

**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER  
FY 2026-27 AND FY 2027-28 BUDGET SUBMISSION**

<b><u>ANNUAL BUDGET R E V E N U E</u></b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Budget</b>	<b>FY 2026-27 Proposal</b>	<b>FY 2027-28 Proposal</b>	<b>Notes</b>
<b>General Fund Revenue</b>	\$15,393,580	\$16,540,765	\$17,084,906	\$18,341,906	Funding incorporates labor Cost of Living (COLA) escalation
<b>Earned Revenue</b>	\$4,120,144	\$5,171,867	\$5,578,760	\$5,790,738	6% increase projected for FY 2027 and 2% increase for FY 2028
<b>Interdepartmental Recovery</b>	\$300,735	\$300,735	\$318,779	\$325,155	Rent from City Departments occupying space in the VB
<b>Use of Fund Balance</b>	\$953,164	\$551,285	\$851,673	\$633,319	
<b>TOTAL REVENUE</b>	<b>\$20,767,623</b>	<b>\$22,564,652</b>	<b>\$23,834,118</b>	<b>\$25,091,118</b>	
<b><u>E X P E N D I T U R E S</u></b>					
<b>Salary Budget</b>	\$7,969,706	\$8,462,597	\$8,747,527	\$9,337,565	Funding incorporates labor Cost of Living (COLA) escalation
<b>Fringe Benefits</b>	\$3,458,559	\$3,650,688	\$3,961,931	\$4,350,211	
<b>Non-Personnel Services</b>	\$959,954	\$1,152,450	\$1,152,450	\$1,152,450	
<b>Material &amp; Supplies</b>	\$217,689	\$577,841	\$575,000	\$575,000	
<b>Services of Other Departments</b>	\$7,429,008	\$8,721,076	\$9,397,210	\$9,675,892	
<b>TOTAL EXPENDITURE</b>	<b>\$20,034,916</b>	<b>\$22,564,652</b>	<b>\$23,834,118</b>	<b>\$25,091,118</b>	
<b><u>TOTAL FY SURPLUS/(DEFICIT)</u></b>	<b>\$732,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER  
ANNUAL AND MAJOR CAPITAL PROJECTS**

<b>Annual Capital Improvement Projects - Routine Facility Maintenance</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Budget</b>	<b>FY 2026-27 Proposal</b>	<b>FY 2027-28 Proposal</b>
- Material & Supplies	\$ 46,019.00	\$ 19,500.00	\$ 20,475.00	\$ 21,499.00
- Non Personnel Services	\$ 296,832.00	\$ 360,813.00	\$ 378,854.00	\$ 397,796.00
- Sr-DPW-Building Repair & Architecture	\$ 359,744.00	\$ 325,000.00	\$ 341,250.00	\$ 358,313.00
<b>Sub-Total Annual Projects:</b>	<b><u>\$ 702,595.00</u></b>	<b><u>\$ 705,313.00</u></b>	<b><u>\$ 740,579.00</u></b>	<b><u>\$ 777,608.00</u></b>

<b>Major Capital Projects - One Time Upgrades</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Budget</b>	<b>FY 2026-27 Budget</b>	<b>FY 2027-28 Estimate</b>
<b>Opera House Elevator Modernization</b> North & South Frieght + Lobby 1 &	<u>\$1,500,000</u>	<u>\$1,350,000</u>	<u>\$3,000,000</u>	<u>\$3,000,000</u>
<b>Opera House Stage Circuits</b> Install 2 - 400 Amp Circuits to	<u>\$-</u>	<u>\$-</u>	<u>\$150,000</u>	<u>\$-</u>
<b>OH/VB Emergency Generator Upgrades</b>	<u>\$-</u>	<u>\$-</u>	<u>\$450,000</u>	<u>\$-</u>
<b>Davies Symphony Hall Dimmer Replacement &amp; Lighting Upgrades</b> Replace Dimmer & Change to	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$400,000</u>
<b>Davies Symphony Hall &amp; Opera House ADA Updates</b> Two Ada Lifts: OH Boardroom &	<u>\$-</u>	<u>\$-</u>	<u>\$1,000,000</u>	<u>\$-</u>
<b>TOTAL CAPITAL PROJECTS</b>	<b><u>\$1,500,000</u></b>	<b><u>\$1,350,000</u></b>	<b><u>\$4,600,000</u></b>	<b><u>\$3,400,000</u></b>

**WAR MEMORIAL AND PERFORMING ARTS SUBMISSION TO MAYOR'S BUDGET OFFICE**

## Department Functions &amp; Programs, Performance Metrics, and Savings Pathways Worksheet (FY27 &amp; FY28)

**Instructions / Overview:** The first section asks departments to provide core program information, including descriptions, budgets, staffing, community impact, and current performance metrics. The second section focuses on potential savings pathways, where departments identify proposed metrics, modernization needs, opportunities for automation or process redesign, and any estimated savings or investment costs associated with these improvements. The third section, Outcomes-Based Budgeting, is a preview for the exercise in February.

WAR	Pre-populated fields Your input required – departments must fill out													
I. Current - Department Functions & Budget										II. Future - Savings Pathways				
Function / Program	Primary Function / Program Type (drop-down)	Mayoral Pillar (drop-down)	FY27 Budget	FY27 FTE	FY28 Budget	FY28 FTE	% Funded by GF	Is this Revenue or Cost Recovery Supported? (List)	Existing Performance Metrics (List)	Do Other Depts Perform Similar Functions?	Do Vendors Provide Support?	Are there legacy costs that would benefit from modernization/automation or redesign?	Savings or (Investment Cost) Estimate	Anything Else to Share?
A. Operational Backbone: ongoing, essential functions the department must continue delivering														
Finance, Contracts & Capital Projects	Services to Residents	Strengthen the City's Economy, Art & Culture	\$ 1,502,403.50	6	\$ 1,588,268.80	6	73%	Partial Revenue	Maintain Budget to Actuals (operating & capital)	Yes	No	No		Assumption that OTI will be augmented for S&B increases, as well as centrally loaded IDS work orders.
Outsourced Operations (DHR, DT, RED, REC, PUC)	Services to Residents	Strengthen the City's Economy, Art & Culture	\$ 8,830,360.00		\$ 9,095,270.80		100%	Partial Revenue	Interdepartmental collaboration to achieve cost efficiencies	Yes	No	Yes - Custodial	\$ 1,100,000.00	Reference details in spreadsheet sent to Luisa Coy on Friday, Jan 16.
Building & Grounds	Services to Residents	Strengthen the City's Economy, Art & Culture	\$ 5,508,228.50	19	\$ 5,822,367.20	19	73%	Partial Revenue	Balancing regular maintenance with emergency repair costs.	No *	Yes	no		B&G operations at a performing arts center are highly specialized, supporting complex stages, rigging, and historic spaces while ensuring proper event-specific setups and patron experience. Unlike other venues, maintenance directly impacts live performances, safety, and technical production.
Bookings & Event Management	Services to Residents	Strengthen the City's Economy, Art & Culture	\$ 2,431,313.50	11	\$ 2,581,919.80	11	73%	Partial Revenue	Events booked vs. planned utilization of event venues	No	No	No		The Booking Team serves as the primary driver of earned revenue and carries out responsibilities that are unique and essential to the operations of the War Memorial.
Public Safety	Services to Residents	Strengthen the City's Economy, Art & Culture	\$ 5,561,812.50	31	\$ 6,003,291.40	31	73%	Partial Revenue	Risk Mitigation & response time to incidents.	No *	Yes	No		Public Safety/Security at a performing arts center is unique because it must manage crowd flow, backstage access, and specialized event risks while coordinating with productions, performers, and technical staff. Unlike typical venues, security directly impacts both patron experience and the safe execution of live performances.
			\$ 23,834,118	67.00	\$ 25,091,118	67.00								