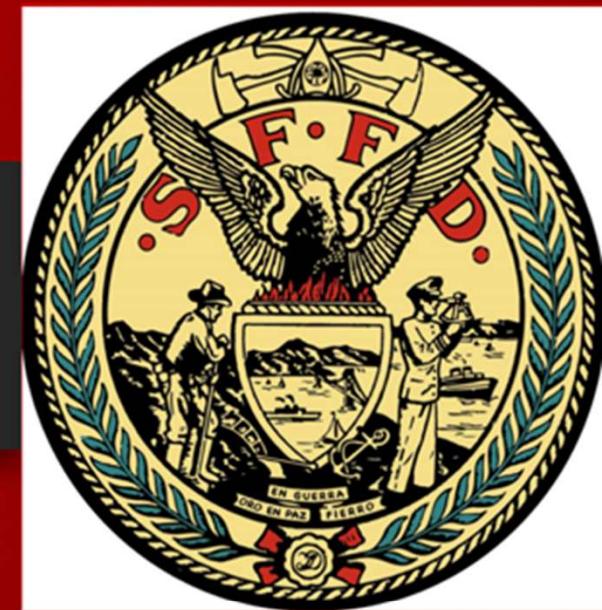


Fiscal Years 2026-27 and 2027-28

Fire Department Base Budget Overview



San Francisco Fire Department
Fire Commission – January 28, 2026

Budget Process Timeline

<u>Date</u>	<u>Description</u>
December 2025	Budget Instructions released; Five Year Financial Plan Released
January 20th, 2026	Budget Programming Worksheet Due to MBO
Early February 2026	Controller six-month report issued
February 23rd, 2026	Budget Submissions Due from Departments
March-May 2025	Update to the Joint Report; Nine Month report update
June 1st, 2025	Mayor's Budget Submitted to Board of Supervisors
June 2025	Department Budget Committee Hearings
July 2025	Budget considered at Board of Supervisors

City Budget Projections

	Projection	Projection	Projection	Projection
	2026-27	2027-28	2028-29	2029-30
SOURCES Increase / (Decrease)	252.4	697.7	803.0	822.0
Uses				
Baselines & Reserves	(118.8)	(220.2)	(259.0)	(274.3)
Salaries & Benefits	(216.5)	(551.5)	(705.9)	(828.9)
Citywide Operating Budget Costs	(50.4)	(179.5)	(232.4)	(302.2)
Departmental Costs	(78.5)	(165.1)	(289.0)	(380.3)
USES Decrease / (Increase)	(464.2)	(1,116.2)	(1,486.3)	(1,785.6)
Subtotal Surplus / (Shortfall)	(211.8)	(418.5)	(683.3)	(963.7)
State & Federal Policy Impacts	(84.5)	(221.8)	(226.0)	(204.8)
Projected Surplus / (Shortfall)	(296.3)	(640.3)	(909.3)	(1,168.5)
Two-Year Deficit	(936.6)			

Budget Instructions Review

- Budget instructions are different this year as compared to previous years, where City Departments are not being asked to submit a target reduction (% or \$) as part of their submission
- Mayor's Office will be looking at budget submissions in totality, getting input from Departments, and then revising deficit numbers
- Implement shared budget reductions that align with Mayoral priorities over the next couple of years
- Mayor's Office is looking for \$400 million in on-going reductions as part of Departmental submissions

What is the Base Budget?

- The second budget year that was approved last year (FY26-27) rolls over to become the base budget in this year's budget cycle, with any known changes made by MYR/CON
- Assumptions of rates as currently known for salaries, fringe benefits, and centrally-loaded work orders
- All City Departments' base budgets incorporated into City fiscal projections
- Budget reductions are requested to be made in an on-going capacity off of the base budget
- Equipment and capital adjustments made

High Level Base Budget Overview

Current FY25-26	FY26-27 Base	Difference	FY27-28 Base
\$ 556,132,722	\$ 569,308,090	\$ 13,175,368	\$ 587,661,213

- High-level overview of Departmental base budgets over the next two years as compared to current year
- Largest drivers of increase due to salary and fringe benefit change assumptions (CPI placeholder for now for salaries)
- GF support - \$389,656,449 in FY26-27

High Level Budget Summary

Expenditure Summary By Fund

Fund	Current FY25-26	FY26-27 Base	Difference	FY27-28 Base
GF Operating Fund	489,957,789	503,351,642	13,393,853	523,168,691
Airport	37,834,057	38,759,694	925,637	40,127,450
GF Work Order Fund	16,804,891	17,027,562	222,671	17,815,038
GF Continuing Fund	8,385,578	6,982,930	(1,402,648)	3,500,080
GF Annual Fund	1,727,980	1,727,980	-	1,727,980
SR Transfer Grant	1,422,427	1,458,282	35,855	1,321,974
Grand Total	556,132,722	569,308,090	13,175,368	587,661,213

High Level Budget Summary

Expenditure Summary By Division

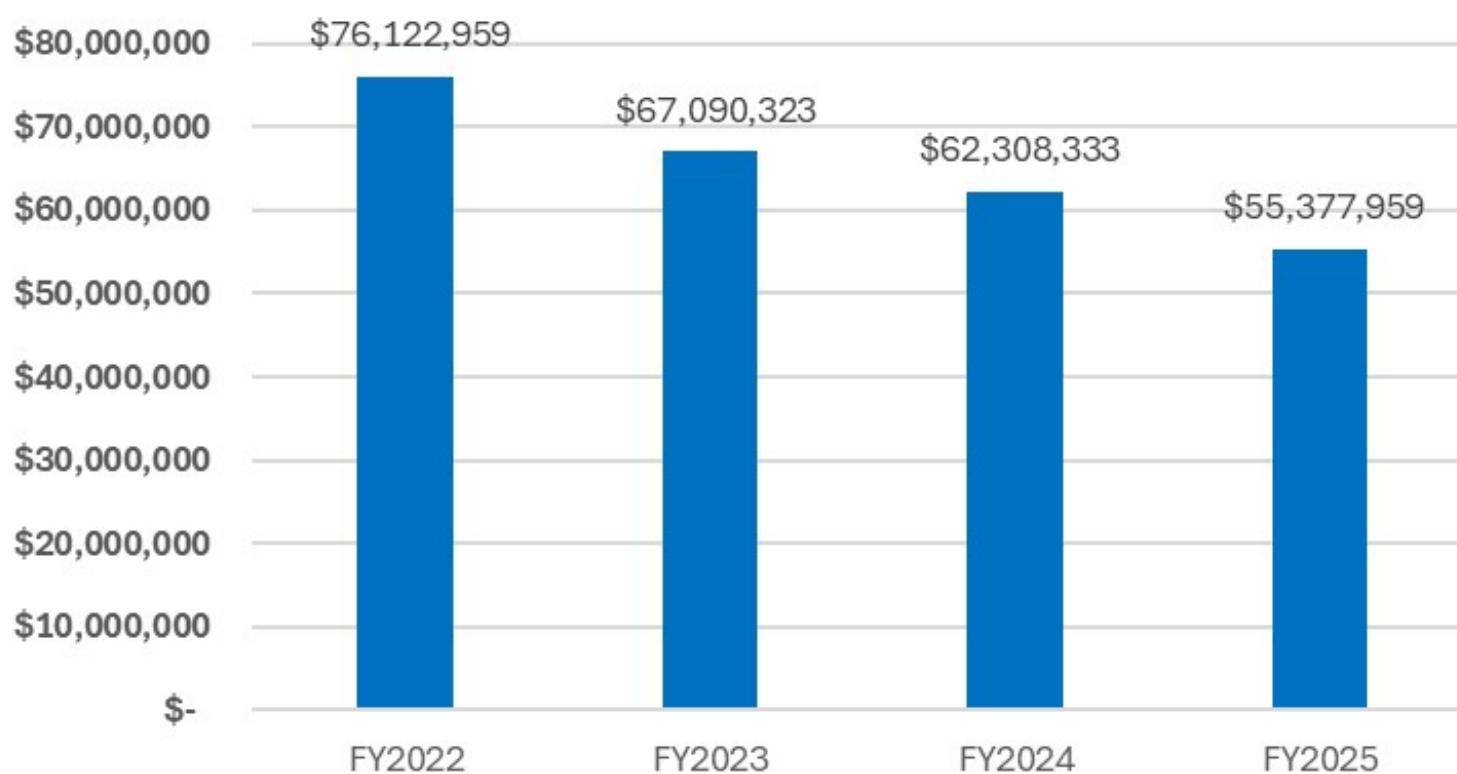
Fund	Current FY25-26	FY26-27 Base	Difference	FY27-28 Base
FIR Operations	407,765,017	419,880,574	12,115,557	437,329,269
FIR Airport	37,834,057	38,759,694	925,637	40,127,450
FIR Support Services	34,614,167	34,517,002	(97,165)	34,822,454
FIR Administration	31,453,828	31,353,226	(100,602)	31,814,185
FIR Prevention	25,518,895	26,468,804	949,909	27,589,128
FIR Training	5,086,117	5,298,458	212,341	5,528,591
FIR Capital Project & Grants	5,336,587	4,455,649	(880,938)	1,321,974
FIR Fireboat	4,381,900	4,268,032	(113,868)	4,651,072
FIR Investigation	3,737,487	3,891,955	154,468	4,051,401
FIR Nert	404,667	414,696	10,029	425,689
Grand Total	556,132,722	569,308,090	13,175,368	587,661,213

SFFD Base Budget Make-Up

- Status quo for staffing levels across the Department for operational functions
- Equipment funding removed and Capital funds adjusted, as both are re-evaluated each year as part of the annual process through the Mayor's Office (equipment/fleet) as well as Capital Planning Committee (capital projects)
- Assumption of continued hiring plan for the Fire Department over the next two years, including two H-2 Firefighter academies each fiscal year and backfill H-3 EMT/Paramedic academies to maintain EMS and Community Paramedicine levels

Impacts of Hiring Plan

Overtime Actual Expenditures by FY



- Hiring Plan has had material impacts to Department overtime levels as health of work force has recovered coming out of the COVID pandemic

SFFD Budgetary Constraints

- Given the Department's budget make-up is 90-91% salary and benefit costs, there is limited flexibility with regards to budgetary outlays
- Included in this are the items the Department must support to maintain operations (fuel, medical supplies, fire station utilities, etc.)
- With City's overall fiscal situation, it will be difficult to support the Department's aging infrastructure (facilities, fleet, equipment, etc.), and Department must rely on other funding sources
- Hiring freeze for civilian vacancies across the City

Next Steps

- Continue conversations with Mayor's Office on vacant staff positions
- Analysis of projected staffing levels over the next two years (including retirements and new hires)
- On-going review of existing Departmental revenues and new potential revenue opportunities
- Working through Department phase with Mayor's Office and continuing discussions as refined budget deficits are projected
- Continued advocacy for Departmental needs and priorities with City Hall (Mayor, Board of Supervisors, etc.)

Questions/Discussion

