File No. 260567 **Committee Item No.** 14
Board Item No. 23

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee **Date** July 15, 2026
Board of Supervisors Meeting **Date** July 21, 2026

Cmte	Board	
☐	☐	**Motion**
☐	☐	**Resolution**
☒	☒	**Ordinance**
☐	☐	**Legislative Digest**
☒	☒	**Budget and Legislative Analyst Report**
☐	☐	**Youth Commission Report**
☐	☐	**Introduction Form**
☒	☒	**Department/Agency Cover Letter and/or Report**

- **SHF Background Report**
- **SHF Letter 5/21/2026**

☐	☐	**MOU**
☐	☐	**Grant Information Form**
☐	☐	**Grant Budget**
☐	☐	**Subcontract Budget**
☐	☐	**Contract/Agreement**
☐	☐	**Form 126 – Ethics Commission**
☐	☐	**Notice of Award/Award Letter**
☐	☐	**Application**
☐	☐	**Public Correspondence**

OTHER **(Use back side if additional space is needed)**

☒	☒	SHF Presentation 7/15/2026
☐	☐	
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☐	☐	
☐	☐	
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☐	☐	
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Completed by: Brent Jalipa **Date** July 9, 2026
Completed by: Brent Jalipa **Date** July 16, 2026

FILE NO. 260567 ORDINANCE NO.
RO# 26014
SA# 06-14

[Appropriation - Sheriff's Office - Revenue - $1,926,125 - Overtime Salaries - $14,043,516 - De-Appropriation - Retirement Fringe Benefits, Vehicles, Capital Projects, and Work Orders - $12,117,391 - FY2025-2026]

Ordinance appropriating $1,926,125 of Boarding of Prisoners revenue and $14,043,516 to overtime salaries and de-appropriating $12,117,391 from retirement fringe benefits, vehicles, and various capital projects and work orders in the Sheriff's Office to support the Department's projected increases in overtime as required per Administrative Code, Section 3.17 in Fiscal Year (FY) 2025-2026.

Note: **Unchanged Code text and uncodified text** are in plain Arial font.
Additions to Codes are in *single-underline italics Times New Roman font*.
Deletions to Codes are in ~~*strikethrough italics Times New Roman font.*~~
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are ~~in strikethrough Arial font.~~

Be it ordained by the People of the City and County of San Francisco:

Section 1. The sources of funding outlined below are herein appropriated and de-appropriated to reflect the projected sources of funding for FY2025-2026.

SOURCES Appropriation

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001928 - SH Custody Division Support / 0001 - Custody Division Support / 10000 - Operating	460701	Boarding Of Prisoners	$1,926,125
Total Sources Appropriation				**$1,926,125**

USES De-appropriation

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210739 - SHF Planning	10001942 - SH Fleet Management / 0001 - Fleet Management / 10000 - Operating	560290	Automotive & Other Vehicles	($740,000)
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0003 - Jail No. 2 - 425 7Th St / 10000 - Operating	501010	Perm Salaries-Misc-Regular	($1,339,680)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0006 - Jail No. 5 - San Bruno / 10000 - Operating	501010	Perm Salaries-Misc-Regular	($1,842,706)
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0002 - Jail No. 1 - 425 7Th St - I&R / 10000 - Operating	513090	Retirement Non-City (Pers)	($2,525,202)
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0003 - Jail No. 2 - 425 7Th St / 10000 - Operating	513090	Retirement Non-City (Pers)	($1,500,000)
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0005 - Jail No. 4 - Hoj 7Th Flr / 10000 - Operating	513090	Retirement Non-City (Pers)	($829,926)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0006 - Jail No. 5 - San Bruno / 10000 - Operating	513090	Retirement Non-City (Pers)	($1,500,000)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013772 - Cell Security Refurbishment / 0002 - #2 / 15217 - SH Cell Security Refurbishment	581066	Sr-DPW-Architecture	($1,644)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013775 - County Jl 2 - Equipment Replac / 0002 - #2 & #4 / 15221 - SH County Jl 2 - Equipment Rep	529990	Other Equip Maint	($2,719)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013775 - County Jl 2 - Equipment Replac / 0002 - #2 & #4 / 15221 - SH County Jl 2 - Equipment Rep	581067	Sr-DPW-Building Repair	($1,314)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013776 - SH Electronic Security System / 0004 - Cj 1 & 2 / 15223 - SH Cj 1 & 2	567000	Bldgs,Struct&Imprv Proj-Budget	($17,669)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013789 - Perimeter Fence Repair / 0002 - Sbj Perimeter / 15237 - SH Perimeter Fence Repair	584030	Capital Renewal Projects	($2,600)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013790 - Radio System Maintain/Plan / 0002 - Upgrade City Wide System / 15238 - SH Radio System Maintain-plan	581140	DT Technology Projects	($35,835)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10013795 - Showers Repair 0002 - County Jail 5 / 15242 - SH Showers Repair	581067	Sr-DPW-Building Repair	($4,333)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10033429 - Digital Services Redesign / 0001 - Digital Services Redesign / 20371 - SFSD Digital Svc Project	506070	Programmatic Projects-Budget	($3,199)
10020 - GF Continuing Authority Ctrl / 232331 - SHF Administration	10037645 - CJ3 Annex - Shower Door / 0001 - CJ3 Annex - Shower Door / 21779 - CJ3 Annex Secured Shower Door	581067	Sr-DPW-Building Repair	($93,273)
10020 - GF Continuing Authority Ctrl / 210739 - SHF Planning	10038966 - CJ3 Roof-Painting HVAC Equip / 0001 - Roof Painting for CJ3 HVAC Equ / 22251 - CJ3 Roof-Painting	567000	Bldgs,Struct&Imprv Proj-Budget	($38,075)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10020 - GF Continuing Authority Ctrl / 210739 - SHF Planning	10040284 - PW Roof CJ3 Annex Coating / 0002 - Reserve- Project / 22251 - CJ3 Roof-Painting	567000	Bldgs,Struct&Imprv Proj-Budget	($200,000)
10020 - GF Continuing Authority Ctrl / 210739 - SHF Planning	10040284 - PW Roof CJ3 Annex Coating / 0002 - Reserve- Project / 22251 - CJ3 Roof-Painting	581067	Sr-DPW-Building Repair	($395,599)
10020 - GF Continuing Authority Ctrl / 210739 - SHF Planning	10041427 - CJ3 Access to Unfiltr Sunlight / 0001 - CJ3- Outdoor Recreation / 22833 - CJ3- Outdoor Recreation	567000	Bldgs,Struct&Imprv Proj-Budget	($419,874)

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10020 - GF Continuing Authority Ctrl / 210739 - SHF Planning	10042517 - SH CJ2 and CJ3 Infrastr Upgrd / 0001 - Reinforcemt and Safety Upgrade / 23047 - SH CJ2 and CJ3 Infrastr Upgrd	567000	Bldgs,Struct&Imprv Proj-Budget	($336,479)
10060 - GF Work Order / 210738 - SHF Field	10001918 - SH Institutional Police / 0001 - Institutional Police - SFGH / 10002 - Interdepartmental-Overhead	513090	Retirement Non-City (Pers)	($287,264)
Total Uses De-appropriation				**($12,117,391)**

Section 2. The uses of funding outlined below are herein appropriated to reflect the projected funding available for FY 2025-2026.

USES Appropriation

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001927 - SH Classification / 0001 - Classification / 10000 - Operating	511010	Overtime - Scheduled Misc	$556,252
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0002 - Jail No. 1 - 425 7Th St - I&R / 10000 - Operating	511010	Overtime - Scheduled Misc	$3,500,000
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0003 - Jail No. 2 - 425 7Th St / 10000 - Operating	511010	Overtime - Scheduled Misc	$3,500,000
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001929 - SH Jail / 0015 - Jail No. 3A San Bruno Jail A / 10000 - Operating	511010	Overtime - Scheduled Misc	$3,500,000

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 - GF Annual Account Ctrl / 210737 - SHF Custody	10001940 - SH Jail-Storekeeper / 0002 - Sfgh - Hospital Med/Psych Ward / 10000 - Operating	511010	Overtime - Scheduled Misc	$2,700,000
10060 - GF Work Order / 210738 - SHF Field	10001918 - SH Institutional Police / 0001 - Institutional Police - SFGH / 10002 - Interdepartmental-Overhead	511010	Overtime - Scheduled Misc	$287,264
Total Uses Appropriation				**$14,043,516**

Section 3. The Controller is authorized to record transfers between funds and adjust the accounting treatment of sources and uses appropriated in this ordinance as necessary to conform to Generally Accepted Accounting Principles and other laws.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/ Bradley Russi_______
BRADLEY A. RUSSI
Deputy City Attorney

FUNDS AVAILABLE
GREG WAGNER, Controller

By: /s/ Greg Wagner_______
GREG WAGNER
Controller

Item 14 File 26-0567	Department: Sheriff's Office (SHF)

EXECUTIVE SUMMARY

Legislative Objectives

- The proposed ordinance (a) appropriates $1.9 million in unbudgeted revenue from the U.S. Marshalls, (b) de-appropriates $12.1 million in retirement fringe benefits, vehicles, and various capital projects and work orders, and (c) appropriates $14 million for overtime in the Sheriff's Office.

Key Points

- The Sheriff incurred a Fund 10000 salary and benefit deficit of $7.5 million in FY 2025-26. To manage this deficit, the Sheriff is proposing to (a) appropriate $1.9 million of unbudgeted revenues, (b) de-fund $1.5 million capital projects for the jails in Fund 10020 and $0.7 million in vehicle purchases in Fund 10000 for FY 2025-26, (c) and abate $2.7 million vacation payout spending to a Citywide reserve established for one-time labor costs.
- In addition, the Sheriff's Office exceeded its Fund 10000 overtime budget of $31.7 million in mid-February 2026 and is projecting $46.1 million in total overtime costs in that fund in FY 2025-26. Per Administrative Code Section 3.17, prior to exceeding its budget, the Department should have obtained supplemental appropriation to increase its overtime account.
- To manage its budget, the Sheriff's office reduced overtime from $2.0 million per pay period in January 2026 to $1.6 million in June 2026, saving approximately $4 million.

Fiscal Impact

- The proposed $14 million increase to Sheriff overtime will increase that budget from $41.2 million to $55.2 million in FY 2025-26.

Policy Consideration

- The Mayor's proposed FY 2026-27 – FY 2027-28 budget for Sheriff assumes a further reduction in overtime from $1.6 million per pay period in June 2026 to $1.3 million in pay period in July 2026. In addition, the Department's budget for salaries assumes no net increase in headcount (assuming instead that hiring offset separations). The Sheriff and Mayor's Office should closely monitor overtime spending in the first half of the year and return to the Board of Supervisors to adjust appropriations before the Sheriff's Office exceeds its overtime budget for the year.
- In 2024 and now again in 2026, the Sheriff's Office has had to transfer funding approved for jail projects to overtime.

Recommendation

- Approve the proposed ordinance.

MANDATE STATEMENT

Charter Section 9.105 provides that amendments to the Annual Appropriation Ordinance be subject to Board of Supervisors approval by ordinance, after the Controller certifies the availability of funds.

Administrative Code Section 3.17 states that the Airport; Department of Emergency Management; Fire Department; Police Department; Department of Public Health; Public Utilities Commission; Department of Public Works; Recreation and Park Department; and Sheriff must obtain a supplemental appropriation to exceed the overtime budgets in their annual operating funds.

BACKGROUND

The Sheriff has three primary funding sources for its operations: (1) the General Fund for operations (Fund 10000), Work Ordered General Fund (Fund 10060), which is billed to Public Health and other users of the Sheriff for security, and (3) the General Fund for capital projects (Fund 10020). The Sheriff incurred a Fund 10000 salary and benefit deficit of $7.5 million in FY 2025-26. To manage this deficit, the Sheriff is proposing to (a) appropriate $1.9 million of unbudgeted revenues, (b) de-fund $1.5 million capital projects for the jails in Fund 10020 and $0.7 million in vehicle purchases in Fund 10000 for FY 2025-26, (c) and abate $2.7 million vacation payout spending to a Citywide reserve established for one-time labor costs. The deficit solution is shown below in Exhibit 1. The Sheriff requires new appropriation authority to defund prior appropriations and re-appropriate the spending authority to salary accounts as well as to appropriate unbudgeted revenues. Abating (or shifting) spending from the General Fund to other appropriated sources does not require new appropriation authority.

Exhibit 1: Sheriff General Fund Deficit Solution

Fund 10000 Deficit	($7,531,103)
Vehicle Defunding	$740,000
Capital Project Defunding	$1,552,613
Unappropriated US Marshalls Revenue	$1,926,125
Abatements to other funding sources	
US DOJ COPS Grant	$539,874
Vacation Payouts to Citywide Labor Reserve	$2,772,492
Net	$0

Source: Sheriff’s Office

In addition, the Sheriff’s Office exceeded its Fund 10000 overtime budget of $31.7 million in mid-February 2026 and is projecting $46.1 million in total overtime costs in that fund in FY 2025-26. Per Administrative Code Section 3.17, prior to exceeding its budget, the Department should have obtained supplemental appropriation to increase its overtime account. The proposed appropriation would increase overtime appropriations.

DETAILS OF PROPOSED LEGISLATION

The proposed ordinance (a) appropriates $1.9 million in unbudgeted revenue from the U.S. Marshalls, (b) de-appropriates 12.1 million in retirement fringe benefits, vehicles, and various capital projects and work orders, and (c) appropriates $14 million for overtime in the Sheriff's Office.

Exhibit 2 below summarizes the proposed appropriation of $14,043,516 by fund and budget control.

Exhibit 2: Appropriation Sources and Uses

Sources	General Fund (GF)	GF Projects	GF Work Order	Total
Unbudgeted Revenue				
US Marshall Revenue	1,926,125			1,926,125
De-Appropriations				
Vehicles Purchases	740,000			740,000
Salaries	3,182,386			3,182,386
Retirement	6,355,128		287,264	6,642,392
Capital Projects		1,552,613		1,552,613
Total Sources	**12,203,639**	**1,552,613**	**287,264**	**14,043,516**
Uses	**General Fund (GF)**	**GF Projects**	**GF Work Order**	**Total**
Overtime	13,756,252		287,264	14,043,516
Total Uses	**13,756,252**		**287,264**	**14,043,516**

Source: Proposed ordinance

As shown above, to increase overtime spending, the Sheriff's Office is (1) appropriating $1.9 million unbudgeted revenues from the U.S. Marshalls, which pays the City to incarcerate people facing federal criminal charges, (2) transfers $9.8 million funding from salary and retirement accounts that are underspent due to position vacancies, (3) defunds $0.7 million in vehicle purchases, which was for a replacement bus and van for jail transportation, and (4) defunds $1.5 million in capital project funding.

According to the Sheriff's Office, the capital projects being de-appropriated include (1) $0.4 million in County Jail 2 and County Jail 3 reinforcement and safety infrastructure upgrades, (2) $0.4 million for County Jail 3 improvements for unfiltered sunlight access, (3) $0.6 million for County Jail 3 Annex in roof painting, and (4) $0.1 million for County Jail 3 Annex shower repairs and smaller ancillary projects.

The Sheriff's budget solution is suboptimal, as it defunds appropriations for vehicles and jail repairs that were deemed urgent and necessary in prior budget processes. At the same time, it also represents an improvement in Sheriff's financial condition. In January 2026, the Sheriff's Office was projecting to overspend its Fund 10000 salary and benefit budgets by $10.5 million. Since that time, the Sheriff's office has reduced spending on overtime for Market Street patrols, HSOC and DMAAC support, DPW street cleaning support, and reduced staffing in custody and non-custody posts. In addition, Deputy recruits and Deputies assigned to the background unit were temporarily detailed to the Custody Operation and Field Operation Divisions to help reduce overtime. Together, these changes resulted in a reduction in overtime from $2.0 million per pay period in January 2026 to $1.6 million in June 2026, savings approximately $4 million.

FISCAL IMPACT

As shown below, the proposed $14 million increase to Sheriff overtime will increase that budget from $41.2 million to $55.2 million in FY 2025-26. As of June 1, 2026, the Sheriff had already spent $47.9 million in overtime in the General Fund, so most of spending as already occurred.

Exhibit 3: FY 2025-26 Overtime Budget and Proposed Increase, Annual Operating Funds

FY 2025-26 Overtime Budget	$41,162,082
Proposed Increase in Ordinance	$14,043,516
New Overtime Budget	$55,205,598
Percent Increase	34%
FY 2024-25 Actual Overtime Expenditures	$50,786,825
New Overtime Budget, Percent of FY 2024-25 Actual Expenditures	9%

Source: Proposed Ordinance and Financial System

The proposed $55.2 million overtime budget is nine percent more than the Sheriff's spending in the prior fiscal year. Labor cost escalation alone cannot explain the increase. According to the Sheriff's Office, overtime is primarily driven by a Deputy Sheriff staffing deficit combined with a return in the jail population to pre-pandemic levels.

POLICY CONSIDERATION

Future Overtime Needs

The Mayor's proposed FY 2026-27 – FY 2027-28 budget for Sheriff assumes a further reduction in overtime from $1.6 million per pay period in June 2026 to $1.3 million in pay period in July 2026. In addition, the Department's budget for salaries assumes no net increase in headcount (assuming instead that hiring offsets separations). The Sheriff and Mayor's Office should closely monitor overtime spending in the first half of the year and return to the Board of Supervisors to adjust appropriations before the Sheriff's Office exceeds its overtime budget for the year.

Capital Projects for Jails

In 2024 and now again in 2026, the Sheriff's Office has had to transfer funding approved for jail projects to overtime. In 2024, the Board of Supervisors approved a $7.2 million reduction in jail projects (File 24-0609). This proposed ordinance would transfer $1.6 million in funding for jail projects. The is still a need for this work and other deferred maintenance and funding for future capital projects is inherently more expensive due to inflation and the tendency for deferred maintenance to cause catastrophic failures.

RECOMMENDATION

Approve the proposed ordinance.

FY 2026 Budget Supplemental

San Francisco Sheriff's Office

Date: July 15, 2026

San Francisco
Sheriff's Office

FY26 General Fund

Category (in millions)	Adj Budget	Est Actual	*Proposed Adj*	*Balance*
Salary	$137.1	$133.9	*-$3.2*	*$0*
Overtime	$31.8	$45.6	+$13.8	*$0*
Fringe	$76.0	$69.6	*$-6.4*	*$0*
Non-Personnel Services	$10.1	$10.1		*$0*
Community Programs	$14.4	$14.4		*$0*
Materials & Supplies	$9.8	$9.8		*$0*
Capital Outlay (Equip)	$0.7		*-$0.7*	*$0*
Services by Other Dept to SHF	$24.7	$24.7		*$0*
Debt Service	$6.8	$6.8		*$0*
Total Expenditures	**$311.4**	**$314.9**	***+$3.5***	***$0***
From BoP Revenue (460701)	$0.2	$2.1	*-$1.9*	*$0*
From Capital Projs (10020 Fund)	$1.6		*-$1.6*	*$0*

Proposed Ordinance appropriates revenue and move savings from existing personnel, equipment, and capital Projects to OT

San Francisco
Sheriff's Office

Overtime Usage

General Fund Overtime

Major Categories include:

- Staffing Minimums (DSA/MSA CBA)
- Custody Operations support
- Jail Maintenance
- Field Operations support
- Court Security Services
- Public Safety Initiatives

- $31.8M Budgeted
- $45.6M Projected

Major Overtime Contributors

- Hiring, Recruitment, and Training (118 deputies hired in FY26) ($556K)
- Staffing at Jails; Annex is staffed entirely on overtime; complying with Court Decisions (e.g. unfiltered access to sunlight) ($5.3M)
- Jail Facility maintenance ($400K)
- SFGH Med/Psych Ward and Off-Ward ($3.2M)
- Increase court proceedings ($950K)
- ESU Deployments (DMACC, Super Bowl, Illegal Vending, HSOC Support) ($1.3M)
- Central Warrants & Records ($671K)
- Restoration of EM Program ($365K)

San Francisco
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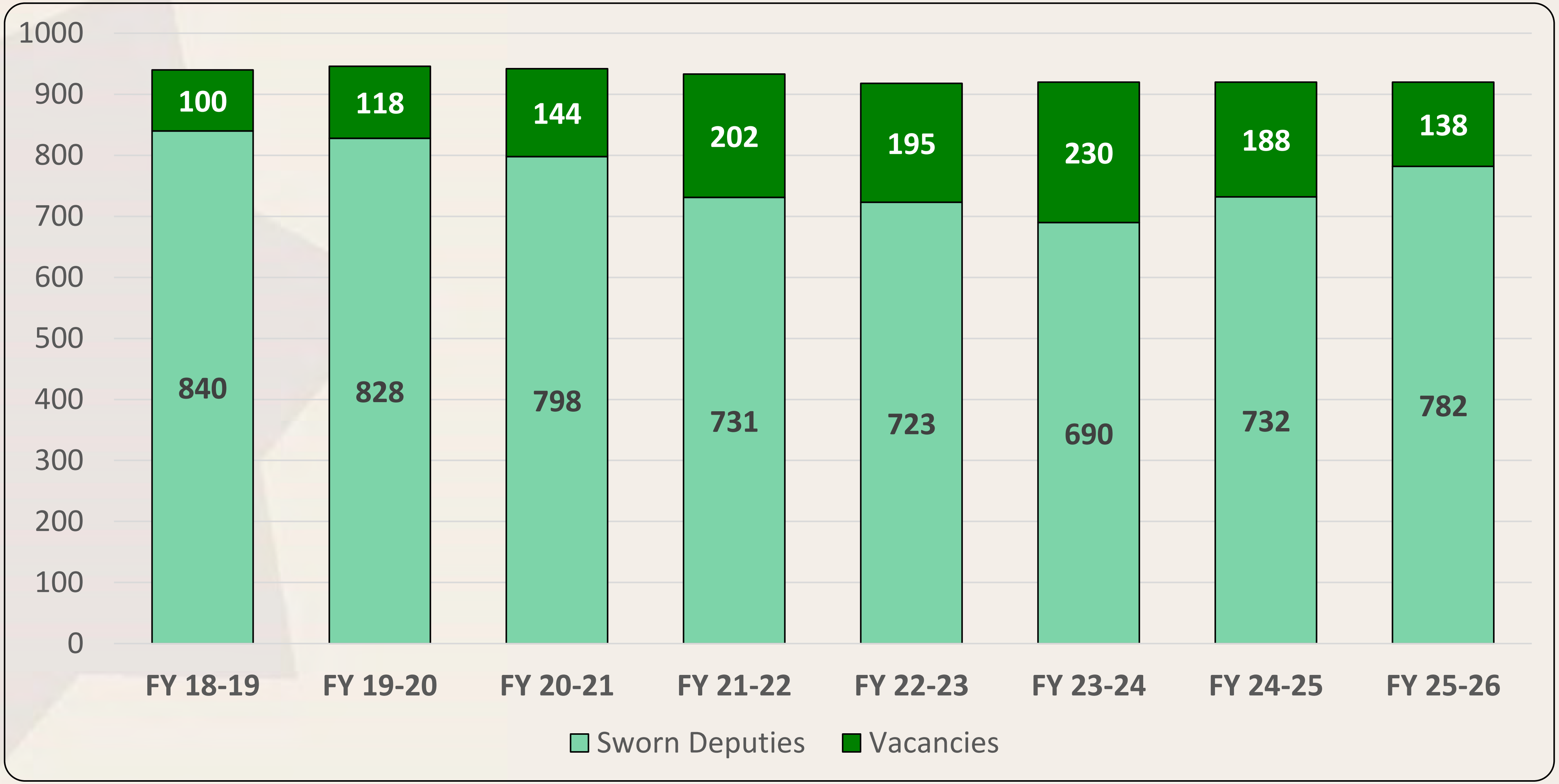
Sworn Workforce Measurements



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Sworn Workforce Composition

Current	Age Bands									
Service Bands	**20-25**	**25-30**	**30-35**	**35-40**	**40-45**	**45-50**	**50-55**	**55-60**	**60+**	**Total**
Less than 5 years	21	69	51	36	16	8	6	3	1	**211**
5 to 10 years		5	57	38	34	14	4	2	1	**155**
10 to 15 years			13	34	26	16		2	2	**93**
15 to 20 years				13	36	41	27	15	4	**136**
20 to 25 years				1	4	21	19	13	6	**64**
25 to 30 years						10	44	28	6	**88**
More than 30 years							7	19	9	**35**
Total	**21**	**74**	**121**	**122**	**116**	**110**	**107**	**82**	**29**	**782**

Eligible to retire (26.6%)

San Francisco
Sheriff's Office

Sworn Workforce Comparison

Jan 2024	Age Bands									
Service Bands	**20-25**	**25-30**	**30-35**	**35-40**	**40-45**	**45-50**	**50-55**	**55-60**	**60+**	**Total**
Less than 5 years	5	30	32	16	8	3	2	1		**97**
5 to 10 years		12	68	44	35	8	3	2		**172**
10 to 15 years			8	19	16	8	6	5	1	**63**
15 to 20 years				12	49	43	30	16	1	**151**
20 to 25 years					3	24	43	26	6	**104**
25 to 30 years						11	42	31	8	**92**
More than 30 years							5	6	3	**14**
Total	**5**	**42**	**108**	**91**	**111**	**97**	**131**	**89**	**19**	**693**

Eligible to retire (33.8%)

San Francisco
Sheriff's Office

Hiring and Separation Trends

Category	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Total Sworn Hires	48	16	31	45	44	98	118
Sworn Rehires/Laterals	1	1	6	13	8	19	31
8302 Deputy Recruits Hired	47	15	25	32	35	79	87
→ # of Cadets Promoted to 8302s	5	0	6	6	5	7	5
% of 8302s Hired	11%	0%	24%	19%	14%	9%	6%

Sworn Staffing	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Hires	48	16	31	45	44	98	118
Separations	-60	-46	-98	-53	-77	-55	-68
Net Total	**-12**	**-30**	**-67**	**-8**	**-33**	**+43**	**+50**

San Francisco
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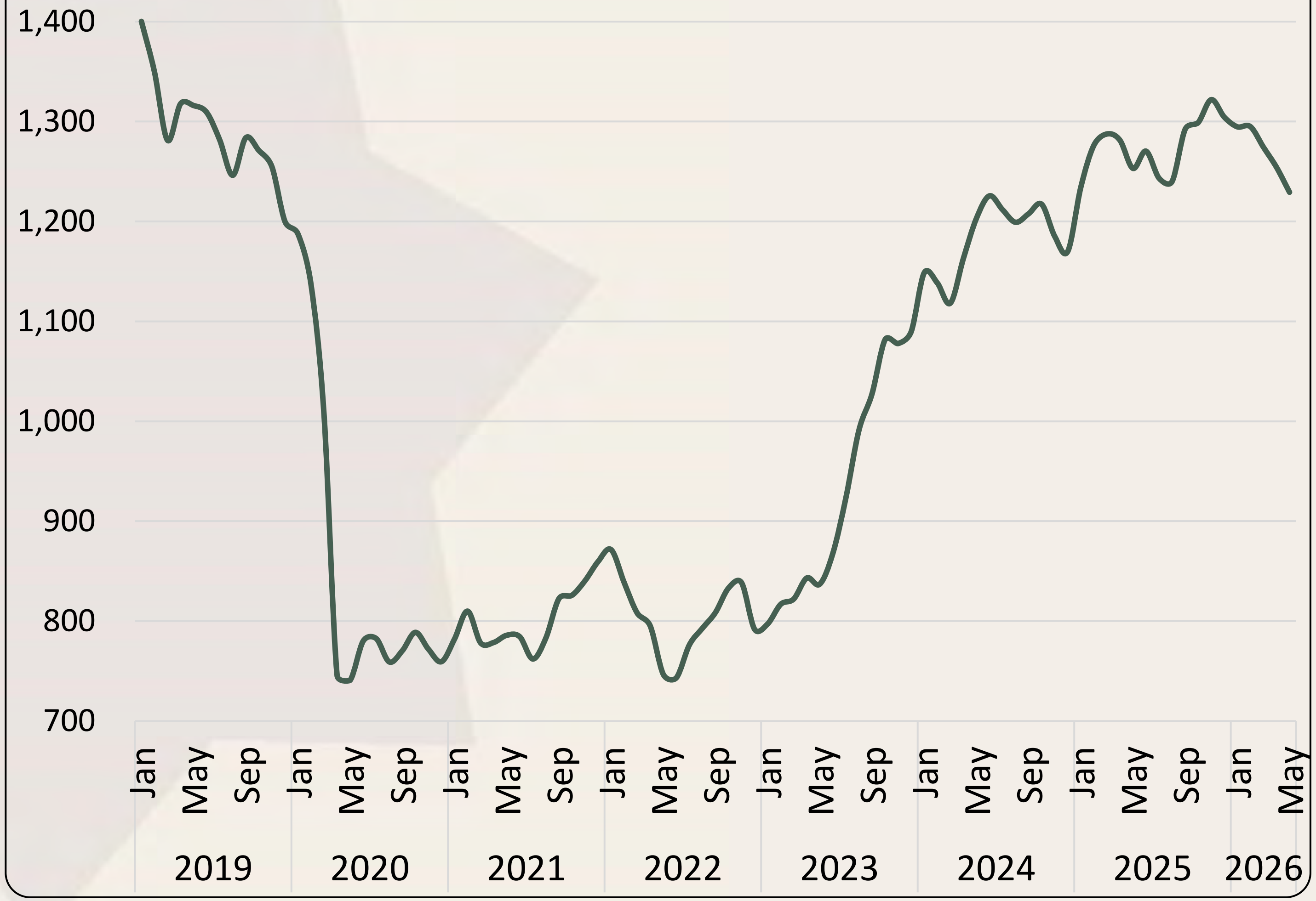
Average Jail Population Count



Through May 2026

Avg Pop	CJ1	CJ2	CJ3/ CJ3A	CJ4	Total
2018	19	274	676	329	1,298
2019	17	282	660	326	1,285
2020	13	220	499	157	889
2021	14	238	543		794
2022	15	241	540		796
2023	17	304	604		925
2024	24	382	769		1,175
2025	33	361	874		1,268
2026	24	348	883		1,255

Average daily jail population is now back to pre-pandemic levels. However, 70% of inmates are now housed at SBJ vs. 50% in 2019.

Staffing Changes to Reduce Costs

- Utilization of Retirement Retention Incentive Program (RRIP)
  - Currently, 22 members are participating in RRIP, which has saved the City approximately $1.2M in FY26
- Reduction/Suspension of certain deployment activities
  - DMACC
  - HSOC Wagons
  - Illegal Vending
  - Information Technology Support Services Midnight Watch
  - Prop F Hours
  - Deputy Entry Practice and Testing for 4th quarter
- Temporary Reassignments to Custody and Field Operations
  - Detailing newly hired deputy recruits who are awaiting the start of academy class
  - Delaying JTO for Deputies to FY27
  - Detailing Background Investigators to Custody

San Francisco
Sheriff's Office

Staffing Comparison and Needs

June 30th	Sworn			Professional Staff			Cadets		
Year	Positions	Filled	% Filled	Positions	Filled	% Filled	Positions	Filled	% Filled
FY19	940	840	89%	122.5	99	81%	98	90	92%
FY20	946	828	88%	131	101	77%	98	85	87%
FY21	942	798	85%	143.5	100	70%	98	92	94%
FY22	933	731	78%	142.5	97	68%	116	87	75%
FY23	918	723	79%	145.5	105.5	73%	116	93	80%
FY24	920	690	75%	145.5	103	71%	116	95	82%
FY25	920	732	80%	145.5	95	65%	116	81	70%
FY26	920	782	85%	134	90	67%	116	92	79%
FY27	***920***	***782***	***85%***	***133***	***90***	***68%***	***116***	***92***	***79%***

- 11 Professional Staff positions were deleted in FY26
- 1 Position (Fleet Manager) is removed in FY27
- Deleted positions reverse previous efforts to Civilianize administrative functions

Executive Summary

The Sheriff's Office started Fiscal Year (FY) 2026 with a sworn staffing shortfall of 196 deputies when comparing authorized positions to filled positions. Accelerated hiring and retention efforts by the Sheriff's Office in FY26 has helped reduce the staffing deficit by 35%. However, newly hired deputy recruits will not have an impact toward staffing minimums until they have successfully completed the academy, the core training program, and the jail training officer program, which takes approximately ten months from date of hire.

State and local laws mandate many of the Sheriff's functions that require mandatory staffing. City's collective bargaining agreement (CBA) with Deputy Sheriff's Association outlines minimum staffing thresholds for some of the units. City workorder agreements for law enforcement and building security services also outline specific staffing levels. Even with the increased hiring from the last two years, the Sheriff's Office is still 51 positions below levels last reached in 2018 of 843.

The Sheriff's Office has relied upon overtime to supplement existing staffing to meet operational needs. While overtime is paid at 1.5 times the regular rate, when factoring the cost of benefits, specifically the high cost of retirement contributions and the cost for relief factor when an employee is absent for vacation, sick leave, or training, the price difference significantly narrows. The Sheriff's Office has made several changes to realign staffing resources to maintain strategic public safety priorities while avoiding the need for a general fund supplemental appropriation.

The Sheriff's Office is currently projecting an overtime deficit of $14,043,516 million in FY26 and the proposed ordinance de- appropriates funds from positions held vacant, existing capital equipment, existing capital and programmatic projects and appropriates additional revenues received in FY26 to balance the budget.

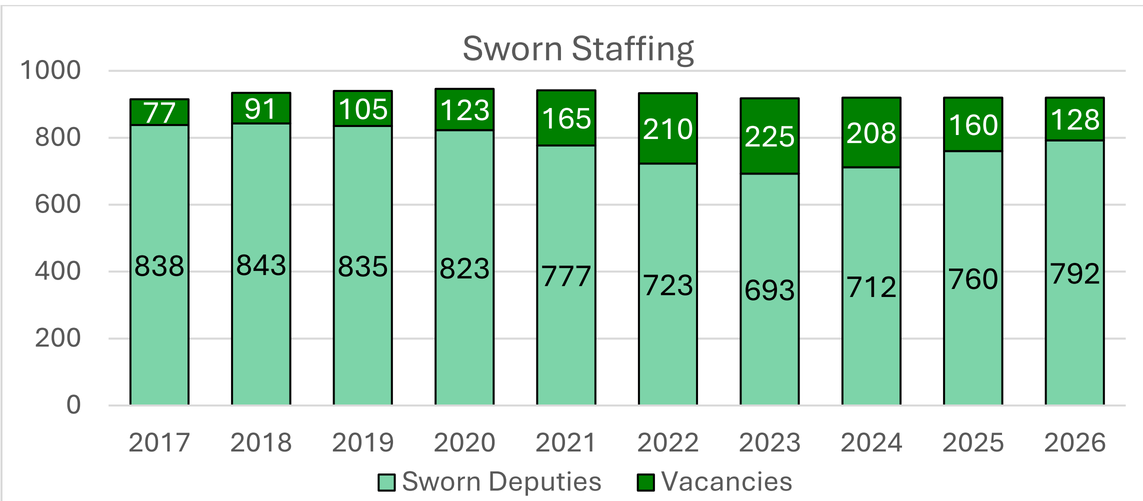
Description		Amount
Overtime Costs		**-$14,043,516**
De-Appropriation of Expenditures		**$12,117,391**
	GF Salary & Fringe Savings	$9,537,514
	GF Workorder Fringe Savings	$287,264
	GF Vehicle De-appropriation	$740,000
	GF Capital & Programmatic Projects	$1,552,613
Appropriation of Board of Prisoner Revenue		**$1,926,125**
Balance		**$0**

Contents

A. <u>Staffing Deficit</u>

As of March 28, 2026, the Sheriff's Office has a sworn staffing deficit of 128 deputies when comparing authorized positions (920) to positions filled (792). Of important note is that the 920 authorized positions exclude staffing for County Jail #3 Annex. The CJ3 Annex was reopened in the fall 2023 and the Sheriff's Office requested 111 new positions for FY26 to staff the Annex, but the positions were not included in the approved City budget.

A ten-year review of sworn staffing shows that the Sheriff's Office saw net reductions in sworn staffing from 2019 through 2023. The Sheriff's Office has been heavily accelerating its recruitment and retention efforts and has achieved net positive staffing for 2024-2026. **Since 2024, the Sheriff's Office has reduced its staffing deficit by 42% (from 224 to 128).**



The staffing deficit is just one factor that bears consideration. Timing of future retirements is another problem area to address. While we lack the hiring data going back to the last 30 years, when looking at the remaining sworn hired during each year, we can find evidence of the periods with limited-to-no hiring: 2002-2004, 2010-2015, 2020-2021.

Year Hired	# of Sworn		Hires	Separations
1990	3		n/a	n/a
1991			n/a	n/a
1992			n/a	n/a
1993	2		n/a	n/a
1994	11		n/a	n/a
1995	7		n/a	n/a
1996	14		n/a	n/a
1997	5		n/a	n/a
1998	24		n/a	n/a
1999	21		n/a	n/a
2000	28		n/a	n/a
2001	28		n/a	n/a

Year Hired	# of Sworn		Hires	Separations
2002	12		n/a	n/a
2003			n/a	n/a
2004			n/a	n/a
2005	20		n/a	n/a
2006	12		n/a	n/a
2007	57		n/a	n/a
2008	56		n/a	n/a
2009	16		n/a	n/a
2010	3		n/a	n/a
2011			n/a	n/a
2012	6		n/a	n/a
2013	23		n/a	n/a
2014			n/a	n/a
2015	17		n/a	n/a
2016	40		+73	-57
2017	58		+100	-68
2018	39		+65	-60
2019	30		+46	-54
2020	15		+35	-47
2021	11		+17	-63
2022	31		+43	-98
2023	33		+39	-69
2024	49		+68	-49
2025	82		+108	-60
2026	39		+45	-13
Total Sworn	**792**		**+639**	**-638**

In the early 2010s (Sheriff Mirkarimi's tenure), the City did not provide funding to the Sheriff's Office to hire new deputies for several years, leading to significantly fewer deputies in the group of members with 15 to 20 years of service today. In June 2020, the City placed a pause on all police and sheriff's hires to audit law enforcement exams to review for bias in the hiring process. Additionally, with the hiring process changes during the Covid-19 pandemic, this resulted in a lower number of recruits hired in 2020 and 2021. The City's vaccine mandate also resulted in a larger number of separations that year. The positive gains in sworn hiring achieved over the last two years will not negate the prior periods of under-hiring, in the same way that one above-average rainy season will not erase multiple years of prolonged drought.

Sworn Hires (Recruits/Rehires/Laterals)

Fiscal Year	2019	2020	2021	2022	2023	2024	2025	2026*	Total
Hires	+46	+35	+17	+43	+39	+68	+108	+45	**+401**
Separations	-54	-47	-63	-98	-69	-49	-60	-13	**-453**
Net Change	**-8**	**-12**	**-46**	**-55**	**-30**	**+19**	**+48**	**+32**	**-52**

*Through March 28, 2026

The increased hiring during the last two years only helps address the staffing deficits that resulted from the pandemic. The staff gap from the other reduced hiring periods is still present, and as a result, the Sheriff's Office has relied upon overtime to supplement existing staff to fulfill operational needs.

Deputy Recruits

The majority of sworn hires will be 8302 Deputy Sheriff (deputy recruits) who will need to pass the academy, then successfully complete the core training program then the jail training officer program. New deputy recruits will not count toward staffing minimums until they have completed all three, which is not guaranteed. Reviewing the last ten years of data, the success rate is approximately 80%.

8302s	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Hires	+99	+65	+46	+34	+16	+27	+32	+53	+86	+37	**+495**
Separations	-14	-24	-13	-9	-10	-4	-5	-3	-16	-3	**-101**
										Remaining 8302s	**394**
										Success Rate	**~80%**

To put this into context, for every four deputies that separate, the Sheriff's Office would need to hire five 8302s to provide equivalent replacements. The median number of deputies separating each year is 54. Factoring in deputy recruit failure rates, the Sheriff's Office would need to hire 65 deputy recruits each year just to avoid shrinking.

	Age Band									
Years of Service	**20-25**	**25-30**	**30-35**	**35-40**	**40-45**	**45-50**	**50-55**	**55-60**	**60+**	**Total**
Less than 5	19	69	52	35	14	8	7	4	1	**209**
5 to 10		5	63	41	36	14	4	3	1	**167**
10 to 15			8	32	24	16		2	2	**84**
15 to 20				12	36	42	27	15	5	**137**
20 to 25				1	4	22	20	13	6	**66**
25 to 30						9	46	31	8	**94**
More than 30							7	19	9	**35**
Totals	**19**	**74**	**123**	**121**	**114**	**111**	**111**	**87**	**32**	**792**

- **Currently, 218 Deputies are eligible to retire (highlighted in green) and the current staffing gap of 128 will only grow once the staffing for the Annex is added to the budget and recognized**.
- In the table above, each service group (e.g. 5 to 10 yrs) should be replacing the group that precedes it (10 to 15 yrs). The service group of members with 10 to 15 years of service and 20 to 25 years of service are both smaller than the preceding peer group that each should be replacing.
- To illustrate the severity of the issue, we have highlighted a diagonal cross section of cells:
    - Age 30 to 35 with less than 5 years of service: 52 members
    - Age 35 to 40 with 5 to 10 years of service: 41 members
    - Age 40 to 45 with 10 to 15 years of service: 24 members
    - Age 45 to 50 with 15 to 20 years of service: 42 members
    - Age 50 to 55 with 20 to 25 years of service: 20 members
    - Age 55 to 60 with 25 to 30 years of service: 31 members
    - Age 60+ with 30+ years of service: 9 members

  Each highlighted band will progress and cascade to the next level within the series. When the age 55 to 60 group ultimately separates out, they will be replaced by the age 50 to 55 group. This continues all throughout the series. However, the entire group of deputies with 10 to 15 years of service will not be enough to replace the preceding group of deputies who currently have between 15 to 20 years of service. You do not have enough replacements in the group of deputies with 10 to 15 years of service (currently 84 deputies) to fill the slots from the group of deputies with 15 to 20 years of service (currently 137 deputies).

Retiree Retention Incentive Program

Some deputies who retired on CalPERS continue working at other City departments in new roles. The Sheriff's Office has implemented a Retiree Retention Incentive Program (RRIP) to rehire deputies who retired on CalPERS as permanent exempt deputies under SFERS. The benefits for the City are:

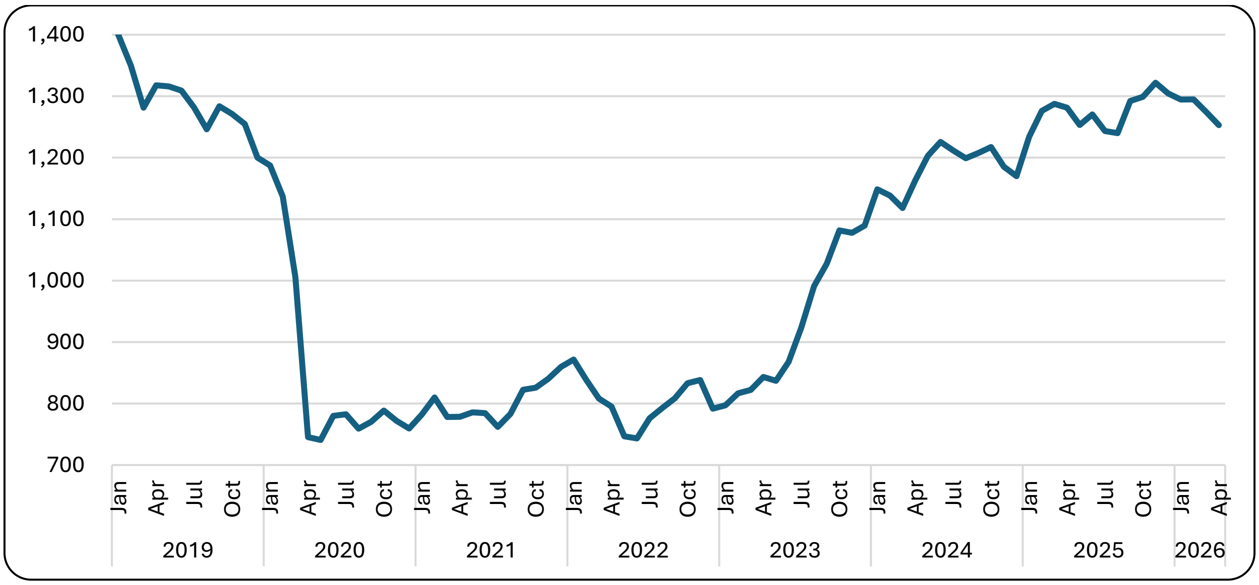
- Having an additional pool of candidates ready to hire.
- Having a deputy already trained and familiar with Department policies and procedures.
- Having an additional deputy available to reduce mandatory staffing overtime.
- Realizable cost savings from reduced fringe benefits. The difference in the City's retirement benefit costs for a deputy who is a member of CalPERS vs. a member of SFERS is (64.45% for CalPERS vs. 14.23% for SFERS).

The window of opportunity is relatively narrow, but if utilized, it will help maximize staffing and lower the deputy staffing gap. The Sheriff's Office currently has 15 sworn members rehired under RRIP. This group will help the City achieve savings of $895K in retiree contributions in FY26 from this transition.

	Current CalPERS Sheriff Deputies (8304s)									
Years of Service	**20-25**	**25-30**	**30-35**	**35-40**	**40-45**	**45-50**	**50-55**	**55-60**	**60+**	**Total**
15 to 20				6	32	41	27	15	4	**125**

	Current CalPERS Sheriff Deputies (8304s)									
Years of Service	**20-25**	**25-30**	**30-35**	**35-40**	**40-45**	**45-50**	**50-55**	**55-60**	**60+**	**Total**
20 to 25				1	4	22	20	13	5	**65**
25 to 30						9	45	27	7	**88**
More than 30							6	15	5	**26**
Totals				**7**	**36**	**72**	**98**	**70**	**21**	**304**

Jail Population Count



The jail population is now back to pre-pandemic levels, however there are several important changes to denote:

- In 2020, the Sheriff's Office closed two jails, eliminating 903 beds from San Francisco's jail system without provisions for replacement beds from the City. The former County Jails (CJ) 3 and 4 located at the Hall of Justice and had a maximum capacity of 903 beds were seismically deficient and outdated. The Sheriff's Office reopened the CJ3 Annex in the fall of 2023 and opened additional pods to increase jail capacity.
- Five dorms at the CJ3 Annex are presently open. If the jail population increases and necessitates the Sheriff's Office opening the last remaining dorm, additional overtime costs will be incurred for the year. Conversely, if the jail population reduces, the Sheriff's Office may be able to close a dorm, which would help reduce overtime staffing costs.
- Approximately 70% of the jail population is housed at the San Bruno jails compared to 50% previously. This has increased transportation needs since inmates must be transported from San Bruno to the Hall of Justice for court appearances, whereas previously, the former CJ3 and CJ4 at the 6th and 7th floor at the Hall of Justice.

Staffing Cost Increases

A comparison of personnel costs through the first 20 pay periods of each fiscal year shows that for FY26, cost increases fall under two general areas:

- Recruitment/Academy
- Staffing Minimums

Area	Proj ID	Project Descr	FY24	FY25	FY26
Recruitment/ Academy	10001912	SH Admin/Personnel	$1,321,908	$1,262,849	$1,709,155
	10001944	SH Recruitment	$2,910,326	$3,617,275	$4,167,840
	10001945	SH Training	$6,186,603	$7,529,902	$9,617,508
Staffing Minimums	10001927	SH Classification	$3,722,598	$3,847,523	$4,167,866
	10001929	SH Jail	$63,218,910	$66,928,609	$73,580,102
	10001941	SH Building Services	$2,636,55	$2,453,670	$2,974,247

A comparison of personnel costs through March from the past three fiscal years show specific areas of increase.

1. Recruitment/Academy
   The Sheriff's Office hired 108 deputies in 2025 and this does not happen without assigning resources to support these efforts. Additional costs associated with hiring new recruits include testing, background investigations, and training. The original hiring goal for FY26 was to hire 75 deputies. Through March 28, 2026, the Sheriff's Office has hired 102 deputies, with three months remaining in FY26.

2. Staffing Minimums
   State and local laws mandate many of the Sheriff's functions that require mandatory staffing. The primary functions include:

Government Code(s)	Function
• San Francisco Charter §6.105 • Board of State & Community Corrections (BSCC), Title 15	Within the jails, provide: • Inmate medical care including mental health services • Inmate education programs • Individual and family social service programs which may include counseling, reentry planning, and legal assistance • Religious services for inmates • Minimum of three hours of recreation each week • Classification of inmates to assign housing and activities according to need and safety • General safety and maintenance of facilities

Government Code(s)	Function
• California Government Code, Article 8.5 • San Francsico Charter §6.105, §13.104.5 • San Francsico Administrative Code §1.59	• Provide court security • Provide election security • Provide law enforcement and security services at Public Health hospital campuses and clinics • Enforce civil court matters, such as restraining orders and evictions
• San Francsico Charter §6.105 • San Francsico Admin Code §5.1, §5.19, §5.25, §121.5, and §96A • California Penal Code, §830.1 • California Code of Regulations Title 11, §1005 • BSCC, Title 15	• Provide electronic monitoring as an alternative to incarceration for pretrial and sentenced individuals and case management • Conduct criminal investigations of alleged crimes committed under the Sheriff's jurisdiction, such as in the jails • Provide academy training (664+ hours) and ongoing training (24+ annual hours) for all sworn staff • Maintain inmate records and incident reports • Participate in city councils, including the Reentry Council, Family Violence Council, and Sentencing Commission • Report on criminal justice topics, including civil immigration • detainees, detentions or traffic stops, searches, and use of force

B. <u>FY26 Cost Reduction Strategy</u>

To keep within the FY26 budget, the Sheriff's Office has enacted the following strategies to reduce personnel costs over the remaining three months of the fiscal year.

- Suspending Specialized Detail Assignments (Safe Streets Initiative, HSOC Wagons, DPW Detail)
- Suspending overnight-shift in ITSS unit
- Suspending use of Prop Fs
- Reduction of overtime shifts department-wide
- Cancelling entry-level testing and practices for 4th quarter of FY26
- Reassigning deputies from Background Investigations Unit for the remainder of FY26 to Custody to reduce backfill overtime

C. Overtime vs. Regular Work Hours

While overtime hours are paid at a rate of one and a half times an employee's regular hourly rate, benefit costs are another factor to include in the comparison.

Hourly Cost for Deputy (8304/8504)*	Regular		Overtime
	CalPERS	SFERS	
Rate of Pay	$70.3625	$70.3625	$105.5438
Benefits:			
Retirement	$45.4190 (64.55%)	$10.1367 (14.41%)	
Medicare	$1.0203	$1.0203	$1.5304
Retiree Health Match	$0.7036	$0.7036	$1.0554
Dependent Coverage	$7.9341	$7.9341	
Dental Coverage	$0.6538	$0.6538	
Total Hourly Cost	**$126.09**	**$90.81**	**$108.13**

*Benefit rate is based on BFM budgetary numbers. Actuals will vary based on the individual.

When adding the benefit cost, the regular hourly rate for a Sheriff Deputy on CalPERS is 16.6% more costly than the overtime rate, but a Sheriff Deputy on SFERS is 16% less costly than the overtime rate. We should also be adding the shift relief factor to regular hours for the cost of covering a shift when an employee is absent for vacation, sick leave, or training.

Based on CBA MOU agreements, Sheriff Deputies receive:

- 3 Floating Holidays
- 10 to 20 Vacation Days, depending on years of service
- 13 Sick Days
- Standards and Training for Corrections (STC) in Title 15 sets the annual training requirements for jails at 24 hours.
- POST requirements require 14 to 18 hours of Perishable Skills training every 24 months.

This translates to between 232 hours and 312 hours of paid leave/absence. This would add 11.15% to 15% to the hourly rate cost.

Hourly Cost for Deputy (8304/8504)*	Regular		Overtime
	CalPERS	SFERS	
Total Hourly Cost	$126.09	$90.81	$108.13
Relief Factor Adj at 11.15%	$14.06	$10.13	
Adj Hourly Cost at 11.15%	**$140.15**	**$100.94**	**$108.13**
Relief Factor Adj at 15%	$18.91	$13.62	
Adj Hourly Cost at 15%	**$145.00**	**$103.38**	**$108.13**
Ratio of Deputies	**33%**	**67%**	

The Sheriff's Office currently has a ratio for Sheriff Deputies of 33 CalPERS:67 SFERS. Based on this ratio, the prorated hourly cost when accounting for paid leave becomes:

- Overtime = $108.13
- Avg Regular Hourly Rate with Relief Factor cost at 11.15% = $114.01
- Avg Regular Hourly Rate with Relief Factor cost at 15% = $117.25

With a relief factor cost at 11.15%, the average hourly rate would be 5.43% greater than the overtime hourly rate. With a relief factor cost at 15%, the average hourly rate would be 8.43% greater than the overtime hourly rate.

D. Current Staffing

As of March 28, 2026, the Sheriff's Office has the following staffing figures:

Class Type	Authorized	Actual	Prop-F	Vacant	% FTE Filled
Sworn*	920	792	44	106	86%
Cadet	135	91	0	25	78%
Professional Staff*	116	92	11	37.5	68%
Totals	**1,171**	**975**	**55**	**168.5**	**83%**

*Four sworn positions are tx'd to other positions and are recorded under professional staff.

The number of authorized sworn positions does not include any funded positions for the Annex. Positions were requested in FY26 budget process but were not added. Of the 792 deputies, 102 deputies are awaiting or in pre-academy, academy, CORE training, or the Jail Training Officer (JTO) program. The investment and lead times from when a new deputy recruit is hired to when the person can count toward staffing minimums is significant, taking at least 10 months. When a deputy recruit enters (JTO), both the training officer and the deputy recruit do not count toward staffing minimums.

Academy	Start #	Current #	Pre-Academy	Academy	CORE	JTO
Alameda	8	3	5/23/25 – 6/6/26	6/9/25 – 12/18/25	1/10/26 – 2/6/26	2/7/26 – 3/27/26
Santa Rosa	7	6	7/7/25 - 7/18/25	7/21/25 – 12/5/25	1/10/26 – 2/6/26	2/7/26 – 3/27/26
Seaside	7	4	8/25/25 – 9/5/25	9/8/25 – 3/12/26	3/16/26 – 4/10/26	4/11/26 – 5/29/26
San Mateo	14	14	10/11/25 10/24/25	10/27/25 – 4/30/26	5/1/26 – 5/29/26	TBD
San Jose	15	14	12/8/25 – 12/18/25	12/18/25 – 6/26/26	6/29/26 – 7/24/26	TBD
Santa Rosa	2	2	12/13/25 – 1/2/26	1/5/26 – 5/29/26	6/29/26 – 7/24/26	TBD

Academy	Start #	Current #	Pre-Academy	Academy	CORE	JTO
San Jose	44	n/a	4/20/26 – 5/4/26	5/4/26 – 10/21/26	TBD	TBD
Santa Rosa	5	n/a	7/4/26 – 7/19/26	7/13/26 – 12/4/26	TBD	TBD

E. Overtime Deficit

The Sheriff's Office is currently projecting an overtime deficit of $14,043,516 million in FY26 and the proposed ordinance appropriates $1,926,125 Board of Prisoners revenue, de-appropriates $12,117,391 from salaries, mandatory fringe benefits, vehicles, programmatic projects, capital renewal projects, and building and structure improvement projects and appropriates $14,043,516 to overtime in FY26.

Description	Amount
Overtime Costs	**-$14,043,516**
De-Appropriation of Expenditures	**$12,117,391**
GF Salary & Fringe Savings	$9,537,514
GF Workorder Fringe Savings	$287,264
GF Vehicle De-appropriation	$740,000
GF Capital & Programmatic Projects	$1,552,613
Appropriation of Board of Prisoner Revenue	**$1,926,125**
Balance	**$0**

OFFICE OF THE SHERIFF
CITY AND COUNTY OF SAN FRANCISCO

1 DR. CARLTON B. GOODLETT PLACE
ROOM 456, CITY HALL
SAN FRANCISCO, CALIFORNIA 94102

PAUL MIYAMOTO
SHERIFF

May 21, 2026
Reference: CFO-2026-001

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

RE: Proposed Ordinance of the San Francisco Sheriff's Office to Appropriate Boarding of Prisoners Revenue, De-Appropriate Salaries/Benefits/Vehicles/Various Projects, and Appropriate Overtime

Dear Ms. Calvillo,

Attached, please find the proposed ordinance appropriating $1,926,125 Board of Prisoners revenue, de-appropriating $12,117,391 from salaries, mandatory fringe benefits, vehicles, programmatic projects, capital renewal projects, and building and structure improvement projects and appropriating $14,043,516 to overtime in the Sheriff's Office in order to support the Sheriff's Office projected increases in overtime as required per Administrative Code Section 3.17 in the Sheriff's Office in Fiscal Year (FY) 2025-2026.

The following is a list of accompanying documents:

- Proposed Appropriation and De-appropriation Ordinance in PDF
- Proposed Appropriation and De-appropriation Ordinance in Word
- Background letter detailing the challenges the Sheriff's Office has experienced during the fiscal year

Please let me know if you have any questions

Sincerely,

Patrick Leung, Chief Financial Officer
San Francisco Sheriff's Office