

Intended Public Safety Spending Plan
Est. One-half cent Sales Tax Revenues
Phase I - Critical Needs

Updated April 2, 2026

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031	Fiscal Year 2032	Fiscal Year 2033	Fiscal Year 2034	Fiscal Year 2035	Fiscal Year 2036	Total Estimate
Fire Department Spending Plan											
Phase I - Critical Needs Funding											
Est. Beginning Fire Department Funds Available	\$ 21,925,579	\$ 20,919,708	\$ 20,588,227	\$ 20,020,118	\$ 19,522,897	\$ 19,081,251	\$ 18,477,499	\$ 17,719,206	\$ 16,923,584	\$ 16,136,723	
Estimated 1/2 cent Sales Tax Revenues	\$ 15,451,033	\$ 15,899,113	\$ 16,391,985	\$ 16,900,137	\$ 17,424,041	\$ 17,772,522	\$ 18,127,973	\$ 18,671,812	\$ 19,231,966	\$ 19,808,925	\$ 175,679,507
Other Revenues	363,385	385,188	396,744	407,853	419,272	431,012	443,080	455,487	468,240	481,351	4,636,997
Estimated Funds Available for Fire Department Spending Plan	\$ 37,739,997	\$ 37,204,009	\$ 37,376,956	\$ 37,328,107	\$ 37,366,211	\$ 37,284,785	\$ 37,048,552	\$ 36,846,505	\$ 36,623,790	\$ 36,426,999	\$ 180,639,254
Ongoing Personnel Expenditures											
Deputy Chief	\$ 305,863	\$ 332,167	\$ 348,776	\$ 359,239	\$ 370,016	\$ 381,116	\$ 392,550	\$ 404,326	\$ 416,456	\$ 428,950	\$ 3,739,460
Fire Captain	1,495,909	1,624,557	1,705,785	1,756,959	1,809,667	1,863,957	1,919,876	1,977,472	2,036,797	2,097,900	18,288,880
Firefighter	6,767,447	7,349,447	7,716,920	7,948,427	8,186,880	8,432,487	8,685,461	8,946,025	9,214,406	9,490,838	82,738,339
Fire Engineer	467,892	508,131	533,537	549,543	566,030	583,011	600,501	618,516	637,071	656,184	5,720,415
Firefighter/Paramedic	1,431,389	1,554,488	1,632,213	1,681,179	1,731,615	1,783,563	1,837,070	1,892,182	1,948,948	2,007,416	17,500,063
Senior Application Support Specialist	160,572	168,601	173,321	178,174	183,163	188,292	193,564	198,984	204,555	210,283	1,859,510
Inventory Control Specialist	105,678	110,962	114,069	117,263	120,546	123,921	127,391	130,958	134,625	138,394	1,223,808
Senior HR Analyst (0.5 FTE)	78,195	82,104	86,209	90,520	95,046	99,798	104,788	110,028	115,529	121,305	983,523
Senior HR Technician (0.5 FTE)	58,610	61,540	64,617	67,848	71,241	74,803	78,543	82,470	86,593	90,923	737,188
Equipment Mechanic (2.5 FTE)	299,948	314,945	325,140	335,689	346,606	357,904	369,598	381,703	394,235	407,210	3,532,978
Overtime	2,192,860	2,324,432	2,389,516	2,456,422	2,525,202	2,595,908	2,668,593	2,743,314	2,820,126	2,899,090	25,615,462
Worker's Comp	287,097	301,452	316,524	332,351	348,968	366,417	384,737	403,974	424,173	445,382	3,611,075
Unfunded Actuarial Liability (UAL)	486,057	526,300	585,483	552,485	507,285	507,285	507,285	507,285	507,285	507,285	5,194,038
Salary Savings	(322,043)	(349,451)	(366,739)	(377,724)	(389,038)	(400,690)	(412,692)	(425,054)	(437,786)	(450,899)	(3,932,114)
Ongoing Personnel Expenditures Subtotal	13,815,473	14,909,676	15,625,372	16,048,376	16,473,227	16,957,771	17,457,265	17,972,183	18,503,014	19,050,262	166,812,625
Ongoing Non-Personnel Expenditures											
Transfer Out: Pension Obligations	520,045	398,385	403,038	407,414	412,097	424,958	429,758	487,408	499,480	504,368	4,486,951
Reimbursement for Support Staff (IT, Fin, HR, City Attorney)	316,041	359,370	370,671	382,185	393,913	398,667	403,266	414,493	425,874	437,404	3,901,884
PPE Maintenance	252,048	256,320	260,592	264,864	269,136	273,408	277,680	281,952	286,224	290,496	2,712,720
Leadership Succession Planning	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Utilities	75,841	78,116	80,460	82,874	85,360	87,921	90,558	93,275	96,073	98,955	869,432
Operational Improvements	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	630,000
Computers and other equipment/furniture	69,247	69,878	70,509	71,141	71,772	72,403	73,035	73,666	74,297	74,928	720,876
Fire Vehicles, Outfitting, Maint., Fuel, etc.	137,647	129,600	131,760	133,920	136,080	138,240	140,400	142,560	144,720	146,880	1,381,807
Transfer Out: Vehicle Replacement	10,112	251,437	251,437	251,437	280,375	290,919	294,384	294,384	294,384	333,896	2,552,765
Ongoing Non-Personnel Expenditures Subtotal	1,543,981	1,706,106	1,731,467	1,756,834	1,811,733	1,849,515	1,872,081	1,950,738	1,984,053	2,049,928	18,256,435
Total Ongoing Expenditures	15,359,454	16,615,782	17,356,839	17,805,210	18,284,960	18,807,286	19,329,346	19,922,921	20,487,067	21,100,190	185,069,060

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Fire Department Spending Plan											
Phase I - Critical Needs Funding											
Revenue vs Ongoing Expenditure											
Annual Surplus/(Shortfall)	454,964	(331,481)	(568,109)	(497,220)	(441,646)	(603,752)	(758,293)	(795,623)	(786,860)	(809,914)	(4,752,556)
One-Time Expenditures											
Fuels Crew	750,000	-	-	-	-	-	-	-	-	-	750,000
Academy Costs	710,835	-	-	-	-	-	-	-	-	-	710,835
One-Time Expenditures Subtotal	1,460,835	-	-	-	-	-	-	-	-	-	1,460,835
Total Fire Department Proposed Expenditures	\$ 16,820,289	\$ 16,615,782	\$ 17,356,839	\$ 17,805,210	\$ 18,284,960	\$ 18,807,286	\$ 19,329,346	\$ 19,922,921	\$ 20,487,067	\$ 21,100,190	\$ 186,529,895
Est. Use of Fund Balance	(1,005,871)	(331,481)	(568,109)	(497,220)	(441,646)	(603,752)	(758,293)	(795,623)	(786,860)	(809,914)	
Est. Ending Fire Department Available Funds	\$ 6,729,370	\$ 6,466,737	\$ 5,932,246	\$ 5,313,208	\$ 4,797,857	\$ 4,115,242	\$ 3,271,087	\$ 2,389,646	\$ 1,505,212	\$ 602,562	
Reserve Contribution (16.7% of Operating Budget)	2,833,828	2,764,979	2,731,361	2,853,179	2,926,884	3,005,747	3,091,609	3,177,427	3,275,001	3,367,737	
CIP - Public Safety Training Facility	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	11,356,511	
Est. Ending Fire Department Available Funds including Reserves	\$ 20,919,708	\$ 20,588,227	\$ 20,020,118	\$ 19,522,897	\$ 19,081,251	\$ 18,477,499	\$ 17,719,206	\$ 16,923,584	\$ 16,136,723	\$ 15,326,810	

Notes:

FTE - Full Time Equivalent Position

Amounts budgeted in the Intended Public Safety Spending Plan align with the City's Adopted Budget and include any MOU and/or step increases and has a 3.0% annual increase for every year thereafter to reflect CalPERS assumptions.

Actual expenditures per year will vary based on actual activity and revenues.

Reimbursement for Support Staff is based on 3.75% of Measure A Sales Tax revenues.

Fire Vehicles includes portion of Bayfront Fire Station not paid by new development.

Sales Tax Revenue projection; 2.9% in fiscal year 2028, 3.1% in fiscal year 2029 through 2031, 2% in fiscal years 2032 and 2033, 3% in fiscal years 2034 through 2036.

A portion of available fund balance is earmarked for the Measure A loan of \$5.6 million for Fire Station 12 approved by Council on September 9, 2025.

Fire Department vehicle purchases have a vehicle replacement allocation included over a 10 year term with a ~5% annual escalator built in.