

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	

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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	

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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	

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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	

Hours	Scenario Type	Equipment Revenue	Personnel Revenue	Personnel Loaded Cost	Personnel Loaded Cost	Personnel Backfill if OT difference	Payroll Net	WT Operation Cost	Total Net
		@ \$148.07	@ \$45.83/hr	@ \$19.89/hr	1.5x @ \$29.83/hr	\$9.94/hr		~\$50/hr	
12	On-Shift Staffing	\$1,480.70	\$458.30	\$238.68			\$219.62	\$600.00	\$1,100.32
12	OT Staffing	\$1,480.70	\$458.30		\$357.96		\$100.34	\$600.00	\$981.04
12	On-Shift Staffing w/OT Backfill	\$1,480.70	\$458.30	\$238.68		\$119.28	\$100.34	\$600.00	\$981.04
12	OT Staffing w/OT Backfill	\$1,480.70	\$458.30		\$357.96	\$119.28	-\$18.94	\$600.00	\$861.08

Hours	Scenario Type	Equipment Revenue	Personnel Revenue	Personnel Loaded Cost	Personnel Loaded Cost	Personnel Backfill if OT difference	Payroll Net	WT Operation Cost	Total Net
		@ \$148.07	@ \$45.83/hr	@ \$19.89/hr	1.5x @ \$29.83/hr	\$9.94/hr		~\$50/hr	
16	On-Shift Staffing	\$2,072.98	\$641.62	\$318.24			\$323.38	\$800.00	\$1,596.36
16	OT Staffing	\$2,072.98	\$641.62		\$477.28		\$164.34	\$800.00	\$1,437.32
16	On-Shift Staffing w/OT Backfill	\$2,072.98	\$641.62	\$318.24		\$159.04	\$164.34	\$800.00	\$1,437.32
16	OT Staffing w/OT Backfill	\$2,072.98	\$641.62		\$357.96	\$159.04	\$5.30	\$800.00	\$1,278.28

Hours	Scenario Type	(16 hours) Equipment Revenue	Personnel Revenue @\$45.83/hr	Personnel Loaded Cost @\$19.89/hr	Personnel Loaded Cost 1.5x @ \$29.83/hr	Personnel Backfill if OT difference	Payroll Net	WT Operation Cost ~\$50/hr	Total Net
24	On-Shift Staffing	\$2,072.98	\$1,099.92	\$477.36			\$622.56	\$1,200.00	\$1,495.54
24	OT Staffing	\$2,072.98	\$1,099.92		\$619.92		\$480.06	\$1,200.00	\$1,352.98
24	On-Shift Staffing w/OT Backfill	\$2,072.98	\$1,099.92	\$318.24		\$238.56	\$480.06	\$1,200.00	\$1,437.32
24	OT Staffing w/OT Backfill	\$2,072.98	\$1,099.92		\$619.92	\$238.56	\$241.50	\$1,200.00	\$1,114.42