



San Francisco Fire Department Fiscal Years 2026-27 and 2027-28 Base Operating Budget Overview

Base budget as discussed at the Fire Commission meeting on January 28, 2026

PAGE #	DESCRIPTION
2	BREAKDOWN OF USES
3	BREAKDOWN OF USES BY FUNCTION/PROJECT
4	BREAKDOWN OF SOURCES
5	WORK ORDER DETAIL

Uses by Expenditure Type:

Type of Expenditure	FY25-26 Current	FY26-27 Base	Difference	FY27-28 Base
Salaries	391,321,365	400,777,775	9,456,410	413,483,191
Mandatory Fringe Benefits	101,837,302	110,307,952	8,470,650	119,331,168
Overhead and Allocations	260,770	260,770	-	260,770
Non-Personnel Services	2,963,890	2,772,925	(190,965)	3,031,091
Materials & Supplies	8,884,026	7,308,241	(1,575,785)	7,308,241
Capital Outlay	6,923,351	2,997,367	(3,925,984)	-
Services Of Other Depts	38,544,591	39,949,778	1,405,187	39,949,778
Programmatic Projects	3,975,000	3,475,000	(500,000)	2,975,000
Transfers Out	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

Breakdown of Personnel Costs:

Type of Expenditure	FY25-26 Current	FY26-27 Base	Difference	FY27-28 Base
Regular Salaries	286,821,679	300,846,236	14,024,557	313,548,262
Temporary Salaries	810,108	828,052	17,944	831,225
Premium Pay	44,036,801	44,127,031	90,230	44,127,126
Retirement Payout	500,001	500,001	-	500,002
Overtime	59,152,776	54,476,455	(4,676,321)	54,476,576
Grand Total	391,321,365	400,777,775	9,456,410	413,483,191

Uses by Project:

Project Title	FY25-26 Current	FY26-27 Base	Difference	FY27-28 Base
FD Operations	384,145,338	396,557,538	12,412,200	413,209,308
FD Airport Operations	37,834,057	38,759,694	925,637	40,127,450
FD Support Services	32,886,187	32,789,022	(97,165)	33,094,474
FD Administration	30,872,334	30,233,042	(639,292)	31,179,064
FD Prevention	23,394,049	24,268,993	874,944	25,298,784
FIR Crisis Response Team	13,653,389	14,093,381	439,992	14,567,899
FD Training	4,786,117	4,998,458	212,341	5,228,591
FD WO Port Fireboat Staffing	4,381,900	4,268,032	(113,868)	4,651,072
FD Investigation	3,737,487	3,891,955	154,468	4,051,401
FD Communications Center	3,697,408	3,870,342	172,934	4,030,845
FD EMS 6 Operations	2,868,882	2,959,314	90,432	3,121,218
FD OES Response & Mutual Aid	2,000,000	2,000,000	-	2,000,000
FD Firefighter Uniforms & Turn	1,727,980	1,727,980	-	1,727,980
FD Various Facility Maintenan	1,145,927	1,203,223	57,296	-
FD FY26 NPS Coop Agmt-Presidio	1,024,427	1,060,282	35,855	923,974
FD WO Port Fire Prevention	588,277	610,910	22,633	635,816
Reinvestment Initiatives	572,328	586,473	14,145	600,990
FD Underground Storage Tank Mo	518,233	544,144	25,911	-
FD Station Roof Replacements	1,100,000	500,000	(600,000)	-
FD Cancer Screening Pilot	-	500,000	500,000	-
FD NERT Training Program	404,667	414,696	10,029	425,689
FD WO Port Plan Review Inspect	393,494	411,111	17,617	438,578
FD FY26 US Navy Coop Agmt	398,000	398,000	-	398,000
FD WO MTA Street Planning	319,674	331,960	12,286	345,489
EMS Equipment Replacement	324,090	324,090	-	324,090
FD WO Mayors ECN OEWD Staffing	289,900	302,092	12,192	315,494
FD Boiler System Repl Pr	350,000	300,000	(50,000)	-
FD City College ISA	300,000	300,000	-	300,000
FD WO Port RE Special Events	258,501	268,738	10,237	279,967
FD Generator Replacement Proj	500,000	250,000	(250,000)	-
FC Prevention Facility Renewal	225,000	225,000	-	225,000
FD Performing Work Orders	85,076	109,621	24,545	110,041
FD Exterior Envelopes	100,000	100,000	-	-
FD Apparatus Door Replacement	60,000	60,000	-	-
Prevention Community Developmt	50,000	50,000	-	50,000
FD Exhaust Extractors	40,000	40,000	-	-
FD Station Window Replacements	100,000	-	(100,000)	-
FIR Balboa MIP in Lieu Payment	1,000,000	-	(1,000,000)	-
FIR Opioid Response Team	-	(1)	(1)	(1)
Grand Total:	556,132,722	569,308,090	13,175,368	587,661,213

Uses by Expenditure Fund:

Fund Title	FY25-26 Current	FY26-27 Base	Difference	FY27-28 Base
General Operating Fund	489,957,789	503,351,642	13,393,853	523,168,691
Annual Fund	1,727,980	1,727,980	-	1,727,980
Continuing Fund	8,385,578	6,982,930	(1,402,648)	3,500,080
Work Order	16,804,891	17,027,562	222,671	17,815,038
Airport	37,834,057	38,759,694	925,637	40,127,450
Transfer Fund	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

Work Order Detail:

Work Order	FY25-26 Current	FY26-27 Base	Difference	FY27-28 Base
ADM Permit Center	55,125	58,984	3,859	58,984
ADM-Real Estate 49 SVN Rent	346,040	358,480	12,440	358,480
Adm-Real Estate Special Svcs	73,866	77,515	3,649	77,515
Diversity Equity Inclusion	39,595	41,181	1,586	41,181
DT Citywide Public Cloud	121,593	121,593	-	121,593
DT Enterprise Tech Contracts	692,726	758,854	66,128	758,854
DT SFGov TV Services	191,186	191,186	-	191,186
DT Technology Infrastructure	6,173,180	6,090,967	(82,213)	6,090,967
DT Technology Projects	260,074	260,074	-	260,074
DT Telecommunications Services	912,741	912,741	-	912,741
Ef-Municipal Railway	20,000	20,000	-	20,000
Ef-PUC-Water	419,102	419,102	-	419,102
Ef-PUC-Water Charges	218,756	234,069	15,313	234,069
Ef-SFGH-Medical Service	261	261	-	261
GF-ADM-Digital Services	-	489,632	489,632	489,632
GF-Chs-Toxic Waste&Haz Mat Svc	21,534	21,534	-	21,534
GF-Con-Fast Team	387,000	387,000	-	387,000
GF-GSA-Facilities Mgmt Svcs	439,766	465,838	26,072	465,838
GF-HR-EMPLOYMENTSERVICES	517,028	546,210	29,182	546,210
GF-HR-Equal Employmnt Opportuni	447,780	461,227	13,447	461,227
GF-HR-Workers' Comp Claims	16,401,445	16,491,755	90,310	16,491,755
GF-PUC-Light Heat & Power	1,425,959	1,652,521	226,562	1,652,521
GF-Purch-General Office	232,659	243,320	10,661	243,320
GF-Rent Paid To Real Estate	1,120,472	1,168,281	47,809	1,168,281
Human Resources Modernization	109,520	111,596	2,076	111,596
Is-Purch-Centr Shop-AutoMaint	7,324,005	7,706,428	382,423	7,706,428
Is-Purch-Centr Shop-FuelStock	1,236	1,293	57	1,293
Is-Purch-Reproduction	98,763	101,768	3,005	101,768
PUC Sewer Service Charges	284,552	340,439	55,887	340,439
Sr-DPW-Building Repair	208,627	215,929	7,302	215,929
Grand Total	38,544,591	39,949,778	1,405,187	39,949,778

Fire Department Sources:

Division	Description	Current FY25-26	FY26-27 Base	FY27-28 Base
FD City College ISA	Other Public Safety Charges	300,000	300,000	300,000
FD Communications Center	Exp Rec Fr EmergencyComcationAAO	188,000	188,000	188,000
FD Emergency Svc Revenue	Public Safety Sales Tax Alloc	48,620,000	50,310,000	51,690,000
FD Fire Suppression	OTI Fr 2S/PPF-PublicProtectnFd	1,422,427	1,458,282	1,321,974
FD NPS Coop Agmt-Presidio	Federal Direct Grant	1,024,427	1,060,282	892,721
FD US Navy Coop Agmt	US Navy Cooperative Agreement	398,000	398,000	398,000
FD NERT Training Program	Exp Rec Fr Admin Svcs (AAO)	50,000	50,000	50,000
FD OES Response & Mutual Aid	CA OES Disaster - State Share	2,000,000	2,000,000	2,000,000
FD Operations	Ambulance Billings	164,906,646	164,906,646	164,906,646
	AmbulnceContractualAdjst&Allow	-122,079,241	-122,079,241	-122,079,241
	Insurance Net Revenue	100,000	100,000	100,000
	Misc Hospital Service Revenue	20,000	20,000	20,000
	Other Fire Dept Charges	5,927,317	5,927,317	5,927,317
FD Performing Work Orders	Exp Rec Fr EmergencyComcationAAO	109,301	109,301	109,301
FD Prevention	False Alarm Response Fee	220,500	220,500	220,500
	Fire Code Reinspection Fee	215,077	216,403	216,403
	Fire Inspection Fees	2,319,653	2,306,352	2,306,352
	Fire Overtime Service Fees	2,500,000	2,500,000	2,500,000
	Fire Plan Checking	7,042,220	7,042,220	7,042,220
	Fire Pre-Applic Plan ReviewFee	268,846	276,427	276,427
	Fire Referral Inspection Fee	172,251	173,173	173,173
	Fire Residential Inspectn Fee	705,191	705,191	705,191
	Fire Water Flow Request Fee	215,154	221,630	221,630
	High Rise Fire Inspection Fee	2,507,344	2,513,600	2,513,600
	Other General Government Chrg	1,500	1,500	1,500
	Other Public Safety Charges	10,000	10,000	10,000
	SFFD Orig Filing-Posting Fee	1,283,545	1,288,177	1,288,177
	SFFD Tx Coll Renewal Fee	1,231,434	1,231,434	1,231,434
FD Support Services	Exp Rec Fr Water Dept (AAO)	322,495	322,495	322,495
	Other City Property Rentals	300,000	300,000	300,000
FD Training	Other City Property Rentals	20,000	20,000	20,000
FD WO Mayors ECN OEWD Staffin	Exp Rec Fr Bus & Enc Dev (AAO)	263,730	263,730	263,730
FD WO MTA Street Planning	Exp Rec Fr Muni TransprtnAAO	319,959	329,128	329,128
FD WO Port Fire Prevention	Exp Rec Fr Port Commission AAO	597,276	613,401	613,401
FD WO Port Fireboat Staffing	Exp Rec Fr Port Commission AAO	4,370,958	4,463,340	4,463,340
FD WO Port Plan Review Inspect	Exp Rec Fr Port Commission AAO	402,247	416,597	416,597
FD WO Port RE Special Events	Exp Rec Fr Port Commission AAO	270,559	278,201	278,201
FIR Balboa MIP in Lieu Payment	Other Non-Operating Revenue	1,000,000	0	0
FIR Crisis Response Team	Exp Rec Fr CommMental Hlth AAO	10,470,861	10,470,861	10,470,861
Prevention Community Developmt	SFFD Orig Filing-Posting Fee	50,000	50,000	50,000
Grand Total		140,067,677	140,982,947	142,059,078