

File No. 260353

Committee Item No. 9

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee Date April 22, 2026

Board of Supervisors Meeting Date _____

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OTHER (Use back side if additional space is needed)

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Completed by: Brent Jalipa Date April 16, 2026

Completed by: Brent Jalipa Date _____

<p>Item 9 File 26-0353</p>	<p>Department: Police Department</p>
<p>EXECUTIVE SUMMARY</p>	
<p style="text-align: center;">Legislative Objectives</p> <ul style="list-style-type: none"> • The Chief Financial Officer of the Police Department sent a letter to the Chair of the Budget and Finance Committee on April 3, 2026 requesting a release of reserves in the amount of \$537,583 from the FY 2025-26 budget to support overtime costs for the remaining pay periods. <p style="text-align: center;">Key Points</p> <ul style="list-style-type: none"> • In June 2025, the Budget and Appropriations Committee put \$537,583 of the Police Department’s FY 2025-26 General Fund overtime budget on reserve. • The Police Department’s FY 2025-26 General Fund overtime budget is approximately \$100.2 million, including a \$28.5 million increase approved by the Board of Supervisors in April 2026. Separately, the Police Department has received approximately \$2.9 million for overtime costs related to the Superbowl and Lunar New Year from the \$4.0 million General Reserve appropriation to the Department of Emergency Management approved by the Board of Supervisors in March 2026. <p style="text-align: center;">Fiscal Impact</p> <ul style="list-style-type: none"> • The proposed release of reserves would support the Police Department’s overtime costs, including overtime costs, to meet minimum staffing requirements and to provide staffing for community events requiring additional security. The funds may also be used to offset spending above budget on temporary salaries or other line items within the overall salary account in the General Fund. • Overall, the Police Department is projecting salary savings of approximately \$0.9 million, which is 0.2 percent of the department’s total General Fund salary budget of approximately \$516.7 million. This projection assumes a reduction in overtime utilization. <p style="text-align: center;">Recommendation</p> <ul style="list-style-type: none"> • Approve the request to release the \$537,583 in reserved funds for Police overtime. 	

MANDATE STATEMENT

City Administrative Code Section 3.3(j) states that the Budget and Finance Committee of the Board of Supervisors has jurisdiction over the City’s budget and may reserve proposed expenditures to be released at a later date subject to Board of Supervisors approval. The practice of the Board of Supervisors is for the Budget and Finance Committee to approve release of funds placed on reserve by the Committee, without further Board of Supervisors approval.

BACKGROUND

In June 2025, the Budget and Appropriations Committee put \$537,583 of the Police Department’s FY 2025-26 General Fund overtime budget and \$652,130 of the department’s FY 2026-27 General Fund overtime budget on reserve, for a total of \$1,189,713 on reserve across two years. In April 2026, the Board of Supervisors approved a \$28.5 million increase in the department’s overtime appropriation in FY 2025-26 from approximately \$71.6 million to approximately \$100.2 million (File 26-0176). In addition, the Police Department has received approximately \$2.9 million for overtime costs related to the Superbowl and Lunar New Year from the \$4.0 million General Reserve appropriation to the Department of Emergency Management approved by the Board of Supervisors in March 2026 (File 25-1249).

DETAILS OF PROPOSED LEGISLATION

The Chief Financial Officer of the Police Department sent a letter to the Chair of the Budget and Finance Committee on April 3, 2026 requesting a release of reserves in the amount of \$537,583 from the FY 2025-26 budget to support overtime costs for the remaining pay periods.

FISCAL IMPACT

The proposed release of reserves would support the Police Department’s overtime costs, including overtime costs, to meet minimum staffing requirements and to provide staffing for community events requiring additional security. The funds may also be used to offset spending above budget on temporary salaries or other line items within the overall salary account in the General Fund.

According to the Police Department’s salary projections as of March 27, 2026, which assume a reduction in overtime utilization, the department is projecting savings in overtime, which are offset by projected spending above budget on temporary salaries and premium pay. Overall, the Police Department is projecting salary savings of approximately \$0.9 million, which is 0.2 percent of the department’s total General Fund salary budget of approximately \$516.7 million. According to the Chief Financial Officer of the Police Department, Kimmie Wu, releasing the reserved funds will help ensure the department does not need another mid-year appropriation.

RECOMMENDATION

Approve the request to release the \$537,583 in reserved funds for Police overtime.



DANIEL LURIE
MAYOR

CITY AND COUNTY OF SAN FRANCISCO
POLICE DEPARTMENT
HEADQUARTERS
1245 3RD Street
San Francisco, California 94158



DERRICK J. LEW
CHIEF OF POLICE

Friday, April 3, 2026

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

Supervisor Connie Chan, Chair, Budget and Finance Committee
1 Dr. Carlton B. Goodlett Place, City Hall, Room 244
San Francisco, CA 94102
Sent Via Email: Connie.Chan@sfgov.org

Re: Release of \$537,583 reserve for the San Francisco Police Department

Dear Madam Clerk and Chair Chan,

I request the release of \$537,583 in reserve from the Budget and Finance Committee to support the San Francisco Police Department's operational needs. Overtime costs have increased due to minimum staffing requirements and community events necessitate additional security. We are projected to spend approximately \$100 million in overtime by June 30, 2026.

Per [File No. 250589](#), the City and County of San Francisco has placed \$537,583 of the Department's overtime budget in reserve. These funds are needed to cover overtime costs for the remaining pay periods. Therefore, we respectfully request that the Committee release the funds held in reserve so the Department can meet its ongoing operational obligations. We appreciate your consideration of this request and remain available to provide any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Kimmie Wu".

Kimmie Wu
Chief Financial Officer