



West Plainfield Fire Protection District
24901 County Road 95, Davis, CA 95616 (530) 756-0212

**MEETING AGENDA
STANDING COMMITTEE – BUDGET AND BENEFITS
April 3, 2026, at 5:00 PM**

In Person
Fire Station
24901 County Road 95
Davis, CA 95616

1. Call Meeting to Order (Chair Stiles)
2. Public Comment
3. Discussion / Action and Recommendations to Board, if Any (All)
 - a. Review FYE 2026 Budget Use and Revenues Received to Date
 - b. Begin Discussion of FYE 2027 Budget Development
 - c. FYE 2027 218 Timeline
 - i. Hearing Dates
 - ii. Mailing / Website Updates
4. Calendar
 - a. The next Budget and Benefits Committee Meeting to be Determined
5. Adjourn (Chair Stiles)



**WEST PLAINFIELD FIRE PROTECTION DISTRICT
FYE 2026 TRIAL BALANCE**

Acct #	Account Name	Adopted 12/25	P9 NC	% of Adopted
400100	PROPERTY TAXES - CURRENT SECURED	382,800.00	397,675.20	103.89%
400101	PROPERTY TAXES - CURRENT UNSECURED	23,700.00	20,899.06	88.18%
400111	PROPERTY TAXES - PRIOR UNSECURED	400.00	306.37	76.59%
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT		5,320.51	
400121	SUPPLEMENTAL PROPERTY TAXES - PRIOR			
400500	OTHER TAXES - SALES & USE TAX			
403100	INVESTMENT EARNINGS - POOL	500.00	10,249.13	2049.83%
403214	RENTS & CONCESSIONS - OTHER			
410050	ST-HIGHWAY PROPERTY RENTALS		7.82	
410250	STATE - HOMEOWNERS PROPERTY TAX RELIEF		794.84	
410900	STATE - OTHER	10,000.00	0.89	0.01%
420103	FEDERAL - OTHER - HOMELAND SECURITY			
420900	FEDERAL - OTHER	16,000.00	40,212.91	251.33%
430020	OTHER GOVT AGENCY - OTHER CO-CITIES			
430022	OTHER COUNTIES & CITIES - YOLO	127,810.00	63,905.00	50.00%
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL			
440003	SPECIAL ASSESSMENT	228,722.00	228,724.38	100.00%
440600	OTHER CHRGS FOR SERVICES - FIREFIGHTERS / OTHER		4,721.18	58.65%
440690	OTHER CHRGS FOR SERVICES		257.00	
450302	OTHER MISC - DONATION			
450307	OTHER MISC - CONTRIBUTION/GRANTS-NONGOV		3,000.00	
450900	OTHER MISC REVENUES		461.52	5.73%
460000	SALE OF CAPITAL ASSETS	15,000.00	15,000.00	186.35%
	Total Estimated Revenue	804,932.00	791,535.81	98.34%
	Estimated Fund Balance Available (from FYE 2025)	177,844.00		
	Decrease in Accrued Capital Asset Replacement Fund	365,000.00		
	Decrease in Accrued Leave Reserve	15,500.00		
	TOTAL FINANCING SOURCES	1,363,276.00	791,535.81	

Acct #	Account Name	Adopted 12/25	P9 NC	% of Adopted
500100	REGULAR EMPLOYEES	380,276.00	261,261.12	68.70%
500110	EXTRA HELP	20,750.00	49,377.42	237.96%
500120	OVERTIME	70,290.00	18,212.54	25.91%
500160	LEAVE BUYOUT			
501110	SOCIAL SECURITY TAX	29,210.00	20,330.88	69.60%
501110	EMPLOYMENT TRAINING TAX		58.91	
501120	MEDICARE TAX	7,067.00	4,754.82	67.28%
501170	UNEMPLOYMENT INSURANCE	1,413.00	2,211.82	156.53%
501180	WORKER'S COMPENSATION INSURANCE	12,700.00	12,596.00	99.18%
501190	OTHER EMPLOYEE BENEFITS	28,800.00	9,086.62	31.55%
510010	CLOTHING & PERSONAL SUPPLIES	46,065.00	41,765.75	90.67%
510012	AGRICULTURAL SUPPLIES			
510020	COMMUNICATIONS	2,468.00	78.32	3.17%
510030	FOOD	500.00	629.70	125.94%
510040	HOUSEHOLD EXPENSE	9,316.00	6,529.46	70.09%
510051	INSURANCE - PUBLIC LIABILITY	16,285.00	16,285.00	100.00%
510052	INSURANCE - FIRE & EXTENDED			
510053	INSURANCE - OTHER	4,212.00	4,180.00	99.24%
510070	MAINTENANCE - EQUIPMENT	22,018.00	7,085.47	32.18%
510071	MAINTENANCE - BULDGS & IMPROVEMENTS	41,000.00	8,240.49	20.10%
510080	MEDICAL, DENTAL & LAB SUPPLIES	3,000.00	2,689.19	89.64%
510090	MEMBERSHIPS	2,600.00	669.00	25.73%
510100	MISC EXPENSE			
510102	MISC EXPENSE - CREDIT CARD SERVICE CHARGES	20.00	175.16	875.80%
510110	OFFICE EXPENSE	1,550.00	577.11	37.23%
510111	OFFICE EXPENSE - POSTAGE			0.00%
510112	OFFICE EXPENSE - PRINTING			7990.00%
510160	PUBLICATIONS & LEGAL NOTICES			
510170	RENTS & LEASES - EQUIPMENT	1,690.00	1,350.31	79.90%
510180	TRAINING	5,000.00	1,109.64	22.19%
510190	MINOR EQUIPMENT	48,600.00	10,864.44	22.35%
510200	TRANSPORTATION & TRAVEL			
510201	TRANSPORTATION & TRAVEL - FUEL	11,250.00	8,259.11	73.41%
510204	VEHICLE MAINTENANCE	28,134.00	15,497.62	55.09%
510220	UTILITIES	11,807.00	9,688.38	82.06%
510251	PROF & SPEC SVC - AUDITING & ACCOUNTING	396.00	250.00	63.13%
510252	PROF & SPEC SVC - INFORMATION TECH SERVICES	22,687.00	19,449.87	85.73%
510254	PROF & SPC SVC - FISCAL AGENT FEES		2.37	
510255	PROF & SPEC SVC - MEDICAL, DENTAL & LAB	5,061.00	1,483.00	29.30%
510256	PROF & SPEC SVC - LEGAL SERVICES	3,000.00		0.00%
510275	PROF & SPEC SVC - OTHER	490.00	504.97	103.06%
510288	SPEC DEPT EXPENSE - OTHER		426.00	
526020	TAXES AND ASSESSMENTS		376.88	2.97%
530021	BUILDINGS & IMPROVEMENTS		20,238.40	159.51%
530070	EQUIPMENT	19,121.00		0.00%
530071	EQUIPMENT - VEHICLE	372,000.00	369,803.83	99.41%
590100	APPROPRIATIONS FOR CONTINGENCY	40,000.00		0.00%
	Total Appropriations	1,268,776.00	926,099.60	72.99%
	Additions to Capital Asset Replacement Reserve	91,000.00		
	Additions to WPPFD - QSEHRA Reserve	3,500.00		
	TOTAL FINANCING USES	1,363,276.00	% of FY	75.00%

Adopted
Total X Help and OT
91,040.00
P9 NC
Total X Help and OT
67,589.96
% of Adopted
74.24%

100000	CASH IN TREASURY		(83,642.08)	
205049	ACCRUED SALARIES & BENEFIT - WPPFD-QSEHRA			should be \$4,000.00
304001	FUND BALANCE-ASSIGNED-CAPITAL ASSET REPLACEMENT		387,771.02	
304002	FUND BALANCE-ASSIGNED-ACCRUED LEAVE		32,753.82	
304003	FUND BALANCE-ASSIGNED-GENERAL RESERVE		159,825.00	
309999	UNASSIGNED		211,297.64	
403199	GASB 31 FAIR MARKET VALUE - DFS ONLY		(2,246.00)	

YOLO COUNTY AUDITOR-CONTROLLER
 FIRE DISTRICT BUDGET WORKSHEET - FINANCING SOURCES - SCHEDULE A
 FISCAL YEAR: 2026 - 2027
 DISTRICT NAME: West Plainfield Fire Protection District (8061)

Acct #	Acct Name	ADOPTED Revenue FYE 2026	ACTUAL ao PERIOD 9 Revenue FYE 2026	EST ADDITIONAL Revenue FYE 2026	TOTAL EST Revenue FYE 2026	PROPOSED Revenue FYE 2027
400100	PROPERTY TAXES - CURRENT SECURED	382,800	397,675.20		397,675.20	
400101	PROPERTY TAXES - CURRENT UNSECURED	23,700	20,899.06		20,899.06	
400111	PROPERTY TAXES - PRIOR UNSECURED	400	306.37		306.37	
400120	SUPPLEMENTAL PROPERTY TAXES - CURRENT	0	5,320.51		5,320.51	
400121	SUPPLEMENTAL PROPERTY TAXES - PRIOR	0	0.00		0.00	
400500	OTHER TAXES-SALES & USE TAXES	0	0.00		0.00	
403100	INVESTMENT EARNINGS - POOL	500	10,249.13		10,249.13	
403199	GASB	0	(2,246.00)		(2,246.00)	
403214	RENTS & CONCESSIONS - OTHER	0	0.00		0.00	
410050	ST-HIGHWAY PROPERTY RENTALS	0	7.82		7.82	
410250	ST-HOMEOWNERS PROP TAX RELIEF	0	794.84		794.84	
410900	ST-OTHER	10,000	0.89		0.89	
420103	FEDERAL - OTHER - HOMELAND SECURITY	0	0.00		0.00	
420900	FEDERAL-OTHER	16,000	40,212.91		40,212.91	
430020	OTHER GOVT AGENCY-OTHER CO-CITIES	0	0.00		0.00	
430022	OTHER COUNTIES & CITIES - YOLO	127,810	63,905.00	63,905.00	127,810.00	127,810
430070	OTHER TRIBAL - YOCHA DEHE CAPITAL	0	0.00		0.00	
440003	SPECIAL ASSESSMENT	228,722	228,724.38		228,724.38	235,586
440600	OTHER CHARGES - SERVICE - FIREFIGHTERS	0	4,721.18		4,721.18	
440690	OTHER CHARGES FOR SERVICES	0	257.00		257.00	
450302	OTHER MISC - DONATION	0	0.00		0.00	
450307	OTHER MISCELLANEOUS-CONTRIB/GRANT-NONGOV	0	3,000.00		3,000.00	
450900	OTHER MISC REVENUES	0	461.52		461.52	
460000	SALE OF CAPITAL ASSETS	15,000	15,000.00		15,000.00	
	TOTAL ESTIMATED REVENUE	804,932	789,289.81	63,905.00	853,194.81	363,396
	ESTIMATED FUND BALANCE AVAILABLE	177,844			0.00	
	DECREASE IN CAPITAL ASSET REPLACEMENT RESERVE	365,000		365,000.00	365,000.00	
	DECREASE IN ACCRUED LEAVE RESERVE	15,500		15,500.00	15,500.00	
	DECREASE IN WPPFD-QSEHRA FUND					
	DECREASE IN GENERAL RESERVE					
	TOTAL FINANCING SOURCES *	1,363,276	789,289.81	444,405.00	1,233,694.81	363,396

FY AUDITOR-CONTROLLER
T BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
: 2026- 2027
ME: West Plainfield Fire Protection District (8061)

Account Name	ADOPTED Appropriations FYE 2026	ACTUAL as PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
REGULAR EMPLOYEES	380,276	261,261.12		261,261.12	377,479
EXTRA HELP	20,750	49,377.42		49,377.42	16,650
OVERTIME	70,290	18,212.54		18,212.54	78,742
LEAVE BUYOUT	0	0.00		0.00	
SOCIAL SECURITY TAX	29,210	20,330.88		20,330.88	29,318
EMPLOYMENT TRAINING TAX	0	58.91		58.91	
MEDICARE TAX	7,067	4,754.82		4,754.82	7,093
UNEMPLOYMENT INSURANCE	1,413	2,211.82		2,211.82	2,837
WORKER'S COMPENSATION INSURANCE	12,700	12,596.00		12,596.00	9,384
OTHER EMPLOYEE BENEFITS	28,800	9,086.62		9,086.62	28,800
TOTAL SALARY & BENEFITS	550,506	377,890.13	0.00	377,890.13	550,303

FYE 2027 Prop
Total X Help
and OT
78,741.62

FY AUDITOR-CONTROLLER
 T BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
 : 2026- 2027
 ME: West Plainfield Fire Protection District (8061)

Account Name	ADOPTED Appropriations FYE 2026	ACTUAL ao PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
CLOTHING & PERSONAL SUPPLIES	46,065	41,765.75		41,765.75	
AGRICULTURAL SUPPLIES	0	0.00		0.00	
COMMUNICATIONS	2,468	78.32		78.32	
FOOD	500	629.70		629.70	
HOUSEHOLD EXPENSE	9,316	6,529.46		6,529.46	
INSURANCE - PUBLIC LIABILITY	16,285	16,285.00		16,285.00	18,142
INSURANCE - FIRE & EXTENDED	0	0.00		0.00	
INSURANCE - OTHER	4,212	4,180.00		4,180.00	3,799
MAINTENANCE - EQUIPMENT	22,018	7,085.47		7,085.47	
MAINTENANCE - BULDGS & IMPROVEMENTS	41,000	8,240.49		8,240.49	
MEDICAL, DENTAL & LAB SUPPLIES	3,000	2,689.19		2,689.19	
MEMBERSHIPS	2,600	669.00		669.00	
MISC EXPENSE	0	0.00		0.00	
MISC EXPENSE - CREDIT CARD SERVICE CHARGES	20	175.16		175.16	
OFFICE EXPENSE	1,550	577.11		577.11	
OFFICE EXPENSE - POSTAGE	0	0.00		0.00	
OFFICE EXPENSE - PRINTING	0	0.00		0.00	
PUBLICATIONS & LEGAL NOTICES	0	0.00		0.00	
RENTS & LEASES - EQUIPMENT	1,690	1,350.31		1,350.31	
TRAINING	5,000	1,109.64		1,109.64	
MINOR EQUIPMENT	48,600	10,864.44		10,864.44	
TRANSPORTATION & TRAVEL	0	0.00		0.00	
TRANSPORTATION & TRAVEL - FUEL	11,250	8,259.11		8,259.11	
VEHICLE MAINTENANCE	28,134	15,497.62		15,497.62	
UTILITIES	11,807	9,688.38		9,688.38	
PROF & SPEC SVC - AUDITING & ACCOUNTING	396	250.00		250.00	
PROF & SPEC SVC - INFORMATION TECH SERVICES	22,687	19,449.87		19,449.87	
PROF & SPCE SVC - FISCAL AGENT FEES	0	2.37		2.37	
PROF & SPEC SVC - MEDICAL, DENTAL & LAB	5,061	1,483.00		1,483.00	
PROF & SPEC SVC - LEGAL SERVICES	3,000	0.00		0.00	
PROF & SPEC SVC - OTHER	490	504.97		504.97	
SPEC DEPT EXP - OTHER	0	426.00		426.00	
TOTAL SERVICES & SUPPLIES	287,149	157,790.36	0.00	157,790.36	21,941

FY AUDITOR-CONTROLLER
T BUDGET WORKSHEET - APPROPRIATIONS - SCHEDULE B
: 2026- 2027
ME: West Plainfield Fire Protection District (8061)

Account Name	ADOPTED Appropriations FYE 2026	ACTUAL ao PERIOD X Appropriations FYE 2026	EST ADDITIONAL Appropriations FYE 2026	TOTAL EST Appropriations FYE 2026	PROPOSED Appropriations FYE 2027
RETIRE LTD - CAPITAL LEASE OBLIGATION					
RETIRE LTD - OTHER					
INTEREST - LTD - OTHER					
TAXES & ASSESSMENTS	0	376.88	0.00	376.88	
VOLUNTEER FIREMEN					
CONTRIBUTION TO NON-COUNTY AGENCIES					
CITY OF DAVIS					
PAYMENTS TO OTHER GOV INSTITUTIONS					
TOTAL OTHER CHARGES	0	376.88	0.00	376.88	0
LAND					
BUILDINGS & IMPROVEMENTS	0	20,238.40		20,238.40	
EASEMENTS - NON DEPRECIABLE					
EQUIPMENT	19,121	0.00		0.00	
EQUIPMENT - VEHICLE	372,000	369,803.83		369,803.83	
TOTAL CAPITAL ASSETS	391,121	390,042.23	0.00	390,042.23	0
APPROPRIATIONS FOR CONTINGENCY	40,000			0.00	
TOTAL APPROPRIATIONS	1,268,776	926,099.60	0.00	926,099.60	572,244
ADDITIONS TO CAPITAL ASSET REPLACEMENT RESERVE					
ADDITIONS TO ACCRUED LEAVE RESERVE	91,000		91,000.00	91,000.00	
ADDITIONS TO WPPFD-QSEHRA FUND					
ADDITIONS TO GENERAL RESERVE					
TOTAL FINANCING USES *	1,359,776	926,099.60	91,000.00	1,017,099.60	572,244