



**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 *GW*  
**DATE:** May 27, 2026  
**SUBJECT:** **File Numbers 260530 and 260531: Memoranda of Understanding (MOU) between the City and County of San Francisco, the Municipal Executives' Association – Police, and the Municipal Executives' Association –Fire**

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 Municipal Executives' Association – Police, and the Municipal Executives' Association – Fire. The MOU covers the period July 1, 2026 through June 30, 2030. The MOU affects approximately 25 positions with an overall salary and benefits base of \$11 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, and premiums. 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 87% 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	\$ 236,000	\$ 531,000	\$ 833,000	\$ 1,145,000
Wage-Related Fringe Benefits	35,000	78,000	121,000	167,000
Job Class Equity Adjustments	0	0	19,000	80,000
Premiums	(53,000)	(29,000)	(64,000)	22,000
Other Benefits	34,000	35,000	36,000	37,000
<b>MOU Total</b>	<b>\$ 252,000</b>	<b>\$ 615,000</b>	<b>\$ 945,000</b>	<b>\$ 1,451,000</b>
<i>% of Wage and Benefits Base</i>	<i>2.3%</i>	<i>5.7%</i>	<i>8.7%</i>	<i>13.4%</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	\$ 236,000	\$ 531,000	\$ 833,000	\$ 1,145,000
Wage-Related Fringe Benefits	35,000	78,000	121,000	167,000
Job Class Equity Adjustments	0	0	19,000	80,000
Premiums	(53,000)	(29,000)	(64,000)	22,000
Other Benefits	34,000	35,000	36,000	37,000
<b>MOU Total \$</b>	<b>252,000</b>	<b>615,000</b>	<b>945,000</b>	<b>1,451,000</b>
<i>% of Wage and Benefits Base</i>	2.3%	5.7%	8.7%	13.4%

Union DetailFileNumber

<u>Union</u>	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>260531 Municipal Executives' Association - Police</b>				
Wages	\$ 139,000	\$ 313,000	\$ 490,000	\$ 674,000
Wage-Related Fringe Benefits	20,000	45,000	70,000	97,000
In-Unit Retention Pay	36,000	48,000	11,000	0
Commander - Additional Steps	188,000	204,000	211,000	217,000
Management POST	0	0	32,000	132,000
Merit Pay	(229,000)	(235,000)	(242,000)	(249,000)
<b>Union Total \$</b>	<b>154,000</b>	<b>375,000</b>	<b>572,000</b>	<b>871,000</b>
<i>% of Wage and Benefits Base</i>	2.4%	5.9%	9.0%	13.7%
<b>260530 Municipal Executives' Association - Fire</b>				
Wages	\$ 97,000	\$ 218,000	\$ 343,000	\$ 471,000
Wage-Related Fringe Benefits	15,000	33,000	51,000	70,000
Training and Education	0	0	19,000	80,000
Retention Pay	24,000	28,000	0	0
Severance Pay	34,000	35,000	36,000	37,000
Merit Pay	(72,000)	(74,000)	(76,000)	(78,000)
<b>Union Total \$</b>	<b>98,000</b>	<b>240,000</b>	<b>373,000</b>	<b>580,000</b>
<i>% of Wage and Benefits Base</i>	2.2%	5.4%	8.3%	12.9%