



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 343 square miles with a resident population of 1.42 million, Fire-Rescue operates 52 fire stations, one fast response squad, an air operations base, two 911 communications centers, a training facility, ten permanent lifeguard stations, and 35 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 Office of Emergency Services (SD OES) has merged with the Fire-Rescue Department as part of an executive reorganization. SD OES oversees disaster preparedness, emergency management and response, including recovery and mitigation programs. SD OES also administers homeland security and emergency management grants that provide funding for a variety of emergency training, equipment and other resources for the city and San Diego region.

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.

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 daily work.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Supported brush management efforts through the addition of positions in FY26.
- Continued community engagement and recruitment efforts through participation in community-wide events and school visitations and expanded Community Outreach and Engagement for Personal Preparedness.
- Conducted Advanced Lifeguard Academy to provide advanced training for Lifeguards and OES conducted a tabletop exercise based on a major earthquake scenario with a focus on equity in public alert and warning systems and equitable access to evacuation transportation.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 1:

Objective 1: Ongoing budget reductions are expected to result in overall delays in meeting program goals related to emergency shelter capabilities. These reductions limit available capacity which may affect the ability to fully advance planned efforts on schedule. It remains uncertain whether existing resources can fully offset these impacts.

TEP Goal 2:

Objective 2: Despite ongoing budget reductions, the Office of Emergency Services has aligned available resources to support progress in this area. OES established a dedicated community outreach and engagement focus to educate the public on personal preparedness before and during disasters. These efforts emphasize reaching diverse communities and increasing awareness of preparedness actions that support individual and household resilience, though overall progress may continue to be constrained by reduced resources.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

The Fire-Rescue Department's budget adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 2:

Objective 1, 2: Budget Reduction Proposal, Expenditure and FTE Reduction, General Fund – The elimination of one full-time Program Coordinator in the Operations and Planning Section further reduces operational capacity following prior year cuts and is expected to delay coordination, planning, and response activities, including support to Emergency Operations Center activations.

Goal 2:

Objective 1, 2: Non-Standard Hourly Maintain, FTE Addition, General Fund – Funding these positions supports increased emergency management capacity and community outreach across all communities, while their elimination would result in reduced emergency management capabilities and the loss of outreach and education efforts.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
911 calls answered within 15 seconds	Percentage of calls received that were answered by an operator within 15 seconds	95.00%	95.00%	95.00%
Fully-staffed EOC positions	Percentage of Emergency Operations Center position sections fully staffed	95.00%	100.00%	100.00%
Identified emergency shelter facilities prepared for activation and operation	Percentage of identified emergency shelters (safe, sanitary, and secure places for evacuees and disaster survivors) prepared for activation and operation	20.00%	100.00%	100.00%
Newly-identified EOC staff who receive onboarding within 180 days of assignment	Percentage of newly-identified Emergency Operations Center staff who receive EOC orientation and software training within 180 days of assignment	0.00%	100.00%	100.00%
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).	100.00%	100.00%	100.00%
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.	86.00%	86.00%	90.00%
Percentage of first responder arrival within 6:30 minutes from dispatch	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.	74.00%	72.00%	90.00%
Percentage of State mandated inspections completed annually.	Percentage of Health and Safety Code Sections 13146.2 and 13146.3 mandated inspections completed in the year	68.00%	60.00%	95.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
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	1:36M	0:18M

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	1,465.75	1,456.87	1,449.63	(7.24)
Personnel Expenditures	\$330,588,571	\$342,107,159	\$360,722,577	\$18,615,418
Non-Personnel Expenditures	169,150,214	178,830,518	195,479,429	16,648,911
Total Department Expenditures	\$499,738,785	\$520,937,677	\$556,202,006	\$35,264,329
Total Department Revenue	\$217,988,722	\$212,068,730	\$234,743,251	\$22,674,521

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	\$25,397,147	\$27,440,282	\$28,271,499	\$831,217
Community Risk Reduction	18,742,949	18,247,175	18,224,652	(22,523)
Emergency Medical Services - Fire	1,059,981	1,131,852	434,851	(697,001)
Emergency Operations	251,956,306	265,108,036	283,565,018	18,456,982
Employee Services	13,436,586	12,616,686	11,682,624	(934,062)
Fiscal Services	5,373,180	5,691,551	11,109,848	5,418,297
Lifeguard Services	35,271,938	33,504,259	34,287,385	783,126
Logistics	3,907,429	3,688,864	-	(3,688,864)
Office of Emergency Services	4,050,913	4,367,881	4,282,962	(84,919)
Special Operations	9,154,676	10,882,820	10,402,022	(480,798)
Total	\$368,351,105	\$382,679,406	\$402,260,861	\$19,581,455

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	81.00	83.97	83.97	-
Community Risk Reduction	67.00	70.00	71.00	1.00
Emergency Medical Services - Fire	3.00	3.00	-	(3.00)
Emergency Operations	961.00	955.00	966.00	11.00
Employee Services	50.38	41.50	39.50	(2.00)
Fiscal Services	26.00	26.00	27.00	1.00
Lifeguard Services	181.00	181.03	181.03	-
Logistics	13.00	12.00	-	(12.00)
Office of Emergency Services	19.37	17.37	16.05	(1.32)
Special Operations	26.00	28.00	21.00	(7.00)
Total	1,427.75	1,417.87	1,405.55	(12.32)

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments¹	(3.00)	\$11,112,087	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Overtime Adjustment	-	6,306,399	-
Addition of overtime expenditures to reflect revised projections associated with negotiated increases and to align the budget with recent trends.			
Non-Discretionary Adjustment	-	2,295,958	-
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.			
Vegetation Management Support	-	1,040,000	1,040,000
Addition of overtime expenditures and associated grant revenue to support wildfire risk reduction efforts.			
One-time Additions and Annualizations	-	588,404	(3,127,210)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Employ and Empower Program Support	9.50	429,039	429,107
Addition of 9.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Personal Protective Equipment	-	292,000	-
Addition of one-time non-personnel expenditures to comply with mandated requirements to provide particulate-blocking firefighting hoods.			
Communications Support	1.00	242,726	-
Addition of 1.00 Program Manager supporting communications between the department and residents.			
CalOES Training Agreements	-	235,960	235,960
Addition of one-time non-personnel expenditures and revenue associated with MOBEX and Swiftwater training exercises.			
Fire Code Plan Review and Permitting	1.00	189,781	185,940
Addition of 1.00 Fire Engineer, non-personnel expenditures and revenue ensuring specialized knowledge and the timely processing of permits.			
Lifeguard Wellness Exams	-	173,285	-
Addition of non-personnel expenditures associated with expanding the wellness exam program to all full-time lifeguards.			

Fire-Rescue

Budget Adjustments

	FTE	Expenditures	Revenue
Firefighter Wellness Program Addition of non-personnel expenditures associated with rate increases to provide wellness, behavioral, and psychological services.	-	150,699	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	59,039	-
Restructure of the Office of Emergency Services (OES) Addition of 1.00 Deputy Fire Chief and reduction of 1.00 Executive Director associated with an organizational realignment that will have OES operate as a division in the Fire-Rescue Department.	-	52,102	-
Emergency Medical Services (EMS) Transport Program Addition of revenues associated with reimbursements for eligible expenditures in support of the City's EMS program.	-	-	4,907,063
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	3,074,297
Revised Reimbursable Services Revenue Adjustment to reflect revised reimbursable services revenue projections and align the budget with recent trends.	-	-	1,976,844
Revised Deployment Revenue Adjustment to reflect revised revenue associated with Strike Team deployments.	-	-	831,730
Revised Safety Sales Tax Revenue Adjustment to reflect revised Safety Sales Tax revenue projections associated with the Public Safety Services and Debt Services Fund.	-	-	392,582
911 Phone System Reimbursement Reduction of revenue associated with the State's decision to no longer reimburse agencies for maintenance of Public Safety Answer Point systems.	-	-	(209,657)
Marine Safety Leadership Realignment Addition of 1.00 Marine Safety Captain and reduction of 1.00 Lifeguard Sergeant associated with increased emergency response and readiness.	-	(11,170)	-
Ridgehaven Office Space Reduction of non-personnel expenditures associated with a reduction in total office space.	-	(21,794)	-
Fire Academy Support Reduction of 1.00 Fire Fighter 2 supporting the training of new Fire Recruits during annual fire academies.	(1.00)	(170,149)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Operations and Planning Support	(1.00)	(173,052)	(145,160)
Reduction of 1.00 Program Coordinator and revenue supporting the update and maintenance of emergency plans and policies.			
Recruitment Office Support	(1.00)	(189,453)	-
Reduction of 1.00 Fire Captain supporting department-wide firefighter recruitment and hiring activities.			
Community Resources Support	(1.00)	(407,448)	-
Reduction of 1.00 Fire Captain supporting community outreach, public education, and community engagement programs.			
Public Information Support	(1.00)	(410,348)	-
Reduction of 1.00 Fire Captain supporting timely communication of emerging incidents within the City.			
Non-Standard Hour Personnel Funding	(9.82)	(550,206)	201,537
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Bomb Squad Cross Staffing	(6.00)	(1,652,404)	-
Reduction of 6.00 FTE positions associated with the implementation of cross staffing for the bomb squad apparatus.			
Total	(12.32)	\$19,581,455	\$9,793,033

1. This budget adjustment includes the transfer of 3.00 FTE to the Emergency Medical Services Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	205,682,732	203,993,689	217,078,601	13,084,912
Fringe Benefits	116,925,513	129,915,674	132,890,421	2,974,747
PERSONNEL SUBTOTAL	322,608,244	333,909,363	349,969,022	16,059,659
NON-PERSONNEL EXPENDITURES				
Supplies	5,759,020	5,622,044	6,013,420	391,376
Contracts & Services	22,877,697	22,426,367	24,280,116	1,853,749
<i>External Contracts & Services</i>	<i>8,370,101</i>	<i>8,929,508</i>	<i>9,288,299</i>	<i>358,791</i>
<i>Internal Contracts & Services</i>	<i>14,507,597</i>	<i>13,496,859</i>	<i>14,991,817</i>	<i>1,494,958</i>
Information Technology	7,504,789	8,269,008	8,315,447	46,439
Energy and Utilities	6,985,068	7,673,551	8,795,651	1,122,100
Other Expenses	19,232	112,045	113,045	1,000
Transfers Out	-	15,174	15,174	-

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Expenses	276,826	385,775	385,775	-
Debt Expenses	2,320,228	4,266,079	4,373,211	107,132
NON-PERSONNEL SUBTOTAL	45,742,861	48,770,043	52,291,839	3,521,796
Total	\$368,351,105	\$382,679,406	\$402,260,861	\$19,581,455

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$50,992,831	\$54,817,765	\$59,841,890	\$5,024,125
Licenses and Permits	482,194	1,173,073	1,173,073	-
Other Revenue	1,431,340	16,184	16,184	-
Revenue from Federal Agencies	432,134	-	-	-
Revenue from Other Agencies	7,419,176	5,940,191	5,689,454	(250,737)
Transfers In	21,074,186	17,118,086	22,137,731	5,019,645
Total	\$81,831,861	\$79,065,299	\$88,858,332	\$9,793,033

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	3.00	3.00	3.00	49,629 - 59,696	\$176,259
20000012	Administrative Aide 1	1.00	1.00	1.00	58,365 - 70,262	70,262
20000024	Administrative Aide 2	13.00	13.00	13.00	67,184 - 80,974	1,028,449
20000065	Air Operations Chief	1.00	1.00	1.00	124,134 - 150,218	150,218
20001119	Assistant Fire Chief	2.00	2.00	9.00	79,643-292,822	2,166,058
20000075	Assistant Fire Marshal	2.00	3.00	3.00	124,134 - 150,218	424,570
21000902	Associate Emergency Services Coordinator	0.00	0.00	1.00	85,280 - 103,085	103,085
20000119	Associate Management Analyst	6.00	6.00	5.00	85,280 - 103,085	481,339
20000539	Clerical Assistant 2	10.00	10.00	10.00	47,174 - 56,867	563,364
20000306	Code Compliance Officer	5.00	5.00	5.00	63,461 - 76,482	369,389
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,174 - 87,589	87,589
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	222,768
20001189	Deputy Fire Chief	8.00	8.00	2.00	99,237 - 375,918	515,382
20000475	Deputy Fire Marshal 2	40.00	42.00	40.00	87,152 - 105,373	4,178,478
20000476	Deputy Fire Marshal 2-Civilian	3.00	1.00	1.00	87,152 - 105,373	105,373
21000755	Emergency Services Coordinator	4.00	3.00	3.00	93,621 - 113,214	339,642
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557

Fire-Rescue

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001220	Executive Director	1.00	1.00	0.00	79,643 - 292,822	-
20000446	Fire Battalion Chief	35.00	35.00	35.00	124,134 - 150,218	5,231,546
20000449	Fire Captain	253.00	251.00	245.00	101,379 - 122,741	29,387,961
20000450	Fire Captain-Metro Arson Strike Team	4.00	4.00	3.00	101,379 - 122,741	346,861
20001125	Fire Chief	1.00	1.00	1.00	99,237 - 375,918	348,046
20001242	Fire Dispatch Administrator	2.00	2.00	2.00	105,560 - 127,442	254,884
20000510	Fire Dispatch Supervisor	8.00	8.00	8.00	91,229 - 110,115	859,321
20000460	Fire Dispatcher	51.00	51.00	51.00	75,275 - 91,000	4,389,969
90000460	Fire Dispatcher - Hourly	0.00	2.97	2.97	75,275 - 91,000	270,270
20000454	Fire Engineer	238.00	235.00	233.00	87,152 - 105,373	24,169,268
20000455	Fire Engineer-Metro Arson Strike Team	3.00	3.00	3.00	87,152 - 105,373	297,898
20000457	Fire Fighter 2	398.00	392.00	391.00	73,674 - 88,878	33,223,295
20001245	Fire Fighter 3	86.00	85.00	84.00	77,314 - 93,309	7,789,971
20000066	Fire Helicopter Pilot	4.00	4.00	4.00	117,166 - 141,856	567,424
21000832	Fire Lead Dispatcher	1.00	1.00	1.00	82,826 - 100,110	82,826
21000432	Geographic Info Systems Analyst 2	1.00	0.00	0.00	86,944 - 105,061	-
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,472 - 115,378	115,378
21000275	Helicopter Mechanic	4.00	4.00	4.00	99,944 - 120,578	461,678
20000290	Information Systems Analyst 2	5.00	6.00	6.00	86,944 - 105,061	538,449
20000293	Information Systems Analyst 3	4.00	4.00	4.00	95,472 - 115,378	461,512
91001000	Intern - Hourly	0.00	0.00	9.50	36,920 - 47,320	399,152
90000603	Lifeguard 1 - Hourly	53.00	53.03	53.03	54,496 - 65,437	3,470,114
20000606	Lifeguard 2	62.00	61.00	61.00	68,682 - 83,096	4,977,603
20000619	Lifeguard 3	27.00	28.00	28.00	75,712 - 91,562	2,545,439
20001232	Lifeguard Chief	1.00	1.00	1.00	79,643 - 292,822	240,406
20000604	Lifeguard Sergeant	25.00	25.00	24.00	87,069 - 105,269	2,516,412
90001073	Management Intern - Hourly	0.32	9.82	0.00	36,920 - 47,320	-
20000622	Marine Mechanic	2.00	2.00	2.00	69,326 - 83,138	152,464
20000599	Marine Safety Captain	1.00	1.00	2.00	140,192 - 169,208	338,416
90000599	Marine Safety Captain - Hourly	0.35	0.35	0.35	140,192 - 169,208	49,067
20000601	Marine Safety Lieutenant	6.00	6.00	6.00	100,006 - 120,723	718,785
20000680	Payroll Specialist 2	6.00	6.00	6.00	57,325 - 69,264	393,058
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581

Fire-Rescue

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90000718	Police Lieutenant - Hourly	0.35	0.35	0.35	153,837 - 184,163	53,843
20001234	Program Coordinator	6.00	6.00	5.00	36,920 - 220,314	761,135
20001222	Program Manager	6.00	6.00	6.00	79,643 - 292,822	1,076,557
90001222	Program Manager - Hourly	0.35	0.35	0.35	79,643 - 292,822	65,181
20000760	Project Assistant	1.00	1.00	1.00	98,717 - 118,934	117,234
20000761	Project Officer 1	1.00	1.00	1.00	113,714 - 137,280	137,280
20000763	Project Officer 2	1.00	1.00	1.00	131,061 - 158,413	158,413
20000869	Senior Account Clerk	1.00	1.00	1.00	56,763 - 68,474	68,474
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,806 - 67,288	67,288
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,496 - 96,637	80,496
21000779	Senior Emergency Services Coordinator	1.00	1.00	1.00	100,298 - 121,555	121,555
20000015	Senior Management Analyst	5.00	4.00	4.00	93,621 - 113,214	450,673
20000916	Senior Public Information Officer	1.00	1.00	1.00	95,846 - 115,835	115,835
90001146	Student Intern - Hourly	10.38	0.00	0.00	36,920 - 47,320	-
20000477	Supervising Deputy Fire Marshal	4.00	4.00	7.00	101,379 - 122,741	855,979
20000478	Supervising Deputy Fire Marshal - Civilian	2.00	2.00	1.00	101,379 - 122,741	122,741
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	'D' Div Pay					217,122
	Advanced Post Certificate					4,577
	Air Operations Pay					157,300
	Airport Transfer					59,162
	Annual Pump Testing					114,186
	Battalion Medical Off					140,283
	Bay Rescue Boat Operator Cert Pay					209,098
	Bilingual - Regular					128,128
	Bilingual Pay Fire					389,359
	Breathing Apparatus Rep					60,857
	Budgeted Personnel Expenditure Savings					(8,086,807)
	Cliff Rescue Inst Pay					44,711
	Dispatch Cert Pay					99,051
	Dispatcher Training					28,080

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Dive Team Pay					144,712
	Division Medical Officer Pay					52,847
	Educational Incentive Pay					605,607
	Emergency Medical Tech					11,972,753
	EMS Specialty Pay					129,610
	Explosive Ord Sqd					91,036
	Fire Admin Assign					1,735,761
	Fire Boat Operator Cert Pay					129,772
	Hazardous Mat. Squad					270,043
	Hose Repair					138,719
	K-9 Handler Fire					33,780
	Ladder Repair					114,168
	Metro Arson Strike Team					22,812
	Night Shift Pay					13,513
	Overtime Budgeted					57,694,973
	Paramedic Pay					7,174,890
	Paramedic Recert Bonus					381,277
	River Rescue Team-Part Time					230,769
	Salary Savings					(88,866)
	Shift Rotation Pay					135,703
	Sick Leave - Hourly					55,481
	Small Eq Repair					64,996
	Special Assignment Pay					207,752
	Standby Pay					11,906
	Star Team Paramedic					100,106
	Surf Boat Operator Cert Pay					99,034
	Termination Pay Annual Leave					776,439
	Unstaffed Aerial Vehicle Pay					6,137
	Urban Search & Rescue					350,168
	Vacation Pay In Lieu					742,479
FTE, Salaries and Wages Subtotal		1,427.75	1,417.87	1,405.55		\$217,078,601

Fire-Rescue

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,394,331	1,226,689	1,011,546	(215,143)
Flexible Benefits	18,389,321	18,283,952	18,147,483	(136,469)
Insurance	3,451	-	-	-
Long-Term Disability	473,057	665,634	575,217	(90,417)
Medicare	2,904,546	2,951,371	3,146,386	195,015
Other Post-Employment Benefits	5,351,145	5,081,856	3,949,338	(1,132,518)
Retiree Health Contribution	654,578	-	-	-
Retiree Medical Trust	26,514	1,483,978	2,047,726	563,748
Retirement 401 Plan	95,517	115,978	103,483	(12,495)
Retirement ADC	74,813,004	85,735,635	87,503,873	1,768,238
Retirement DROP	387,263	323,944	488,316	164,372
Risk Management Administration	1,760,158	2,079,168	1,982,163	(97,005)
Supplemental Pension Savings Plan	1,349,032	1,144,233	1,079,771	(64,462)
Unemployment Insurance	7,483	124,774	114,797	(9,977)
Workers' Compensation	9,316,112	10,698,462	12,740,322	2,041,860
Fringe Benefits Subtotal	\$116,925,513	\$129,915,674	\$132,890,421	\$2,974,747
Total Personnel Expenditures			\$349,969,022	

Fire/Emergency Medical Services Transport Program Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Medical Services	\$130,092,985	\$137,232,995	\$152,492,192	\$15,259,197
Employee Services	215	-	-	-
Total	\$130,093,200	\$137,232,995	\$152,492,192	\$15,259,197

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Medical Services	37.00	38.00	41.00	3.00
Total	37.00	38.00	41.00	3.00

Budget Adjustments

	FTE	Expenditures	Revenue
Public Provider Ground Emergency Medical Transport (PP-GEMT) Program	-	\$7,559,003	\$ -
Addition of non-personnel expenditures associated with increased fees for the City's participation in the PP-GEMT program.			
Emergency Medical Services (EMS) Transport Program Reimbursement	-	4,898,323	-
Addition of non-personnel expenditures associated with reimbursements to the General Fund for eligible expenditures in support of the EMS program.			
Salary and Benefit Adjustments¹	3.00	2,125,571	-
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	-	671,276	-
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.			
Paramedic School Support	-	353,842	-
Addition of overtime and non-personnel expenditures associated with the scheduling of a second paramedic school.			
Advanced Life Support (ALS) Services	-	254,727	-
Addition of non-personnel expenditures associated with contractual rate increases for critical ALS ambulance services.			
Emergency Medical Services (EMS) Legal Support	-	232,331	-
Addition of non-personnel expenditures to reimburse City Attorney for legal support associated with planned implementation of new EMS system.			
Support for Information Technology	-	60,505	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Medical Direction Services	-	21,612	-
Addition of non-personnel expenditures associated with contractual increase for uninterrupted access to expert physician oversight.			
Mobile Observation and Deployment Systems	-	16,168	-
Addition of non-personnel expenditures supporting general maintenance costs, supplies, and parts to ensure efficient management of program.			

Budget Adjustments

	FTE	Expenditures	Revenue
Revised EMS Transport Revenue	-	-	12,271,108
Adjustment to reflect revised transport revenue projections associated with current transport activity and reimbursement trends.			
Revised Interest Revenue	-	-	699,220
Adjustment to reflect revised interest revenue projections associated with increased EMS transportation collections.			
Revised Reimbursable Revenue	-	-	(88,840)
Adjustment to reflect revised reimbursable revenue to align budget with recent downward trends of the sale of AED units.			
Non-Discretionary Adjustment	-	(404,911)	-
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.			
One-time Additions and Annualizations	-	(529,250)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	3.00	\$15,259,197	\$12,881,488

1. This budget adjustment includes the transfer of 3.00 FTE from the General Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	5,137,157	5,205,243	6,226,034	1,020,791
Fringe Benefits	2,607,209	2,730,432	4,159,852	1,429,420
PERSONNEL SUBTOTAL	7,744,367	7,935,675	10,385,886	2,450,211
NON-PERSONNEL EXPENDITURES				
Supplies	254,268	508,764	326,551	(182,213)
Contracts & Services	106,562,479	116,594,799	124,907,170	8,312,371
<i>External Contracts & Services</i>	<i>105,409,645</i>	<i>115,739,274</i>	<i>123,163,313</i>	<i>7,424,039</i>
<i>Internal Contracts & Services</i>	<i>1,152,835</i>	<i>855,525</i>	<i>1,743,857</i>	<i>888,332</i>
Information Technology	253,067	238,793	299,298	60,505
Energy and Utilities	-	28,688	28,688	-
Other Expenses	-	42,710	42,710	-
Transfers Out	15,228,056	11,453,266	16,071,589	4,618,323
Capital Expenses	50,964	430,300	430,300	-
NON-PERSONNEL SUBTOTAL	122,348,834	129,297,320	142,106,306	12,808,986
Total	\$130,093,200	\$137,232,995	\$152,492,192	\$15,259,197

Fire-Rescue

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$133,938,189	\$131,670,776	\$143,853,044	\$12,182,268
Other Revenue	270,082	109,235	109,235	-
Revenue from Use of Money and Property	729,220	30,000	729,220	699,220
Total	\$134,937,491	\$131,810,011	\$144,691,499	\$12,881,488

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	\$161,948
20001119	Assistant Fire Chief	0.00	1.00	1.00	99,237 - 375,918	237,578
20000539	Clerical Assistant 2	2.00	2.00	2.00	47,174 - 56,867	113,734
20001189	Deputy Fire Chief	1.00	1.00	1.00	79,643 - 292,822	240,406
20000446	Fire Battalion Chief	2.00	2.00	2.00	124,134 - 150,218	300,436
20000449	Fire Captain	4.00	4.00	5.00	101,379 - 122,741	613,705
20000510	Fire Dispatch Supervisor	4.00	4.00	4.00	91,229 - 110,115	437,060
20000460	Fire Dispatcher	6.00	6.00	6.00	75,275 - 91,000	504,630
20000457	Fire Fighter 2	4.00	6.00	6.00	73,674 - 88,878	457,248
20001245	Fire Fighter 3	0.00	0.00	1.00	77,314 - 93,309	93,309
21000832	Fire Lead Dispatcher	2.00	2.00	2.00	82,826 - 100,110	196,952
20000496	Paramedic 2	4.00	2.00	2.00	63,086 - 88,878	151,964
20001222	Program Manager	2.00	2.00	3.00	79,643 - 292,822	470,351
20001126	Quality Management Coordinator	4.00	4.00	4.00	36,920 - 220,314	650,916
	Battalion Medical Off					12,274
	Bilingual - Regular					5,824
	Bilingual Pay Fire					5,258
	Budgeted Personnel Expenditure Savings					(311,252)
	Dispatcher Training					3,744
	Educational Incentive Pay					8,801
	Emergency Medical Tech					353,559
	Fire Admin Assign					177,781
	Overtime Budgeted					924,247
	Paramedic Pay					148,446
	Paramedic Recert Bonus					184,828
	Paramedic Tring Off					4,444

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Shift Rotation Pay					19,010
	Star Team Paramedic					4,665
	Vacation Pay In Lieu					54,168
FTE, Salaries and Wages Subtotal		37.00	38.00	41.00		\$6,226,034

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	37,082	28,840	34,399	5,559
Flexible Benefits	493,356	494,129	598,466	104,337
Long-Term Disability	12,338	18,914	18,828	(86)
Medicare	71,199	74,838	90,278	15,440
Other Post-Employment Benefits	137,995	134,376	123,318	(11,058)
Retiree Health Contribution	5,816	-	-	-
Retiree Medical Trust	5,340	17,528	18,783	1,255
Retirement 401 Plan	21,679	20,338	24,470	4,132
Retirement ADC	1,577,367	1,618,228	2,875,027	1,256,799
Retirement DROP	27,097	33,077	21,265	(11,812)
Risk Management Administration	45,871	54,978	61,893	6,915
Supplemental Pension Savings Plan	45,932	43,907	40,598	(3,309)
Unemployment Insurance	-	3,544	3,758	214
Workers' Compensation	126,138	187,735	248,769	61,034
Fringe Benefits Subtotal	\$2,607,209	\$2,730,432	\$4,159,852	\$1,429,420
Total Personnel Expenditures			\$10,385,886	

Junior Lifeguard Program Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Operations	\$410	\$ -	\$ -	\$ -
Lifeguard Services	1,294,069	1,025,276	1,448,953	423,677
Total	\$1,294,479	\$1,025,276	\$1,448,953	\$423,677

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Lifeguard Services	1.00	1.00	3.08	2.08
Total	1.00	1.00	3.08	2.08

Budget Adjustments

	FTE	Expenditures	Revenue
Program Support	-	\$312,084	\$ -
Addition of non-personnel expenditures associated with increased participation in the program.			
Employ & Empower Program Support	2.08	93,936	-
Addition of 2.08 Intern - Hourly and associated revenue to support the Employ & Empower Program.			
Salary and Benefit Adjustments	-	11,612	-
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	-	5,983	-
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.			
Support for Information Technology	-	62	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	2.08	\$423,677	\$ -

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	116,647	126,145	214,016	87,871
Fringe Benefits	119,313	135,976	153,653	17,677
PERSONNEL SUBTOTAL	235,960	262,121	367,669	105,548
NON-PERSONNEL EXPENDITURES				
Supplies	58,181	56,000	56,000	-
Contracts & Services	976,218	700,443	1,018,510	318,067
<i>External Contracts & Services</i>	20,946	27,100	27,100	-
<i>Internal Contracts & Services</i>	955,271	673,343	991,410	318,067
Information Technology	1,549	1,529	1,591	62
Energy and Utilities	21	183	183	-
Capital Expenses	22,550	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	1,058,519	763,155	1,081,284	318,129
Total	\$1,294,479	\$1,025,276	\$1,448,953	\$423,677

Fire-Rescue

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$1,218,903	\$1,193,420	\$1,193,420	\$ -
Other Revenue	101	-	-	-
Total	\$1,219,005	\$1,193,420	\$1,193,420	\$ -

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
91001000	Intern - Hourly	0.00	0.00	2.08	36,920 - 47,320	\$87,393
20000630	Organization Effectiveness Specialist 3	1.00	0.00	0.00	84,926 - 102,669	-
20000970	Supervising Management Analyst	0.00	1.00	1.00	100,381 - 121,597	121,597
	Vacation Pay In Lieu					5,026
FTE, Salaries and Wages Subtotal		1.00	1.00	3.08		\$214,016

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,086	1,211	1,216	5
Flexible Benefits	10,019	9,977	9,977	-
Long-Term Disability	397	614	911	297
Medicare	1,837	1,756	3,030	1,274
Other Post-Employment Benefits	4,257	4,072	3,162	(910)
Retirement ADC	92,389	108,316	120,308	11,992
Risk Management Administration	1,399	1,666	1,587	(79)
Supplemental Pension Savings Plan	7,025	7,328	10,634	3,306
Unemployment Insurance	-	115	182	67
Workers' Compensation	904	921	2,646	1,725
Fringe Benefits Subtotal	\$119,313	\$135,976	\$153,653	\$17,677
Total Personnel Expenditures			\$367,669	

Revenue and Expense Statement (Non-General Fund)

Fire/Emergency Medical Services Transport Program Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,530,423	\$ 8,374,714	\$ 7,806,099
TOTAL BALANCE AND RESERVES	\$ 3,530,423	\$ 8,374,714	\$ 7,806,099
REVENUE			
Charges for Services	\$ 133,938,189	\$ 131,670,776	\$ 143,853,044
Other Revenue	270,082	109,235	109,235
Revenue from Use of Money and Property	729,220	30,000	729,220
TOTAL REVENUE	\$ 134,937,491	\$ 131,810,011	\$ 144,691,499
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 138,467,914	\$ 140,184,725	\$ 152,497,598
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ -	\$ 1,990,000
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 1,990,000
OPERATING EXPENSE			
Personnel Expenses	\$ 5,137,157	\$ 5,205,243	\$ 6,226,034
Fringe Benefits	2,607,209	2,730,432	4,159,852
Supplies	254,268	508,764	326,551
Contracts & Services	106,562,479	116,594,799	124,907,170
Information Technology	253,067	238,793	299,298
Energy and Utilities	-	28,688	28,688
Other Expenses	-	42,710	42,710
Transfers Out	15,228,056	11,453,266	16,071,589
Capital Expenditures	50,964	430,300	430,300
TOTAL OPERATING EXPENSE	\$ 130,093,200	\$ 137,232,995	\$ 152,492,192
TOTAL EXPENSE	\$ 130,093,200	\$ 137,232,995	\$ 154,482,192
BALANCE***	\$ 8,374,714	\$ 2,951,730	\$ (1,984,594)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 138,467,914	\$ 140,184,725	\$ 152,497,598

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Fire/Emergency Medical Services Transport Program Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

Junior Lifeguard Program Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 531,960	\$ 456,486	\$ 722,381
Continuing Appropriation - CIP	145,849	109,960	-
TOTAL BALANCE AND RESERVES	\$ 677,809	\$ 566,446	\$ 722,381
REVENUE			
Charges for Services	\$ 1,218,903	\$ 1,193,420	\$ 1,193,420
Other Revenue	101	-	-
TOTAL REVENUE	\$ 1,219,005	\$ 1,193,420	\$ 1,193,420
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,896,813	\$ 1,759,866	\$ 1,915,801
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 1,638	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 1,638	\$ -	\$ -
OPERATING EXPENSE			
Personnel Expenses	\$ 116,647	\$ 126,145	\$ 214,016
Fringe Benefits	119,313	135,976	153,653
Supplies	58,181	56,000	56,000
Contracts & Services	976,218	700,443	1,018,510
Information Technology	1,549	1,529	1,591
Energy and Utilities	21	183	183
Capital Expenditures	22,550	5,000	5,000
TOTAL OPERATING EXPENSE	\$ 1,294,479	\$ 1,025,276	\$ 1,448,953
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 34,250	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 34,250	\$ -	\$ -
TOTAL EXPENSE	\$ 1,330,367	\$ 1,025,276	\$ 1,448,953
RESERVES			
Continuing Appropriation - CIP	\$ 109,960	\$ 109,960	\$ -
TOTAL RESERVES	\$ 109,960	\$ 109,960	\$ -
BALANCE	\$ 456,486	\$ 624,630	\$ 466,848
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,896,813	\$ 1,759,866	\$ 1,915,801

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.