



**OFFICE OF THE CONTROLLER**  
CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner  
Controller  
ChiaYu Ma  
Deputy Controller

## MEMORANDUM

**TO:** Mayor Daniel Lurie  
President Rafael Mandelman and Members of the Board of Supervisors

**FROM:** Greg Wagner, Controller

**CC:** Sophia Kittler, Mayor's Budget Director  
Angela Cavillo, Clerk of the Board of Supervisors  
Dan Goncher, Board's Budget & Legislative Analyst  
Brad Russi, Deputy City Attorney  
Paul Miyamoto, Sheriff

**DATE:** March 2, 2026

**SUBJECT:** **Fiscal Year 2025-26 Sheriff's Office Overtime Spending and Projections**

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The Controller's Office prepared a report dated October 20, 2025 on select departments' overtime spending through the first quarter of fiscal year 2025-26. As a follow-up to that report, I write today to notify you that the Sheriff's Office (Department) has nearly depleted its annual General Fund operating budget for overtime.

As shown in Table 1, through the pay period ending February 13, 2026, the most recent data available, the Department has expended \$30.3 million of its \$31.7 million General Fund overtime budget. Including accounts supported by work-orders from other departments, the Department has spent \$36.4 million of its \$41.2 million budget. Based on a straight-line projection, which does not account for the impact of either new hires or seasonal demands on overtime usage, the Department is on pace to spend approximately \$60.2 million in overtime by the end of the fiscal year, or approximately \$19.0 million above budget.

Significant and immediate operational changes would be required to reduce overtime expenditures to remain within budget. In the absence of these, policymakers will need to increase appropriations to authorize additional spending, as required by Administrative Code Sec 3.17. We have communicated to the Department that there exists no authority under our budgetary control laws to authorize overtime above budgeted levels absent action by the Mayor and Board to increase appropriations.

However, under federal law, our office has no legal authority to withhold payment should work be authorized by the department head.

As of today, the Department has not confirmed an introduction date for a supplemental appropriation ordinance to increase overtime budgets. The Department projects permanent salary savings, due to staff vacancies, as well as draws on the MOU Reserve for eligible one-time costs, to offset a portion of the overtime deficit. As these savings will be insufficient to keep the Department within its budget, the Department will require use of the General Reserve of approximately \$8.5 million. The Controller will work with the Department and Mayor's Office to identify non-salary spending that will be halted or reduced if the rate of expenditures continues to exceed the budget, such as spending on equipment, capital projects, and facilities maintenance. These potential savings are not sufficient to fund the shortfall and could materially impact operations.

The Department, Mayor's Office, and Board of Supervisors will need to increase appropriations, reduce expected service levels, or a combination of both in the upcoming annual budget process to bring expected expenditures in line with appropriations in the budget years.

Table 1: FY 2025-26 Sheriff's Office Overtime Expenditure Projections (\$ in Millions)

Department (\$ in Millions)	FY 2025-26					
	Overtime Budget	Expended through 2/13/2026	% of Budget Expended	Year-end Expenditure Projection	Year-end % of Budget Projection	Year-end Surplus/ (Deficit) Projection
<b>Sheriff</b>						
General Fund	31.7	30.3	96%	50.4	159%	(18.7)
General Fund Work Order	9.5	6.1	64%	9.8	103%	(0.3)
<b>Sheriff's Office Annual Operating Funds</b>	<b>\$41.2</b>	<b>\$36.4</b>	<b>88%</b>	<b>\$60.2</b>	<b>146%</b>	<b>(\$19.0)</b>

Source: Analysis of overtime projections based on payroll data through pay period ending February 13, 2026