

BEFORE THE BOARD OF DIRECTORS OF THE
AMADOR FIRE PROTECTION DISTRICT
COUNTY OF AMADOR, STATE OF CALIFORNIA

IN THE MATTER OF:
RESOLUTION APPROVING **2026-2027**
FISCAL YEAR PRELIMINARY BUDGET

RESOLUTION NO. AFD 26-05

WHEREAS, to comply with section 13890, 13893, and 13894 of the Health and Safety Code the district board is meeting to adopt a preliminary budget for the 2026-2027 fiscal year; and

THEREFORE BE IT RESOLVED in accordance with Section 13890 of the Health and Safety Code, the 2026-2027 fiscal year preliminary budget for the Amador Fire Protection District is hereby adopted in accordance with the following:

2026-2027 Expenditures Appropriated for fund 45500:

Salaries and employee benefits	\$674,247.00
Services and supplies	\$1,173,667.00

Other Charges	\$0.00
---------------	--------

Fixed assets	\$6,025,472.00
Contingencies	\$0.00
Provision for Reserves	\$0.00

2026-2027 Expenditures Appropriated for fund 85800:

Salaries and employee benefits	\$5,523,604.00
Services and supplies	\$87,000.00
Fixed assets	\$0.00
Provision for Reserves	\$0.00

2026-2027 Total Expenditures Appropriated:

Salaries and employee benefits	\$6,197,851.00
Services and supplies	\$1,260,667.00
Other Charges	\$0.00
Fixed assets	\$6,025,472.00
Contingencies	\$0.00
Provision for Reserves	\$0.00

Total	\$13,483,990.00
--------------	------------------------

BE IT FURTHER RESOLVED that the appropriations which constitutes the total to the objects and sub-objects of the expenditures listed in the proposed budget and as altered through additions or subtractions are hereby adopted by reference; and

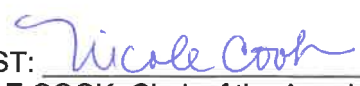
BE IT FURTHER RESOLVED that the Board Chair be and hereby is authorized to sign and execute said preliminary budget on behalf of the Amador Fire Protection District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Amador Fire Protection District at a regular meeting thereof, held on the 16th June 2026, by the following vote:

AYES:	Pat Crew, Logan Carnell, Jeff Brown, Brian Oneto, Dan Epperson
NOES:	None
ABSENT:	None



Chair of the Board

ATTEST: 
NICOLE COOK, Clerk of the Amador Fire Protection District, Amador County, California

District Notes for Budget Unit :

8588 Amador Fire Protection District Measure M

Measure M (Personnel)
Preliminary

Please provide comments in the space provided below. You may also attach additional documentation. If additional documentation is provided, please ensure to put Budget Name and Unit number at the top. Thank you.

Expenses:

50100, 50300, 50310 - Salary, Retirement and Payroll Tax expense for new MOU commitments to include additional positions to staff station 121 for Acom Ridge agreement and stipend pay for additional apprentice firefighters to staff station 123 in Fiddletown.

Revenue:

45641 - Measure M revenue trending 2% decrease
47010 - Benefit Assessment salary allocation moved from 8550 General Fund to reflect CPI approved increase

Fixed Assets:

Other Comments:

Net cost/carry forward (if any) would go toward salaries

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT MEASURE 'M'
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2024-2025	ADOPTED 2025-2026	RECOMMENDED 2026-2027	ADOPTED 2026-2027
Interest and Rentals				
44100 Interest	78,393.25	64,000.00	54,000.00	0.00
Intergovernmental Revenue				
45585 FEMA SAFER Grant	35,400.00	0.00	50,000.00	0.00
45640 Aid From Other Agencies	0.00	0.00	0.00	0.00
45641 AFPA M/P172	1,982,188.90	1,984,287.00	2,065,811.00	0.00
Total Intergovernmental Revenue	2,017,588.90	1,984,287.00	2,115,811.00	0.00
Charges for Services				
46009 Charges for Services	2,073,444.31	2,043,639.00	2,889,028.00	0.00
Other Revenue				
47010 Special Assessments	296,038.00	230,355.00	237,265.00	0.00
47890 Miscellaneous Revenues	17,604.60	0.00	0.00	0.00
47894 CFD Miscellaneous	61,155.47	52,500.00	56,500.00	0.00
47940 Operating Transfers	258,000.00	258,000.00	258,000.00	0.00
Total Other Revenue	632,798.07	540,855.00	551,765.00	0.00
Total Revenue	4,802,224.53	4,632,781.00	5,610,604.00	0.00
Fund Balance				
85800 Fund Balance	280,172.00	(217,391.00)	0.00	0.00
Cancellation of Reserves				
85800 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	5,082,396.53	4,415,390.00	5,610,604.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	3,846,065.17	3,071,461.00	3,851,627.00	0.00
50300 Retirement - Employer's Share	197,816.39	218,213.00	228,000.00	0.00
50310 FICA/Medicare Tax - Employer's Share	275,810.51	261,990.00	380,502.00	0.00
50400 Employee Group Insurance	557,858.42	608,800.00	689,700.00	0.00
50500 Workers' Compensation Insurance	323,088.00	324,000.00	368,000.00	0.00
50600 Unemployment Insurance	5,412.07	5,550.00	5,775.00	0.00
Total Salaries and Benefits	5,206,050.56	4,490,014.00	5,523,604.00	0.00
Services and Supplies				
51100 Clothing and Personal Supplies - Prote	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	5,072.00	11,000.00	12,000.00	0.00

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT MEASURE 'M'
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2024-2025	ADOPTED 2025-2026	RECOMMENDED 2026-2027	ADOPTED 2026-2027
52329 Training	2,188.02	1,000.00	1,000.00	0.00
52800 Special Departmental Expense	19,518.80	22,400.00	24,000.00	0.00
54732 Safer Grant	0.00	0.00	50,000.00	0.00
Total Services and Supplies	26,778.82	34,400.00	87,000.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
598150 AFDJ ADJ	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	5,232,829.38	4,524,414.00	5,610,604.00	0.00
NET COST	150,432.85	109,024.00	0.00	0.00

Fund 85800 Amador Fire Protection District - Measure M, Dept. 8588

District Notes for Budget Unit :

8550 Amador Fire Protection District General Budget

General Fund (Operating)
Preliminary

Please provide comments in the space provided below. You may also attach additional documentation. If additional documentation is provided, please ensure to put Budget Name and Unit number at the top. Thank you.

Expenses:

50100, 50300, 50310 - salary, retirement and payroll tax expense increased for anniversary step increases
50400 - health benefits may increase, workers comp true-up/special assessment; percentage is unknown at this time
55201 and 55202 - The liability of paying E-5111 off is settled. The associated budget expense has been committed to fixed assets

Revenue:

47010 - benefit assessment increase by 3%, allocated salary commitment with budget transfer

Fixed Assets:

56120 - "Progress Pay" and other expenses continue - with an anticipated completion date of April 2027 (WGA, Inc.)
56200 - Downpayment on a new fire engine for the Plymouth area and a Service Truck; will need to replace SCBA bottles in the next couple of years as well

Other Comments:

The intention at final budget is to put portion of the carry forward funds into reserves and possibly do a budget transfer to add to personnel costs

State Controller Schedule
County Budget Act

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2026-2027

Schedule 15
General Fund (Operating)
Preliminary

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2024-2025	ADOPTED 2025-2026	RECOMMENDED 2026-2027	ADOPTED 2026-2027
Taxes				
41010 Current Secured	25,841.80	25,000.00	25,500.00	0.00
41020 Current Unsecured	553.22	600.00	600.00	0.00
41100 Prior Unsecured	6.56	0.00	0.00	0.00
41120 Supplemental Roll	400.10	340.00	340.00	0.00
41121 Delinquent Supplemental	47.36	0.00	0.00	0.00
Total Taxes	26,849.04	25,940.00	26,440.00	0.00
Interest and Rentals				
44100 Interest	337,149.61	254,000.00	100,000.00	0.00
Intergovernmental Revenue				
45244 State Aid Construction	0.00	0.00	0.00	0.00
45260 State Homeowners Property	220.06	225.00	225.00	0.00
45375 CA Fire Foundation Investigations	0.00	0.00	0.00	0.00
45600 Other Government State	178,754.29	75,000.00	75,000.00	0.00
45640 Aid From Other Agencies	989,393.57	0.00	0.00	0.00
Total Intergovernmental Revenue	1,168,367.92	75,225.00	75,225.00	0.00
Charges for Services				
46009 Charges for Services	208,455.58	248,116.00	286,863.00	0.00
46024 Impact Fees/Mitigation	43,546.13	30,000.00	40,000.00	0.00
46165 Fire Prevention Fees	13,083.04	11,000.00	10,000.00	0.00
46880 Training	0.00	0.00	0.00	0.00
Total Charges for Services	265,084.75	289,116.00	336,863.00	0.00
Other Revenue				
47010 Special Assessments	842,721.24	914,645.00	991,025.00	0.00
47183 FEMA Fire Grant	27,745.45	0.00	0.00	0.00
47184 Volunteer Fire Grant	15,000.00	0.00	0.00	0.00
47186 OES Grant	0.00	0.00	0.00	0.00
47187 CA OTS Grant	0.00	0.00	0.00	0.00
47890 Miscellaneous Revenues	218,155.55	123,400.00	127,800.00	0.00
Total Other Revenue	1,103,622.24	1,038,045.00	1,118,825.00	0.00
Total Revenue	2,901,073.56	1,682,326.00	1,657,353.00	0.00
Fund Balance				
45500 Fund Balance	7,843,028.00	7,864,494.00	6,512,628.00	0.00

State Controller Schedule
County Budget Act

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2026-2027

Schedule 15
General Fund (Operating)
Preliminary

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT
Governing By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2024-2025	ADOPTED 2025-2026	RECOMMENDED 2026-2027	ADOPTED 2026-2027
Cancellation of Reserves				
45500 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	10,744,101.56	9,546,820.00	8,169,981.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	434,994.67	455,000.00	495,850.00	0.00
50300 Retirement - Employer's Share	0.00	0.00	0.00	0.00
50304 Retirement - PERS Misc. Unfunded Li	0.00	0.00	0.00	0.00
50310 FICA/Medicare Tax - Employer's Share	32,814.80	40,300.00	42,517.00	0.00
50400 Employee Group Insurance	270.00	0.00	100,000.00	0.00
50500 Workers' Compensation Insurance	24,220.00	25,000.00	35,000.00	0.00
50600 Unemployment Insurance	778.06	880.00	880.00	0.00
Total Salaries and Benefits	493,077.53	521,180.00	674,247.00	0.00
Services and Supplies				
51110 Clothing and Personal Supplies - Safety	1,642.21	10,000.00	40,000.00	0.00
51200 Communications	27,292.33	26,920.00	67,970.00	0.00
51500 Insurance and Bonds	60,840.93	60,000.00	62,500.00	0.00
51700 Maintenance - Equipment	222,865.16	231,500.00	280,000.00	0.00
51760 Maintenance - Programs	49,488.07	49,328.00	60,414.00	0.00
51800 Maintenance - Bldgs & Structures	52,335.92	7,015.00	25,000.00	0.00
51900 Medical/Dental Supplies	3,892.35	0.00	0.00	0.00
52000 Memberships	3,757.30	2,338.00	2,368.00	0.00
52200 Office Expense	16,397.25	17,600.00	18,120.00	0.00
52211 G.S.A. Cost Allocation	5,083.41	4,602.00	5,121.00	0.00
52300 Professional & Specialized Services	97,589.42	89,840.00	107,250.00	0.00
52328 P.S. - Audits	4,375.00	0.00	0.00	0.00
52329 Training	37,623.28	53,600.00	58,700.00	0.00
52400 Publications and Legal Notices	570.44	3,810.00	4,160.00	0.00
52500 Rents, Leases - Equipment	2,011.92	2,079.00	2,079.00	0.00
52600 Rents, Leases - Buildings	6,579.34	6,625.00	6,625.00	0.00
52700 Minor Equipment	61,381.52	105,000.00	128,700.00	0.00
52800 Special Departmental Expense	53,886.16	53,150.00	68,500.00	0.00
52900 G.S.A. and In-County Travel	165,813.82	132,100.00	152,000.00	0.00
52910 Meetings and Conventions	0.00	0.00	0.00	0.00
53000 Utilities	56,330.20	68,274.00	84,160.00	0.00
Total Services and Supplies	929,756.03	923,781.00	1,173,667.00	0.00
Other Charges				
54183 FEMA Fire Grant	31,573.04	0.00	0.00	0.00
54184 Volunteer Fire Grant	0.00	0.00	0.00	0.00
54185 CA Fire Investigation Grant	0.00	0.00	0.00	0.00
54186 OES Grant	0.00	0.00	0.00	0.00
54187 CA OTS Grant	0.00	0.00	0.00	0.00

State Controller Schedule
County Budget Act

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2026-2027

Schedule 15
General Fund (Operating)
Preliminary

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2024-2025	ADOPTED 2025-2026	RECOMMENDED 2026-2027	ADOPTED 2026-2027
54192 COVID 19 Expenses	0.00	0.00	0.00	0.00
55201 Debt Service Principal	48,784.10	48,785.00	0.00	0.00
55202 Debt Service Interest	2,757.63	2,758.00	0.00	0.00
Total Other Charges	83,114.77	51,543.00	0.00	0.00
Capital (Fixed) Assets				
56110 Buildings and Improvements	178.49	0.00	0.00	0.00
56120 Pine Grove Station Build	19,779.00	7,262,474.00	4,505,215.00	0.00
56200 Fixed Assets - Equipment	1,554,489.07	193,519.00	1,520,257.00	0.00
56270 Fixed Asset - Land	0.00	0.00	0.00	0.00
Total Capital (Fixed) Assets	1,574,446.56	7,455,993.00	6,025,472.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
598150 AFD ADJ	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00		0.00	
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	3,080,394.89	8,952,497.00	7,873,386.00	0.00
NET COST	(7,663,706.67)	(594,323.00)	(296,595.00)	0.00

Fund 45500 Amador Fire Protection District, Dept. 8550