



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

Todd Rydstrom
Deputy Controller

June 3, 2024

Ms. Angela Calvillo
Clerk of the Board of Supervisors
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RE: File Numbers 240111, 240156, 240514, 240515, 240517, 240518, 240520–240538, 240540, 240553, and 240554: Memoranda of Understanding (MOU) between the City and County of San Francisco and various Unions representing City bargaining units

Dear Ms. Calvillo,

In accordance with Ordinance 92-94, I submit a cost analysis of 28 MOUs representing miscellaneous bargaining units. The MOUs for all unions cover the period July 1, 2024 through June 30, 2027.

The MOUs affect approximately 27,000 authorized positions with an overall salary and benefits base of approximately \$4.3 billion in FY 2024-25. Our analysis finds that the MOUs will result in increased costs to the City of \$130.8 million (or 3.1%) of base wage and benefit cost in FY 2024-25; \$293.3 million (or 6.9%) in FY 2025-26; and \$471.6 million (or 11.1%) in FY 2026-27. There is a wage increase of 2.5% at the close of business on June 30, 2027 that has no cost over the three year term of these contracts, but will create additional costs in FY 2027-28. Approximately 65% of the increased cost is supported by the General Fund.

Our cost estimates assume that premiums, overtime, and other adjustments grow consistently with wage changes. See Attachments A and B for a detailed listing and analysis of costs for the affected MOUs.

If you have additional questions or concerns, please contact me at (415)-554-7500 or Carol Lu of my staff at (415)-554-7647.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Wagner".

Greg Wagner
Controller

cc: Ardis Graham, Employee Relations Director
Severin Campbell, Budget Analyst

Attachment A

| Combined Costs for All MOUs and Amendments | | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--|----|--------------------|-----------------------|-----------------------|
| Wages | \$ | 78,632,000 | \$ 206,063,000 | \$ 346,959,000 |
| Wage-Related Fringe Benefits | | 16,335,000 | 42,816,000 | 72,089,000 |
| Job Class Equity Adjustments | | 13,681,000 | 20,876,000 | 27,899,000 |
| Premiums | | 3,249,000 | 3,184,000 | 3,270,000 |
| Other Benefits | | 18,932,000 | 20,312,000 | 21,351,000 |
| MOU Total \$ | | 130,829,000 | \$ 293,251,000 | \$ 471,568,000 |
| <i>% of Wage and Benefits Base</i> | | <i>3.08%</i> | <i>6.90%</i> | <i>11.1%</i> |

Union Detail

| File Number | Union | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|-------------|--|------------------|----------------------|----------------------|
| 240111 | Deputy Sheriffs' Association | | | |
| | Wages | \$ 2,948,000 | \$ 7,726,000 | \$ 13,008,000 |
| | Wage-Related Fringe Benefits | 890,000 | 2,332,000 | 3,927,000 |
| | Longevity Premium | 1,335,000 | 1,375,000 | 1,423,000 |
| | POST Premium | 433,000 | 446,000 | 462,000 |
| | Emergency Services Premium | 54,000 | 56,000 | 58,000 |
| | Detective Premium | 65,000 | 67,000 | 69,000 |
| | Union Total \$ | 5,725,000 | \$ 12,002,000 | \$ 18,947,000 |
| | <i>% of Wage and Benefits Base</i> | <i>3.33%</i> | <i>6.99%</i> | <i>11.0%</i> |
| 240156 | Crafts Coalition | | | |
| | Wages | \$ 885,000 | \$ 2,318,000 | \$ 3,903,000 |
| | Wage-Related Fringe Benefits | 174,000 | 455,000 | 766,000 |
| | Job Class Equity Adjustments | 4,000 | 9,000 | 9,000 |
| | Specialized Equipment Premium | 61,000 | 61,000 | 61,000 |
| | Truck & Sweeper Premium | 21,000 | 21,000 | 21,000 |
| | Placard Vehicle Premium | 15,000 | 15,000 | 15,000 |
| | Truck Driver Salary Steps | 23,000 | 24,000 | 25,000 |
| | Union Total \$ | 1,183,000 | \$ 2,903,000 | \$ 4,800,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.50%</i> | <i>6.13%</i> | <i>10.14%</i> |
| 240514 | San Francisco Building Inspectors' Association | | | |
| | Wages | \$ 235,000 | \$ 617,000 | \$ 1,039,000 |
| | Wage-Related Fringe Benefits | 49,000 | 129,000 | 217,000 |
| | Job Class Equity Adjustments | 128,000 | 267,000 | 278,000 |
| | Certification Premiums | 13,000 | 13,000 | 14,000 |
| | Union Total \$ | 425,000 | \$ 1,026,000 | \$ 1,548,000 |
| | <i>% of Wage and Benefits Base</i> | <i>3.34%</i> | <i>8.06%</i> | <i>12.2%</i> |

| 240515 | Carpenters, Local 22; Pile Drivers, Local 34 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|-------------------|---------------------|---------------------|
| | Wages | \$ 329,000 | \$ 862,000 | \$ 1,451,000 |
| | Wage-Related Fringe Benefits | 67,000 | 176,000 | 295,000 |
| | Job Class Equity Adjustments | 178,000 | 376,000 | 392,000 |
| | Union Total | \$ 574,000 | \$ 1,414,000 | \$ 2,138,000 |
| | <i>% of Wage and Benefits Base</i> | <i>3.24%</i> | <i>7.99%</i> | <i>12.08%</i> |

| 240517 | San Francisco District Attorney Investigators' Association | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|-------------------|-------------------|-------------------|
| | Wages | \$ 135,000 | \$ 354,000 | \$ 596,000 |
| | Wage-Related Fringe Benefits | 32,000 | 85,000 | 143,000 |
| | Advanced POST Adjustment | 18,000 | 18,000 | 18,000 |
| | Union Total | \$ 185,000 | \$ 457,000 | \$ 757,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.47%</i> | <i>6.09%</i> | <i>10.10%</i> |

| 240518 | San Francisco Deputy Probation Officers' Association | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|-------------------|---------------------|---------------------|
| | Wages | \$ 333,000 | \$ 872,000 | \$ 1,469,000 |
| | Wage-Related Fringe Benefits | 136,000 | 357,000 | 602,000 |
| | Retention Pay | 48,000 | 83,000 | 117,000 |
| | Union Total | \$ 517,000 | \$ 1,312,000 | \$ 2,188,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.46%</i> | <i>6.25%</i> | <i>10.4%</i> |

| 240520 | International Federation of Professional and Technical Engineers, Local 21 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|----------------------|----------------------|----------------------|
| | Wages | \$ 16,983,000 | \$ 44,507,000 | \$ 74,939,000 |
| | Wage-Related Fringe Benefits | 3,553,000 | 9,312,000 | 15,679,000 |
| | Job Class Equity Adjustments | 847,000 | 1,086,000 | 1,131,000 |
| | Adv. Appraiser Cert. Premium | 50,000 | 50,000 | 50,000 |
| | Height Premium | 2,000 | 2,000 | 2,000 |
| | License Planner Architects Premium | 25,000 | 25,000 | 26,000 |
| | Health Program Coord. Steps | 0 | 436,000 | 375,000 |
| | Additional Steps | 180,000 | 185,000 | 186,000 |
| | Extended Ranges | 39,000 | 40,000 | 42,000 |
| | Union Total | \$ 21,679,000 | \$ 55,643,000 | \$ 92,430,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.36%</i> | <i>6.06%</i> | <i>10.1%</i> |

| 240521 | International Brotherhood of Electrical Workers, Local 6 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|---------------------|---------------------|---------------------|
| | Wages | \$ 1,024,000 | \$ 2,683,000 | \$ 4,518,000 |
| | Wage-Related Fringe Benefits | 209,000 | 549,000 | 924,000 |
| | Job Class Equity Adjustments | 291,000 | 395,000 | 411,000 |
| | Nighttime Pay Premium | 103,000 | 103,000 | 103,000 |
| | Clothing & Safety Equipment | 8,000 | 8,000 | 8,000 |
| | Union Total | \$ 1,635,000 | \$ 3,738,000 | \$ 5,964,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.96%</i> | <i>6.77%</i> | <i>10.8%</i> |

| 240522 | International Union of Operating Engineers Stationary Engineers, Local 39 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|---|---------------------|---------------------|----------------------|
| | Wages | \$ 2,092,000 | \$ 5,482,000 | \$ 9,231,000 |
| | Wage-Related Fringe Benefits | 408,000 | 1,069,000 | 1,800,000 |
| | Job Class Equity Adjustments | 280,000 | 289,000 | 300,000 |
| | Cable Maint. Mechanic Premium | 1,000 | 1,000 | 1,000 |
| | Safety Shoes | 14,000 | 14,000 | 14,000 |
| | Union Total | \$ 2,795,000 | \$ 6,855,000 | \$ 11,346,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.50%</i> | <i>6.13%</i> | <i>10.1%</i> |

| 240523 | Machinists Union, Local 1414 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|------------------------------------|-------------------|---------------------|---------------------|
| | Wages | \$ 384,000 | \$ 1,007,000 | \$ 1,695,000 |
| | Wage-Related Fringe Benefits | 114,000 | 298,000 | 502,000 |
| | Job Class Equity Adjustments | 61,000 | 63,000 | 65,000 |
| | Union Total | \$ 559,000 | \$ 1,368,000 | \$ 2,262,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.51%</i> | <i>6.14%</i> | <i>10.2%</i> |

| 240524 | Laborers International Union, Local 261 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|--|---------------------|----------------------|----------------------|
| | Wages | \$ 2,452,000 | \$ 6,426,000 | \$ 10,819,000 |
| | Wage-Related Fringe Benefits | 483,000 | 1,267,000 | 2,133,000 |
| | Job Class Equity Adjustments | 169,000 | 175,000 | 182,000 |
| | Various Premiums | 54,000 | 54,000 | 54,000 |
| | Credentialed Rigger Premium | 6,000 | 6,000 | 6,000 |
| | Height Work Pay | 88,000 | 88,000 | 88,000 |
| | Japanese Tea Garden & Botanical Garden Premium | 64,000 | 66,000 | 68,000 |
| | Gardner Apprenticeship Supervisor Premium | 13,000 | 13,000 | 14,000 |
| | \$25 Minimum Wage | 1,170,000 | 1,191,000 | 1,213,000 |
| | Education Fund | 25,000 | 25,000 | 25,000 |
| | Ombudsperson | 6,000 | 6,000 | 6,000 |
| | Work Clothing | 60,000 | 60,000 | 60,000 |
| | One Time Adjustment | 1,051,000 | 1,112,000 | 1,222,000 |
| | Union Total | \$ 5,641,000 | \$ 10,489,000 | \$ 15,890,000 |
| | <i>% of Wage and Benefits Base</i> | <i>4.30%</i> | <i>7.99%</i> | <i>12.1%</i> |

| 240525 | Municipal Attorney's Association | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|-------------------------------------|---------------------|---------------------|----------------------|
| | Wages | \$ 2,573,000 | \$ 6,743,000 | \$ 11,354,000 |
| | Wage-Related Fringe Benefits | 507,000 | 1,328,000 | 2,236,000 |
| | Job Class Equity Adjustments | 347,000 | 364,000 | 384,000 |
| | Professional Services Reimbursement | 6,000 | 6,000 | 6,000 |
| | Union Total | \$ 3,433,000 | \$ 8,441,000 | \$ 13,980,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.49%</i> | <i>6.13%</i> | <i>10.1%</i> |

| 240526 | Municipal Executives Association | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|--------|----------------------------------|--------------|---------------|---------------|
| | Wages | \$ 5,910,000 | \$ 15,488,000 | \$ 26,077,000 |

| | | | |
|------------------------------------|-----------|---------------|---------------|
| Wage-Related Fringe Benefits | 1,184,000 | 3,103,000 | 5,225,000 |
| Acting Assignment Premium | 230,000 | 238,000 | 247,000 |
| Retention Pay | 64,000 | 67,000 | 69,000 |
| Uniforms | 4,000 | 4,000 | 4,000 |
| Union Total \$ | 7,392,000 | \$ 18,900,000 | \$ 31,622,000 |
| <i>% of Wage and Benefits Base</i> | 2.33% | 5.95% | 10.0% |

| | | | | |
|--------|--|------------|--------------|--------------|
| 240527 | Sheriffs' Managers & Supervisors Association | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 614,000 | \$ 1,608,000 | \$ 2,707,000 |
| | Wage-Related Fringe Benefits | 248,000 | 651,000 | 1,095,000 |
| | Advanced POST | 50,000 | 154,000 | 309,000 |
| | Longevity Pay | 349,000 | 359,000 | 372,000 |
| | Uniform Allowance | 13,000 | 13,000 | 13,000 |
| | Union Total \$ | 1,274,000 | \$ 2,785,000 | \$ 4,496,000 |
| | <i>% of Wage and Benefits Base</i> | 3.30% | 7.22% | 11.7% |

| | | | | |
|--------|------------------------------------|------------|------------|------------|
| 240528 | Operating Engineers, Local 3 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 166,000 | \$ 434,000 | \$ 731,000 |
| | Wage-Related Fringe Benefits | 32,000 | 84,000 | 141,000 |
| | Crane Cert. Premium | 21,000 | 22,000 | 22,000 |
| | Boot Allowance | 3,000 | 3,000 | 3,000 |
| | Protective Clothing | 3,000 | 3,000 | 3,000 |
| | Union Total \$ | 225,000 | \$ 546,000 | \$ 900,000 |
| | <i>% of Wage and Benefits Base</i> | 2.54% | 6.17% | 10.2% |

| | | | | |
|--------|------------------------------------|------------|------------|------------|
| 240529 | Supervising Probation Officers | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 84,000 | \$ 221,000 | \$ 372,000 |
| | Wage-Related Fringe Benefits | 40,000 | 105,000 | 178,000 |
| | Job Class Equity Adjustments | 2,000 | 2,000 | 2,000 |
| | Training Instructor Premium | 1,000 | 1,000 | 1,000 |
| | Overtime Rate | 5,000 | 5,000 | 5,000 |
| | Tuition Reimbursement | 6,000 | 6,000 | 6,000 |
| | Life Insurance | 1,000 | 1,000 | 1,000 |
| | Union Total \$ | 139,000 | \$ 341,000 | \$ 565,000 |
| | <i>% of Wage and Benefits Base</i> | 2.49% | 6.12% | 10.1% |

| | | | | |
|-------|-----------------------------------|------------|------------|--------------|
| 10530 | San Francisco City Workers United | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 254,000 | \$ 665,000 | \$ 1,119,000 |

| | | | |
|------------------------------------|-------------------|-------------------|------------------|
| Wage-Related Fringe Benefits | 52,000 | 136,000 | 229,000 |
| Epoxy Premium | 9,000 | 9,000 | 9,000 |
| Taper Premium | 7,000 | 7,000 | 8,000 |
| Thermo-Plastic Premium | 2,000 | 2,000 | 2,000 |
| Tyvek Premium | 2,000 | 2,000 | 2,000 |
| Truck Driver Premium | 2,000 | 2,000 | 2,000 |
| Hydro Blaster Operation | 0 | 0 | 0 |
| Acting Assignment Premium | 6,000 | 6,000 | 6,000 |
| Airport Perimeter Premium | 10,000 | 11,000 | 11,000 |
| Union Total \$ | 344,000 \$ | 840,000 \$ | 1,388,000 |
| <i>% of Wage and Benefits Base</i> | <i>2.52%</i> | <i>6.15%</i> | <i>10.2%</i> |

| | | | | |
|--------|--|---------------------|---------------------|------------------|
| 240531 | United Association of Journeymen and Apprentices - Plumbing and Fitting Industry, Local 38 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 1,023,000 | \$ 2,681,000 | \$ 4,515,000 |
| | Wage-Related Fringe Benefits | 196,000 | 515,000 | 866,000 |
| | Job Class Equity Adjustments | 9,000 | 153,000 | 159,000 |
| | Waste Water Facility Pay | 1,000 | 1,000 | 1,000 |
| | Sewer Camera Operator (Replaced with Equ. Adj.) | 0 | (143,000) | (149,000) |
| | Backflow, Boiler, CFC Premiums | 155,000 | 160,000 | 165,000 |
| | Union Total \$ | 1,384,000 \$ | 3,367,000 \$ | 5,557,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.54%</i> | <i>6.17%</i> | <i>10.18%</i> |

| | | | | |
|--------|---|----------------------|----------------------|--------------------|
| 240532 | Service Employees International Union, Local 1021 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 27,300,000 | \$ 71,543,000 | \$ 120,461,000 |
| | Wage-Related Fringe Benefits | 5,496,000 | 14,403,000 | 24,251,000 |
| | Job Class Equity Adjustments | 2,954,000 | 3,064,000 | 3,188,000 |
| | Airport Traffic Division Premium | 43,000 | 44,000 | 46,000 |
| | Lead Person Premium | 289,000 | 289,000 | 289,000 |
| | Preceptor Pay | 2,000 | 2,000 | 2,000 |
| | \$25 Minimum Wage | 2,004,000 | 2,040,000 | 2,076,000 |
| | Uniforms | 83,000 | 83,000 | 83,000 |
| | Work Training Program | 100,000 | 100,000 | 100,000 |
| | Additional Steps | 66,000 | 153,000 | 174,000 |
| | Building and Grounds Patrol Officer Sideletter | 166,000 | 172,000 | 179,000 |
| | Union Total \$ | 38,503,000 \$ | 91,893,000 \$ | 150,849,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.62%</i> | <i>6.26%</i> | <i>10.3%</i> |

| | | | | |
|--------|------------------------------------|-------------------|-------------------|------------------|
| 240533 | Teamsters, Local 856 (Multi-Unit) | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 279,000 | \$ 730,000 | \$ 1,230,000 |
| | Wage-Related Fringe Benefits | 62,000 | 163,000 | 274,000 |
| | Job Class Equity Adjustments | 17,000 | 18,000 | 18,000 |
| | Officer Pay | 2,000 | 2,000 | 2,000 |
| | Additional Steps | 18,000 | 19,000 | 19,000 |
| | Union Total \$ | 378,000 \$ | 932,000 \$ | 1,543,000 |
| | <i>% of Wage and Benefits Base</i> | <i>2.48%</i> | <i>6.11%</i> | <i>10.1%</i> |

| | | | | |
|--------|---|------------|------------|------------|
| 240534 | Transport Workers Union of America, Local 200 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 96,000 | \$ 251,000 | \$ 422,000 |

| | | | | |
|-------------------|---|--------------|---------------|---------------|
| | Wage-Related Fringe Benefits | 20,000 | 51,000 | 86,000 |
| | Rest Period OT | 3,000 | 3,000 | 3,000 |
| | Union Total \$ | 116,000 \$ | 302,000 \$ | 508,000 |
| | <i>% of Wage and Benefits Base</i> | 2.25% | 5.85% | 9.8% |
| 240535 | Transport Workers Union of America, Local 250-A (Multi) | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 310,000 | \$ 812,000 | \$ 1,368,000 |
| | Wage-Related Fringe Benefits | 65,000 | 171,000 | 289,000 |
| | Job Class Equity Adjustments | 48,000 | 49,000 | 51,000 |
| | Union Total \$ | 423,000 \$ | 1,032,000 \$ | 1,708,000 |
| | <i>% of Wage and Benefits Base</i> | 2.52% | 6.14% | 10.17% |
| 240536 | Transport Workers Union of America, Local 250-A (7410) | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 56,000 | \$ 147,000 | \$ 248,000 |
| | Wage-Related Fringe Benefits | 21,000 | 55,000 | 93,000 |
| | Footwear Allowance | 6,000 | 6,000 | 6,000 |
| | Union Total \$ | 83,000 \$ | 208,000 \$ | 347,000 |
| | <i>% of Wage and Benefits Base</i> | 2.40% | 6.01% | 10.03% |
| 240537/ 240538 | Union of American Physicians and Dentists | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 1,493,000 | \$ 3,912,000 | \$ 6,587,000 |
| | Wage-Related Fringe Benefits | 282,000 | 740,000 | 1,245,000 |
| | Prof. Serv. Reimbursement | 186,000 | 186,000 | 186,000 |
| | Earplug Reimbursement | 1,000 | 1,000 | 1,000 |
| | Union Total \$ | 1,962,000 \$ | 4,839,000 \$ | 8,019,000 |
| | <i>% of Wage and Benefits Base</i> | 2.47% | 6.09% | 10.10% |
| 240540 | Unrepresented Employees | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 227,000 | \$ 595,000 | \$ 1,001,000 |
| | Wage-Related Fringe Benefits | 45,000 | 118,000 | 198,000 |
| | AB44 Confidential Chief Attorney II | 3,000 | 3,000 | 3,000 |
| | Union Total \$ | 275,000 \$ | 716,000 \$ | 1,202,000 |
| | <i>% of Wage and Benefits Base</i> | 2.26% | 5.89% | 9.88% |
| 40553 | Teamsters Local 856: Supervising Registered Nurses | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 846,000 | \$ 2,218,000 | \$ 3,735,000 |
| | Wage-Related Fringe Benefits | 155,000 | 406,000 | 684,000 |
| | Wage Adjustments | 673,000 | 1,175,000 | 1,720,000 |
| | Nurse Manager Minimum Step | 10,000 | 11,000 | 11,000 |
| | Union Total \$ | 1,684,000 \$ | 3,810,000 \$ | 6,150,000 |
| | <i>% of Wage and Benefits Base</i> | 3.76% | 8.50% | 13.7% |
| 10554 | SEIU, Local 1021, Staff and Per Diem Nurses | FY 2024-25 | FY 2025-26 | FY 2026-27 |
| | Wages | \$ 9,601,000 | \$ 25,161,000 | \$ 42,364,000 |
| | Wage-Related Fringe Benefits | 1,815,000 | 4,758,000 | 8,011,000 |
| | License Reimbursement | 1,000 | 1,000 | 1,000 |

| | | | |
|--------------------------------|------------------------------------|---------------|---------------|
| Release Time | 45,000 | 47,000 | 50,000 |
| Staffing Request - Side Letter | 13,034,000 | 13,631,000 | 14,326,000 |
| Tuition Reimbursement | 100,000 | 100,000 | 100,000 |
| Wage Adjustment | 7,673,000 | 13,391,000 | 19,609,000 |
| Union Steward Training Time | 24,000 | 0 | 0 |
| | <hr/> | | |
| | Union Total \$ | 32,293,000 \$ | 57,089,000 \$ |
| | <i>% of Wage and Benefits Base</i> | 6.32% | 11.18% |
| | | | 84,461,000 |
| | | | 16.54% |

Attachment B

In accordance with Ordinance 92-94, I submit a cost analysis of 28 MOUs between the City and County of San Francisco and various Unions representing City employee bargaining units. The attached analysis reviews the MOUs listed below:

- 240111 - Deputy Sheriffs' Association
- 240156 - Crafts Coalition
- 240514 - San Francisco Building Inspectors' Association
- 240515 - Carpenters, Local 22; Pile Drivers, Local 34
- 240517 - San Francisco District Attorney Investigators' Association
- 240518 - San Francisco Deputy Probation Officers' Association
- 240520 - IFPTE, Local 21
- 240521 - International Brotherhood of Electrical Workers, Local 6
- 240522 - International Union of Operating Engineers Stationary Engineers, Local 39
- 240523 - Machinists Union, Local 1414
- 240524 - Laborers International Union, Local 261
- 240525 - Municipal Attorney's Association
- 240526 - Municipal Executives Association
- 240527 - Sheriffs' Managers & Supervisors Association
- 240528 - Operating Engineers, Local 3
- 240529 - Supervising Probation Officers
- 240530 - San Francisco City Workers United
- 240531 - Association of Journeymen and Apprentices - Plumbing and Fitting Industry, Local 38
- 240532 - Service Employees International Union, Local 1021
- 240533 - Teamsters, Local 856 (Multi-Unit)
- 240534 - Transport Workers Union of America, Local 200
- 240535 - Transport Workers Union of America, Local 250-A (Multi)
- 240536 - Transport Workers Union of America, Local 250-A (7410)
- 240537 & 240538 - Union of American Physicians and Dentists
- 240540 - Unrepresented Employees
- 240553 - Teamsters Local 856: Supervising Registered Nurses
- 240554 - Service Employees International Union, Local 1021, Staff and Per Diem Nurses

The MOUs and MOU amendments affect approximately 27,000 authorized positions with an overall salary and benefits base of approximately \$4.3 billion. Our analysis finds that the MOUs will result in increased costs to the City of \$130.8 million (or 3.1% of base wage and benefit costs) in FY 2024-25, \$293.3 million (or 6.9%) in FY 2025-26, and \$471.6 million (or 11.1%) in FY 2026-27. Approximately 65% of the increased cost is supported by the General Fund.

Our cost estimates assume that premiums, overtime, and other adjustments grow consistently with wage changes.

The MOUs share the following key provisions:

- **Citywide Wage Increases.** The MOUs increase base wages by 1.50% on July 1, 2024; 1.50% on January 4, 2025; 1.00% on June 30, 2025 (COB); 1.00% on July 1, 2025; 1.50% on January 3, 2026; 2.00% on June 30, 2026 (COB); and 2.00% on January 2, 2027. The MOUs also include a 2.50% increase on June 30, 2027 that will impact FY 2027-28 and out.
- **Job Class Equity Adjustments.** Fifteen MOUs contain provisions to adjust pay scales for select job classes to align with similar job classes within the City or with local employers.

Overall, 92% of the total cost increase is attributable to citywide wage increases and job class equity adjustment increases. In addition, most of the MOUs contain provisions to add or change premium pay for certain skills and certifications.

The MOUs are discussed in more detail below.

File Number 240111 – Deputy Sheriffs’ Association

The MOU affects 781 authorized positions with a base salary of \$97.2 million and an overall pay and benefits base of about \$171.7 million. We project the MOU will increase costs to the City by \$5.7 million in FY 2024-25, \$12.0 million in FY 2025-26, and \$18.9 million in FY 2026-27. About 67% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the costs is primarily due to an increase in longevity and POST pay.

File Number 240156 – Crafts Coalition

The MOU affects 334 authorized positions with a base salary of \$35.3 million and an overall pay and benefits base of about \$47.3 million. We project the MOU will increase costs to the City by \$1.2 million in FY 2024-25, \$2.9 million in FY 2025-26, and \$4.8 million in FY 2026-27. About 90% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the costs is mostly due to various premiums for drivers of specific vehicle types, additional salary steps, and equity adjustments.

File Number 240514 – Building Inspectors’ Association

The MOU affects 69 authorized positions with a base salary of \$10.1 million and an overall pay and benefits base of about \$12.7 million. We project the MOU will increase costs to the City by \$0.4 million in FY 2024-25, \$1.0 million in FY 2025-26, and \$1.5 million in FY 2026-27. About 67% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. There are additional costs associated with job class equity adjustments and certification premiums.

File Number 240515 – Carpenters, Local 22; Pile Drivers, Local 34

The MOU affects 108 authorized positions with a base salary of \$12.2 million and an overall pay and benefits base of about \$17.7 million. We project the MOU will increase costs to the City by \$0.6 million in FY 2024-25, \$1.4 million in FY 2025-26, and \$2.1 million in FY 2026-27. About 69% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the costs is due to equity adjustments.

File Number 240517 – District Attorney Investigators’ Association

The MOU affects 37 authorized positions with a base salary of \$5.5 million and an overall pay and benefits base of about \$7.5 million. We project the MOU will increase costs to the City by \$0.2 million in FY 2024-25, \$0.5 million in FY2025-26, and \$0.8 million in FY 2026-27. About 90% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to an increase in the advanced POST certification premium.

File Number 240518 – Deputy Probation Officers’ Association

The MOU affects 118 authorized positions with a base salary of \$14.7 million and an overall pay and benefits base of about \$21.0 million. We project the MOU will increase costs to the City by \$0.5 million in FY 2024-25, \$1.3 million in FY2025-26, and \$2.2 million in FY 2026-27. About 91% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remaining costs are tied to increased retention pay.

File Number 240520 – International Federation of Professional and Technical Engineers, Local 21

The MOU affects 5,535 authorized positions with a base salary of \$750.5 million and an overall pay and benefits base of about \$918.9 million. We project the MOU will increase costs to the City by \$21.7 million in FY 2024-25, \$55.6 million in FY 2025-26, and \$92.4 million in FY 2026-27. About 95% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is mostly due to equity adjustments, extended steps in certain job classes, and various premiums.

File Number 240521 – International Brotherhood of Electrical Workers, Local 6

The MOU affects 301 authorized positions with a base salary of \$40.3 million and an overall pay and benefits base of about \$55.2 million. We project the MOU will increase costs to the City by \$1.6 million in FY 2024-25, \$3.7 million in FY 2025-26, and \$6.0 million in FY 2026-27. About 75% of the

total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to increases in the nighttime pay premium, safety equipment, and equity adjustments.

File Number 240522 – Operating Engineers Stationary Engineers, Local 39

The MOU affects 672 authorized positions with a base salary of \$81.1 million and an overall pay and benefits base of about \$111.9 million. We project the MOU will increase costs to the City by \$2.8 million in FY 2024-25, \$6.9 million in FY 2025-26, and \$11.3 million in FY 2026-27. About 89% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to equity adjustments, premiums, and safety clothing.

File Number 240523 – Machinists Union, Local 1414

The MOU affects 159 authorized positions with a base salary of \$17.7 million and an overall pay and benefits base of about \$22.3 million. We project the MOU will increase costs to the City by \$0.6 million in FY 2024-25, \$1.4 million in FY 2025-26, and \$2.3 million in FY 2026-27. About 89% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due entirely to equity adjustments in certain job classes.

File Number 240524 – Laborers International Union, Local 261

The MOU affects 1,167 authorized positions with a base salary of \$99.3 million and an overall pay and benefits base of about \$131.3 million. We project the MOU will increase costs to the City by \$5.6 million in FY 2024-25, \$10.5 million in FY 2025-26, \$15.9 million in FY 2026-27. About 52% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to equity adjustments, increases in various premiums, the \$25 minimum wage requirement, and a 1% one-time adjustment.

File Number 240525 – Municipal Attorneys Association

The MOU affects 488 authorized positions with a base salary of \$114.4 million and an overall pay and benefits base of about \$137.8 million. We project the MOU will increase costs to the City by \$3.4 million in FY 2024-25, \$8.4 million in FY 2025-26, and \$14.0 million in FY 2026-27. About 90% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is mostly due to equity adjustments, with a small amount attributable to professional services reimbursements.

File Number 240526 – Municipal Executives Association

The MOU affects 1,458 authorized positions with a base salary of \$263.9 million and an overall pay and benefits base of about \$317.4 million. We project the MOU will increase costs to the City by \$7.4 million in FY 2024-25, \$18.9 million in FY 2025-26, and \$31.6 in FY 2026-27. About 96% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to increases in acting assignment pay, retention pay, and uniforms.

File Number 240527 – Sheriffs’ Managers & Supervisors Association

The MOU affects 117 authorized positions with a base salary of \$19.1 million and an overall pay and benefits base of about \$38.6 million. We project the MOU will increase costs to the City by \$1.3 million in FY 2024-25, \$2.8 million in FY 2025-26, and \$4.5 million in FY 2026-27. About 68% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. Most of the remaining cost is due to longevity pay, with advanced POST and uniforms making up smaller amounts.

File Number 240528 – Operating Engineers Local Union No. 3

The MOU affects 54 authorized positions with a base salary of \$6.6 million and an overall pay and benefits base of about \$8.9 million. We project the MOU will increase costs to the City by \$0.2 million in FY 2024-25, \$0.5 million in FY 2025-26, \$0.9 million in FY 2026-27. About 88% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the increase is due to crane certification premiums and protective clothing allowances.

File Number 220578 – Supervising Probation Officers

The MOU affects 28 authorized positions with a base salary of \$3.8 million and an overall pay and benefits base of about \$5.6 million. We project the MOU will increase costs to the City by \$0.1 million in FY 2024-25, \$0.3 million in FY 2025-26, \$0.6 million in FY 2026-27. About 89% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to equity adjustments, increased overtime rates, tuition reimbursements, and life insurance.

File Number 240530 – San Francisco City Workers United - Painters

The MOU affects 105 authorized positions with a base salary of \$10.7 million and an overall pay and benefits base of about \$13.7 million. We project the MOU will increase costs to the City by \$0.3

million in FY 2024-25, \$0.8 million in FY 2025-26, \$1.4 million in FY 2026-27. About 89% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to increases in various premiums.

File Number 240531 – United Association of Journeymen and Apprentices of the Plumbing and Pipe Fitting Industry, Local 38

The MOU affects 293 authorized positions with a base salary of \$38.6 million and an overall pay and benefits base of about \$54.6 million. We project the MOU will increase costs to the City by \$1.4 million in FY 2024-25, \$3.4 million in FY 2025-26, and \$5.6 million in FY 2026-27. About 88% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. Most of the remaining cost is due to equity pay adjustments and premiums. One line item, the rescindment of a sewer camera operator premium is being replaced by an equity adjustment for the entire job class.

File Number 240532 – Service Employees International Union, Local 1021

The MOU affects 12,246 authorized positions with a base salary of \$1,133.7 million and an overall pay and benefits base of about \$1,467.4 million. We project the MOU will increase costs to the City by \$38.5 million in FY 2024-25, \$91.9 million in FY 2025-26, and \$150.9 million in FY 2026-27. About 85% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is mostly due to equity adjustments and the \$25 minimum wage requirements. The MOU also includes smaller amounts for various premiums, additional steps, and uniforms.

File Number 240533 – Teamsters, Local 856 (Multi-Unit)

The MOU affects 98 authorized positions with a base salary of \$11.7 million and an overall pay and benefits base of about \$15.3 million. We project the MOU will increase costs to the City by \$0.4 million in FY 2024-25, \$0.9 million in FY 2025-26, and \$1.5 million in FY 2026-27. About 90% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is mostly due to equity adjustments and the creation of additional steps.

File Number 240534 – Transport Workers Union of America, Local 200

The MOU affects 30 authorized positions with a base salary of \$3.8 million and an overall pay and benefits base of about \$5.2 million. We project the MOU will increase costs to the City by \$0.1 million in FY 2024-25, \$0.3 million in FY 2025-26, and \$0.5 million in FY 2026-27. Just under one

hundred percent of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder is made up of rest period overtime increases.

File Number 240535 – Transport Workers, Local 250-A Multi-Unit

The MOU affects 106 authorized positions with a base salary of \$13.8 million and an overall pay and benefits base of about \$16.8 million. We project the MOU will increase costs to the City by \$0.4 million in FY 2024-25, \$1.0 million in FY 2025-26, and \$1.7 million in FY 2026-27. About 89% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to equity adjustments.

File Number 240536 – Transport Workers, Local 250-A Automotive Service Workers (7410)

The MOU affects 34 authorized positions with a base salary of \$2.7 million and an overall pay and benefits base of about \$3.5 million. We project the MOU will increase costs to the City by \$0.1 million in FY 2024-25, \$0.2 million in FY 2025-26, and \$0.3 million in FY 2026-27. About 93% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to footwear allowance.

File Number 240537/240538 – American Physicians and Dentists, Unit 17 and Unit 18

The MOU affects 208 authorized positions with a base salary of \$65.4 million and an overall pay and benefits base of about \$79.4 million. We project the MOU will increase costs to the City by \$2.0 million in FY 2024-25, \$4.8 million in FY 2025-26, and \$8.0 million in FY 2026-27. About 90% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to reimbursements for professional services and earplugs.

File Number 240540 – Unrepresented Employees

The MOU affects 67 authorized positions with a base salary of \$10.2 million and an overall pay and benefits base of about \$12.2 million. We project the MOU will increase costs to the City by \$0.3 million in FY 2024-25, \$0.7 million in FY 2025-26, and \$1.2 million in FY 2026-27. About 99% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder is for a small increase for the Chief Attorney.

File Number 240553 – Teamsters, Local 856: Supervising Registered Nurses

The MOU affects 131 authorized positions with a base salary of \$32.1 million and an overall pay and benefits base of about \$44.8 million. We project the MOU will increase costs to the City by \$1.7 million in FY 2024-25, \$3.8 million in FY 2025-26, and \$6.2 million in FY 2026-27. About 59% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is due to other wage adjustments and a new minimum step.

File Number 240554 – Staff and Per Diem Nurses, Local 1021

The MOU affects 1,833 authorized positions with a base salary of \$364.9 million and an overall pay and benefits base of about \$510.8 million. We project the MOU will increase costs to the City by \$32.3 million in FY 2024-25, \$57.1 million in FY 2025-26, and \$84.5 million in FY 2026-27. About 35% of the total cost increase is attributable to the citywide wage increases in each year of the agreement. The remainder of the cost is mostly due to a staffing request for 47 additional FTE's and wage and equity adjustments. The MOU also includes smaller amounts for license and tuition reimbursement, release time, and training.