======== Farmington ========
FIRE PROTECTION DISTRICT

ORGANIZED 1936
POST OFFICE BOX 25
209-886-5321
FARMINGTON, CALIFORNIA 95230

MINUTES
Budget Hearing/Meeting
October 26, 2026
6:00 PM

1. **Call to Order –**
   Budget Meeting call to order, by President Samuel at 06:23 PM.

2. **Establish a Quorum –**
   A Quorum was established by verbal roll call. Directors Briggs, Samuel, Lemos and Foster were all recorded present. Director Cross was absent. Acting Fire Chief Matthew Sowell was present at the meeting.

3. **Flag Salute –**
   Recited

4. **Public Comment –**
   No members of the public were present to observe the meeting. No public comment.

5. **Final Budget for 2026/2027**

   Neither the State OES or ABH funds were included in the budget as the amount is unknown. The reserves were unknown, so we were conservative in the budget. The budget committee was Jeff Briggs, Jacob Samuels, Matt Sowell, Chris Lemos, Mark Foster, and Joanna Tedder.

   Projected 2026/2027 Budget (Documents Attached)
   Total Revenue $621,945 (fire recovery increased)
   Total Payroll Expenses $445,471
   Total Payroll: $362,500 (increased due to strike teams and minimum wage increase in January)
   Employer Costs: $82,971
   Operating Expenses: $271,000 (should have spent 33% of budget at this point)
   2026/2027 Operating Loss: -$94,526

   Committee meetings will occur next month. Director Chris Lemos made a motion to Adjourn. The motion was seconded by Director Mark Foster.

   The next meeting for a preliminary budget for 2026/2027 is scheduled for November 23, 2026 at 6:00PM.

   Submitted,
   Joanna Tedder, Board Clerk

Farmington Fire Protection District Preliminary Budget 2026-2027
July 1, 2026 to June 30, 2027

REVENUE			
ITEM	DESCRIPTION	AMOUNT	NOTES
R1	Approximate Tax Revenue	$521,025	Estimated 2026-2027 Tax Year
R2	Reserve Interest	$49,470	Estimated based on county
R3	Fire Recovery	$30,000	Estimated based on 2023 recovery
R4	Other Income	$10,000	Lot rental, Avaya payment
R5	Athens Reimbursement	$11,450	Estimated through 10/31/26
R6	Assistance By Hire Agreement (ABH) with Tuolumne-Calaveras CAL-Fire		TBD
R7	State OES Mutual Aid Reimbursement System (MARS)		TBD
TOTAL REVENUE		**$621,945**	

Farmington Fire Protection District Preliminary Budget 2026-2027
July 1, 2026 to June 30, 2027

PAYROLL EXPENSE			
ITEM	DESCRIPTION	AMOUNT	NOTES
P1	Chief Bailey	$17,000	Estimated through 10/31/2026
P2	Part-time Firefighter, 2 per shift*	$201,000	Based on FMLA 14-day, 48-hour schedule 16 hours per 24 hours
P3	Part-time Firefighter Extra Hours (overtime, callout, night pay)*	$11,000	12 hours per week, 624 hours/year
P4	Part-time Firefighter Training Hours, Off Shift*	$11,000	12 hours per week, 624 hours/year
P5	Acting Chief @ $33/hour	$60,000	32 hours per week
P6	Firefighter Trainee, 1 per shift	$36,500	$100 per 24 hour shift
P7	Secretary/Board Clerk @ $25/hour	$26,000	TBD
TOTAL PAYROLL		**$362,500**	*pay based on 3% minimum wage increase to $17.41/hour
P8	Employer Social Security	$22,475	6.2%
P9	Employer SS Medi Care	$5,246	1.45%
P10	Health Insurance	$15,000	$1,250/month
P11	Unemployment Insurance	$4,000	
P12	Disability	$0	
P13	Worker's Compensation	$36,250	~10%
TOTAL EMPLOYER MANDATED COSTS		**$82,971**	
TOTAL PAYROLL EXPENSE		**$445,471**	

Farmington Fire Protection District Preliminary Budget 2026-2027
July 1, 2026 to June 30, 2027

OPERATING EXPENSE			
ITEM	DESCRIPTION	AMOUNT	NOTES
O1	Office Supplies	$3,500	
O2	Telephone/Internet Services	$1,000	
O3	Apparatus Maintenance	$35,000	
O4	Radio Equipment	$2,000	
O5	Fuel and Oil	$18,000	
O6	Travel, Meals, Lodging	$2,000	
O7	Bookkeeper, CPA	$15,000	
O8	Attorney Fees	$15,000	
O9	JRUG Dispatching & Equipment	$15,000	
O10	County Tax Collection	$15,000	~3%
O11	Physical Exams/Shots	$1,000	
O12	Fire Training Materials	$2,500	
O13	Election Expense	$1,500	
O14	Property and Casualty Insurance	$30,000	
O15	Mandated Safety Clothing-PPE	$20,000	
O16	Household Expenses & Supplies	$2,000	
O17	Utilities PG&E	$8,000	
O18	Drinking Water/Water Service	$6,000	
O19	Garbage	$1,000	
O20	First Aid/Rescue Supplies	$10,000	
O21	Station Maintenance	$7,500	
O22	Advanced Training	$5,000	Tuition reimbursement & materials
O23	Small Tools and Equipment	$10,000	
O24	Professional Services	$10,000	
O25	Contingency	$25,000	
O26	Structure Improvements	$10,000	
O27	Capital Improvements		
TOTAL OPERATING COSTS		**$271,000**	

Farmington Fire Protection District Preliminary Budget 2026-2027
July 1, 2026 to June 30, 2027

2026-2027 NET		
APPROXIMATE 2025-2026 RESERVE	$1,200,000	
REVENUE	$621,945	
PAYROLL EXPENSE	$445,471	
OPERERATING COSTS	$271,000	
TOTAL COST	$716,471	
2026-2027 OPERATING LOSS	-$94,526	

2027-2028 ESTIMATED RESERVE		
APPROXIMATE 2027-2028 RESERVE	$1,100,000	