



Description

The Fire-Rescue Department protects the life and property of San Diego residents and visitors through a variety of safety services. Serving an area of approximately 326 square miles with a resident population of 1.4 million, Fire-Rescue operates 51 fire stations, two fast response squads, an air operations base, two 911 communications centers, a training facility, nine permanent lifeguard stations, and 34 seasonal lifeguard towers.

The major activities performed by the Fire-Rescue Department include fire suppression, emergency medical treatment and transport, technical rescue, hazardous materials response, fire investigation, bomb squad, air operations, fire safety inspection and education programs, equipment and facilities maintenance, boating enforcement and rescue, beach safety and swimmer rescue, and the operation of two 911 communications centers.

The vision is:

To be a recognized leader in safety services through strong leadership and professionalism, and the continuous improvement of operations and service delivery methods.

The mission is:

To provide the highest level of emergency/rescue services, hazard prevention, and safety education, while ensuring the protection of life, property, and the environment.

Goals and Objectives

Goal 1: Rapidly respond to emergency situations (Service)

- Quickly and safely respond to all requests for emergency service.
- Establish and maintain the resources needed to save lives and property, as well as preserve the environment.
- Provide fire prevention inspection services to reduce the incidence and severity of fires.

Fire-Rescue

Goal 2: *Develop and retain a skilled, inclusive and equitable workforce (People)*

- Recruit and retain a diverse applicant pool that reflects the communities we serve.
- Support our workforce to grow and develop the skills needed to provide exceptional fire-rescue services.

Goal 3: *Support an environment of inclusivity and empowerment at all Fire-Rescue locations (Places)*

- Foster a culture where all people feel included in the fire-rescue environment.
- Empower staff members to make continuous improvements in all areas of their work.
- Provide staff with the resources and equipment they need to do their day to day work.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Continued community engagement and recruitment efforts through participation in community-wide events and school visitations.
- Joined collaborative efforts for encampment abatement and roadside vegetation management.
- Provided wildfire preparation outreach to all Council Districts within the City.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

No

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Fire-Rescue Department's budget adjustments fall under Tactical Equity Plan Goal 1: Rapidly respond to emergency situations and Goal 2: Develop and retain a skilled, inclusive and equitable workforce. The funding of the Wellness Program will continue the department's efforts towards injury prevention and illness detection efforts, protecting the department's workforce and their ability to provide essential services. The additions of Lifeguard 1 positions and non-personnel expenditures for an Advanced Lifeguard Academy will support equipping staff with the critical advanced training required to meet essential job qualifications. However, the reduction of Fire Captain and Fire Fighter positions may impact the department's ability to provide community education and implement recruitment efforts across the City.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
911 calls answered within 15 seconds	Percentage of calls received that were answered by an operator within 15 seconds	95%	94%	95%
Percentage of first responder arrival within 6:30 minutes from dispatch ¹	Percentage of emergencies that have a first responder on scene in less than or equal to 6:30 minutes from the assignment of the unit	74%	71%	90%
Percentage of State mandated inspections completed annually ²	Percentage of Health and Safety Code Sections 13146.2 and 13146.3 mandated inspections completed in the year	68%	70%	95%
Percentage of effective response force emergency on-time response arrival within 9:30 minutes	Percentage of effective fire force units that arrive on scene in less than or equal to 9:30 mins from the assignment of the unit	86%	85%	90%
Ratio of fatal drownings to beach attendance at guarded beaches	Number of drownings (unintentional death caused by respiratory impairment from a non-medical submersion or immersion in the water) with lifeguards on duty, related to total estimated annual beach attendance	0:18M	1:30M	0:18M
Percentage of defensible space inspections completed within 30 days of request	Percentage of Defensible Space Inspections completed (DSI) that comply with Section 4291 of the Public Resources Code or local vegetation management ordinances (SDMC 142.0412)	100%	100%	100%

1. The Department's inability to meet response time goals is heavily influenced by an insufficient number of geographically distributed resources to reach all communities within the desired response time goals. A comprehensive assessment of the Fire-Rescue Department's Standards of Response Coverage Deployment was conducted in 2011, and updated in 2017, which identified communities where additional resources are needed to achieve compliance.
2. The Department's inability to meet target is due to an increased volume of properties to be inspected in addition to unfilled positions.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	1,407.88	1,446.38	1,430.50	(15.88)
Personnel Expenditures	\$ 324,706,692	\$ 314,281,354	\$ 337,713,181	\$ 23,431,827
Non-Personnel Expenditures	127,164,157	164,863,683	177,526,480	12,662,797
Total Department Expenditures	\$ 451,870,849	\$ 479,145,037	\$ 515,239,661	\$ 36,094,624
Total Department Revenue	\$ 149,463,096	\$ 194,472,617	\$ 209,653,958	\$ 15,181,341

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	\$ 26,438,462	\$ 25,924,713	\$ 27,286,106	\$ 1,361,393
Community Risk Reduction	16,631,022	13,533,460	17,894,205	4,360,745
Emergency Medical Services-Fire	1,138,778	1,243,034	1,131,577	(111,457)
Emergency Operations	251,048,407	242,235,934	266,512,598	24,276,664
Employee Services	16,004,877	13,326,998	11,749,578	(1,577,420)
Fiscal Services	5,136,882	12,652,117	5,541,161	(7,110,956)
Lifeguard Services	38,798,210	31,474,143	33,537,281	2,063,138
Logistics	3,632,275	3,580,080	3,687,108	107,028
Special Operations	10,674,927	9,397,736	10,073,551	675,815
Total	\$ 369,503,839	\$ 353,368,215	\$ 377,413,165	\$ 24,044,950

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	82.00	81.00	83.97	2.97
Community Risk Reduction	66.00	67.00	68.00	1.00
Emergency Medical Services-Fire	2.00	3.00	3.00	0.00
Emergency Operations	954.00	961.00	957.00	(4.00)
Employee Services	31.00	50.38	38.50	(11.88)
Fiscal Services	26.00	26.00	26.00	0.00
Lifeguard Services	183.88	181.00	181.03	0.03
Logistics	13.00	13.00	12.00	(1.00)
Special Operations	26.00	26.00	22.00	(4.00)
Total	1,383.88	1,408.38	1,391.50	(16.88)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 23,880,747	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
General Wage Increase Overtime Adjustment	0.00	3,888,253	-
Addition of overtime expenditures to reflect negotiated general wage increases and equity adjustments.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Rightsizing Overtime Adjustment Addition of overtime expenditures to align the budget with usage consistent with recent fiscal years.	0.00	3,010,718	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	1,020,862	-
Restoration of Wellness Services Restoration of wellness services associated with wellness exams on an annual basis.	0.00	941,610	-
Employ and Empower Program Support Addition of 9.50 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	9.50	436,489	436,489
Advanced Lifeguard Academy Support Addition of 3.00 Lifeguard 1 - Hourly to support Advanced Lifeguard Academy training.	3.00	409,088	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(10.38)	53,341	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	28,724	-
Reduction of Refuse Disposal Fees Reduction of one-time refuse disposal fees associated with a fee discount.	0.00	(41)	-
Reduction of Cellular and Satellite Services Reduction of cellular phone and IT-related services as a result of a decrease in required services.	0.00	(300,000)	-
Reduction of Community Resources Fire Captain Reduction of 1.00 Fire Captain associated with the Community Resources Program.	(1.00)	(369,493)	-
Reduction of Staffing Unit Reduction of 1.00 Fire Captain and 1.00 Fire Fighter 3 associated with the Staffing Unit.	(2.00)	(553,022)	-
Reduction of Engine 80 Reduction of 2.00 Fire Captains and 2.00 Fire Fighter 2s associated with Engine 80 (previously Fast Response Squad 55) in Downtown.	(4.00)	(616,750)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(5,916,824)	(6,621,470)
Reduction of San Pasqual Valley Fast Response Squad Reduction of 3.00 Fire Captains and 3.00 Fire Fighter 2s associated with the Fast Response Squad in San Pasqual Valley.	(6.00)	(925,125)	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Bomb Squad Cross Staffing Reduction of 3.00 Fire Captains and 3.00 Fire Engineers associated with cross staffing the bomb squad unit.	(6.00)	(943,627)	-
EMS Transfer to General Fund Addition of revenue associated with the transfer of fund balance from the Fire/Emergency Medical Services Transport Fund to the General Fund.	0.00	-	11,173,266
Strike Team Deployment Revenue Adjustment to reflect a one-time increase in revenue associated with Strike Team deployments.	0.00	-	2,148,770
User Fee Revenue Adjustment to reflect revised user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	1,148,338
Dispatch Contract Revenue Adjustment to reflect revised revenue projections associated with contractual dispatch services.	0.00	-	664,889
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	323,577
Safety Sales Tax Allocation Adjustment to reflect revised Safety Sales Tax revenue associated with the Public Safety Services and Debt Services Fund.	0.00	-	(412,799)
Total	(16.88)	\$ 24,044,950	\$ 8,861,060

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 183,731,528	\$ 192,307,906	\$ 201,065,809	\$ 8,757,903
Fringe Benefits	136,443,294	115,126,792	128,449,783	13,322,991
PERSONNEL SUBTOTAL	320,174,822	307,434,698	329,515,592	22,080,894
NON-PERSONNEL				
Supplies	\$ 5,122,857	\$ 5,580,949	\$ 5,601,677	\$ 20,728
Contracts & Services	24,293,634	22,069,185	22,368,428	299,243
<i>External Contracts & Services</i>	<i>8,707,527</i>	<i>7,487,544</i>	<i>8,897,186</i>	<i>1,409,642</i>
<i>Internal Contracts & Services</i>	<i>15,586,108</i>	<i>14,581,641</i>	<i>13,471,242</i>	<i>(1,110,399)</i>
Information Technology	7,842,171	7,649,434	7,581,338	(68,096)
Energy and Utilities	7,203,635	7,803,726	7,570,057	(233,669)
Other	18,457	109,045	109,045	-
Transfers Out	-	15,174	15,174	-
Capital Expenditures	1,352,118	385,775	385,775	-
Debt	3,496,144	2,320,229	4,266,079	1,945,850
NON-PERSONNEL SUBTOTAL	49,329,017	45,933,517	47,897,573	1,964,056
Total	\$ 369,503,839	\$ 353,368,215	\$ 377,413,165	\$ 24,044,950

Fire-Rescue

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	56,051,402	\$	51,344,149	\$	52,892,650	\$	1,548,501
Licenses and Permits		610,784		712,899		1,173,073		460,174
Other Revenue		625,707		8,229		16,184		7,955
Rev from Other Agencies		3,546,772		3,581,764		5,730,534		2,148,770
Transfers In		5,762,273		12,142,426		16,838,086		4,695,660
Total	\$	66,596,937	\$	67,789,467	\$	76,650,527	\$	8,861,060

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	3.00	3.00	3.00	\$ 49,620 - 59,689	\$ 174,836
20000012	Administrative Aide 1	1.00	1.00	1.00	58,356 - 70,259	70,259
20000024	Administrative Aide 2	10.00	10.00	10.00	67,180 - 80,983	783,063
20000065	Air Operations Chief	1.00	1.00	1.00	123,524 - 149,469	149,469
20001119	Assistant Fire Chief	2.00	2.00	2.00	98,302 - 372,372	517,956
20000075	Assistant Fire Marshal	2.00	2.00	2.00	123,524 - 149,469	298,938
20000119	Associate Management Analyst	4.00	5.00	5.00	85,285 - 103,085	427,986
20000539	Clerical Assistant 2	10.00	10.00	10.00	47,174 - 56,871	552,917
20000306	Code Compliance Officer	5.00	5.00	5.00	63,467 - 76,484	369,403
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,164 - 87,578	82,323
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768
20001189	Deputy Fire Chief	8.00	8.00	8.00	78,886 - 290,057	1,875,693
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000446	Fire Battalion Chief	34.00	35.00	35.00	123,524 - 149,469	5,127,635
20000449	Fire Captain	251.00	253.00	243.00	100,873 - 122,146	29,192,199
20000450	Fire Captain-Metro Arson Strike Team	4.00	4.00	4.00	100,873 - 122,146	467,311
20001125	Fire Chief	1.00	1.00	1.00	98,302 - 372,372	339,766
20001242	Fire Dispatch Administrator	2.00	2.00	2.00	103,043 - 124,399	248,798
20000460	Fire Dispatcher	51.00	51.00	51.00	73,493 - 88,850	4,281,565
90000460	Fire Dispatcher	3.00	0.00	2.97	73,493 - 88,850	263,885
20000510	Fire Dispatch Supervisor	7.00	8.00	8.00	89,052 - 107,498	823,092
20000454	Fire Engineer	232.00	238.00	235.00	86,727 - 104,857	24,115,625
20000455	Fire Engineer-Metro Arson Strike Team	3.00	3.00	3.00	86,727 - 104,857	314,571
20000457	Fire Fighter 2	393.00	398.00	393.00	73,313 - 88,450	32,958,024
20001245	Fire Fighter 3	84.00	86.00	85.00	76,931 - 92,864	7,829,708
20000066	Fire Helicopter Pilot	4.00	4.00	4.00	116,349 - 140,857	538,920
21000832	Fire Lead Dispatcher	0.00	1.00	1.00	80,836 - 97,737	80,836
20000475	Fire Prevention Inspector 2	39.00	40.00	42.00	86,727 - 104,857	4,372,538
20000476	Fire Prevention Inspector 2-Civilian	3.00	3.00	1.00	86,727 - 104,857	104,857
20000477	Fire Prevention Supervisor	4.00	4.00	4.00	100,873 - 122,146	473,397
20000478	Fire Prevention Supervisor-Civilian	2.00	2.00	2.00	100,873 - 122,146	244,292
21000432	Geographic Info Systems Analyst 2	1.00	1.00	0.00	86,945 - 105,050	-

Fire-Rescue

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000433	Geographic Info Systems Analyst 3	0.00	0.00	1.00	95,463 - 115,381	115,381
21000275	Helicopter Mechanic	4.00	4.00	4.00	99,940 - 120,579	461,677
20000290	Information Systems Analyst 2	6.00	5.00	5.00	86,945 - 105,050	471,647
20000293	Information Systems Analyst 3	3.00	4.00	4.00	95,463 - 115,381	461,524
20000603	Lifeguard 1	0.00	0.00	3.00	54,491 - 65,437	179,112
90000603	Lifeguard 1	55.88	53.00	50.03	54,491 - 65,437	3,273,805
20000606	Lifeguard 2	62.00	62.00	61.00	68,682 - 83,089	4,950,234
20000619	Lifeguard 3	27.00	27.00	28.00	75,712 - 91,568	2,510,760
20001232	Lifeguard Chief	1.00	1.00	1.00	78,886 - 290,057	240,332
20000604	Lifeguard Sergeant	25.00	25.00	25.00	87,069 - 105,261	2,611,649
20000622	Marine Mechanic	2.00	2.00	2.00	67,673 - 81,172	162,344
20000599	Marine Safety Captain	1.00	1.00	1.00	141,545 - 170,832	170,832
20000601	Marine Safety Lieutenant	6.00	6.00	6.00	100,005 - 120,728	724,368
20001196	Paramedic Coordinator	1.00	0.00	0.00	36,364 - 218,225	-
20000680	Payroll Specialist 2	6.00	6.00	6.00	57,330 - 69,255	406,606
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	79,585
20001234	Program Coordinator	1.00	2.00	2.00	36,364 - 218,225	319,316
20001222	Program Manager	3.00	4.00	4.00	78,886 - 290,057	638,588
20000760	Project Assistant	1.00	1.00	1.00	96,372 - 116,116	114,510
20000761	Project Officer 1	1.00	1.00	1.00	111,012 - 134,025	134,025
20000763	Project Officer 2	1.00	1.00	1.00	127,936 - 154,642	154,642
20000869	Senior Account Clerk	1.00	1.00	1.00	56,762 - 68,468	68,468
20000927	Senior Clerk/Typist	2.00	1.00	1.00	55,801 - 67,289	67,289
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,502 - 96,642	95,192
20000015	Senior Management Analyst	3.00	3.00	3.00	93,628 - 113,219	321,729
20000916	Senior Public Information Officer	1.00	1.00	1.00	93,573 - 113,072	113,072
90001146	Student Intern	0.00	10.38	9.50	35,880 - 42,522	403,963
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Air Operations Pay					142,327
	Airport Transfer					58,870
	Annual Pump Testing					112,449
	Battalion Medical Off					133,490
	Bay Rescue Boat Operator					201,131
	Cert Pay					
	Bilingual Pay Fire					369,698
	Bilingual - Regular					117,936
	Breathing Apparatus Rep					50,842
	Budgeted Personnel					(13,404,451)
	Expenditure Savings					
	Cliff Rescue Inst Pay					45,749
	'D' Div Pay					202,872
	Dispatch Cert Pay					98,164
	Dispatcher Training					24,336
	Dive Team Pay					143,457

Fire-Rescue

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Division Medical Officer Pay					54,663
	Educational Incentive Pay					589,544
	Emergency Medical Tech					11,736,787
	EMS Specialty Pay					103,622
	Explosive Ord Sqd					109,399
	Fire Admin Assign					1,684,376
	Fire Boat Operator Cert Pay					122,608
	Hazardous Mat. Squad					318,404
	Hose Repair					127,070
	K-9 Handler Fire					19,687
	Ladder Repair					116,320
	Metro Arson Strike Team					34,050
	Night Shift Pay					13,194
	Overtime Budgeted					50,962,717
	Paramedic Pay					6,878,900
	Paramedic Recert Bonus					381,277
	Personal Watercraft Pay					13,487
	River Rescue Team-Part Time					229,794
	Shift Rotation Pay					110,428
	Sick Leave - Hourly					54,441
	Small Eq Repair					60,568
	Special Assignment Pay					143,311
	Standby Pay					11,876
	Star Team Paramedic					110,104
	Surf Boat Operator Cert Pay					103,827
	Termination Pay Annual Leave					776,835
	Unstaffed Aerial Vehicle Pay					6,107
	Urban Search & Rescue					347,163
	Vacation Pay In Lieu					791,944
FTE, Salaries, and Wages Subtotal		1,383.88	1,408.38	1,391.50		\$ 201,065,809

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 1,405,790	\$ 1,196,047	\$ 1,218,432	\$ 22,385
Flexible Benefits	17,859,439	17,813,053	17,873,183	60,130
Insurance	3,426	-	-	-
Long-Term Disability	483,624	426,921	647,626	220,705
Medicare	2,608,559	2,698,479	2,911,340	212,861
Other Post-Employment Benefits	5,536,889	5,098,016	5,026,175	(71,841)
Retiree Health Contribution	643,685	-	-	-
Retiree Medical Trust	22,559	673,073	1,480,389	807,316
Retirement 401 Plan	83,798	99,040	92,189	(6,851)
Retirement ADC	94,721,914	74,773,226	85,049,099	10,275,873
Retirement DROP	329,565	349,939	318,326	(31,613)

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management Administration	1,649,465	1,707,552	2,031,050	323,498
Supplemental Pension Savings Plan	1,260,335	1,012,177	1,056,372	44,195
Unemployment Insurance	132,504	121,482	121,398	(84)
Workers' Compensation	9,701,740	9,157,787	10,624,204	1,466,417
Fringe Benefits Subtotal	\$ 136,443,294	\$ 115,126,792	\$ 128,449,783	\$ 13,322,991
Total Personnel Expenditures			\$ 329,515,592	

Fire/Emergency Medical Services Transport Program Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Emergency Medical Services	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179
Total	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Emergency Medical Services	23.00	37.00	38.00	1.00
Total	23.00	37.00	38.00	1.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
EMS Transfer to General Fund Addition of non-personnel expenditures associated with a transfer to the General Fund to support EMS services.	0.00	\$ 11,173,266	\$ -
Contractual Increases Addition of miscellaneous professional/technical services to support the Alliance Emergency Medical Services Transport system delivery model.	0.00	4,705,071	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	925,534	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	660,888	-
Strategic Operations Branch Support Addition of 1.00 Assistant Fire Chief to oversee the Strategic Operations Branch of the Department.	1.00	341,028	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Video Laryngoscopes Addition of video laryngoscope devices to be placed on first responder units.	0.00	249,250	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	27,720	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(26,771)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(6,064,807)	-
Increased Transport Revenue Addition of revenue associated with revised projected revenues for ambulance transports.	0.00	-	5,965,177
Revised San Diego Airport Revenue Adjustment to reflect revised ambulance services revenue associated with providing the San Diego International Airport with 24/7 ambulance services.	0.00	-	104,584
Total	1.00	\$ 11,991,179	\$ 6,069,761

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 2,652,710	\$ 4,601,895	\$ 5,205,243	\$ 603,348
Fringe Benefits	1,679,424	2,039,667	2,730,601	690,934
PERSONNEL SUBTOTAL	4,332,134	6,641,562	7,935,844	1,294,282
NON-PERSONNEL				
Supplies	\$ 265,677	\$ 256,409	\$ 508,764	\$ 252,355
Contracts & Services	76,357,222	111,086,553	116,449,407	5,362,854
<i>External Contracts & Services</i>	<i>73,117,637</i>	<i>110,790,547</i>	<i>115,495,618</i>	<i>4,705,071</i>
<i>Internal Contracts & Services</i>	<i>3,239,585</i>	<i>296,006</i>	<i>953,789</i>	<i>657,783</i>
Information Technology	219,133	258,452	231,681	(26,771)
Energy and Utilities	1,405	28,688	28,688	-
Other	427	42,710	42,710	-
Transfers Out	-	6,064,807	11,173,266	5,108,459
Capital Expenditures	-	430,300	430,300	-
NON-PERSONNEL SUBTOTAL	76,843,865	118,167,919	128,864,816	10,696,897
Total	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179

Fire-Rescue

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 81,535,662	\$ 125,601,015	\$ 131,670,776	\$ 6,069,761
Other Revenue	194,942	109,235	109,235	-
Rev from Money and Prop	140,780	30,000	30,000	-
Total	\$ 81,871,384	\$ 125,740,250	\$ 131,810,011	\$ 6,069,761

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	\$ 67,180 - 80,983	\$ 161,966
20001119	Assistant Fire Chief	0.00	0.00	1.00	98,302 - 372,372	250,182
20000539	Clerical Assistant 2	2.00	2.00	2.00	47,174 - 56,871	113,742
20001189	Deputy Fire Chief	1.00	1.00	1.00	78,886 - 290,057	241,603
20000446	Fire Battalion Chief	1.00	2.00	2.00	123,524 - 149,469	298,938
20000449	Fire Captain	3.00	4.00	4.00	100,873 - 122,146	488,584
20000460	Fire Dispatcher	0.00	6.00	6.00	73,493 - 88,850	448,585
20000510	Fire Dispatch Supervisor	0.00	4.00	4.00	89,052 - 107,498	406,324
20000457	Fire Fighter 2	4.00	4.00	6.00	73,313 - 88,450	455,015
21000832	Fire Lead Dispatcher	0.00	2.00	2.00	80,836 - 97,737	161,672
20000496	Paramedic 2 (Terminal)	4.00	4.00	2.00	62,785 - 88,450	176,900
20001222	Program Manager	2.00	2.00	2.00	78,886 - 290,057	361,305
20001126	Quality Management Coordinator	4.00	4.00	4.00	36,364 - 218,225	650,906
	Battalion Medical Off					6,107
	Bilingual Pay Fire					5,231
	Budgeted Personnel					(485,427)
	Expenditure Savings					
	Educational Incentive Pay					7,537
	Emergency Medical Tech					266,106
	Fire Admin Assign					157,929
	Night Shift Pay					11,392
	Overtime Budgeted					604,247
	Paramedic Pay					110,950
	Paramedic Recert Bonus					184,828
	Paramedic Tring Off					8,844
	Shift Rotation Pay					15,237
	Termination Pay Annual					42,372
	Leave					
	Vacation Pay In Lieu					54,168
FTE, Salaries, and Wages Subtotal		23.00	37.00	38.00		\$ 5,205,243

Fire-Rescue

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 25,279	\$ 20,140	\$ 28,840	\$ 8,700
Flexible Benefits	264,009	445,381	494,129	48,748
Long-Term Disability	7,874	11,619	18,914	7,295
Medicare	38,129	53,730	74,838	21,108
Other Post-Employment Benefits	80,095	128,278	135,399	7,121
Retiree Health Contribution	3,550	-	-	-
Retiree Medical Trust	1,618	9,086	17,528	8,442
Retirement 401 Plan	5,854	19,085	20,338	1,253
Retirement ADC	1,083,324	1,089,188	1,616,997	527,809
Retirement DROP	22,727	25,153	33,077	7,924
Risk Management Administration	24,035	42,966	54,714	11,748
Supplemental Pension Savings Plan	45,512	57,221	43,907	(13,314)
Unemployment Insurance	2,126	3,308	3,544	236
Workers' Compensation	75,292	134,512	188,376	53,864
Fringe Benefits Subtotal	\$ 1,679,424	\$ 2,039,667	\$ 2,730,601	\$ 690,934
Total Personnel Expenditures		\$ 7,935,844		

Junior Lifeguard Program Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fiscal Services	\$ -	\$ 5,026	\$ 5,026	-
Lifeguard Services	1,191,012	962,315	1,020,810	58,495
Total	\$ 1,191,012	\$ 967,341	\$ 1,025,836	\$ 58,495

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Lifeguard Services	1.00	1.00	1.00	0.00
Total	1.00	1.00	1.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 56,651	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Non-Discretionary Adjustment	0.00	1,938	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(94)	-
User Fee Revenue Adjustment to reflect revised user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	250,520
Total	0.00	\$ 58,495	\$ 250,520

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 95,808	\$ 101,858	\$ 126,145	\$ 24,287
Fringe Benefits	103,929	103,236	135,600	32,364
PERSONNEL SUBTOTAL	199,737	205,094	261,745	56,651
NON-PERSONNEL				
Supplies	\$ 53,552	\$ 56,000	\$ 56,000	-
Contracts & Services	936,080	699,502	701,440	1,938
<i>External Contracts & Services</i>	<i>45,847</i>	<i>27,100</i>	<i>27,100</i>	-
<i>Internal Contracts & Services</i>	<i>890,233</i>	<i>672,402</i>	<i>674,340</i>	<i>1,938</i>
Information Technology	1,544	1,562	1,468	(94)
Energy and Utilities	100	183	183	-
Capital Expenditures	-	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	991,275	762,247	764,091	1,844
Total	\$ 1,191,012	\$ 967,341	\$ 1,025,836	\$ 58,495

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 994,775	\$ 942,900	\$ 1,193,420	\$ 250,520
Total	\$ 994,775	\$ 942,900	\$ 1,193,420	\$ 250,520

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000630	Organization Effectiveness Specialist 3	1.00	1.00	0.00	\$ 84,936 - 102,670	-
20000970	Supervising Management Analyst	0.00	0.00	1.00	100,377 - 121,605	121,119
	Vacation Pay In Lieu					5,026
FTE, Salaries, and Wages Subtotal		1.00	1.00	1.00	\$	126,145

Fire-Rescue

		FY2024		FY2025		FY2026		FY2025-2026
		Actual		Budget		Draft		Change
Fringe Benefits								
Employee Offset Savings	\$	900	\$	968	\$	1,211	\$	243
Flexible Benefits		9,977		9,977		9,977		-
Long-Term Disability		377		351		614		263
Medicare		1,534		1,404		1,756		352
Other Post-Employment Benefits		4,498		4,138		4,103		(35)
Retirement ADC		78,956		78,434		107,917		29,483
Risk Management Administration		1,332		1,386		1,658		272
Supplemental Pension Savings Plan		5,787		5,858		7,328		1,470
Unemployment Insurance		103		100		115		15
Workers' Compensation		465		620		921		301
Fringe Benefits Subtotal	\$	103,929	\$	103,236	\$	135,600	\$	32,364
Total Personnel Expenditures					\$	261,745		

Revenue and Expense Statement (Non-General Fund)

Fire/Emergency Medical Services Transport Program Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,835,038	\$ 3,530,423	\$ 5,008,698
TOTAL BALANCE AND RESERVES	\$ 2,835,038	\$ 3,530,423	\$ 5,008,698
REVENUE			
Charges for Services	\$ 81,535,662	\$ 125,601,015	\$ 131,670,776
Other Revenue	194,942	109,235	109,235
Revenue from Use of Money and Property	140,780	30,000	30,000
TOTAL REVENUE	\$ 81,871,384	\$ 125,740,250	\$ 131,810,011
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 84,706,422	\$ 129,270,673	\$ 136,818,709
OPERATING EXPENSE			
Personnel Expenses	\$ 2,652,710	\$ 4,601,895	\$ 5,205,243
Fringe Benefits	1,679,424	2,039,667	2,730,601
Supplies	265,677	256,409	508,764
Contracts & Services	76,357,222	111,086,553	116,449,407
Information Technology	219,133	258,452	231,681
Energy and Utilities	1,405	28,688	28,688
Other Expenses	427	42,710	42,710
Transfers Out	-	6,064,807	11,173,266
Capital Expenditures	-	430,300	430,300
TOTAL OPERATING EXPENSE	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
TOTAL EXPENSE	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
BALANCE	\$ 3,530,423	\$ 4,461,192	\$ 18,049
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 84,706,422	\$ 129,270,673	\$ 136,818,709

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Revenue and Expense Statement (Non-General Fund)

Junior Lifeguard Program Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 728,198	\$ 531,960	\$ 468,006
Continuing Appropriation - CIP	268,487	145,849	95,849
TOTAL BALANCE AND RESERVES	\$ 996,685	\$ 677,809	\$ 563,855
REVENUE			
Charges for Services	\$ 994,775	\$ 942,900	\$ 1,193,420
TOTAL REVENUE	\$ 994,775	\$ 942,900	\$ 1,193,420
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,991,459	\$ 1,620,709	\$ 1,757,275
OPERATING EXPENSE			
Personnel Expenses	\$ 95,808	\$ 101,858	\$ 126,145
Fringe Benefits	103,929	103,236	135,600
Supplies	53,552	56,000	56,000
Contracts & Services	936,080	699,502	701,440
Information Technology	1,544	1,562	1,468
Energy and Utilities	100	183	183
Capital Expenditures	-	5,000	5,000
TOTAL OPERATING EXPENSE	\$ 1,191,012	\$ 967,341	\$ 1,025,836
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 122,639	-	\$ 50,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 122,639	-	\$ 50,000
TOTAL EXPENSE	\$ 1,313,650	\$ 967,341	\$ 1,075,836
RESERVES			
Continuing Appropriation - CIP	\$ 145,849	\$ 145,849	\$ 45,849
TOTAL RESERVES	\$ 145,849	\$ 145,849	\$ 45,849
BALANCE	\$ 531,960	\$ 507,519	\$ 635,590
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,991,459	\$ 1,620,709	\$ 1,757,275

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.