

MINUTES
WAR MEMORIAL BOARD OF TRUSTEES
VETERANS COMMITTEE / SPECIAL BOARD MEETING
Thursday, January 8, 2026

The Veterans Committee of the Board of Trustees of the War Memorial of San Francisco met on Thursday, January 8, 2026, at 1:00 p.m., in the Trustees' Board Room, War Memorial Opera House, Chair Kopp presiding.

ROLL CALL

Present: Chair Kopp, Trustee Rocco, Trustee Wright, President Wilsey *ex officio*, and Vice President Horn, *ex officio*

Absent: Trustee Gatti and Trustee Newstat

Staff Present: Kate Sofis, Managing Director and Francesca Cicero, Board Secretary

REGULAR ITEMS

Notice of Space Allocation from American Legion War Memorial Commission for Veterans Organizations seeking to occupy space in the Veterans Building: Managing Director Kate Sofis explained that under the War Memorial Trust Agreement, the American Legion War Memorial Commission may install certain types of patriotic organizations to occupy space rent-free in the Veterans Building, subject to approval by the War Memorial Board of Trustees. Mario Benfield, Chair of the American Legion War Memorial Commission, explained that the Commission recently voted to approve the list of occupants submitted to the Board, and noted that many of the organizations have a small footprint, a desk or mailbox within a Post's office on the second floor of the Veterans Building. Director Sofis noted the difference between these small organizations and an organization like Swords to Plowshares, which occupy a much larger space in the building with a separate lease agreement with the City. She also remarked on the richness of the organizations and their service to and on behalf of veterans. There were questions about a few of the organizations on the list who were missing their tax identification information and Sponsoring Post information. Trustee Rocco stated that if the Board were to approve the list it would be important to have their organizational status 501(c)3 or (c)19 via their tax ID and which Post was sponsoring the organization for liability and insurance purposes.

Following discussion, and on motion of Vice President Wilsey seconded by Trustee Rocco, the following recommendation was unanimously adopted:

RECOMMENDED, To the Board of Trustees of the War Memorial of San Francisco that it approve the proposed allocation of space in the Veterans Building for the veterans organizations submitted by the American Legion War Memorial Commission, contingent upon staff receiving any outstanding organizational and tax ID information within 30 days.

Proposed Resolution to Waive Rental Costs for American Legion War Memorial Commission-sponsored Veterans Service Organizations Occupying Second Floor Office Space in the Veterans Building: Director Sofis explained to the Board that these veterans service organizations are permitted to occupy space in the Veterans Building rent-free. However, the organizations must pay annualized Occupancy Fees per square foot of space, which can feel similar to rental payments, especially for small nonprofit organizations. She noted that staff has proposed a one-year pilot program to waive fees for these veteran-serving organizations, which are not occupying full offices in the Veterans Building, as an incentive to the good work they are doing for veterans in the Veterans Building. Trustee Wright also proposed an annual report to the Board of Trustees so the Board can understand the breadth and depth of work these organizations are undertaking in the Veterans Building. Mario Benfield clarified that none of the organizations on the submitted list occupy a full office and may only occupy a

mailbox or a locker.

Following discussion, and on motion of Trustee Kopp, seconded by Trustee Rocco, the following recommendation was unanimously adopted:

RECOMMENDED, To the Board of Trustees of the War Memorial of San Francisco that it approve a one-year waiver of Occupancy Fees for the proposed veterans service organizations, contingent upon staff receiving any outstanding organizational and tax ID information within 30 days, and requiring the organizations receiving the waiver to present an annual report of their 2026 activities at a Veterans Committee meeting of the Board of Trustees, to be held in January 2027.

Proposed Increase to Monthly Amounts Paid to American Legion War Memorial Commission: Director Sofis explained every two years the War Memorial and the American Legion War Memorial negotiate a contract that stems from the 1977 transfer of management and control of what is now the Herbst Theatre and the Green Room from the American Legion War Memorial Commission to the Trustees. This agreement was made in exchange for the Commission receiving a more assured source of income to help cover the Commission's office expenses related to administering Veterans Building space allocated for veterans' use.

The last renewal agreement covered the 2-year period effective January 1, 2025 to December 31, 2026. In the last renewal, it specified that the monthly payments for 2026 would be based on a calculation of 15% of gross revenue sales at the Herbst Theatre in the previous year. Director Sofis stated that the 2026 calculation results in a monthly payment of \$4,500, a modest increase over \$4,450 monthly payments in 2025. She noted while rentals in the Herbst have remained flat, the modest increase is in the spirit of good faith to the aims of the contract. Vice President Wilsey advocated for increased bookings in all the venues. Mario Benfield thanked the Board for the increase.

Following discussion, and on motion of Trustee Kopp, seconded by Trustee Rocco, the following recommendation was unanimously adopted:

RECOMMENDED, To the Board of Trustees of the War Memorial of San Francisco that it approve the proposed monthly payment of \$4500 to be paid to the American Legion War Memorial Commission for 2026.

PUBLIC COMMENT

There being no public comment, Chair Kopp closed public comment.

ADJOURNMENT

There being no further business, Chair Kopp adjourned the meeting at 1:46 p.m.

Francesca Cicero
Board Secretary

MINUTES
WAR MEMORIAL BOARD OF TRUSTEES
REGULAR BOARD MEETING
Thursday, January 8, 2026

The Board of Trustees of the War Memorial of San Francisco met in regular session on Thursday, January 8, 2026, at 2:00 p.m., in the Trustees' Board Room, War Memorial Opera House, President Wilsey presiding.

ROLL CALL

Present: President Wilsey, Vice President Horn, Trustee Kopp, Trustee Lam, Trustee Makras, Trustee Muduroglu, Trustee Pelosi, Trustee Rocco and Trustee Wright

Absent: Trustee Gatti and Trustee Newstat

Staff Present: Kate Sofis, Managing Director and Francesca Cicero, Board Secretary

Board Secretary Cicero made an opening announcement related to remote public comment. She stated that remote public comment, except as necessary for disability accommodations, has been discontinued. She noted that members of the public are invited to observe the meeting in-person or online, but only members of the public attending the meeting in-person will have an opportunity to provide public comment.

Requests for accommodation for remote public comment should be made at least 48 hours prior to the meeting, by email or voicemail (WarMemorialBoard@sfgov.org or 415-554-6377).

APPROVAL OF MINUTES

On motion of Trustee Pelosi, seconded by Trustee Muduroglu, the following resolution was unanimously adopted:

RESOLUTION NO. 26-01

RESOLVED, By the Board of Trustees of the War Memorial of San Francisco, the minutes of the Regular meeting of December 11, 2025, are hereby approved.

PRESIDENT'S REPORT

President Wilsey wished the San Francisco Ballet a successful upcoming season, with their Opening Night Gala scheduled for January 14 and the first performance of *Eugene Onegin*, beginning on Friday, January 23, 2026. She also distributed the Committee Assignments for 2026 to the Trustees.

MANAGING DIRECTOR'S REPORT

Managing Director Kate Sofis briefed the Board on the PG&E power outage that affected the buildings in December. She also reported there would be upcoming instructions from the Mayor's Budget Office in anticipation of the first Budget and Finance Committee meeting set for Tuesday, January 27, 2026 at 2pm in the Board Room.

BOARD SECRETARY'S REPORT

Board Secretary Cicero reported on the completion of Department of Human Resources trainings and reminded Trustees of upcoming Ethics filing deadlines.

VETERANS COMMITTEE REPORT

Notice of Space Allocation from American Legion War Memorial Commission for Veterans Organizations seeking to occupy space in the Veterans Building: President Wilsey stated that per the 2016 Policy Governing Allocation of Space in the Veterans Building to Patriotic Organizations, the American Legion War Memorial Commission may install certain types of patriotic organizations to occupy rent-free space in the Veterans Building under the San Francisco War Memorial Trust Agreement. In order to comply with this Policy, representatives from the American Legion presented the organizations currently occupying space on the 2nd Floor to the Trustees for approval. The Chair of the Veterans Committee, Trustee Kopp, reported that the Committee recommended the proposed allocation of space in the Veterans Building for the veterans organizations submitted by the American Legion War Memorial Commission, contingent upon staff receiving any outstanding organizational and tax ID information within 30 days

Following discussion on motion of Trustee Kopp, seconded by Trustee Pelosi, the following resolution was unanimously adopted:

RESOLUTION NO. 26-02

RESOLVED, By the Board of Trustees of the War Memorial of San Francisco, the proposed allocation of space in the Veterans Building for the veterans organizations submitted by the American Legion War Memorial Commission, contingent upon staff receiving any outstanding organizational and tax ID information within 30 days, is hereby approved.

Proposed Resolution to Waive Rental Costs for American Legion War Memorial Commission-sponsored Veterans Service Organizations Occupying Second Floor Office Space in the Veterans Building: President Wilsey noted that in the 2016 Policy, these veterans service organizations are permitted to occupy the space in the Veterans Building rent-free. The Policy also provides for the payment of Occupancy Fees of “all utilities, services and material of every character used in or about the allocated premises.”

The Chair of the Veterans Committee, Trustee Kopp, reported that the Committee recommended these small veterans service organizations have these occupancy fees waived for the organizations submitted today by the American Legion for one year, contingent upon staff receiving any outstanding organizational and tax identification information within 30 days, and requiring the organizations to present an annual report of their 2026 activities at a Veterans Committee meeting in January 2027.

Following discussion on motion of Trustee Kopp, seconded by Trustee Kopp, the following resolution was unanimously adopted:

RESOLUTION NO. 26-03

RESOLVED, By the Board of Trustees of the War Memorial of San Francisco, that a one-year waiver of Occupancy Fees for the proposed veterans service organizations, contingent upon staff receiving any outstanding organizational and tax ID information within 30 days, and requiring the organizations receiving the waiver to present an annual report of their 2026 activities at a Veterans Committee meeting of the Board of Trustees, to be held in January 2027, is hereby approved.

Proposed Increase to Monthly Amounts Paid to American Legion War Memorial Commission: President Wilsey stated that every two years the War Memorial and the American Legion War Memorial negotiate a contract that stems from the 1977 transfer of management and control of what is now the Herbst Theatre and the Green Room from the American Legion War Memorial Commission to the Trustees. This agreement was made in exchange for the Commission receiving a more assured source of income to help cover the Commission’s office expenses related to administering Veterans Building space allocated for veterans’ use.

Each of the original 1977 agreement and 20 subsequent renewal agreements specified an annual sum to be paid by the Trustees to the Commission from Herbst Theatre rental revenues based on the Commission’s needs and requirements at the time. The last renewal agreement covered the 2-year period effective January 1, 2025 to

December 31, 2026. In the last renewal, it specified that the monthly payments for 2026 would be “based on a calculation of 15% of gross revenue sales at the Herbst Theatre. The 15% will be calculated based on actual sales from July 2024 - June 2025 and rendered in 12 equal monthly installments.”

The Chair of the Veterans Committee, Trustee Kopp, reported that the Committee recommended increased payments of \$4,500 from \$4,450 per month.

Following discussion on motion of Trustee Muduroglu, seconded by Trustee Rocco, the following resolution was unanimously adopted:

RESOLUTION NO. 26-04

RESOLVED, By the Board of Trustees of the War Memorial of San Francisco, the proposed monthly payment of \$4500 to be paid to the American Legion War Memorial Commission for 2026, is hereby approved

REGULAR ITEMS

AMS Final Competitive Analysis Findings: President Wilsey noted that AMS presented to the Board in September 2025 on the competitive landscape of the performing arts in San Francisco and how the War Memorial could strategically increase revenue in the venues. Director Sofis presented the AMS market research and competitive analyses to the Board. The presentation highlighted the current activities in the venues and base rental-rate comparisons, as well as continuing to collaborate with the resident companies to increase availability in the venues for outside presenters. The presentation also addressed the utilization rate in the Herbst Theatre and opportunities for the Department to start presenting to fill calendar space in the venues. Trustee Wright noted she would like to further explore this new way of marketing the venues and emphasized the need to do things differently in order to meet the challenges ahead. Director Sofis commented that it will not only take marketing and outreach, but strategic partnerships with large presenting organizations. She noted that the Department would be exploring how to do this collaboratively with the resident companies. Vice President Horn stated that he believed there was consensus from the Board about exploring the opportunity to present. Director Sofis agreed to return with an actionable plan to the Board, a timely discussion with budget season commencing.

MISCELLANEOUS CORRESPONDENCE

None.

GOOD AND WELFARE

Vice President expressed his gratitude on the handling of the PG&E power outage and thanked the War Memorial and the San Francisco Ballet for their collaboration. There being no further comment, President Wilsey closed good and welfare.

PUBLIC COMMENT

There being no public comment, President Wilsey closed public comment.

ADJOURNMENT

There being no further business, President Wilsey adjourned the meeting at 3:15 p.m.

Francesca Cicero
Board Secretary

SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER
BOOKING SUMMARY FOR FEBRUARY 2026

WAR MEMORIAL OPERA HOUSE

Patricia Hui Engagement Photoshoot	April 15, 2026	\$420.00
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GREEN ROOM

United Charitable Sports Diplomacy Panel & Reception	February 7, 2026	\$1,225.00
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Coalition of Asian American Government Employees Mixer	March 12, 2026	\$1,545.00
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Minds Matter Bay Area Volunteer Recruitment Event	March 28, 2026	\$1,225.00
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Goldman Environmental Foundation Student Reception	April 20, 2026	\$1,225.00
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Philharmonia Baroque Orchestra Reception	April 23, 2026	\$1,225.00
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EchoHer Gala	April 25, 2026	\$1,225.00
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SF Civic Music Association Fundraiser Gala	May 2, 2026	\$1,225.00
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Horizons Foundation Happy Hour Appreciation Event	May 6, 2026	\$1,225.00
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San Francisco Community Clinic Consortium Annual Gala	May 28, 2026	\$1,225.00
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Hearst Foundation Awards Dinner	June 3, 2026	\$1,385.00
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The Bar Association of SF Judges Reception	June 11, 2026	\$1,225.00
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Shelby Daigian Wedding	August 15, 2026	\$4,400.00
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UN Peace Korea USA Installation	August 2, 2026	\$1,225.00
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Congregation Sha'ar Zahav Receptions	September 11, 2026 September 20-21, 2026	\$4,475.00
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SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER
BOOKING SUMMARY FOR FEBRUARY 2026

GREEN ROOM (cont.)

Swords to Plowshares Annual Gala	November 10, 2026	\$1,225.00
Glenridge Co-Operative School Fundraiser	November 14, 2026	\$1,385.00
Tango, Inc International Tango Day	December 13, 2026	\$1,545.00

HERBST THEATRE

Icon Concerts Live Podcast	February 5, 2026	\$3,050.00
Chamber Music SF Concert	February 21, 2026	\$1,525.00
Cindy Zhang Photoshoot	March 5, 2026	\$1,525.00
Chamber Music SF Concert	March 7, 2026	\$1,525.00
Chamber Music SF Concert	April 4, 2026	\$1,525.00
Chamber Music SF Concert	May 2, 2026	\$1,525.00
Chamber Music SF Concert	May 23, 2026	\$1,525.00
SF Contemporary Music Players ARTZenter Performance	June 8-9, 2026	\$3,050.00
Stuart Moulder Memorial	June 13, 2026	\$1,525.00
Harmony Events Performance	August 29, 2026	\$1,525.00
SF Arts Commission Arts Convening	September 10, 2026	\$1,525.00
Sha'ar Zahav High Holidays	September 11-12, 2026	\$3,050.00

SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER
BOOKING SUMMARY FOR FEBRUARY 2026

HERBST THEATRE (cont.)

Olympic Theatricals Rehearsals & Performance	September 18-19, 2026	\$2,735.00
Sha'ar Zahav High Holidays	September 20-21, 2026	\$3,050.00
SF Opera Center Adlers The Future is Now	November 19 – 20, 2026	\$3,050.00
Montserrat Productions Music Awards Show	December 8 & 10, 2026	\$6,100.00
La Scuola Performance	December 9, 2026	\$1,525.00

WILSEY CENTER

Dance Film SF Film Screening	April 23, 2026	\$900.00
SF Opera Rehearsals	July 22-23, 2026	\$1,800.00

**San Francisco War Memorial
FY 2025-26 Revenue Report - January 31, 2026**

Account		JANUARY REVENUE	YEAR TO DATE	FY2025-26 Budget	Percent of Budget
FACILITY RENTAL					
435511	Opera House	\$ 117,181.00	\$ 356,035.25	\$ 634,565.00	56%
435512	Green Room	64,629.75	144,391.16	266,741.00	54%
435521	Herbst Theatre	52,551.25	171,322.15	332,281.00	52%
435531	Davies Symphony Hall	139,752.75	471,114.35	823,810.00	57%
435542	Wilsey Center	84,949.00	108,332.50	212,454.00	51%
462891	Zellerbach Rehearsal Hall	42,117.50	148,015.00	280,102.00	53%
	Sub Total	\$ 501,181.25	\$ 1,399,210.41	\$ 2,549,953.00	55%
OFFICE RENTAL					
435517	San Francisco Ballet (OH)	\$ 2,491.47	\$ 17,440.29	\$ 35,174.00	50%
435519	San Francisco Opera (OH)	14,368.96	114,951.68	202,856.00	57%
435539	San Francisco Symphony (DSH)	14,473.80	101,316.60	202,554.00	50%
435540	Veterans Bldg. Office Rent (SFO)	36,216.52	289,732.16	435,295.00	67%
462861	Veterans Building Occupancy Fees	9,403.56	65,824.92	116,144.00	57%
	Sub Total	\$ 76,954.31	\$ 589,265.65	\$ 992,023.00	59%
FOOD/BEVERAGE CONCESSIONS					
435611	Opera House	\$ 134,010.13	\$ 253,055.49	\$ 475,924.00	53%
435621	Herbst Theatre	5,126.34	34,628.83		N/A
435631	Davies Symphony Hall	39,968.39	160,459.11	273,776.00	59%
	Sub Total	\$ 179,104.86	\$ 448,143.43	\$ 749,700.00	60%
PROGRAM CONCESSIONS					
435612	Opera House	\$ -	\$ 13,975.33	\$ 8,636.00	162%
435622	Herbst Theatre	150.20	2,032.57		N/A
435632	Davies Symphony Hall	604.83	26,881.83	6,098.00	441%
	Sub Total	\$ 755.03	\$ 42,889.73	\$ 14,734.00	291%
MISCELLANEOUS REVENUE					
435232	Parking Fees	\$ 6,209.00	\$ 32,741.75	\$ 60,280.00	54%
462871	Patron Screening Fees	38,839.75	115,419.83	600,000.00	19%
462899	Miscellaneous Revenue	15,248.15	107,256.27	205,177.00	45%
469999	Other Operating Revenue	70,459.34	70,459.34	-	N/A
479999	Other Non-Operating Revenue	20,835.50	38,867.62	-	N/A
	Sub Total	\$ 151,591.74	\$ 364,744.81	\$ 865,457.00	42%
	GROSS REVENUE	\$ 909,587.19	\$ 2,844,254.03	\$ 5,171,867.00	55%
	Additional Reserve Fund Revenue	\$ 136,910.74	\$ 475,205.02		
	NET REVENUE	\$ 1,046,497.93	\$ 3,319,459.05		

San Francisco War Memorial			
Operating Account - 14670			
FY 2025 - 2026 Appropriations Report - January 31, 2026			
DESCRIPTION	REVISED APPROPRIATION	YTD ENCUMBERED & EXPENDED	BALANCE
Permanent Salaries	\$ 7,366,925	\$ 3,744,221	\$ 3,622,704
Premium Pay	\$ 153,945	\$ 82,785	\$ 71,160
Temporary Salaries	\$ 584,196	\$ 388,068	\$ 196,128
Holiday	\$ 102,799	\$ 78,825	\$ 23,974
Overtime	\$ 254,732	\$ 197,467	\$ 57,265
One-Time Salaries Payments	\$ -	\$ 66,205	\$ (66,205)
Mandatory Fringe Benefits	\$ 3,650,688	\$ 1,938,010	\$ 1,712,678
Sub Total	\$ 12,113,285	\$ 6,495,581	\$ 5,617,704
Fees_Other	\$ 100	\$ 100	\$ -
Training	\$ 5,137	\$ 8,137	\$ (3,000)
Employee_Expenses	\$ 3,000	\$ -	\$ 3,000
Membership_Fees	\$ -	\$ 3,800	\$ (3,800)
Profesional_Special_Services	\$ 19,531	\$ 407,657	\$ (388,126)
Maintenance_Services_Build_Struct	\$ 941,274	\$ 688,338	\$ 252,936
Maintenance_Services_Equipment	\$ 48,705	\$ 16,526	\$ 32,179
Rent/Lease-Building/Structure	\$ -	\$ 17,800	\$ (17,800)
Rent_Lease_Equipment	\$ 6,403	\$ 53,484	\$ (47,081)
Other Current Expenses	\$ 16,476	\$ 28,377	\$ (11,901)
Taxes_Licenses_Permits	\$ 189,732	\$ 5,755	\$ 183,977
Utilities_Telephone	\$ -	\$ -	\$ -
Sub Total	\$ 1,230,358	\$ 1,229,974	\$ 384
Materials & Supplies	\$ 594,875	\$ 399,066	\$ 195,809
Human Resources Modernization	\$ 3,791	\$ 1,896	\$ 1,896
Diversity Equity Inclusion	\$ 1,371	\$ 686	\$ 686
GF-PUC-Light Heat & Power	\$ 3,072,981	\$ 1,039,257	\$ 2,033,724
PUC Sewer Service Charges	\$ 141,849	\$ 75,103	\$ 66,746
Ef-PUC-Water Charges	\$ 98,800	\$ 55,158	\$ 43,642
DT Technology Infrastructure	\$ 178,082	\$ 89,041	\$ 89,041
GF-City Attorney-Legal Service	\$ 86,122	\$ 22,819	\$ 63,303
DT Enterprise Tech Contracts	\$ 28,353	\$ -	\$ 28,353
DT Telecommunications Services	\$ 33,204	\$ 9,157	\$ 24,047
GF-GSA-Facilities Mgmt Svcs	\$ 4,888,808	\$ 2,195,762	\$ 2,693,046
GF-HR-Equal Emplymnt Opportuni	\$ 15,500	\$ 7,750	\$ 7,750
GF-HRD-SPECIALPROJECTS WO	\$ 280,689	\$ 70,172	\$ 210,517
GF-HR-Mgmt Training	\$ 21,064	\$ 745	\$ 20,319
GF-HR-Workers' Comp Claims	\$ 165,407	\$ 104,676	\$ 60,731
GF-HR-Emplymnt Services	\$ 15,067	\$ 7,534	\$ 7,534
GF-Chs-Toxic Waste&Haz Mat Svc	\$ 8,181	\$ 628	\$ 7,554
Is-Purch-Reproduction	\$ 2,000	\$ -	\$ 2,000
GF-Rec & Park-Gardener	\$ 198,668	\$ 96,219	\$ 102,449
GF-Mental Health	\$ 1,581	\$ -	\$ 1,581
GF-Purch-General Office	\$ 45,952	\$ 13,043	\$ 32,909
Sub Total	\$ 9,287,470	\$ 3,789,645	\$ 5,497,825
TOTAL OPERATING	\$ 23,225,988	\$ 11,914,267	\$ 11,311,721
Annual Capital Improvement Project	\$ 733,695	\$ 602,799	\$ 130,896
GRAND TOTAL	\$ 23,959,683	\$ 12,517,066	\$ 11,442,617
Debt Service	\$ 9,072,505	\$ 2,754,815	\$ 6,317,690
War Memorial Reserve	\$ 1,497,381	\$1,118,048.74	\$ 379,332
Concessions Equip. Repl. Fund	\$ 33,290	\$ 29,022	\$ 4,268

APPROPRIATION FY 2025-26

DRAFT RENTAL RATES**FY 2024-26 and FY2026-28***Revised 2/12/26*

Account/Account Title		2024-25		2025-26		2026-27		2027-28
Description		Actual	%Chg	Budgeted	%Chg	Estimate	%Chg	Estimate
		Rate		Rate		Rate		Rate
OPERA HOUSE RENTAL								
<u>Resident Licensees</u>								
	Per Performance	1,870	0%	1,870	6.03%	1,990	1.97%	2,030
	Rehearsal Day	1,555	0%	1,555	5.76%	1,650	2.08%	1,685
	Open Rehearsal (Perf. day/Att. 500 max.)	915	0%	915	5.67%	970	2.02%	990
	Open Rehearsal (Perf. day/Att. 500+)	1870	0%	1870	6.03%	1,990	1.97%	2,030
	Outside Performance (minimum rent)	3,215	0%	3,215	5.99%	3,420	2.01%	3,490
	vs. 10% to maximum rent	6,405	0%	6,405	5.95%	6,810	2.01%	6,950
	School Audience Performance	1,155	0%	1,155	5.71%	1,225	2.00%	1,250
	Lobby Usage (Att. 1,000+)	2,940	0%	2,940	5.92%	3,125	2.04%	3,190
	Lobby Usage (Att. 350-1,000)	1,470	0%	1,470	6.07%	1,565	1.88%	1,595
	Mini-Lobby Usage (Att. 80-350 max.)	800	0%	800	5.88%	850	1.73%	865
	Mini-Lobby Usage (Att. 80 max. w/Perf.)	285	0%	285	5.00%	300	1.64%	305
	Grounds Usage (1-10 days)	9,030	0%	9,030	5.94%	9,600	1.94%	9,790
	Per day after 10 days	770	0%	770	5.52%	815	1.81%	830
<u>Non-Resident Licensees</u>								
	Outside Performance (minimum rent)	3,215	0%	3,215	5.99%	3420	2.01%	3490
	vs. 10% to maximum rent	9,170	0%	9,170	5.95%	9,750	2.01%	9,950
	School Audience Performance	1,155	0%	1,155	5.71%	1,225	2.00%	1,250
	Lobby Usage (Att. 1,000+)	2,940	0%	2,940	5.92%	3,125	2.04%	3,190
	Lobby Usage (Att. 350-1,000)	1,470	0%	1,470	6.07%	1,565	1.88%	1,595
	Mini-Lobby Usage (Att. 80-350 max.)	800	0%	800	5.88%	850	1.73%	865
	Mini-Lobby Usage (Att. 80 max. w/Perf.)	285	0%	285	5.00%	300	1.64%	305
	Grounds Usage (1-10 days)	9030	0%	9030	5.94%	9,600	1.94%	9,790
	Per day after 10 days	770	0%	770	5.52%	815	1.81%	830
GREEN ROOM RENTAL								
<u>Non-Profit Licensees</u>								
	Per Event Day (8 hours)	1,225	0%	1,225	5.77%	1,300	1.89%	1,325
	Per Hour after 8 Hours (before 12 Mid.)	160	0%	160	5.88%	170	2.86%	175
	Per Hour after 12 Midnight	320	0%	320	5.88%	340	2.86%	350
<u>Other Licensees</u>								
	Per Event Day <i>Mon-Thu</i> (8 Hours)	2,450	0%	2,450	5.95%	2,605	2.07%	2,660
	Per Event Day <i>Fri-Sun</i> (8 Hours)	2,750	0%	2,750	5.98%	2,925	2.01%	2,985
	Weddings (July-August only)	3,000	0%	3,000	5.96%	3,190	2.00%	3,255
	Per Hour after 8 Hours (before 12 Mid.)	200	0%	200	4.76%	210	2.33%	215
	Per Hour after 12 Midnight	500	0%	500	5.66%	530	1.85%	540
OPERA HOUSE OFFICE RENTAL								
	Rate per square foot per Year	6.60	0%	6.60	5.71%	7.00	2.10%	7.15
HERBST THEATRE RENTAL								
<u>Non-Profit Licensees</u>								
	Per Performance	1,525	0.0%	1,525	5.86%	1,620	1.82%	1,650
	2nd Performance in one day	1,050	0.0%	1,050	5.83%	1,115	1.76%	1,135
	Mini-Performance, Day to 5 pm	860	0.0%	860	6.01%	915	1.61%	930
	2nd Mini-Performance in one day	660	0.0%	660	5.71%	700	1.41%	710
	Rehearsal - 4 hours max. before 5pm	720	0.0%	720	5.88%	765	1.92%	780

DRAFT RENTAL RATES**FY 2024-26 and FY2026-28***Revised 2/12/26*

	Rehearsal - 4+ hours day or eve	1,210	0.0%	1,210	5.84%	1,285	1.91%	1,310
For-Profit Licensees								
	Per Performance	3,050	0.0%	3,050	6.01%	3,245	1.96%	3,310
	2nd Performance in one day	2,100	0.0%	2,100	5.83%	2,230	1.98%	2,275
	Rehearsal Day	2,420	0.0%	2,420	6.02%	2,575	1.90%	2,625
Other Rental Fees								
	Lobby Usage (Attendance 350-1,000)	1525	0.0%	1525	5.86%	1,620	1.82%	1,650
	Lobby Usage (Attendance under 350)	800	0.0%	800	5.33%	845	1.74%	860
	Lobby Usage - Mini (pre-/post-Herbst Theatre)	265	0.0%	265	5.36%	280	1.75%	285
DAVIES SYMPHONY HALL RENTAL								
Resident Licensees								
	Per Performance	1,870	0.0%	1,870	6.03%	1,990	1.97%	2,030
	½-Day Rehearsal	720	0.0%	720	5.88%	765	1.92%	780
	Full-Day Rehearsal (to 4pm)	1,155	0.0%	1,155	5.71%	1,225	2.00%	1,250
	Day/Eve Rehearsal	1,555	0.0%	1,555	5.76%	1,650	1.79%	1,680
	Open Rehearsal (Att. 500 max.)	915	0.0%	915	5.67%	970	2.02%	990
	Open Rehearsal (Att. 500+)	1,870	0.0%	1,870	6.03%	1,990	1.97%	2,030
	Outside Performance (minimum rent)	3,215	0.0%	3,215	5.99%	3,420	2.01%	3,490
	vs. 10% to maximum rent	6,405	0.0%	6,405	5.95%	6,810	2.01%	6,950
	School Audience Performance	1,155	0.0%	1,155	5.71%	1,225	2.00%	1,250
	Lobby Usage (Att. 1,000+)	2,940	0.0%	2,940	5.92%	3,125	2.04%	3,190
	Lobby Usage (Att. 350-1,000)	1,470	0.0%	1,470	6.07%	1,565	1.88%	1,595
	Mini-Lobby Usage (Att. 80-350 max.)	800	0.0%	800	5.88%	850	1.73%	865
	Mini-Lobby Usage (Att. 80 max. w/Perf.)	285	0.0%	285	5.00%	300	1.64%	305
	Grounds Usage (1-10 days)	9,030	0.0%	9,030	5.94%	9,600	2.04%	9,800
	Per day after 10 days	770	0.0%	770	5.52%	815	1.81%	830
Non-Resident Licensees								
	Per Performance - Base Rent	3,215	0.0%	3,215	5.99%	3,420	2.01%	3,490
	Maximum Rent - Non-Profit: 10% not to exceed	6,405	0.0%	6,405	5.95%	6,810	1.87%	6,940
	Maximum Rent - Others: 10% not to exceed	9,170	0.0%	9,170	5.95%	9,750	2.01%	9,950
	Graduation Event (day only)	4,200	0.0%	4,200	5.94%	4,465	1.98%	4,555
	Rehearsal Day - Non-Profit	2,680	0.0%	2,680	5.96%	2,850	1.89%	2,905
	Rehearsal Day - Others	3,570	0.0%	3,570	5.93%	3,795	1.94%	3,870
	Lobby Usage-Non Profit (w/o Performance)	6,405	0.0%	6,405	5.95%	6,810	2.01%	6,950
	Lobby Usage-Other (w/o Performance)	9,170	0.0%	9,170	5.95%	9,750	2.01%	9,950
	Lobby Usage (w/perf. Att. 1,000+)	2,940	0.0%	2,940	5.92%	3,125	2.04%	3,190
	Lobby Usage (w/perf Att. 350-1,000)	1,470	0.0%	1,470	6.07%	1,565	1.88%	1,595
	Mini-Lobby Usage (w/perf. Att. 350 max.)	800	0.0%	800	5.88%	850	1.73%	865
	Mini-Lobby Usage (w/perf. Att. 80 max.)	285	0.0%	285	5.00%	300	1.64%	305
DAVIES SYMPHONY HALL OFFICE RENTAL								
VETERANS BUILDING OFFICE RENTAL								
	Rate per square foot per Year	19.46	0.0%	19.46	6.00%	20.63	2.00%	21.04
VETERANS BUILDING EVENT RENTAL								
	<u>Atrium Theater</u>							
	Non-Profit Licensees per day	900	0.0%	900	5.76%	955	2.05%	975
	Other Licensees per day	1,800	0.0%	1,800	6.01%	1,915	2.05%	1,955
	Non-Profit Performing Arts Weekly Rental	3,600	0.0%	3,600	6.01%	3,830	2.05%	3,910
	<u>Education Studio</u>							
Non-Profit Licensees per day								
	Mini-use	265	0.0%	265	5.36%	280	1.75%	285
	Medium use	780	0.0%	780	5.45%	825	1.79%	840
	Extensive use	1,100	0.0%	1,100	5.98%	1,170	1.68%	1,190
	Weekly Rehearsal use	1,100	0.0%	1,100	5.98%	1,170	1.68%	1,190
Other Licensees per day								
	Mini-use	550	0.0%	550	5.98%	585	1.68%	595
	Medium use	1,380	0.0%	1,380	5.80%	1,465	2.01%	1,495
	Extensive use	2,200	0.0%	2,200	5.98%	2,340	1.89%	2,385

DRAFT RENTAL RATES**FY 2024-26 and FY2026-28***Revised 2/12/26*

San Francisco Opera - Exclusive Use Periods (per Lease, based on per square foot office rent)								
	Atrium Theater	430	0.0%	430	5.49%	455	1.09%	460
	Education Studio	200	0.0%	200	4.76%	210	2.33%	215
	Atrium Theater and Education Studio	630	0.0%	630	5.97%	670	2.19%	685
Miscellaneous								
	Veterans Building Closure Fee					5,000	1.96%	5,100
OPERA HOUSE/HERBST THEATRE CONCESSIONS								
Food/Non-Alcoholic Beverages Commission		8%		8%		12%		12%
Alcoholic Beverages Commission		15%		15%		18%		18%
Corkage Commission		8%		8%		8%		8%
Catering Food Commission		20%		20%		25%		25%
OPERA HOUSE/HERBST MERCHANDISE CONCESSIONS								
Programs/Merchandise Commission		10%		10%		10%		10%
DAVIES HALL CONCESSIONS								
Food/Non-Alcoholic Beverages Commission		8%		8%		12%		12%
Alcoholic Beverages Commission		15%		15%		18%		18%
Corkage Commission		8%		8%		8%		8%
Catering Food Commission		20%		20%		25%		25%
DAVIES HALL MERCHANDISE CONCESSIONS								
Programs/Merchandise Commission		10%		10%		10%		10%
ZELLERBACH REHEARSAL HALL RENTAL								
Resident Licensees								
	Room A - Company Use (per day)	630	0.0%	630	5.97%	670	1.47%	680
	Room A - Public Use (per day)	1,000	0.0%	1,000	5.66%	1,060	1.85%	1,080
	Rooms B & C (per day)	410	0.0%	410	5.75%	435	2.25%	445
Non-Resident Licensees/Non-Profit								
	Room A - Company Use (9 Hours)	670	0.0%	670	5.63%	710	2.07%	725
	Room A - Public Use (9 Hours)	1,000	0.0%	1,000	5.66%	1,060	1.85%	1,080
	Rooms B & C (9 Hours)	455	0.0%	455	5.21%	480	2.04%	490
Non-Resident Licensees/For-Profit								
	Room A - Company Use (9 Hours)	1,210	0.0%	1,210	5.84%	1,285	1.91%	1,310
	Room A - Public Use (9 Hours)	1,545	0.0%	1,545	6.08%	1,645	2.08%	1,680
	Rooms B & C (9 Hours)	820	0.0%	820	5.75%	870	1.69%	885
SFAC RECOVERY - VETS BUILDING OFFICE RENTAL								
	Rate per square foot per Year	19.46	0.0%	19.46	6.00%	20.63	2.00%	21.04
ADMIN. SVCS/GFTA RECOVERY - VETS BLDG OFFICE RENTAL								
	Rate per square foot per Year	19.46	0.0%	19.46	6.00%	20.63	2.00%	21.04
FILM AND PHOTO								
	Filming (min. fee up to 4 hours)	525	0.0%	525	6.00%	560	2.00%	570
	Filming (per hour after 4 hours)	210	0.0%	210	6.00%	225	2.00%	230
	Still Photography (min. fee up to 4 hours)	420	0.0%	420	6.00%	450	2.00%	460
	Still Photography (per hour after 4 hours)	105	0.0%	105	6.00%	110	2.00%	115

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

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

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

Annual Capital Improvement Projects - Routine Facility Maintenance	FY 2024-25 Actual	FY 2025-26 Budget	FY 2026-27 Proposal	FY 2027-28 Proposal
- 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
Sub-Total Annual Projects:	<u>\$ 702,595.00</u>	<u>\$ 705,313.00</u>	<u>\$ 740,579.00</u>	<u>\$ 777,608.00</u>

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

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

Department Functions & Programs, Performance Metrics, and Savings Pathways Worksheet (FY27 & 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		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.	
	Services to Residents														
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		Strengthen the City's Economy, Art & Culture	\$ 5,508,228.50	19	\$ 5,822,367.20	19	73%	Partial Revenue		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.	
	Services to Residents								Balancing regular maintainance with emergency repair costs.						
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		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.	
	Services to Residents														
			\$ 23,834,118	67.00	\$ 25,091,118	67.00									