

San Francisco Arts Commission

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Mayor

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City and County of San Francisco

February 23, 2026

To: Mayor's Office of Public Policy & Finance
Office of the Controller, Budget & Analysis Division

From: Sarah Hollenbeck, Deputy Director of Finance & Administration

Re: San Francisco Arts Commission FY27 and FY28 Budget

Agency Background and Mission

The San Francisco Arts Commission (SFAC), established by City charter in 1932, plays a vital role in enriching the cultural fabric of the City and County of San Francisco.

Mission: The San Francisco Arts Commission is the City agency that champions the arts as essential to daily life by investing in a vibrant arts community, enlivening the urban environment, and shaping innovative cultural policy.

SFAC's Core Programs

Below we have provided brief descriptions of SFAC's core programs. In the FY27 and FY28 budget cycle, SFAC is proposing no major changes to these programs.

We look forward to continuing to work with the Mayor's Office throughout the rest of this budget process and beyond to carry out Mayor Lurie's intent to unify the work of SFAC, Grants for the Arts, and FilmSF.

Civic Art Collection & Public Art Program: SFAC's Civic Art Collection & Public Art program is responsible for the care and maintenance of over 4,000 City-owned artworks, including 104 publicly sited monuments and memorials. In addition, this program administers the Art Enrichment Ordinance (SF Administrative Code Section 3.19), ensuring that public art is integrated into the design of new civic buildings and public spaces as part of the City's major capital improvement projects, as well administering funding from the "1%-for-art program" (SF Planning Code Section 429) and the Public Art Trust.

Community Investments: SFAC's Community Investments program supports San Francisco-based artists, arts organizations, and communities with an equity lens through grant funding support, technical assistance, arts education initiatives, and seven community-based cultural centers. The primary funding source for this program is a voter-approved allocation of Hotel Tax pursuant to SF Business and Tax Regulations Code, Section 515.01.

SFAC Galleries: SFAC curates four to six exhibitions each year showcasing new and emerging artists both in SFAC's Main Gallery in the War Memorial Veterans Building and in City Hall. These exhibitions provide free public access to art in civic spaces. Funding for this program has been reduced in FY27 and FY28, but SFAC is proposing to sustain this program and intends maintain the current service level.

Civic Design Review: Through the Civic Design Review program, SFAC carries out its responsibility to approve the design of all public structures and any private structures on City property. Under the program's guidelines, simple projects are approved administratively, and more complex projects are reviewed by the Civic Design Review Committee in one or more phases.

These public-facing programs are supported by the following enabling functions. We are not proposing major changes to any of these functions in our budget submission.

Finance & Administration: The Finance & Administration team carries out the budget, finance, accounting, and contracting functions at the Arts Commission, as well as managing HR services (provided by DHR).

Communications: The Communications team is responsible for press relations; public outreach relative to SFAC grant opportunities, exhibitions, events, and new artwork commissions/artist solicitations; managing the Department's social media; responding to all public records requests; maintaining the agency's website; and other related duties.

Operations & Executive Support: SFAC's operations and executive support personnel handle office management, serve as primary liaison for IT support (provided by DT), oversee all commission and subcommittee meetings, and provide administrative support for the Director of Cultural Affairs.

Department Budget Submission Checklist

Department Budget Submission Checklist

All departments must complete and submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: Arts Commission

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- Revenue Report:** Completed "Form 2A: Revenue Report."
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
- Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- Position Changes:** Completed "Form 3B: Position Changes."
- Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing & new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- New Legislation:**
 - Accept & Expend (A&E) legislation for new grants included in the department budget submission
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
 - COIT

**BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT: ART

Major Changes		Department Response to Major Changes
Budget Instructions	Did the department follow the Mayor's Budget Instructions?	No
Summary	What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address: <ul style="list-style-type: none"> 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes 	The Arts Commission (ART) is not proposing major changes in FY 27 and FY 28 and will continue to support the City's economic vitality by efficiently and effectively deploying the Department's resources to carry out our core services and functions. We are not proposing to wind down or stand up any new programs. We will seek to maintain the service level of the Galleries program despite the reduction in staffing.
Fund Balance	For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following: <ul style="list-style-type: none"> 1) What is the total fund balance amount as of December 31, 2025? □ 2) What is the projected total fund balance that will remain at the end of the current fiscal year? □ 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? □ 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? □ 5) If any fund balance will be left unused, please explain how much and why. □ 6) Of all revenue sources supporting the fund, what percentage is fund balance? 	The total Hotel Tax fund balance allocable to ART as of December 31, 2025 was \$178,598. ART is committing all of the allocated fund balance for Hotel Tax funded operations and programming in the budgeted fiscal year. Changes in the projected fund balance are dependent on actual Hotel Tax revenues which are tracked by the Controller's Budget and Analysis Division. In FY 2027, \$178,598 of Hotel Tax Fund Balance is budgeted; none is budgeted in FY26. The fund balance budgeted in FY27 will add to the pool of grant funds for the Arts Impact Endowment and the Cultural Equity Endowment within the Arts Commission's Community Investments program in that year. This is a one-time use. In subsequent years, the grant funding pools will be sized based current revenue only. The budgeted fund balance represents only 1.8% of the combined revenue of the Arts Impact Endowment and Cultural Equity Endowment in FY27.
Source Type	What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources, explain how the department will fund them.	As noted above, ART's Community Investments program will have a slightly larger pool of grant funds to distribute in FY27 based on the use of budgeted Hotel Tax fund balance. This is a one-time use. In subsequent years, grant funding will be sized based current revenue only.
Investments	Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenance or fuel annually, paying for itself by FY29)	The department is not proposing any upfront cost / investments in this budget.
General Fund Target	If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target? □ For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.	ART has met the General Fund reduction target assigned by MBO primarily by eliminating two vacant positions. The department is not proposing any increases in revenues to meet the target.
Expenditures	What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.	As noted above, the primary spending reductions in this budget submission are related to two vacant positions proposed for elimination. The department is not otherwise proposing major expenditures changes that affect core services and functions. ART will align our expenditures in the Community Investments program with projected changes in Hotel Tax funding. The large majority of ART's General Fund non-personnel expenditures are nondiscretionary work orders. The primary non-General Fund change is a Developer funded Art Enrichment project with MTA.
Revenues	What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.	General Fund changes are adjustments to align interdepartmental work order recovery budgets to the Requesting Department's budgets. Non-General Fund changes include a Developer funded Art Enrichment project with MTA, an updated grant estimate with the California Arts Council and an adjustment of the Chair Design Review Fee projection to align with budgeted
External Policy Revenue Impacts	What impact/significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?	Art does not project any significant changes due to changes in state or federal funding.
Revenue Increase Index	Did the Department increase fees or other revenues above Controller's provided CPI index? If so, please explain what is driving the increase.	No.
Positions	What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.	ART is proposing to eliminate two vacant positions representing 2.0 FTE. One position is in the Galleries program (1823, Director of Galleries and Public Programs) and one is in Administration (1823, Chief of Staff). After eliminating these two vacant positions, ART will have two remaining vacant non-GF positions, one off-budget in Public Art (1840) and one Hotel Tax funded in Community Investments (1842). The 1840 in Public Art is a PCS position from which a current employee is on leave in a promotive PEX 1842 position, and thus needs to be retained.
Substitutions	Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?	ART is not requesting any substitutions of positions.
Transfer of Functions	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	ART is not requesting any transfers of functions at this time.
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are the request being made?	No.
Discretionary Workorders	What changes to discretionary workorders is the department proposing? What effect will those changes have on the department's programs and core service delivery?	The only changes to discretionary workorders that are reflected in our submission were made by the requesting departments, primarily LIB.
Legislation	Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.	N/A
Prop J	Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.	N/A
Budget Equity	Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.	No.

**BUDGET FORM 1B: Department Budget Summary
FY 2026-27 and FY 2027-28**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below. Please contact the Mayor's Budget Office for instruction on General Fund Support reduction target.

BUDGET FORM 1B: Department Budget Summary FY 2026-27 and FY 2027-28

DEPARTMENT: ART Arts Commission

GFS Details

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	SALARIES	1,219,145	967,238	(251,907)	1,326,467	1,056,687	(269,780)
	MAND_FRING_BEN	700,421	602,055	(98,366)	771,569	663,288	(108,281)
	OH_ALLOCS	319,694	319,694	0	319,694	319,694	0
	NON_PERS_SVCS	5,288,838	5,170,040	(118,798)	5,394,830	5,373,655	(21,175)
	CITY_GR_PROG	208,881	158,881	(50,000)	208,881	158,881	(50,000)
	MTL_SUPP	22,138	22,138	0	22,138	22,138	0
	CAP_OUTLAY	1,018,395	1,018,395	0	0	0	0
	SVCS_OTHER_DEPTS	880,507	775,507	(105,000)	880,507	775,507	(105,000)
EXPENDITURE		9,658,019	9,033,948	(624,071)	8,924,086	8,369,850	(554,236)
GFS	General Fund Support	7,349,367	6,844,094	(505,273)	6,615,434	6,056,381	(559,053)
Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
REVENUE	CHGS_FOR_SERVICES	1,423,228	1,423,228	0	1,423,228	1,423,228	0
	EXP_RECOVERY	885,424	766,626	(118,798)	885,424	890,241	4,817
REVENUE		2,308,652	2,189,854	(118,798)	2,308,652	2,313,469	4,817
GFS	General Fund Support	7,349,367	6,844,094	(505,273)	6,615,434	6,056,381	(559,053)

GFS Target Status

FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
(400,000)	6,949,367	6,844,094	(105,273)	(400,000)	6,215,434	6,056,381	(159,053)
		Target Met					Target Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	Salaries	2,438,558	2372776	(65,782)	2,610,858	2540409	(70,449)
	Mandatory Fringe Benefits	977,543	951912	(25,631)	1,075,543	1047327	(28,216)
	Programmatic Projects	2,544,600	2601829	57,229	2,544,600	2402276	(142,324)
	Non-Personnel Services	323,181	827282	504,101	239,218	2714837	2,475,619
	City Grant Program	7,754,131	7749758	(4,373)	7,754,131	7519869	(234,262)
	Services Of Other Depts	510,602	510602	0	510,602	516499	5,897
EXPENDITURE		14,548,615	15014159	465,544	14,734,952	16741217	2,006,265
REVENUE	Other Local Taxes	13,706,400	13706400	0	13,700,900	13700900	0
	Intergovernmental: State	65,000	70000	5,000	0	70000	70,000
	Charges for Services	330,618	800313	469,695	290,204	2711469	2,421,265
	Expenditure Recovery	50,025	50025	0	50,025	50025	0
	Transfers In	208,823	208823	0	208,823	208823	0
	Unappropriated Fund Balance	178,598	178598	0	0	0	0
REVENUE		14,539,464	15014159	474,695	14,249,952	16741217	2,491,265
Non-General Fund Support	Revenue Surplus(Deficit)	(9,151)	0	9,151	(485,000)	0	485,000

**BUDGET FORM 2A: Revenue Report
FY 2026-27 and FY 2027-28**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 2A: Revenue Report

DEPARTMENT: [ART Arts Commission](#)

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Level Title	Account	Account Title	TRIO	Agency Use	Change 355897		Change 2496082		Budget Justification		
																				FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base		FY 2027-28 Department	FY 2027-28 Dept - Base
GFS	ART	163648	ART Municipal Galleries	163648	ART Municipal Galleries	163648	ART Municipal Galleries	10010	GF Annual Authority Ctrf	10031170-0020	AR Galleries-Administration	GAL-Budget	16617	AR Galleries-administration	4860ExpRec	486012	Exp Rec Fr CUL Arts & Culture			0	200,000	200000	0	200,000	200000	Transfer of Function from ADM to CUL.
GFS	ART	163648	ART Municipal Galleries	163648	ART Municipal Galleries	163648	ART Municipal Galleries	10010	GF Annual Authority Ctrf	10031170-0020	AR Galleries-Administration	GAL-Budget	16617	AR Galleries-administration	4860ExpRec	486150	Exp Rec Fr Adm (AAO)			200,000	0	-200000	200,000	0	-200000	
GFS	ART	187644	ART Community Investments	187644	ART Community Investments	187644	ART Community Investments	10060	GF Work Order	10031167-0044	AR Community Investments	CIP-Budget Admin*	10002	Interdepartmental-Overhead	4860ExpRec	486190	Exp Rec Fr Child,Youth&Fam AAO			241,547	239,188	-2359	241,547	246,364	4817	
GFS	ART	187644	ART Community Investments	187644	ART Community Investments	187644	ART Community Investments	10060	GF Work Order	10031167-0292	AR Community Investments	CIP-Budget CH Baseline	10002	Interdepartmental-Overhead	4860ExpRec	486430	Exp Rec Fr Public Library AAO			232,877	116,438	-116439	232,877	232,877	0	Reduce the funding for Youth Art program by half in FY27.
NGFS	ART	163646	ART Public Art & Collections	163646	ART Public Art & Collections	163646	ART Public Art & Collections	11740	SR Arts Com-Public Arts	10022354-0001	AR Public Art - Market Street	Public Art - Market Street Art	16557	AR Public Art - Market Street	4600C4Svcs	466501	Transit Advertising			150,000	150,000	0	109,586	150,000	40414	Updated to align with MOU.
NGFS	ART	163646	ART Public Art & Collections	163646	ART Public Art & Collections	163646	ART Public Art & Collections	11740	SR Arts Com-Public Arts	10042130-0002	AR PAMT Potrero Yard Mod	PAMT-BUDGT Potrero Yard Mod	22952	AR PAMT Potrero Yard Mod	4600C4Svcs	469999	Other Operating Revenue			0	500,000	500000	0	2,400,000	2400000	Public Art Developer Funds for Potrero Yard Modification Art Enrichment.
NGFS	ART	163648	ART Municipal Galleries	163648	ART Municipal Galleries	163648	ART Municipal Galleries	11870	SR Culture & Rec Grants; C	10041988-0001	AR CAC FY27	CAC FY27	10001	Grants	4450GRSta	448999	Other State Grants & Subventns			65,000	70,000	5000	0	0	0	Updated grant award estimates.
NGFS	ART	163648	ART Municipal Galleries	163648	ART Municipal Galleries	163648	ART Municipal Galleries	11870	SR Culture & Rec Grants; C	10043356-0001	AR CAC FY28	CAC FY28	10001	Grants	4450GRSta	448999	Other State Grants & Subventns			0	0	0	0	70000	70000	Updated grant award estimates.
NGFS	ART	163649	ART Civic Design	163649	ART Civic Design	163649	ART Civic Design	11740	SR Arts Com-Public Arts	10022393-0001	AR Civic Design Review	AR Civic Design Review	16577	AR Arts Commission-civic Desig	4600C4Svcs	460127	Civic Design Fee - Arts Comsxn			150,618	120,313	-30305	150,618	131,469	-19149	Updated revenue estimate.

Budget Form 2C: Fee Cost Recovery

PLEASE FILL OUT HIGHLIGHTED AREAS AND PROVIDE A DETAILED DESCRIPTION OF THE SERVICE

DEPARTMENT: **ART**

Fee Name: **Civic Design Review**

Department Providing Service: **Arts Commission**
 Fee Administrator: **Sarah Hollenbeck**
 Code Authorization/
 Proposed Fee Ordinance/File No: **SF Charter 5.103, SF Admin Code 3.19a**

	Numeric Code	Title
PS Department of Proposed Revenue:	163649	ART Civic Design
PS Fund of Proposed Revenue:	11740	SR Arts Com-Public Arts
PS Authority of Proposed Revenue:	16577	AR Arts Commission-civic Desig
PS Project of Proposed Revenue:	10022393	AR Civic Design Review
PS Activity of Proposed Revenue:	0001	AR Civic Design Review
PS Account of Proposed Revenue:	460127	Civic Design Fee - Arts Comsr

Proposed Fee (FY 2027-28):	\$ 17,900.00	(1)
Proposed Fee (FY 2026-27):	\$ 17,900.00	(2)
Current Fee (FY 2025-26):	\$ 17,900.00	(3)

Fee Status (New/Modified): **Modified**
 Fee Status (New/Modified): **Modified**

Detailed Service Description:
 Per Charter Sec. 5.103 (1), the Arts Commission must "approve the designs for all public structures, any private structure which extends over or upon any public property and any yards, courts, set-backs or usable open spaces which are an integral part of any such structures." The Department carries out this responsibility through its Civic Design Review Committee and process.

Proposed Fee (FY 2027-28):	\$ 17,900.00	FY 2027-28 Proposed Fee Increase/Decrease:	\$ -
Proposed Fee (FY 2026-27):	\$ 17,900.00	FY 2027-28 % Proposed Fee Change from FY 2024-25 Fee:	0.00%
Current Fee (FY 2025-26):	\$ 17,900.00	FY 2026-27 Proposed Fee Increase/Decrease:	\$ -
		FY 2026-27 % Proposed Fee Change from Current Fee:	0.00%

Fee Prior to Current:	\$ 12,800.00	Fiscal Year of Prior Fee Change:	2024-25
Current Fee Increase/Decrease from Prior Fee:	\$ 5,100.00	% Current Fee Change from Prior Fee:	39.84%

FY2026-27			
ESTIMATED REVENUE DERIVED FROM SERVICE		ESTIMATED COSTS TO PROVIDE SERVICE - USE WORKSHEET 26-27, BELOW	
A	Quantity Estimated (# of Units of Service Provided)	5	
B	Fee per Unit (Proposed)	\$ 17,900	
C	FY 2025-26 Revenue Budgeted (A x B)	\$ 89,500	
D	Direct Costs		Estimated Cost % of Total
	Productive Labor & Benefits (0.75 of 2026-27 Salary & MFB)	\$ 80,227	66.68%
	Leave & Non-Productive Time (0.25 of FY 2026-27 Salary & MFB)	\$ 26,742	22.23%
	Space Rental Equivalent	\$ -	0.00%
	Materials & Supplies	\$ -	0.00%
	Other (Please Describe on Worksheet)	\$ 13,344	11.09%
E	Indirect Costs		Rate
	Departmental Overhead	0.00%	\$ - 0.00%
	Central Services Overhead	0.00%	\$ - 0.00%
F	FY 2026-27 Direct & Indirect Costs	\$ 120,313	100.00%
G	FY 2025-26 Revenue Recovery Rate (C/F):	74.39%	
H	Required Fee For 100% Cost Recovery (F/A):	\$ 24,062.60	
I	Over (+) or Under (-) 100% Cost Recovery (B-H):	(\$6,162.60)	
J	FY 2026-27 Estimated Revenue [(2) x A]:	\$ 89,500.00	
K	FY 2025-26 Estimated Revenue [(3) x A]:	\$ 89,500.00	
L	FY 2026-27 Estimated Revenue Increase/Decrease Based on Proposed Fee [J -K]:	\$ -	

FY2027-28			
ESTIMATED REVENUE DERIVED FROM SERVICE		ESTIMATED COSTS TO PROVIDE SERVICE - USE WORKSHEET 27-28, BELOW	
A	Quantity Estimated (# of Units of Service Provided)	5	
B	Fee per Unit (Proposed)	\$ 17,900	
C	FY 2026-27 Revenue Budgeted (A x B)	\$ 89,500	
D	Direct Costs		Estimated Cost % of Total
	Productive Labor & Benefits (0.75 of 2026-27 Salary & MFB)	\$ 86,602	65.87%
	Leave & Non-Productive Time (0.25 of FY 2026-27 Salary & MFB)	\$ 28,867	21.96%
	Space Rental Equivalent	\$ -	0.00%
	Materials & Supplies	\$ -	0.00%
	Other (Please Describe on Worksheet)	\$ 16,000	13.30%
E	Indirect Costs		Rate
	Departmental Overhead	0.00%	\$ - 0.00%
	Central Services Overhead	0.00%	\$ - 0.00%
F	FY 2026-27 Direct & Indirect Costs	\$ 131,469	100.00%
G	FY 2026-27 Revenue Recovery Rate (C/F):	68.08%	
H	Required Fee For 100% Cost Recovery (F/A):	\$ 26,293.80	
I	Over (+) or Under (-) 100% Cost Recovery (B-H):	(\$8,393.80)	

J	FY 2027-28 Estimated Revenue [(1) x A]:	\$	89,500.00
K	FY 2026-27 Estimated Revenue [(2) x A]:	\$	89,500.00
L	FY 2027-28 Estimated Revenue Increase/Decrease Based on Proposed Fee [J - K]:	\$	-

Worksheet 26-27

Estimated Costs Worksheet FY 2026-27

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.

Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

JobClasses	Job Class Title	Description of Work	Hours per Unit of Service
0951	Deputy Director I	Administer Program	520.00
1452	Executive Secretary II	Administer Program	520.00

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
0951	Deputy Director I	\$252,360.00	520.0	\$121.33	\$63,090.00
1452	Executive Secretary II	\$175,516.00	520.0	\$84.38	\$43,879.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$106,969.00

Space Rental Equivalent

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	0
2	
3	

Total: \$0.00

Materials and Supplies

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	

Total: \$0.00

Other Costs

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	13344 video support
2	
3	

Total: \$13,344.00

Indirect Costs

Rate	Source
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0.0% Please provide supporting documentation for how Departmental overhead rate was derived.

Worksheet 27-28

Estimated Costs Worksheet FY 2027-28

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.

Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

Job Classes	Job Class Title	Description of Work	Hours per Unit of Service
0951	Deputy Director I	Administer Program	520.00
1452	Executive Secretary II	Administer Program	520.00

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
0951	Deputy Director I	\$272,424.00	520.0	\$130.97	\$68,106.00
1452	Executive Secretary II	\$189,452.00	520.0	\$91.08	\$47,363.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$115,469.00

Space Rental Equivalent

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Materials and Supplies

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Other Costs

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	16000 video support
2	
3	
Total:	\$16,000.00

Indirect Costs

Rate	Source

Please provide supporting documentation for how Departmental overhead rate was derived.

