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

Base budget as submitted for discussion and possible action at the Fire Commission meeting on February 11, 2026

PAGE #	DESCRIPTION
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13	BREAKDOWN OF USES BY DIVISION

Operating Revenue By Division		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
General Fund						
10001953	Public Safety Sales Tax Allocation	48,620,000	50,310,000	1,690,000	51,690,000	1,380,000
	FD Emergency Svc Revenue Total	48,620,000	50,310,000	1,690,000	51,690,000	1,380,000
10001955	Expense Recovery from Emergcy Communication AAO	188,000	188,000	0	188,000	0
	FD Communications Center Total	188,000	188,000	0.00	188,000	0
10001963	Other Public Safety Charges	10,000	10,000	0	10,000	0
	Fire Referral Inspection Fee	172,251	173,173	922	173,173	0
	Fire Code Reinspection Fee	215,077	216,403	1,326	216,403	0
	SFFD Tax Collector Renewal Fee	1,231,434	1,231,434	0	1,231,434	0
	Fire Inspection Fees	2,319,653	2,306,352	(13,301)	2,306,352	0
	Fire Plan Checking	7,042,220	7,042,220	0	7,042,220	0
	SFFD Orig Filing Posting Fee	1,283,545	1,288,177	4,632	1,288,177	0
	Other General Government Charges	1,500	1,500	0	1,500	0
	High Rise Fire Inspection Fee	2,507,344	2,513,600	6,256	2,513,600	0
	Fire Overtime Service Fees	2,500,000	3,250,000	750,000	3,250,000	0
	False Alarm Response Fee	220,500	220,500	0	220,500	0
	Fire Residential Inspection Fee	705,191	705,191	0	705,191	0
	Fire Pre Application Plan Review Fee	268,846	276,427	7,581	276,427	0
	Fire Water Flow Request Fee	215,154	221,630	6,476	221,630	0
	FD Prevention Total	18,692,715	19,456,607	763,892	19,456,607	0
10001964	Other City Property Rentals	300,000	300,000	0	300,000	0
	Expense Recovery from Water Dept AAO	322,495	126,000	(196,495)	126,000	0
	FD Support Services Total	622,495	426,000	(196,495)	426,000	0
10001966	Ambulance Billings	164,906,646	164,906,646	0	164,906,646	0

Operating Revenue By Division		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
	Other Fire Dept Charges	5,927,317	5,927,317	0	5,927,317	0
	Misc Hospital Service Revenue	20,000	20,000	0	20,000	0
	Insurance Net Revenue	100,000	100,000	0	100,000	0
	Ambulance Contractual Adjustments & Allowances	(122,079,241)	(119,915,437)	2,163,804	(119,915,437)	0
	FD Operations Total	48,874,722	51,038,526	2,163,804	51,038,526	0
10001968	Other City Property Rentals	20,000	20,000	0	20,000	0
	FD Training Total	20,000	20,000	0.00	20,000	0
10001969	Expense Recovery from Admin Svcs AAO	50,000	50,000	0	50,000	0
	FD NERT Training Program Total	50,000	50,000	0.00	50,000	0
10026732	OTI Fr 2S/PPF PublicProtectnFd	1,024,427	1,060,282	35,855	923,974	(136,308)
	OTI Fr 2S/PPF PublicProtectnFd	398,000	398,000	0	398,000	0
	FD Fire Suppression Total	1,422,427	1,458,282	35,855	1,321,974	(136,308)
10001956	CA OES Disaster - State Share	2,000,000	2,000,000	0	2,000,000	0
	FD OES Response & Mutual Aid Total	2,000,000	2,000,000	0.00	2,000,000	0
10034528	Other Public Safety Charges	300,000	300,000	0	300,000	0
	FD City College ISA Total	300,000	300,000	0.00	300,000	0
10036049	SFFD Orig Filing Posting Fee	50,000	50,000	0	50,000	0
	Prevention Community Developmt Total	50,000	50,000	0.00	50,000	0
10042608	Other Non-Operating Revenue	1,000,000	0	(1,000,000)	0	0
	Total	1,000,000	0	(1,000,000)	0	0
10001959	Expense Recovery from Emergcy Communication AAO	109,301	109,301	0	109,301	0
	FD Performing Work Orders Total	109,301	109,301	0.00	109,301	0
10033290	Expense Recovery from Port Commission AAO	4,370,958	4,541,762	170,804	4,709,753	167,991
	FD WO Port Fireboat Staffing Total	4,370,958	4,541,762	170,804	4,709,753	167,991

Operating Revenue By Division		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
10033291	Expense Recovery from Port Commission AAO	597,276	609,660	12,384	636,681	27,021
	FD WO Port Fire Prevention Total	597,276	609,660	12,384.00	636,681	27,021.00
10033292	Expense Recovery from Port Commission AAO	270,559	268,738	(1,821)	279,967	11,229
	FD WO Port RE Special Events Total	270,559	268,738	-1,821.00	279,967	11,229.00
10033293	Expense Recovery from Port Commission AAO	402,247	411,389	9,142	439,154	27,765
	FD WO Port Plan Review Inspect Total	402,247	411,389	9,142.00	439,154	27,765.00
10033419	Expense Recovery from Bus & Enc Dev AAO	263,730	263,730	0	263,730	0
	FD WO Mayors ECN OEWD Staffing Total	263,730	263,730	0.00	263,730	0
10034532	Exp Rec Fr Muni TransprtnAAO	319,959	329,128	9,169	329,128	0
	FD WO MTA Street Planning Total	319,959	329,128	9,169.00	329,128	0
10036838	Exp Rec Fr CommMental Hlth AAO	10,470,861	10,470,861	0	10,470,861	0
	FIR Crisis Response Team Total	10,470,861	10,470,861	0.00	10,470,861	0
General Fund Total:		**138,645,250**	**142,301,984**	**3,656,734**	**143,779,682**	**1,477,698**
NGFS						
10039550	Federal Direct Grant	249,556	0	(249,556)	0	0
	FD FY25 NPS Coop Agmt-Presidio Total	249,556	0	-249,556.00	0	0.00
10040839	Federal Direct Grant	774,871	258,290	(516,581)	892,721	634,431
	Total	774,871	258,290	(516,581)	892,721	634,431
10040841	US Navy Cooperative Agreement	398,000	0	(398,000)	0	0
	Total	398,000	0	(398,000)	0	0.00
10042335	US Navy Cooperative Agreement	0	398,000	398,000	398,000	0
	Total	0	398,000	398,000	398,000	0.00
10042340	Federal Direct Grant	0	801,992	801,992	0	(801,992)

Operating Revenue By Division

Total	0	801,992	801,992.00	0	(801,992)
NGFS Total:	**1,422,427**	**1,458,282**	**35,855.00**	**1,290,721**	**(167,561)**
Revenue Total	**140,067,677**	**143,760,266**	**3,692,589.00**	**145,070,403**	**1,310,137**

Operating Expense Appropriations Summary	Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
General Fund					
10000-GF Annual Account Ctrl					
Labor					
Perm Salaries Misc Regular	261,467,349	270,047,855	8,580,506	285,303,572	15,255,717
Temp Misc Regular Salaries	672,080	690,024	17,944	692,668	2,644
Premium Pay Misc	38,952,464	41,485,545	2,533,081	43,995,947	2,510,402
Overtime Scheduled Misc	46,701,844	48,970,208	2,268,364	44,071,162	(4,899,046)
5010 Salaries Total	**347,793,737**	**361,193,632**	**13,399,895**	**374,063,349**	**12,869,717**
Retire City Misc	1,564,332	1,553,835	(10,497)	1,796,363	242,528
Retire City Uniform (POL & FIR)	41,149,952	44,302,199	3,152,247	48,968,271	4,666,072
Social Security (OASDI & HI)	680,714	654,523	(26,191)	706,852	52,329
Social Sec Medicare(HI Only)	5,042,470	5,237,143	194,673	5,423,855	186,712
Health Service City Match	7,641,688	8,357,363	715,675	9,192,276	834,913
Retiree Health Care Prop B Match	2,636,153	2,780,979	144,826	2,880,646	99,667
Retiree Health Care Prop C Match	841,796	830,449	(11,347)	860,415	29,966
Dependent Coverage	29,439,915	32,152,656	2,712,741	35,522,743	3,370,087
Dental Coverage	2,264,740	2,460,530	195,790	2,591,847	131,317
Flexible Benefit Package	72,660	80,028	7,368	87,228	7,200
Long Term Disability Insurance	37,815	35,707	(2,108)	39,096	3,389
5130 Fringe Benefits Total	**91,372,235**	**98,445,412**	**7,073,177**	**108,069,592**	**9,624,180**
Non Labor					
5210 Non Personnel Services	2,415,215	2,415,215	0	2,415,215	0
5400 Materials & Supplies	6,845,101	5,269,316	(1,575,785)	5,269,316	0

Operating Expense Appropriations Summary	Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
5600 Capital Outlay	3,009,191	0	(3,009,191)	0	0
5810 Services Of Other Depts	38,522,310	39,925,462	1,403,152	39,925,462	0
10000-GF Annual Account Ctrl Total	**489,957,789**	**507,249,037**	**17,291,248**	**529,742,934**	**22,493,897**
10010-GF Annual Authority Ctrl					
Non Labor					
5400 Materials & Supplies	1,727,980	1,727,980	0	1,727,980	0
10010-GF Annual Authority Ctrl Total	**1,727,980**	**1,727,980**	**0**	**1,727,980**	**0**
10020-GF Continuing Authority Ctrl					
Labor					
Perm Salaries Misc Regular	134,837	145,187	10,350	156,301	11,114
Premium Pay Misc	10,714	10,714	0	10,714	0
5010 Salaries Total	**145,551**	**155,901**	**10,350**	**167,015**	**11,114**
Programmatic Projects Budget	3,975,000	3,475,000	(500,000)	2,975,000	(500,000)
5060 Programmatic Projects Total	**3,975,000**	**3,475,000**	**(500,000)**	**2,975,000**	**(500,000)**
Retire City Uniform (POL & FIR)	20,712	22,979	2,267	25,770	2,791
Social Sec Medicare(HI Only)	2,110	2,260	150	2,422	162
Health Service City Match	(94)	(8)	86	(9)	(1)
Retiree Health Care Prop B Match	1,103	1,200	97	1,285	85
Retiree Health Care Prop C Match	352	359	7	385	26
Dependent Coverage	(1,580)	(880)	700	(959)	(79)
Dental Coverage	(44)	16	60	17	1
Flexible Benefit Package	4,218	4,646	428	5,064	418
5130 Fringe Benefits Total	**26,777**	**30,572**	**3,795**	**33,975**	**3,403**

Operating Expense Appropriations Summary	Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
Non Labor					
5210 Non Personnel Services	75,790	75,790	0	75,790	0
5400 Materials & Supplies	248,300	248,300	0	248,300	0
5600 Capital Outlay	3,914,160	2,997,367	(916,793)	0	(2,997,367)
10020-GF Continuing Authority Ctrl Total	**8,385,578**	**6,982,930**	**(1,402,648)**	**3,500,080**	**(3,482,850)**
10060-GF Work Order					
Labor					
Perm Salaries Misc Regular	6,971,932	7,212,345	240,413	7,477,188	264,843
Temp Misc Regular Salaries	138,028	138,028	0	138,557	529
Premium Pay Misc	1,694,274	1,717,034	22,760	1,732,451	15,417
Overtime Scheduled Misc	4,537,278	4,537,278	0	4,565,359	28,081
5010 Salaries Total	**13,341,512**	**13,604,685**	**263,173**	**13,913,555**	**308,870**
Retire City Misc	28,216	30,373	2,157	34,450	4,077
Retire City Uniform (POL & FIR)	1,188,059	1,268,267	80,208	1,368,553	100,286
Social Security (OASDI & HI)	19,718	20,296	578	20,944	648
Social Sec Medicare(HI Only)	193,444	197,272	3,828	201,739	4,467
Health Service City Match	149,548	163,924	14,376	178,674	14,750
Retiree Health Care Prop B Match	101,126	104,754	3,628	107,139	2,385
Retiree Health Care Prop C Match	32,290	31,290	(1,000)	31,992	702
Health Service Retiree Subsidy	168,239	141,285	(26,954)	153,895	12,610
Dependent Coverage	733,836	802,675	68,839	874,905	72,230
Dental Coverage	54,042	58,869	4,827	61,216	2,347
Long Term Disability Insurance	825	856	31	917	61
Other Fringe Benefits	(24,545)	0	24,545	52,913	52,913

Operating Expense Appropriations Summary	Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
5130 Fringe Benefits Total	**2,644,798**	**2,819,861**	**175,063**	**3,087,337**	**267,476**
Non Labor					
5200 Overhead Allocations	260,770	260,770	0	260,770	0
5210 Non Personnel Services	472,885	540,086	67,201	540,086	0
5400 Materials & Supplies	62,645	62,645	0	62,645	0
5810 Services Of Other Depts	22,281	24,316	2,035	24,316	0
10060-GF Work Order Total	**16,804,891**	**17,312,363**	**507,472**	**17,888,709**	**576,346**
General Fund Total	**516,876,238**	**533,272,310**	**16,396,072**	**552,859,703**	**19,587,393**

Operating Expense Appropriations Summary	Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
NGFS					
13550-SR Public Protection-Grant					
Non Labor					
5910 Operating Transfers Out	1,422,427	1,458,282	35,855	1,321,974	(136,308)
13550-SR Public Protection-Grant Total	**1,422,427**	**1,458,282**	**35,855**	**1,321,974**	**(136,308)**
17960-AIR Op Annual Account Ctrl					
Labor					
Perm Salaries Misc Regular	18,247,561	18,634,005	386,444	19,384,900	750,895
Premium Pay Misc	3,379,349	3,469,582	90,233	3,502,052	32,470
Retirement Payout SP & Vac Misc	500,001	500,001	0	500,002	1
Overtime Scheduled Misc	7,913,654	8,174,792	261,138	8,455,571	280,779
5010 Salaries Total	**30,040,565**	**30,778,380**	**737,815**	**31,842,525**	**1,064,145**
Retirement Budget	240,850	0	(240,850)	0	0
Retire City Misc	48,131	51,768	3,637	58,673	6,905
Retire City Uniform (POL & FIR)	3,029,389	3,206,334	176,945	3,473,468	267,134
Social Security (OASDI & HI)	19,664	20,564	900	21,806	1,242
Social Sec Medicare(HI Only)	435,552	446,270	10,718	461,723	15,453
Health Service City Match	485,583	527,926	42,343	575,435	47,509
Retiree Health Care Prop B Match	227,702	236,985	9,283	245,214	8,229
Retiree Health Care Prop C Match	72,704	70,766	(1,938)	73,250	2,484
Health Service Retiree Subsidy	1,215,738	1,020,960	(194,778)	1,112,085	91,125
Dependent Coverage	1,868,895	2,018,087	149,192	2,199,680	181,593
Dental Coverage	143,679	154,451	10,772	160,594	6,143
Flexible Benefit Package	4,218	4,646	428	5,064	418

Operating Expense Appropriations Summary

Long Term Disability Insurance	1,387	1,440	53	1,542	102
5130 Fringe Benefits Total	**7,793,492**	**7,760,197**	**(33,295)**	**8,388,534**	**628,337**
17960-AIR Op Annual Account Ctrl Total	**37,834,057**	**38,538,577**	**704,520**	**40,231,059**	**1,692,482**
NGFS Total	**39,256,484**	**39,996,859**	**740,375**	**41,553,033**	**1,556,174**
Department Total	**556,132,722**	**573,269,169**	**17,136,447**	**594,412,736**	**21,143,567**

Operating Expense By Division

		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
General Fund						
10000-GF Annual Account Ctrl						
10001955	FD Communications Center	3,697,408	3,870,342	172,934	4,030,845	160,503
10001962	FD Investigation	3,737,487	3,891,955	154,468	4,051,401	159,446
10001963	FD Prevention	23,394,049	24,117,955	723,906	25,099,077	981,122
10001964	FD Support Services	32,886,187	32,787,864	(98,323)	33,101,156	313,292
10001965	FD Administration	30,872,334	31,328,557	456,223	32,387,878	1,059,321
10001966	FD Operations	384,145,338	399,512,304	15,366,966	418,760,151	19,247,847
10001968	FD Training	4,786,117	4,997,768	211,651	5,236,202	238,434
10001969	FD NERT Training Program	404,667	414,696	10,029	425,689	10,993
10036838	FIR Crisis Response Team	3,165,320	3,368,282	202,962	3,582,230	213,948
10037462	FD EMS 6 Operations	2,868,882	2,959,314	90,432	3,068,305	108,991
10010-GF Annual Authority Ctrl						
10023214	FD Firefighter Uniforms & Turn	1,727,980	1,727,980	0	1,727,980	0
10020-GF Continuing Authority Ctrl						
10001956	FD OES Response & Mutual Aid	2,000,000	2,000,000	0	2,000,000	0
10009038	FD Exhaust Extractors	40,000	40,000	0	0	(40,000)
10009039	FD Apparatus Door Replacement	60,000	60,000	0	0	(60,000)
10009042	FD Generator Replacement Proj	500,000	250,000	(250,000)	0	(250,000)
10016871	FD Underground Storage Tank Mo	518,233	544,144	25,911	0	(544,144)
10016875	FD Various Facility Maintenanc	1,145,927	1,203,223	57,296	0	(1,203,223)

Operating Expense By Division		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
10023216	EMS Equipment Replacement	324,090	324,090	0	324,090	0
10030549	FC Fire Prev Facility Renewal	225,000	225,000	0	225,000	0
10030926	FD Boiler System Repl Pr	350,000	300,000	(50,000)	0	(300,000)
10033437	Fire Station Roof Replacements	1,100,000	500,000	(600,000)	0	(500,000)
10033439	Fire Station Window Replacemnt	100,000	0	(100,000)	0	0
10034528	FD City College ISA	300,000	300,000	0	300,000	0
10036049	Prevention Community Developmt	50,000	50,000	0	50,000	0
10036606	Reinvestment Initiatives	572,328	586,473	14,145	600,990	14,517
10041452	FD Exterior Envelopes	100,000	100,000	0	0	(100,000)
10042573	FD Cancer Screening Pilot	0	500,000	500,000	0	(500,000)
10042608	FIR Balboa MIP in Lieu Payment	1,000,000	0	(1,000,000)	0	0
10060-GF Work Order						
10001959	FD Performing Work Orders	85,076	109,621	24,545	110,041	420
10033290	FD WO Port Fireboat Staffing	4,381,900	4,541,762	159,862	4,709,753	167,991
10033291	FD WO Port Fire Prevention	588,277	609,660	21,383	636,681	27,021
10033292	FD WO Port RE Special Events	258,501	268,738	10,237	279,967	11,229
10033293	FD WO Port Plan Review Inspect	393,494	411,389	17,895	439,154	27,765
10033419	FD WO Mayors ECN OEWD Staffing	289,900	302,092	12,192	315,494	13,402
10034532	FD WO MTA Street Planning	319,674	344,002	24,328	359,037	15,035
10036838	FIR Crisis Response Team	10,488,069	10,725,099	237,030	10,985,669	260,570
10037462	FD EMS 6 Operations	0	0	0	52,913	52,913
10037965	FIR Opioid Response Team	0	0	0	0	0

Operating Expense By Division		Budget Current	Budget FY 2027	Variance 26 to 27	Budget FY 2028	Variance 27 to 28
General Fund Total		**516,876,238**	**533,272,310**	**16,396,072**	**552,859,703**	**19,587,393**
NGFS						
13550-SR Public Protection-Grant						
10040839	FD FY26 NPS Coop Agmt-Presidio	1,024,427	1,060,282	35,855	923,974	(136,308)
10040841	FD FY26 US Navy Coop Agmt	398,000	398,000	0	398,000	0
17960-AIR Op Annual Account Ctrl						
10001967	FD Airport Operations	37,834,057	38,538,577	704,520	40,231,059	1,692,482
NGFS Total		**39,256,484**	**39,996,859**	**740,375**	**41,553,033**	**1,556,174**
Expense Total		**556,132,722**	**573,269,169**	**17,136,447**	**594,412,736**	**21,143,567**