3 Planned OT		7,000	10,000	10,000
	500 FF SS x 3 Unplanned OT		85,000	20,000	20,000
139	Relief Personnel other		10,000	10,000	10,000
140	TAU/LT		20,000	20,000	20,000
142	5102-000 TOTAL		220,000	150,000	150,000
143	5103-000 (Retirement Benefits)				
144	F/T Safety		120,000	110,000	110,000
145	LTFE summer only		6,000	10,000	10,000
146	PCF & FF (PERS)		3,000	3,000	3,000
147	Misc. + MOU		10,000	10,000	10,000
148	5103-100 457 Matching Contributions		10,000	10,000	10,000
149	5103-200 Unfunded PERS liability. (Line item moved from page		100,000	100,000	100,000
150	5103-000 TOTAL		249,000	243,000	243,000
151	5104-000 (GROUP INSURANCE)				
	5104-000 Group Medical Health Insurance		120,000	120,000	120,000
	5104-001 Group Insurance -Dental/vision-other		25,000	25,000	25,000
162	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		1,000	3,000	3,000
153	5104-500		0	0	0
154					
162	5104-000 TOTAL		160,000	162,000	162,000
163	5105-000 (S.D.I.)				
164	SDI (Paid by District)		12,000	11,000	11,000
165	LTFE sum only		1,000	1,000	1,000
166	5105-000 TOTAL		13,000	12,000	12,000
167	5106-000 (WORKERS' COMP INS.)				
168	Safety (Reg: 490,484 + PCF \$25K + 2/3 OT(80,600)HFD + 2/3 12,000		85,000	75,000	75,000
169	LTFE summer only		2,000	2,000	2,000
170	5106-000 TOTAL		87,000	77,000	77,000

SALARIES & BENEFITS

FISCAL YEARS

A		2018-19	2019-20	2019-20
		AMENDED	PRELIM	FINAL
		B	C	D
5110-000 (Payroll taxes)				
173	5110-000 (Full-time) - 8	35,000	22,000	22,000
174	100 LTFF sum only 3	8,000	8,000	8,000
175	200 (OT	5,000	4,000	4,000
176	300 Other	2,000	3,000	3,000
177	400 (PCF) - 37	2,000	2,000	2,000
178	500 (Strike Team)	3,000	2,000	2,000
179	600 (Temp)	2,000	2,000	2,000
180				
181	5110-000 TOTAL	57,000	43,000	43,000
182	SALARIES & BENEFITS TOTAL	1,592,000	1,399,000	1,399,000

FUND 6348 - GENERAL OPERATING BUDGET.

6-2019

ITEM	FISCAL YEARS A	2018-19 AMENDED B	2019-20 PRELIM C	2019-20 FINAL D
OPERATING EXPENSES				
1	5202 (CLOTHING)			
2	-101 Staff Uniforms MOU	4,000	5,000	5,000
3	-102 Boot Reimbursement STAFF	1,000	2,000	2,000
4	-103 Nomex	20,000	10,000	10,000
5	-104 PCF Boot & Uniform	5,000	5,000	5,000
6	-105 Misc. - Gear, Fire Shelters etc.	4,000	4,000	4,000
7	5202-000 TOTAL	34,000	26,000	26,000
8	5203-000 (COMMUNICATION)			
9	-210 Station #21	6,000	6,000	6,000
10	-220 Station #22	1,000	1,000	1,000
11	-230 Station #23	2,000	2,000	2,000
12	-000 Other Communication	4,000	5,000	5,000
13	5203-000 TOTAL	13,000	14,000	14,000
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	4,000	4,000	4,000
19	5206-000 TOTAL	11,000	11,000	11,000
20	5207-000 (INSURANCE)			
21	General Liability (Inc CDF Contract)	16,000	17,000	17,000
22	5207-000 TOTAL	16,000	17,000	17,000
24	5209-000 (EQUIPMENT MAINTENANCE)			
25	-101 Jaws (Annual)	2,000	2,000	2,000
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)	1,000	1,000	1,000
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	4,000	4,000	4,000
32	-109 Maint. Monitors	2,000	2,000	2,000
33	-000 Equipment - Misc	3,000	3,000	3,000
34	5209-000 TOTAL	22,000	22,000	22,000
35	5210-000 (STRUCTURE MAINTENANCE)			
36	-000 General Maintenance	3,000	3,000	3,000
37	-210 Station 21- Items from list plus App bay repair <500	15,000	15,000	15,000
38	-220 Station 22	2,000	2,000	2,000
39	-230 Station 23	10,000	10,000	10,000
40	5210-000 TOTAL	30,000	30,000	30,000
41	5211-000 (VEHICLE MAINTENANCE)			
42	Includes - annual maint. 90 day compliance	15,000	15,000	15,000
43	misc. repairs, lubricants and spec. tools	60,000	60,000	60,000
44	5211-000 TOTAL	75,000	75,000	75,000

FUND 6348 - GENERAL OPERATING BUDGET

ITEM	FISCAL YEARS A	2018-19	2019-20	2019-20
		AMENDED B	PRELIM C	FINAL D
47	5212-000 (MEMBERSHIPS)			
48	JPA, FDAC, CA CHIEFS, AFSS, NFPA,	4,000	4,000	4,000
48	Nevada County Fire Chief's Assn.			
50	5212-000 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	9,000	9,000	9,000
54	5213-000 TOTAL	10,000	10,000	10,000
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 Supplies	4,000	4,000	4,000
59	-104 Subscriptions	500	500	500
60	-105 Supplies Sta. 22	500	500	500
61	-106 Supplies Sta. 23	1,000	1,000	1,000
62	-107 Misc. Supplies	1,000	1,000	1,000
63	5214-000 TOTAL	10,000	10,000	10,000
64	5215-000 (PROFESSIONAL SERVICES)			
65	-100 Prof/Special Services/Elections	4,000	4,000	4,000
66	-101.5 Live Scan/Re-cert EMS	4,000	4,000	4,000
67	-200 Audit	6,000	6,000	6,000
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	20,000	20,000	20,000
71	-700 SB2557	29,000	29,000	29,000
72	-800 Elections		10,000	10,000
73	5215-000 TOTAL	67,000	77,000	77,000
74	5216-000 (PUBLICATIONS)			
75	-101 Newsletter/Mailings	5,000	5,000	5,000
76	-102 Legal notices	2,000	2,000	2,000
77	-103 Subscriptions	1,000	1,000	1,000
78	5216-000 TOTAL	8,000	8,000	8,000
79	5217-000 (RENTAL EQUIPMENT)			
80	-101 O2 Cylinders (3 x \$60 annual rent)	1,000	1,000	1,000
81	-103 Misc. Equipment	2,000	4,000	4,000
82	5217-000 TOTAL	3,000	5,000	5,000
83	5219-000 (SMALL TOOLS/FURNITURE/EQUIPMENT)			
84	-210 Sta 21 Small Tools/Furniture/Equipment	5,000	5,000	5,000
85	-220 Sta 22 Small Tools/Furniture/Equipment	1,000	1,000	1,000
86	-230 Sta 23 Small Tools/Furniture/Equipment	3,000	5,000	5,000
87	-000 Misc. Small Tools/Furniture/Equipment -	7,000	7,000	7,000
88		16,000	18,000	18,000

FUND 6348 - GENERAL OPERATING BUDGET

ITEM	FISCAL YEARS A	2018-19 AMENDED B	2019-20 PRELIM C	2019-20 FINAL D
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.	15,000	15,000	15,000
92	-310 Dispatch contract- Cal Fire (27444)	42,000	43,000	43,000
93	-400 Amador Period Staffing Cal Fire (27210)	230,000	241,000	241,000
94	-500 Fire Prevention	2,000	2,000	2,000
	-710 NCC Contract services		40,000	40,000
95	-800 LAFCo Annual Costs	3,000	2,000	2,000
96	-000 Misc special District - other	2,000	3,000	3,000
97	5220-000 TOTAL	301,000	353,000	353,000
98	5222-000 (TRAVEL/TRANSPORTATION)			
99	Misc. (Fuel, Food, Lodging, OOC Etc.)	10,000	10,000	10,000
100	5222-000 TOTAL	10,000	10,000	10,000
	5223-000 (Fuel and Lubricants Bulk)			
102	Unleaded - Diesel - Misc.	20,000	24,000	24,000
103	5223-000 TOTAL	20,000	24,000	24,000
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)	660,000	726,000	726,000
110	OPERATING CAPITOL EXPENSE			
111	5402-000 (STRUCTURES & MAINTENANCE)			
112	Sta. 21-22-23. paint, improvements etc.			
113	5402-000 TOTAL	20,000	20,000	20,000
114	5403-000 (OFFICE EQUIPMENT)			
115	Miscellaneous			
116	5403-000 TOTAL	5,000	5,000	5,000
117	5404-000 (AUTOMOTIVE EQUIPMENT)			
118	Misc. Combining S22 & R21			
119	5404-000 TOTAL	15,000	15,000	15,000
	5405-000 OTHER EQUIPMENT			
120	Miscellaneous Elliptical replacement+	4,000	10,000	10,000
121	5405-000 TOTAL	4,000	10,000	10,000
122	CAPITAL EXPENSES TOTAL	44,000	50,000	50,000
123	TOTAL EXPEDITURES	704,000	776,000	776,000

Higgins Fire District

FUND 6759 - MITIGATION FEES

REVENUE

Item	A		2018-19	2019-20	2019-20
			AMENDED	PRELIM	FINAL
			B	C	D
2	29550	Cash On Hand - Beginning Balance	659,000	655,000	655,000
3		Less: FYE Accruals			
4		Cash Available to Finance Budget	659,000	655,000	655,000
5		ESTIMATED REVENUE FROM USE OF MONEY:			
6	43010	Interest	9,000	8,000	8,000
7	43020	Rents & Concessions			
8		TOTAL 43010	9,000	8,000	8,000
9		ESTIMATED REVENUE FROM CHARGES FOR CURRENT SERVICE			
10	45270	Mitigation Fees (Net of Refunds)	25,000	25,000	25,000
11		TOTAL 45270	25,000	25,000	25,000
12		TOTAL REVENUE AVAILABLE TO FINANCE BUDGET	693,000	688,000	688,000

EXPEDITURES

Item	A		2018-19	2019-20	2019-20
			AMENDED	PRELIM	FINAL
			B	C	D
13					
14	CLASS IV (Fixed Assets)	CURRENT			
15	54010	Land		0	0
16	54020	Structures Driveway21 & Misc.	2,000	50,000	50,000
17	54030	Office Equipment Misc	3,000	5,000	5,000
18	54040	Automotive Equipment Misc	10,000	10,000	10,000
		Skid mount pump & tank T-6. Sq22 conversion		26,000	26,000
19	54050	Other Equipment - PPE new PCF	11,000	10,000	10,000
20		Thermal Image Camera. + Misc. Eqt.	5,000	8,000	8,000
22		TOTAL FIXED ASSETS	31,000	109,000	109,000
23	CLASS V (Other Financing Uses)				
24	55060	Restricted Funds Station 21 New Building	460,000	500,000	500,000
25		Restricted Funds Station 24 Land	150,000	0	0
26	55060	Designated Funds	49,000	25,000	25,000
27		TOTAL OTHER	659,000	525,000	525,000
28	CLASS VI (Appropriation for Contingencies)				
29	56000	Provisions for Contingencies	3,000	54,000	54,000
30		FUND 6759 - TOTAL BUDGET	693,000	688,000	688,000

HIGGINS FIRE DISTRICT

**FUND 6784 - CAPITAL REPLACEMENT
REVENUE**

		FISCAL YEARS			
FORM	A	2018-19 AMENDED B	2019-20 PRELIM C	2019-20 FINAL D	
1	49550	Estimated Cash on Hand - Beginnig	465,000	618,000	618,000
2		Less: Accruals			
3		Estimated Cash Available	465,000	618,000	618,000
4	ESTIMATED REVENUE FROM USE OF MONEY		5,000	5,000	5,000
5	43010	Interest	5,000	5,000	5,000
6	ESTIMATED REVENUE FROM OTHER SOURCES				
7	4640-100	Transfers In (from Fund 348) Equipment	175,000	175,000	175,000
8	4640-200	Transfers In (from Fund 348) Fixed facilities	125,000	125,000	125,000
		Transfer in from 6348	300,000	300,000	300,000
9	REVENUE AVAILABLE TO FINANCE BUDGET		770,000	923,000	923,000

EXPENDITURES

		FISCAL YEARS				
FORM	A	2018-19 AMENDED B	2019-20 PRELIM C	2019-20 FINAL D		
10	CLASS IV (Fixed Assets)					
11	54010	Land				
12	54020	Structures & Improvements-				
		21	20,000	30,000	30,000	
		22	15,000	10,000	10,000	
		23	15,000	15,000	15,000	
			60,000	55,000	55,000	
13	54030	Office Equipment-	4,000	0	0	
			4,000	5,000	5,000	
			8,000	5,000	5,000	
14	54040	Automotive Equipment				
		Replacement C6200	5,000	50,000	50,000	
		Replacement E21R		400,000	400,000	
				450,000	450,000	
15	54050	Other Equipment-	8,000	0	0	
			125,000	0	0	
		Replacement PPE	7,000	25,000	25,000	
		Misc.	4,000	15,000	15,000	
			144,000	40,000	40,000	
16	TOTAL FIXED ASSETS		Sub-total	217,000	550,000	550,000
17	CLASS V (Other Financing Uses)					
18	55060	Designated Balance-Cap Replacement	550,000	350,000	350,000	
19	55070	Transfer Out				
20	CLASS VI (Appropriation for Contingencies)					
21	56000	Contingencies	3,000	23,000	23,000	
22	FUND 784 - Final BUDGET		770,000	923,000	923,000	