CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST
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Budget Analysis Report

To: Supervisor Chan
From: Budget and Legislative Analyst's Office
Re: Cost Analysis of Staffing the Department of Sheriff Accountability
Date: June 24, 2026

Summary of Requested Action

Your office requested that the Budget and Legislative Analyst conduct an analysis on the estimated cost to fully staff the Department of Sheriff Accountability.

For further information about this report, contact Dan Goncher at the Budget and Legislative Analyst's Office.

Policy Options

Regarding the allocation of funds to the Department of Sheriff Accountability (SDA) in FY 2026-27, the Board of Supervisors could:

1. Fund SDA at the level of the Mayor's Proposed Budget after incorporating BLA fiscal recommendations, for a total cost of $1,409,349 in FY 2026-27, or another similar amount at the discretion of the Board.
2. Fund SDA based on Charter requirements regarding the minimum number of investigators in the Department, for a total estimated cost of $3,734,635 in FY 2026-27.
3. Fund SDA based on workload projections for the number of SFSO-related cases requiring investigation, for a total estimated cost of $2,198,377 in FY 2026-27.

Project Staff: Dan Goncher, Cooper Bouton

History of SDA & Charter Requirements

Establishment of the SDA

The Department of Sheriff Accountability (SDA), also referred to as the Office of the Sheriff's Inspector General (OSIG), was created following voter approval of Proposition D in November 2020. This measure established SDA as an independent department led by the Sheriff's Inspector General and overseen by a seven-member Sheriff's Department Oversight Board (SDOB), four of whom are appointed by the Board of Supervisors and three of whom are appointed by the Mayor.

Charter Requirements

Section 4.137 of the City and County Charter outlines in detail the responsibilities of SDA. These include investigating complaints against Sheriff's Office (SFSO) employees, investigating all deaths of individuals in the custody of SFSO, and recommending disciplinary action when it is found that an employee violated law or SFSO policy. To document this work, the Department is required to prepare and submit quarterly reports to the Sheriff and SDOB that detail the number and types of complaints investigated, the outcomes of these investigations, any disciplinary recommendations, and any recommended policy changes. The Department is also required to develop and recommend to the Sheriff a use of force policy and internal review process for all use of force and critical incidents.

In addition to the responsibilities described above, the Charter outlines minimum staffing requirements for the Department. Chief amongst these is the requirement that there be a minimum of one SDA investigator for every 100 sworn SFSO employees, subject to the budgetary provisions of the Charter. It is also prohibited for any SDA staff to have previously been employed in a law enforcement agency or union.

Current Budget Allocation for SDA

Staffing Overview

To date, SDA has not received the funding to be staffed as a standalone department and instead operates with a staff of approximately two funded positions. These positions consist of a Clerk of the Board (8173 Legal Assistant), which is currently filled, as well as the Sheriff's Inspector General (0961 Department Head I), which has been vacant since January 2025 and is awaiting the SDOB's appointment of a candidate to fill the position.

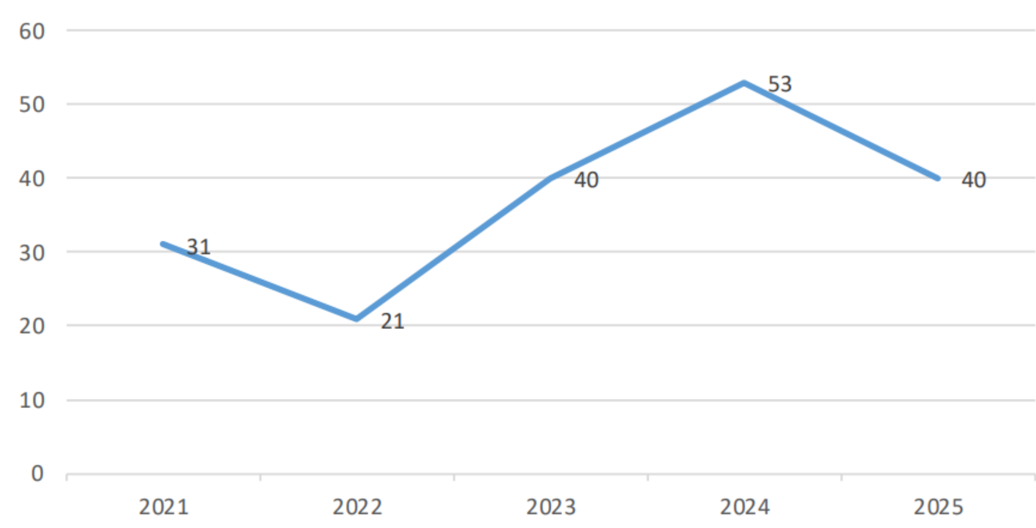
Support from the Department of Police Accountability

Due to the limited staffing, the responsibilities of the Department as outlined in the Charter are currently carried out by the Department of Police Accountability (DPA) through a Letter of Agreement that has been renewed annually since SDA's inception. Under this arrangement, DPA investigates serious misconduct cases involving employees of the SFSO that relate to in-custody deaths or complaints involving any of the following criteria:

a. Use of force resulting in injury or death;
b. Use of a weapon or control device;
c. Sexual misconduct;
d. Reckless disregard for health or safety;
e. Pattern or practice of harassment, bias, or retaliation by SFSO deputies; and,
f. Additional misconduct at SFSO discretion.

The volume of SDA cases opened annually has generally increased over time since DPA first began conducting investigations of SFSO employees in 2021 (see Exhibit 1 below). As part of this trend, calendar year 2026 is on pace to nearly match the previous high point for number of cases opened, with 13 new cases already being opened within the first quarter of the year, which would result in 52 total cases for 2026 if that trend continues.

Exhibit 1: Five-year Trend of Cases Opened by DPA on Behalf of SDA



Source: Mayor's Proposed Budget for FY 2026-27 & 2027-28

The increase in SFSO-related casework over the last three years has also put a strain on DPA's ability to complete their own high case volume, which in 2025 resulted in DPA invoking a provision within the Letter of Agreement to decline several Sheriff's Office complaints due to insufficient resources to investigate the complaints. These declined cases, as well as those that don't meet the criteria listed in the Letter of Agreement, are investigated by the SFSO's Internal Affairs Unit.

Departmental Budget Breakdown

The Mayor proposed a budget of $1,557,714 for SDA in FY 2026-27, which would be lowered to $1,409,349 if the BLA's fiscal recommendations totaling $148,365 are accepted by the Board of Supervisors. Given the low number of funded staff positions within the Department, the majority of funds are dedicated to Services of Other Departments also known as interdepartmental workorders, consisting of $1,147,780 (or 74 percent) of budgeted expenditures. Within this category, DPA is delivering most of these services, and is scheduled to receive $580,000 from SDA for handling investigations into SFSO-related complaints.[1] An overview of the Mayor's proposed budget for FY 2026-27 is shown below in Exhibit 2, along with the BLA's recommended amendments (fiscal recommendations) to the proposed budget, which were published on June 18, 2026 for the June 22, 2026 Budget and Appropriations meeting.[2]

Exhibit 2: Mayor's Proposed Budget for SDA, FY 2026-27

Budget Category	Proposed FY 2026-27 Budget	Proposed FY 2026-27 Budget Incorporating BLA Fiscal Recommendations
Services of Other Depts.	$873,969	$870,769
Salaries	439,543	331,596
Non-personnel Services	103,742	103,742
Fringe Benefits	137,639	100,420
Materials & Supplies	2,821	2,821
Total	**$1,557,714**	**$1,409,349**

Source: Mayor's Proposed Two-Year FY 2026-28 Budget and BLA Recommendations for Budget and Appropriations June 22, 2026 meeting (dated June 18, 2026).
Note: Numbers may not sum due to rounding.

[1] According to DPA Chief Finance Officer Nicole Armstrong, the $580,000 portion of the SDA budget funds one 8126 Senior Investigator, one 8124 Investigator, and a portion of support staff, including: 1051 IS Business Analyst-Assistant, 1823 Senior Administrative Analyst, and 1842 Management Assistant.

[2] In addition, the BLA has made a policy recommendation (SDA-3) totaling $303,292 in salary and benefit costs to delete the 0961 Department Head I position. If SDA is completely folded into the Department of Police Accountability this position would become redundant. If this policy recommendation is accepted, BLA fiscal recommendation SDA-2 can't also be accepted.

Estimate to Fund SDA Based on Charter Requirements

To staff SDA for a full year in FY 2026-27 based on the requirements in Charter Section 4.137(h) there would need to be a significant increase to the SDA budget, totaling an estimated $3,734,635 (consisting of $92,088 in one-time costs and $3,642,547 in ongoing costs).

Most of the increase to SDA funding would consist of salaries and mandatory fringe benefits to pay for the investigators, attorneys, and support staff needed to carry out the responsibilities assigned to the Department in the Charter. Based on December 2025 staffing levels of 763 sworn employees as reported by the SFSO in their 2025 Annual Report, seven full-time investigators would need to be hired to meet the Charter-mandated ratio of one investigator per 100 sworn employees. The salaries and benefits of these seven investigators would cost an estimated $1.38 million. Additionally, when including the cost of a Board Clerk, managerial, legal, and other support staff, total personnel costs would be approximately $3.19 million[3] in FY 2026-27 for a full year before potential attrition savings are considered.

Ongoing non-personnel costs associated with fully staffing the Department based on Charter requirements would total approximately $453,541 in FY 2026-27. This includes costs for materials and supplies, vehicle maintenance, subscriptions, services of other departments, and office space rental costs.

Finally, one-time costs would include purchasing two vehicles, initial supplies for the office, and a training budget for all employees. Total one-time costs in FY 2026-27 are estimated to be approximately $92,088.

The overview of these anticipated costs is shown in Exhibit 3 below, and a more detailed breakdown of the relevant positions and non-personnel expenses are shown in Appendix I.

[3] This amount includes $140,000 for stand by pay for an attorney and senior investigator to be available to respond immediately to an in-custody death.

Exhibit 3: Estimated Cost to Fund SDA Based on Charter Requirements, FY 2026-27

Cost Type	Item	Cost
Ongoing	Salaries & Benefits	$3,189,006
	Material, Subscriptions, & Fleet Maintenance	107,702
	Accounting Support	65,000
	Real Estate Rental	280,839
One-time	Vehicles	$71,088
	Initial Materials	7,000
	Training Budget	14,000
Total Ongoing		*$3,642,547*
Total One-time		*$92,088*
Total Estimated Budget for FY 2026-27		**$3,734,635**

Source: PDA Finance staff estimates and SF Financial System.

Estimate to Fund SDA Based on Projected Workload

Limitations to Workload Projections

Due to the terms of the Letter of Agreement between SDA and DPA and limited DPA staff resources, only higher priority SFSO-related complaints are investigated by DPA. SDA cases that are not investigated by DPA staff are handled by the SFSO Internal Affairs Unit. This bifurcation of complaints makes it difficult to project what the workload would be if SDA were to begin handling the majority of these complaints directly, but we attempted to get an estimate by combining the investigations completed by the SFSO's Internal Affairs Unit with those completed by DPA.

Projected Workload & Required Staffing Levels

As shown above in Exhibit 1, there were 40 SFSO-related cases opened by DPA in 2025. In addition to these cases, the 2025 SFSO Annual Report noted 86 investigations were completed by the Internal Affairs Unit, resulting in a total estimated annual workload of 126 cases.

To gauge how many investigators would be needed to adequately investigate these cases, we reviewed the workload of SFPD-related cases handled by DPA's team of investigators. Over the course of 2025, DPA handled 899 SFPD-related cases, or an average of 56 cases annually per blended investigative staff (investigator and senior investigator). DPA had 11 investigators (8124

Investigator, Department of Police Accountability) and five senior investigators[4] (8126 Senior Investigator, Department of Police Accountability) on staff in 2025 dedicated to SFPD cases.

When considering the estimated anticipated annual SDA workload of 126 cases with the approximate 56 cases that investigators and senior investigators can together complete in a year per investigative staff person, SDA is projected to require 2.25 investigators. However, given SFSO only reports completed Internal Affairs investigations, it is likely that there are some additional complaints that were reported but not completed in 2025. We therefore project that three investigators would be required, of which one should be a senior investigator to handle more complex cases and provide oversight.[5]

Estimated Cost Based on Projected Workload

Funding the Department based on its projected workload would result in an estimated total full-year cost of $2,198,377 for FY 2026-27. The workload-based cost estimate is higher than the Mayor's proposed budget allocation, but less than the cost to fund the Department based on charter requirements, with approximately $46,044 in one-time costs and $2,152,333 in ongoing costs.

Compared to an investigative team of seven plus a senior investigator per Charter requirements, funding just three investigators (one being a senior investigator) would require significantly less salary and benefit expenditures and would also indirectly lower other personnel costs by reducing the amount of support staff needed for the Department. Therefore, we estimate total personnel costs based on workload to be approximately $1.81 million[6] in FY 2026-27 (compared

[4] DPA CFO Armstrong noted that DPA senior investigators don't take on a full caseload due to their supervisorial role. They review their team's cases and help with investigations. DPA CFO Armstrong further noted that the average caseload for 8124 Investigators, Department of Police Accountability is 81 cases per year.

[5] According to DPA CFO Armtrong, the estimated annual workload of 126 cases reflects only sworn officer cases. DPA CFO Armstrong noted that SDA would also be required to investigate non-sworn personnel, which would increase the projected caseload above this figure. Additionally, CFO Armstrong asserted that the comparison between DPA's SFPD-related caseload and the projected SDA caseload is not a direct equivalent. Under the Charter, DPA is required to investigate all complaints against SFPD, regardless of whether the alleged misconduct is serious. By contrast, DPA's SFSO-related cases consist only of serious misconduct matters, such as high-profile in-custody deaths or cases attracting significant public attention, such as the strip search case. As a result, the per-case complexity of SDA's anticipated workload may exceed that of the average SFPD-related case handled by DPA's investigators.

[6] This amount includes $140,000 for stand by pay for an attorney and senior investigator to be available to respond immediately to an in-custody death.

to $3.19 million to fund the Department based on Charter requirements) for a full year before considering attrition savings.

As previously noted, personnel costs constitute most SDA expenditures. Smaller ongoing expenses would also likely be incurred for materials & supplies, subscriptions, vehicle maintenance, office space rental costs, and services of other departments. With three investigators and the resulting lower headcount in the Department, we project these ongoing non-personnel costs to be approximately $345,814.

We project one-time costs to stand up the Department, including the purchase of one vehicle, startup office materials, and a training budget to be approximately $46,044.

The overview of these anticipated costs is shown in Exhibit 4 below. A more detailed breakdown of the relevant personnel and non-personnel expenses is shown in Appendix II.

Exhibit 4: Estimated Cost to Fund SDA Based on Workload Projections, FY 2026-27

Cost Type	Item	Cost
Ongoing	Salaries & Benefits	$1,806,519
	Material, Subscriptions, & Fleet Maintenance	82,104
	Accounting	65,000
	Real Estate Rental	198,710
One-time	Vehicles	$35,544
	Initial Materials	3,500
	Training	7,000
Total Ongoing		*$2,152,333*
Total One-time		*$46,044*
Total Estimated Budget for FY 2026-27		**$2,198,377**

Source: PDA Finance staff estimates, BLA analysis of DPA workload, and SF Financial System.

Policy Options

Regarding the allocation of funds to the Department of Sheriff Accountability (SDA) in FY 2026-27, the Board of Supervisors could:

1. Fund the SDA at the level of the Mayor's Proposed Budget after incorporating BLA reduction recommendations, for a total cost of $1,409,349 in FY 2026-27, or another similar amount at the discretion of the Board.
2. Fund the SDA based on Charter requirements regarding the minimum number of investigators in the Department, for a total estimated cost of $3,734,635 in FY 2026-27.
3. Fund the SDA based on workload projections for the number of cases requiring investigation, for a total estimated cost of $2,198,377 in FY 2026-27.

Appendix I: Detailed Cost Estimates for Funding SDA to Meet Charter Requirements

Cost Type	Unit Price	Item / Position Class	Qty/FTE	Cost	Notes
Ongoing costs	$197,684	8124 Investigator	7	$1,383,788	Charter mandate: 1 investigator per 100 sworn SFSO staff
	217,756	8126 Senior Investigator	1	217,756	Supervising 8124's and high-level investigations
	408,950	8181 Assistant Chief Attorney I	1	408,950	Managing attorney responsible for developing policy, procedures and case reviews
	303,292	0961 Department Head I	1	303,292	Inspector General/Department Head
	161,261	1450 Executive Secretary I	1	161,261	Executive Assistant (Payroll, accounting and admin support)
	213,876	1823 Senior Administrative Analyst	1	213,876	Budget support
	180,191	1051 IS Business Analyst- Assistant	1	180,191	Tech support for Case mgmt. system, xerox, MS accounts, troubleshooting
	179,892	8173 Legal Assistant	1	179,892	Board Clerk
	902	Materials and Supplies	14	12,625	Based on DPA current material supply
	140,000	In Custody Death Stand By	-	140,000	Estimated cost for attorney + senior investigator on call pay would be $140k annually based off of estimate provided DPA
	50,255	Case Mgmt.	-	50,255	CMS Base Formstack, S-doc, and individual licenses estimate provided by DPA
	2,491	Technology	14	34,874	(xerox, MS license/adobe) and peripheral technology, estimate provided by DPA
	3,125	Lexus Nexus subscription	2	6,250	Case law subscription for legal positions
	65,000	Accounting (FAST)	-	65,000	Controller's Office accounting assistance estimate from DPA
	1,849	Fleet Maintenance	2	3,698	Based on DPA current maintenance cost for their vehicles.
	280,839	Real Estate Rental Expenses	-	280,839	Cost based on the DPA real estate rental cost adjusted proportionally for number of filled department positions.
Total Ongoing Costs				**$3,642,547**	

Cost Type	Unit Price	Item / Position	Qty/FTE	Cost	Notes
One-time costs	$35,544	Vehicles for investigators	2	$71,088	Cost is pulled from Equipment report for a Nissan Leaf
	500	Initial material costs	14	7,000	Assuming $500 per employee in initial material startup costs
	1,000	Training Budget	14	14,000	Based on training cost estimates provided by DPA
Total One-time costs				**$92,088**	
Total Estimated Cost for FY 2026-27				**$3,734,635**	

Appendix II: Detailed Cost Estimates for Funding SDA Based on Workload Projections

Cost Type	Unit Price	Item / Position	Qty/FTE	Cost	Notes
Ongoing costs	$197,684	8124 Investigator	2	$395,368	Based on approximately 56 cases per investigator per year (3-year DPA investigator average caseload)
	217,756	8126 Senior Investigator	1	217,756	Supervising 8124 and high-level investigations
	408,950	8181 Assistant Chief Attorney I	1	408,950	Managing attorney responsible for developing policy, procedures, and case reviews
	303,292	0961 Department Head I	1	303,292	Inspector General/Department Head
	161,261	1450 Executive Secretary I	1	161,261	Executive Assistant (Payroll, accounting and admin support)
	213,876	1823 Senior Administrative Analyst	0	-	Budget support
	180,191	1051 IS Business Analyst- Assistant	0	-	Tech support for Case mgmt. system, xerox, MS accounts, troubleshooting
	179,892	8173 Legal Assistant	1	179,892	Board Clerk
	902	Materials and Supplies	7	6,312	Based on DPA current material supply
	140,000	In Custody Death Stand By	-	140,000	Estimated cost for attorney + senior investigator on call pay would be $140k annually based on estimate provided DPA
	50,255	Case Mgmt.	-	50,255	CMS Base Formstack, S-doc, and individual licenses estimate provided by DPA
	2,491	Technology	7	17,437	(xerox, MS license/adobe) and peripheral technology, estimate provided by DPA
	3,125	Lexus Nexus subscription	2	6,250	Case law subscription for legal positions
	65,000	Accounting (FAST)	-	65,000	Controller's Office accounting assistance estimate from DPA
	1,849	Fleet Maintenance	1	1,849	Based on DPA current maintenance cost for their vehicles.
	198,710	Real Estate Rental Expenses	-	198,710	Cost based on the DPA real estate rental cost adjusted proportionally for number of filled department positions.
Total Ongoing Costs				**$2,152,333**	

Cost Type	Unit Price	Item	Qty/FTE	Cost	Notes
One-time costs	$35,544	Vehicles for investigators	1	$35,544	Cost is pulled from Equipment report for a Nissan Leaf
	500	Initial material costs	7	3,500	Assuming $500 per employee in initial material startup costs
	1,000	Training Budget	7	7,000	Based on training cost estimates provided by DPA
Total One-time costs				**$46,044**	
Total Estimate for FY 2026-27				**$2,198,377**	