

File No. 260567

Committee Item No. 14

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee Date July 15, 2026

Board of Supervisors Meeting Date _____

Cmte Board

- | | | |
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| ☐ | ☐ | 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 |
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OTHER (Use back side if additional space is needed)

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|-------------------------------------|--------------------------|-----------------------------------|
| ☒ | ☐ | <u>SHF Presentation 7/15/2026</u> |
| ☐ | ☐ | _____ |
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Completed by: Brent Jalipa Date July 9, 2026

Completed by: Brent Jalipa Date _____

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

USES De-appropriation

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

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10000 - GF Annual	10001929 - SH Jail /	501010	Perm Salaries-Misc-	(\$1,842,706)
4	Account Ctrl / 210737 -	0006 - Jail No. 5 - San		Regular	
5	SHF Custody	Bruno / 10000 -			
6		Operating			
7					
8	10000 - GF Annual	10001929 - SH Jail /	513090	Retirement Non-City	(\$2,525,202)
9	Account Ctrl / 210737 -	0002 - Jail No. 1 - 425		(Pers)	
10	SHF Custody	7Th St - I&R / 10000 -			
11		Operating			
12					
13	10000 - GF Annual	10001929 - SH Jail /	513090	Retirement Non-City	(\$1,500,000)
14	Account Ctrl / 210737 -	0003 - Jail No. 2 - 425		(Pers)	
15	SHF Custody	7Th St / 10000 -			
16		Operating			
17					
18	10000 - GF Annual	10001929 - SH Jail /	513090	Retirement Non-City	(\$829,926)
19	Account Ctrl / 210737 -	0005 - Jail No. 4 - Hoj		(Pers)	
20	SHF Custody	7Th Flr / 10000 -			
21		Operating			
22					
23					
24					
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10000 - GF Annual	10001929 - SH Jail /	513090	Retirement Non-City	(\$1,500,000)
4	Account Ctrl / 210737 -	0006 - Jail No. 5 - San		(Pers)	
5	SHF Custody	Bruno / 10000 -			
6		Operating			
7					
8	10020 - GF Continuing	10013772 - Cell Security	581066	Sr-DPW-Architecture	(\$1,644)
9	Authority Ctrl / 232331	Refurbishment / 0002 -			
10	- SHF Administration	#2 / 15217 - SH Cell			
11		Security Refurbishment			
12					
13	10020 - GF Continuing	10013775 - County JI 2 -	529990	Other Equip Maint	(\$2,719)
14	Authority Ctrl / 232331	Equipment Replac /			
15	- SHF Administration	0002 - #2 & #4 / 15221 -			
16		SH County JI 2 -			
17		Equipment Rep			
18					
19	10020 - GF Continuing	10013775 - County JI 2 -	581067	Sr-DPW-Building	(\$1,314)
20	Authority Ctrl / 232331	Equipment Replac /		Repair	
21	- SHF Administration	0002 - #2 & #4 / 15221 -			
22		SH County JI 2 -			
23		Equipment Rep			
24					
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10020 - GF Continuing	10013776 - SH	567000	Bldgs,Struct&Imprv	(\$17,669)
4	Authority Ctrl / 232331	Electronic Security		Proj-Budget	
5	- SHF Administration	System / 0004 - Cj 1 & 2			
6		/ 15223 - SH Cj 1 & 2			
7					
8	10020 - GF Continuing	10013789 - Perimeter	584030	Capital Renewal	(\$2,600)
9	Authority Ctrl / 232331	Fence Repair / 0002 -		Projects	
10	- SHF Administration	Sbj Perimeter / 15237 -			
11		SH Perimeter Fence			
12		Repair			
13					
14	10020 - GF Continuing	10013790 - Radio	581140	DT Technology	(\$35,835)
15	Authority Ctrl / 232331	System Maintain/Plan /		Projects	
16	- SHF Administration	0002 - Upgrade City			
17		Wide System / 15238 -			
18		SH Radio System			
19		Maintain-plan			
20					
21	10020 - GF Continuing	10013795 - Showers	581067	Sr-DPW-Building	(\$4,333)
22	Authority Ctrl / 232331	Repair 0002 - County		Repair	
23	- SHF Administration	Jail 5 / 15242 - SH			
24		Showers Repair			
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10020 - GF Continuing	10033429 - Digital	506070	Programmatic	(\$3,199)
4	Authority Ctrl / 232331	Services Redesign /		Projects-Budget	
5	- SHF Administration	0001 - Digital Services			
6		Redesign / 20371 -			
7		SFSD Digital Svc Project			
8					
9	10020 - GF Continuing	10037645 - CJ3 Annex -	581067	Sr-DPW-Building	(\$93,273)
10	Authority Ctrl / 232331	Shower Door / 0001 -		Repair	
11	- SHF Administration	CJ3 Annex - Shower			
12		Door / 21779 - CJ3			
13		Annex Secured Shower			
14		Door			
15					
16	10020 - GF Continuing	10038966 - CJ3 Roof-	567000	Bldgs,Struct&Imprv	(\$38,075)
17	Authority Ctrl / 210739	Painting HVAC Equip /		Proj-Budget	
18	- SHF Planning	0001 - Roof Painting for			
19		CJ3 HVAC Equ / 22251			
20		- CJ3 Roof-Painting			
21					
22					
23					
24					
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10020 - GF Continuing	10040284 - PW Roof	567000	Bldgs,Struct&Imprv	(\$200,000)
4	Authority Ctrl / 210739	CJ3 Annex Coating /		Proj-Budget	
5	- SHF Planning	0002 - Reserve- Project			
6		/ 22251 - CJ3 Roof-			
7		Painting			
8					
9	10020 - GF Continuing	10040284 - PW Roof	581067	Sr-DPW-Building	(\$395,599)
10	Authority Ctrl / 210739	CJ3 Annex Coating /		Repair	
11	- SHF Planning	0002 - Reserve- Project			
12		/ 22251 - CJ3 Roof-			
13		Painting			
14					
15	10020 - GF Continuing	10041427 - CJ3 Access	567000	Bldgs,Struct&Imprv	(\$419,874)
16	Authority Ctrl / 210739	to Unfiltr Sunlight / 0001		Proj-Budget	
17	- SHF Planning	- CJ3- Outdoor			
18		Recreation / 22833 -			
19		CJ3- Outdoor			
20		Recreation			
21					
22					
23					
24					
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10020 - GF Continuing	10042517 - SH CJ2 and	567000	Bldgs, Struct&Imprv	(\$336,479)
4	Authority Ctrl / 210739	CJ3 Infrastr Upgrd /		Proj-Budget	
5	- SHF Planning	0001 - Reinforcemt and			
6		Safety Upgrade / 23047			
7		- SH CJ2 and CJ3			
8		Infrastr Upgrd			
9					
10	10060 - GF Work	10001918 - SH	513090	Retirement Non-City	(\$287,264)
11	Order / 210738 - SHF	Institutional Police /		(Pers)	
12	Field	0001 - Institutional			
13		Police - SFGH / 10002 -			
14		Interdepartmental-			
15		Overhead			
16					
17	Total Uses De-appropriation				(\$12,117,391)

18

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

21

22 **USES Appropriation**

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1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10000 - GF Annual	10001927 - SH	511010	Overtime -	\$556,252
4	Account Ctrl / 210737 -	Classification / 0001 -		Scheduled Misc	
5	SHF Custody	Classification / 10000 -			
6		Operating			
7					
8	10000 - GF Annual	10001929 - SH Jail /	511010	Overtime -	\$3,500,000
9	Account Ctrl / 210737 -	0002 - Jail No. 1 - 425		Scheduled Misc	
10	SHF Custody	7Th St - I&R / 10000 -			
11		Operating			
12					
13	10000 - GF Annual	10001929 - SH Jail /	511010	Overtime -	\$3,500,000
14	Account Ctrl / 210737 -	0003 - Jail No. 2 - 425		Scheduled Misc	
15	SHF Custody	7Th St / 10000 -			
16		Operating			
17					
18	10000 - GF Annual	10001929 - SH Jail /	511010	Overtime -	\$3,500,000
19	Account Ctrl / 210737 -	0015 - Jail No. 3A San		Scheduled Misc	
20	SHF Custody	Bruno Jail A / 10000 -			
21		Operating			
22					
23					
24					
25					

1	Fund /	Project & Activity /	Account	Description	Amount
2	Department ID	Authority			
3	10000 - GF Annual	10001940 - SH Jail-	511010	Overtime -	\$2,700,000
4	Account Ctrl / 210737 -	Storekeeper / 0002 -		Scheduled Misc	
5	SHF Custody	Sfgh - Hospital			
6		Med/Psych Ward /			
7		10000 - Operating			
8					
9	10060 - GF Work	10001918 - SH	511010	Overtime -	\$287,264
10	Order / 210738 - SHF	Institutional Police /		Scheduled Misc	
11	Field	0001 - Institutional			
12		Police - SFGH / 10002 -			
13		Interdepartmental-			
14		Overhead			
15					
16	Total Uses Appropriation				\$14,043,516
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1 Section 3. The Controller is authorized to record transfers between funds and adjust the
2 accounting treatment of sources and uses appropriated in this ordinance as necessary to
3 conform to Generally Accepted Accounting Principles and other laws.

4
5
6
7 APPROVED AS TO FORM:
8 DAVID CHIU, City Attorney

FUNDS AVAILABLE
GREG WAGNER, Controller

9 By: /s/ Bradley Russi
10 BRADLEY A. RUSSI
11 Deputy City Attorney

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
<i>Abatements to other funding sources</i>	
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
<u>Unbudgeted Revenue</u>				
US Marshall Revenue	1,926,125			1,926,125
<u>De-Appropriations</u>				
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,	9%
Percent of FY 2024-25 Actual Expenditures	

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. There 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.



San Francisco
Sheriff's Office



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

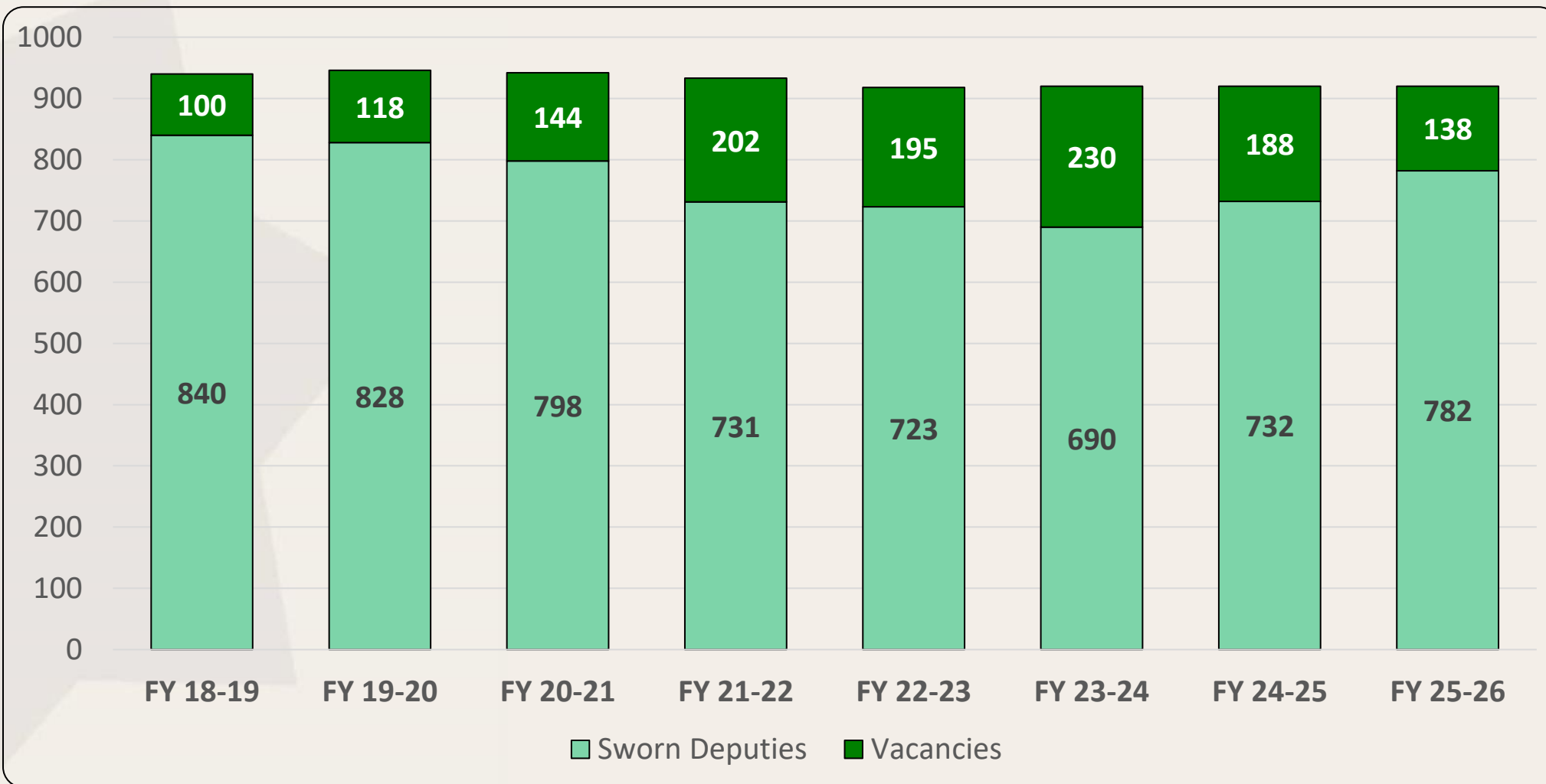
Major Overtime Contributors

- 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 Sheriff's Office

Sworn Workforce Measurements





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%)



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

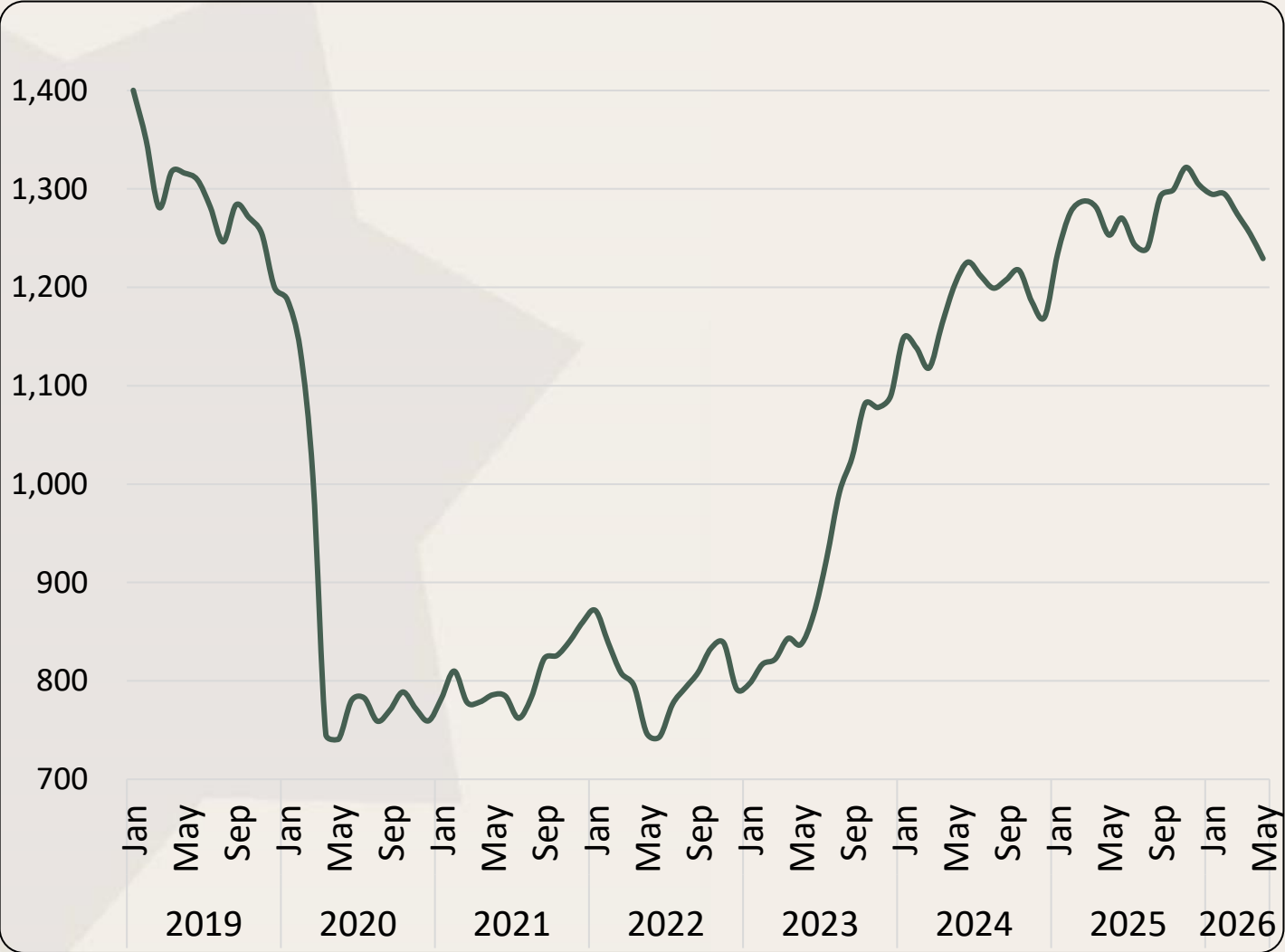
Hiring and Separation Trends

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



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.



San Francisco

Sheriff's Office

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
- Deleted positions reverse previous efforts to Civilianize administrative functions
- 1 Position (Fleet Manager) is removed in FY27

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

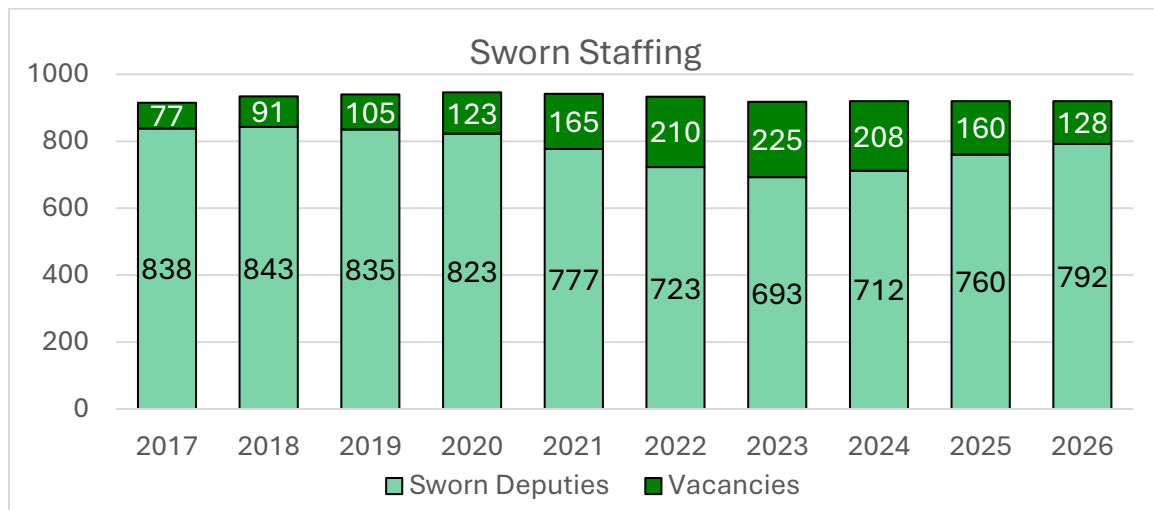
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A. Staffing Deficit

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.

Years of Service	Age Band									Total
	20-25	25-30	30-35	35-40	40-45	45-50	50-55	55-60	60+	
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:

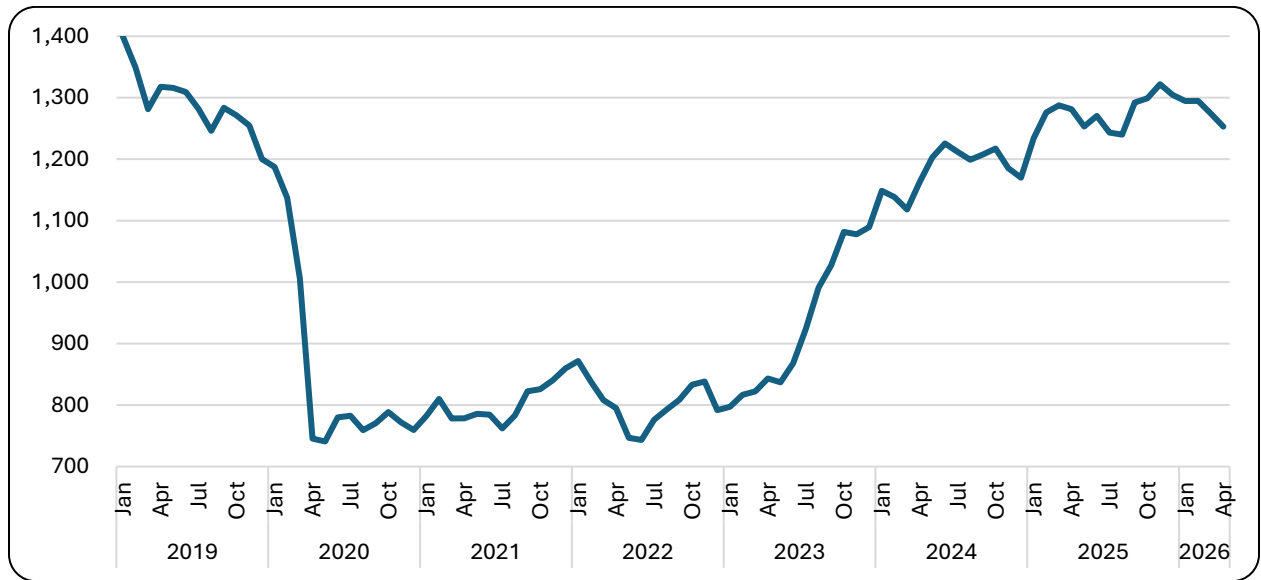
- Having an additional pool of candidates ready to hire.
- Having a deputy already trained and familiar with Department policies and procedures.
- Having an additional deputy available to reduce mandatory staffing overtime.
- Realizable cost savings from reduced fringe benefits. The difference in the 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 Francisco Charter §6.105, §13.104.5 - San Francisco 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 Francisco Charter §6.105 - San Francisco 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. FY26 Cost Reduction Strategy

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