

# Department Budget Submission Checklist

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**Department Name:** Department of Police Accountability

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
  - Proposed GF target reductions**
  - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- Revenue Report:** Completed "Form 2A: Revenue Report."
  - Fees & Fines:** Completed "Form 2B: Fees & Fines."
  - Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
  - Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
  - Position Changes:** Completed "Form 3B: Position Changes."
  - Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
  - Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
  - Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing & new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- New Legislation:**
  - Accept & Expend (A&E) legislation for new grants included in the department budget submission
  - Included draft legislation that department would like to submit with the budget; or,
  - Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
  - COIT
  - Capital

**For Chief Financial Officer/Budget Manager:**

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission or have been submitted through the proper online forms.

**Full Name:** Nicole Armstrong

**Signature:** Nicole S Armstrong

**BUDGET FORM 1A: Summary of Major Changes**

FY 2026-27 and FY 2027-28

DEPARTMENT DPA Department Of Police Accountability

Major Changes		Department Response to Major Changes
<b>Budget Instructions</b>	Did the department follow the Mayor's Budget Instructions?	Yes
<b>Summary</b>	<p>What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address:</p> <ul style="list-style-type: none"> <li>1) all programs being wound down (and the timeline)</li> <li>2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget)</li> <li>3) any programs being sustained but with changes to service levels due to funding changes</li> </ul>	<p>The Department of Police Accountability (DPA) is submitting a flat budget for the upcoming fiscal year. Our primary fiscal strategy focuses on maintaining current operational capacity while aligning with City-wide mandates.</p> <p>The only significant adjustment to our budget is the addition of 1.5 FTE for the 8124 Investigator series, which will be incorporated during the Mayor's budget phase. This addition is strictly a formulaic adjustment driven by the increase in sworn officer staffing at the San Francisco Police Department (SFPD). Per our SF City Charter, the DPA is required to maintain a ratio of one line investigator for every 150 sworn officers. As the SFPD expands its ranks, this budgetary addition ensures the DPA retains the proportional oversight capacity required to fulfill its Charter-mandated duties.</p>
<b>Fund Balance</b>	<p>For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following:</p> <ul style="list-style-type: none"> <li>1) What is the total fund balance amount as of December 31, 2025?</li> <li>2) What is the projected total fund balance that will remain at the end of the current fiscal year?</li> <li>3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years?</li> <li>4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost?</li> <li>5) If any fund balance will be left unused, please explain how much and why.</li> <li>6) Of all revenue sources supporting the fund, what percentage is fund balance?</li> </ul>	<ul style="list-style-type: none"> <li>1. \$3,619,484.26</li> <li>2. \$0 — DPA projects the full fund balance will be expended by end of the current fiscal year.</li> <li>3. \$3,619,484.26</li> <li>4. The fund balance supports departmental operations as included in the budget submission. This is a one-time cost, as fund balance is a non-recurring revenue source.</li> <li>5. No fund balance will be left unused. DPA expects to spend the full \$3,619,484.26.</li> <li>6. 7%</li> </ul>
<b>Source Type</b>	What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources, explain how the department will fund them.	N/A
<b>Investments</b>	Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenance or fuel annually, paying for itself by FY29)	N/A

<b>General Fund Target</b>	<p>If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target? <input type="checkbox"/></p> <p><input type="checkbox"/> For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.</p>	<p>The Department of Police Accountability was not given a General Fund reduction target in the Mayor's Budget Instructions for the upcoming fiscal year. Consequently, no ongoing programmatic, operational, or staffing changes were required to meet such a target. Our submission remains a flat budget, ensuring that our core oversight and investigative services remain stable and fully operational. <input type="checkbox"/></p> <p><input type="checkbox"/> Furthermore, because no reduction target was assigned, the department is not proposing any increases in revenues to offset budget gaps. Our fiscal focus remains strictly on maintaining current service levels and ensuring our investigative staff scales appropriately with the growth of the SFPD.</p>
<b>Expenditures</b>	<p>What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.</p>	<p>DPA proposed an increase of \$5,550 in membership fees to cover Bar dues and NACOLE membership.</p>
<b>Revenues</b>	<p>What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.</p>	<p>DPA has proposed increasing the work order with SDA to address the current rise in operational and administrative support needs.</p>
<b>External Policy Revenue Impacts</b>	<p>What impact/significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?</p>	<p>N/A</p>
<b>Revenue Increase Index</b>	<p>Did the Department increase fees or other revenues above Controller's provided CPI index? If so, please explain what is driving the increase.</p>	<p>N/A</p>
<b>Positions</b>	<p>What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.</p>	<p>DPA is not requesting any position at changes at this time.</p>
<b>Substitutions</b>	<p>Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?</p>	<p>The department is not requesting any position changes.</p>
<b>Transfer of Functions</b>	<p>Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.</p>	<p>N/A</p>

<b>Interim Exceptions</b>	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are the request being made?	N/A
<b>Discretionary Workorders</b>	What changes to discretionary workorders is the department proposing? What effect will those changes have on the department's programs and core service delivery?	N/A
<b>Legislation</b>	Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.	N/A
<b>Prop J</b>	Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.	N/A
<b>Budget Equity</b>	Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.	The proposed budget will not impact the department's ability to implement its Racial Equity Plan, as we are maintaining a flat budget that preserves all existing equity-focused programs. By securing the 1.5 additional investigator positions to maintain our 1:150 ratio, we ensure that oversight capacity scales with the police force to prevent backlogs that disproportionately affect marginalized communities. This fiscal stability allows us to continue our commitment to transparency and systemic reform without any reduction in service levels.

**BUDGET FORM 1B: Department Budget Summary**

**FY 2026-27 and FY 2027-28**

DEPARTMENT: DPA Department Of Police Accountability

**GFS Details**

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	SALARIES	5,676,243	5,676,243	0	6,169,929	6,169,929	0
	MAND_FRING_BEN	2,047,248	2,047,248	0	2,277,129	2,277,129	0
	PROG_PROJ	100,000	100,000	0	100,000	100,000	0
	NON_PERS_SVCS	301,223	306,773	5,550	301,223	312,323	11,100
	MTL_SUPP	30,640	30,640	0	30,640	30,640	0
	SVCS_OTHER_DEPTS	1,157,668	1,157,668	0	1,157,668	1,157,668	0
EXPENDITURE		9,313,022	9,318,572	5,550	10,036,589	10,047,689	11,100
GFS	General Fund Support	8,658,227	8,563,777	(94,450)	9,381,794	9,292,894	(88,900)

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
REVENUE	EXP_RECOVERY	654,795	754,795	100,000	654,795	754,795	100,000
REVENUE		654,795	754,795	100,000	654,795	754,795	100,000
GFS	General Fund Support	8,658,227	8,563,777	(94,450)	9,381,794	9,292,894	(88,900)

**GFS Target Status**

FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
0	8,658,227	8,563,777	(94,450)	0	9,381,794	9,292,894	(88,900)
			Target Met				Target Met

**NGFS - Self Supporting**

**BUDGET FORM 2A: Revenue Report**

DEPARTM DPA Department Of Police Accountability

																			Total BY Revenue Change		100000		Total BY1 Revenue Change		100000		Budget Justification	
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Revenue Description and Explanation of Change		
GFS	DPA	209644	DPA Police Accountability	209644	DPA Police Accountability	209644	DPA Police Accountability	10000	GF Annual Account Ctrl	10001908-0001	PC Citizen Compliants	Office Of Citizen Complaints	10000	Operating	4860ExpRec	486671	Exp Rec Fr SDA-Accountability			480,000	580,000	100000	480,000	580,000	100000	SDA agreed to increase the work order amount to cover the tasks performed by DPA.		
GFS	DPA	209644	DPA Police Accountability	209644	DPA Police Accountability	209644	DPA Police Accountability	10000	GF Annual Account Ctrl	10001908-0006	PC Citizen Compliants	Children's Baseline	10000	Operating	4860ExpRec	486011	Exp Rec Fr AHR Human Rights			0	64,795	64795	0	64,795	64795			
GFS	DPA	209644	DPA Police Accountability	209644	DPA Police Accountability	209644	DPA Police Accountability	10000	GF Annual Account Ctrl	10001908-0006	PC Citizen Compliants	Children's Baseline	10000	Operating	4860ExpRec	486580	Exp Rec Fr Human Rights (AAO)			64,795	0	-64795	64,795	0	-64795			

**BUDGET FORM 3A: Expenditure Change**

DEPARTMENT: DPA Department Of Police Accountability

Total BY Expenditure Change 5550 Total BY1 Expenditure Change 11100

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	Equipment #	TRIO	Agency Use	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change
GFS	DPA	209644	DPA Police Accountability	209644	DPA Police Accountability	209644	DPA Police Accountability	10000	GF Annual Account Ctrl	10001908-0001	PC Citizen Compliants	Office Of Citizen Compliants	10000	Operating	5210NPSvcs	524010	Membership Fees				450	6,000	5550	450	11,550	11100	Support the State Bar dues and NACOLE membership

**Dept Head II**  
Exempt / Filled  
962  
10927350

Executive Secretary I  
Exempt / Filled  
1450  
1031138

**Chief of Staff (Prop F)**  
Exempt / Filled  
8181  
1133458

**Chief of Investigations**  
Exempt / Filled  
951  
1100668

**Manager III**  
Permanent / Filled  
931  
1139800

**Chief Legal Counsel**  
TEMP/Filled  
8182  
1083285

**Manager II**  
Permanent / Filled  
922  
1145498

Attorney  
Exempt / Filled  
8177  
1139798

Attorney  
Exempt / Filled  
8177  
1082475

Attorney  
Exempt / Filled  
8177  
1132491

Attorney  
Exempt / Filled  
8177  
1094800

Sr Investigator DPA  
Permanent / Filled  
8126  
1083751

Sr Investigator DPA  
Permanent / Filled  
8126  
1120155

Sr Investigator DPA  
Permanent / Filled  
8126  
1004993

Sr Investigator DPA  
Permanent / Filled  
8126  
1135543

Sr Investigator DPA  
Permanent / Filled  
8126  
1135541

Management Asst  
Permanent / Filled  
1842  
1102963

Sr Management Asst  
Permanent / Filled  
1844  
1144074

IS Bus Analyst  
Permanent / Filled  
1052  
1132843

Senior Clerk  
Permanent/Filled  
1406  
1143118

Senior Clerk (Prop F)  
TEMP / Filled  
1406  
1155996

Public Service Aide  
TEMP / Filled  
9920  
1149915

Legal Assistant  
Permanent / Filled  
8173  
1144867

Legal Assistant  
Permanent / Filled  
8173  
1144866

Investigator DPA  
Permanent / Filled  
8124  
1079067

Investigator DPA  
Permanent / Filled  
8124  
1120156

Investigator DPA  
Permanent / Filled  
8124  
1132846

Investigator DPA  
Permanent / Filled  
8124  
1085681

Investigator DPA  
Permanent / Filled  
8124  
1041006

Investigator DPA  
Permanent / Filled  
8124  
1135542

Investigator DPA  
Permanent / Filled  
8124  
1006673

Investigator DPA  
Permanent / Filled  
8124  
1007225

Investigator, DPA  
TEMP/Vacant  
8124  
1159028

Investigator, DPA  
TEMP/Vacant  
8124  
1159029

Investigator DPA  
Permanent / Filled  
8124  
1110452

Investigator DPA  
Permanent / Filled  
8124  
1023177

Investigator DPA  
Permanent / Filled  
8124  
1135539

Investigator DPA  
Permanent / Filled  
8124  
1090862

Junior Clerk  
Exempt / Filled  
1402  
1124176

HSA Pathways Clerk – not DPA Position

Vacant / Held  
Clerk Typist  
1424  
1004089

Removed in 25/26 budget  
Senior Clerk Typist  
1426  
1095813

Removed in 25/26 budget  
Auditor II  
1684  
1139797

Removed in 25/26 budget  
Auditor III  
1686  
1139799

Removed in 25/26 budget  
Admin Analyst  
1822  
1047325

Removed in 25/26 budget  
Senior Admin Analyst  
1823  
1137615

Removed in 25/26 budget  
Senior Legal Process Clerk  
8108  
1024152

Vacant / Held  
Investigator DPA  
8124  
1044102

Vacant / Held  
Investigator DPA  
8124  
1097933

Removed in 25/26 budget  
Investigator DPA  
8124  
1120154

Vacant/Held  
Investigator DPA  
8124  
1039786

Vacant / Held  
Investigator DPA  
8124  
1063743

Vacant / Held  
Investigator DPA  
8124  
1117150

Vacant / Held  
Sr Investigator DPA  
8126  
1023176

Removed in 25/26 budget  
Sr Investigator DPA  
8126  
1081707

Removed in 25/26 budget  
Legal Assistant  
8173  
1151984

Removed in 25/26 budget  
Attorney  
8177  
11040456

Vacant / Held  
Attorney  
8177  
1144868

Vacant / Held  
Attorney  
8177  
1144870