

**CITY OF STOCKTON - FIRE DEPARTMENT - Fourth Firefighter Lincoln Fire District**

5-Year Cost Projection - Beginning February 2026

Prepared 12/16/2025

<b>Not Final Figures. For illustrative purposes only.</b>							
<b>Firefighter EMT</b>							
Feb 16 26 June 30 26	July 1 26 - Dec 31 26	Jan 1 27 - Jun 30 27	July 1 27 - Jun 30 28	July 1 28 - Jun 30 29	July 1 29 - Jun 30 30	July 1 30 - Feb 15 31	
FY2025-26	FY2026-27		FY2027-28	FY2028-29	FY2029-30	FY2030-31	
Firefighter Trainee	Firefighter EMT Step 2	Firefighter EMT Step 3	Firefighter EMT Step 4	Firefighter EMT Step 4	Firefighter EMT Step 4	Firefighter EMT Step 4	Firefighter EMT Step 4
<b>Salary and Incentive Pays</b>							
Pay Period Salary From City Schedule	\$ 2,665	\$ 2,914	\$ 3,064	\$ 3,350	\$ 3,484	\$ 3,623	\$ 3,768
<b>Base Annual Salary</b>	<b>\$ 23,982</b>	<b>\$ 37,879</b>	<b>\$ 39,828</b>	<b>\$ 87,097</b>	<b>\$ 90,581</b>	<b>\$ 94,204</b>	<b>\$ 64,059</b>
Add Pays: Basic Cert ~3%, Paramedic 6%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FLSA -2.92	\$ -	\$ 988	\$ 1,038	\$ 2,271	\$ 2,362	\$ 2,456	\$ 1,670
Uniform Allowance - \$950/year	\$ 475	\$ 475	\$ 475	\$ 950	\$ 950	\$ 950	\$ 475
<b>Subtotal Add Pays</b>	<b>\$ 475</b>	<b>\$ 1,463</b>	<b>\$ 1,513</b>	<b>\$ 3,221</b>	<b>\$ 3,312</b>	<b>\$ 3,406</b>	<b>\$ 2,145</b>
<b>Salary plus Add Pays</b>	<b>\$ 24,457</b>	<b>\$ 39,342</b>	<b>\$ 41,342</b>	<b>\$ 90,318</b>	<b>\$ 93,893</b>	<b>\$ 97,610</b>	<b>\$ 66,204</b>
<b>Benefit/Insurance Costs</b>							
(20-37) General Liability Insurance <sup>1</sup>	\$ 3,204	\$ 5,669	\$ 5,957	\$ 14,316	\$ 16,371	\$ 18,721	\$ 13,967
(10-20) Compensated Absences <sup>2</sup>	\$ 288	\$ 455	\$ 478	\$ 1,045	\$ 1,087	\$ 1,130	\$ 769
(10-34) UIB <sup>3</sup>	\$ 24	\$ 39	\$ 41	\$ 90	\$ 94	\$ 98	\$ 66
(10-33) Workers Comp <sup>4</sup>	\$ 2,485	\$ 4,397	\$ 4,620	\$ 11,103	\$ 12,697	\$ 14,520	\$ 10,833
(10-27) Medicare Insurance Tax 1.45%	\$ 355	\$ 570	\$ 599	\$ 1,310	\$ 1,361	\$ 1,415	\$ 960
HRA Contribution <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10-31) Long Term Disability (204 or 228) <sup>6</sup>	\$ 123	\$ 177	\$ 177	\$ 354	\$ 354	\$ 354	\$ 231
(10-32) Life Insur \$.142/\$1,000 <sup>7</sup>	\$ 21	\$ 30	\$ 30	\$ 60	\$ 60	\$ 60	\$ 39
(10-29) Medical/Dental	\$ 5,774	\$ 9,007	\$ 9,007	\$ 19,456	\$ 21,012	\$ 22,693	\$ 16,025
(10-25) Pers-ER <sup>8</sup>	\$ 21,694	\$ 36,292	\$ 38,137	\$ 86,649	\$ 93,682	\$ 101,287	\$ 71,445
<b>Subtotal Benefits/Insurance</b>	<b>\$ 33,966</b>	<b>\$ 56,637</b>	<b>\$ 59,048</b>	<b>\$ 134,383</b>	<b>\$ 146,718</b>	<b>\$ 160,278</b>	<b>\$ 114,336</b>
<b>Total Position Expense</b>	<b>\$ 58,424</b>	<b>\$ 95,979</b>	<b>\$ 100,390</b>	<b>\$ 224,701</b>	<b>\$ 240,611</b>	<b>\$ 257,888</b>	<b>\$ 180,540</b>

<b>Annual Cost Estimate</b>	<b>FY2025-26</b>	<b>FY2026-27</b>	<b>FY2027-28</b>	<b>FY2028-29</b>	<b>FY2029-30</b>	<b>FY2030-31</b>	<b>5-Year Total</b>
Three Firefighter EMTs	\$ 175,270.52	\$ 287,935.77	\$ 301,168.66	\$ 674,103.13	\$ 721,832.15	\$ 773,665.07	\$ 3,475,595.03
Backfill OT for Annual/Sick Leave	\$ -	\$ 24,935.27	\$ 24,935.27	\$ 63,490.97	\$ 67,463.52	\$ 71,801.31	\$ 302,677.38
<b>Total</b>	<b>\$ 175,270.52</b>	<b>\$ 638,974.96</b>	<b>\$ 737,594.11</b>	<b>\$ 789,295.67</b>	<b>\$ 845,466.38</b>	<b>\$ 591,670.78</b>	<b>\$ 3,778,272.41</b>

**Notes and Assumptions:**

- Regular Salary Step 2 on Jul 1 2026 - ; Step 3 after six months in Step 2; Step 4 after six months in Step 3; Step increase annually thereafter
- Add Pays 2.92 FLSA ; No education and paramedic add pay; No longevity pay
- Annual Escalators Salary - 4% annual COLA increase
- Benefits - Annual increase WC 10%; Medical 8%; General Liability 10%; PERS 4%
- Backfill Overtime Annual estimate of 10 days on first 1.5 years; and 12 days thereafter combined annual and sick leave per Firefighter based on the Firefighter average hourly rate of Step 4 thru Step 6