



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller
ChiaYu Ma
Deputy Controller

MEMORANDUM

TO: Ms. Angela Calvillo

FROM: Greg Wagner, Controller

DATE: April 16, 2026

SUBJECT: **File Numbers 260355, 260356, and 260357: Memoranda of Understanding (MOU) between the City and County of San Francisco, the Police Officers' Association, and San Francisco Fire Fighters Union Local 798, IAFF, AFL-CIO, Units 1 and 2**

Dear Ms. Calvillo,

In accordance with Ordinance 92-94, I submit a cost analysis of the MOU between the City and County of San Francisco, the Police Officers' Association, and the San Francisco Fire Fighters Union Local 798, IAFF, AFL-CIO, Units 1 and 2. The MOU covers the period July 1, 2026 through June 30, 2030. The MOU affects approximately 4,800 positions with an overall salary and benefits base of \$1,037 million.

The MOU provides for a total increase in wages of 14% spread over the length of the contract. There are additional increases, including retention pay, training and education, premiums for holidays, and night shift differentials. The total cost to all funds of these provisions is given in the following table. A breakdown by MOU provision is in Attachment A below. Approximately 92% of the increase in costs is supported by the General Fund.

Combined Costs for All MOUs and Amendments	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Wages	\$ 23,110,000	\$ 51,810,000	\$ 81,290,000	\$ 111,660,000
Wage-Related Fringe Benefits	2,830,000	6,350,000	9,950,000	13,680,000
Job Class Equity Adjustments	60,000	160,000	260,000	320,000
Premiums	6,840,000	7,040,000	10,910,000	23,380,000
Other Benefits	870,000	890,000	870,000	890,000
MOU Total	\$ 33,710,000	\$ 66,250,000	\$ 103,280,000	\$ 149,930,000
<i>% of Wage and Benefits Base</i>	<i>3.25%</i>	<i>6.39%</i>	<i>10.0%</i>	<i>14.5%</i>

Our cost estimates assume that premiums, overtime, and other adjustments grow consistently with wage changes. There is a 2% wage increase on June 30, 2026, the last day covered by these MOUs. This increase is not reflected in the above table, but it will have an impact on FY 2030-31 and beyond.

If you have additional questions or concerns, please contact me at (415)-554-7500 or Michael Mitton of my staff at (628)-652-9772.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Wagner", with a long horizontal flourish extending to the right.

Greg Wagner
Controller

CC: Sophia Kittler, Mayor's Budget Director
Ardis Graham, Employee Relations Director
Dan Goncher, Budget Analyst

Attachment A

Combined Costs for All MOUs and Amendments	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Wages	\$ 23,110,000	\$ 51,810,000	\$ 81,290,000	\$ 111,660,000
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MOU Total	\$ 33,710,000	\$ 66,250,000	\$ 103,280,000	\$ 149,930,000
<i>% of Wage and Benefits Base</i>	3.25%	6.39%	10.0%	14.5%

Union Detail

File

Number Union

260355 San Francisco Police Officers' Association	FY 2024-25	FY 2025-26	FY 2026-27	FY 2029-30
Wages	\$ 12,900,000	\$ 28,920,000	\$ 45,370,000	\$ 62,320,000
Wage-Related Fringe Benefits	1,550,000	3,470,000	5,440,000	7,480,000
Retention Pay	0	0	2,210,000	9,910,000
Wellness Program	1,940,000	2,000,000	2,060,000	2,120,000
Specialist Pay	270,000	280,000	290,000	300,000
Mounted Unit Pay	30,000	30,000	30,000	30,000
Marine Unit Pay	40,000	40,000	40,000	40,000
Mayor's Detail Pay	90,000	90,000	90,000	90,000
Experienced Officer	20,000	20,000	20,000	20,000
Night Shift Differential	1,070,000	1,110,000	1,140,000	1,170,000
Promotional Process Committee	20,000	20,000	0	0
Bomb Squad	60,000	60,000	60,000	60,000
Field Training Officer	150,000	150,000	150,000	150,000
Training Unit Coordinator Pay	200,000	200,000	200,000	200,000
Holiday Pay for Lateral Hires	130,000	140,000	140,000	150,000
One Time Funded Recruitment Bonus	500,000	500,000	500,000	500,000
Union Total	\$ 18,970,000	\$ 37,030,000	\$ 57,740,000	\$ 84,540,000
<i>% of Wage and Benefits Base</i>	3.28%	6.41%	10.0%	14.6%

260356/ 260357 San Francisco Fire Fighters Union Local 798, Units 1 and 2	FY 2024-25	FY 2025-26	FY 2026-27	FY 2029-30
Wages	\$ 10,210,000	\$ 22,890,000	\$ 35,920,000	\$ 49,340,000
Wage-Related Fringe Benefits	1,280,000	2,880,000	4,510,000	6,200,000
Training and Education	0	0	1,470,000	6,040,000
Bureau of Equipment Pay	140,000	150,000	150,000	160,000
Wellness Program	2,510,000	2,580,000	2,660,000	2,740,000
Behavioral Health Unit	20,000	20,000	20,000	20,000
Tuition	20,000	20,000	20,000	20,000
Release Time	200,000	210,000	210,000	220,000
Experienced Training Officer Pay	210,000	220,000	230,000	230,000
H3 Pay Adjustments	60,000	160,000	260,000	320,000
Marine Operator	90,000	90,000	90,000	100,000
Union Total	\$ 14,740,000	\$ 29,220,000	\$ 45,540,000	\$ 65,390,000
<i>% of Wage and Benefits Base</i>	3.21%	6.36%	9.91%	14.22%