

Department Budget Submission Checklist

Department Name: SDA Sheriff's Department Office of Inspector General

- 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 SDA Office of Sheriff's Inspector General

| Major Changes | | Department Response to Major Changes |
|----------------------------|--|--|
| Budget Instructions | Did the department follow the Mayor's Budget Instructions? | Yes |
| Summary | <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"> 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes | <p>Office of Sheriff's Inspector General was not given a General Fund reduction target in the Mayor's Budget Instructions for the upcoming fiscal year. No programmatic, operational, or staffing changes were required. The submission remains a flat budget. The previous administration has significantly reduced the OSIGs budget over the past 3 fiscal years. As of this fiscal year, the department currently has only two budgeted employees: a Board Clerk and an Inspector General. The Sheriff's Department Oversight Board (SDOB) is currently recruiting and hiring a new Inspector General. As there is no Inspector General in place to represent the department, no additional requests were made for the upcoming fiscal year. During this interim period, the Department of Police Accountability is performing the investigations into the complaints against the Sheriff's Office and providing operational and administrative support for both the OSIG and SDOB. No increases in revenues are proposed. The fiscal focus remains on maintaining current service levels through this transition period.</p> |
| Fund Balance | <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"> 1) What is the total fund balance amount as of December 31, 2025? 2) What is the projected total fund balance that will remain at the end of the current fiscal year? 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? 5) If any fund balance will be left unused, please explain how much and why. 6) Of all revenue sources supporting the fund, what percentage is fund balance? | <ul style="list-style-type: none"> 1. 928,181.35. 2. 200,000. 3. 0. 4. no proposal. 5. 200,000 in Salary and fringe due to delays in hiring the Inspector General 6. No revenue source for SDA. |
| Source Type | 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 |
| Investments | 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 |

| | | |
|--|--|---|
| General Fund Target | <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>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>No General Fund reduction target was assigned to OSIG in the Mayor's Budget Instructions. As a result, no programmatic, operational, or staffing changes were made. No revenue increases are proposed.</p> |
| Expenditures | <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>N/A</p> |
| Revenues | <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>N/A</p> |
| External Policy Revenue Impacts | <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> |
| Revenue Increase Index | <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> |
| Positions | <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>The department is not requesting any position changes.</p> |
| Substitutions | <p>Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?</p> | <p>N/A</p> |
| Transfer of Functions | <p>Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.</p> | <p>N/A</p> |

| | | |
|---------------------------------|--|--|
| Interim Exceptions | 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 |
| Discretionary Workorders | 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 |
| Legislation | Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc. | N/A |
| Prop J | 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 |
| Budget Equity | 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. | No. The department's flat budget submission does not impact OSIG's ability to implement its racial equity plan. However, as there is currently no Inspector General in place to represent and lead the department, OSIG is unable to advance or implement its racial equity plan at this time. |

BUDGET FORM 1B: Department Budget Summary

FY 2026-27 and FY 2027-28

DEPARTMENT: SDA Office of Sheriff's Inspector Ger

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 | 439,543 | 439,543 | 0 | 557,347 | 557,347 | 0 |
| | MAND_FRING_BEN | 139,470 | 139,470 | 0 | 175,465 | 175,465 | 0 |
| | NON_PERS_SVCS | 103,742 | 103,742 | 0 | 103,742 | 103,742 | 0 |
| | MTL_SUPP | 2,821 | 2,821 | 0 | 2,821 | 2,821 | 0 |
| | SVCS_OTHER_DEPTS | 748,316 | 860,900 | 112,584 | 748,316 | 860,900 | 112,584 |
| EXPENDITURE | | 1,433,892 | 1,546,476 | 112,584 | 1,587,691 | 1,700,275 | 112,584 |
| GFS | General Fund Support | 1,433,892 | 1,546,476 | 112,584 | 1,587,691 | 1,700,275 | 112,584 |

GFS Target Status

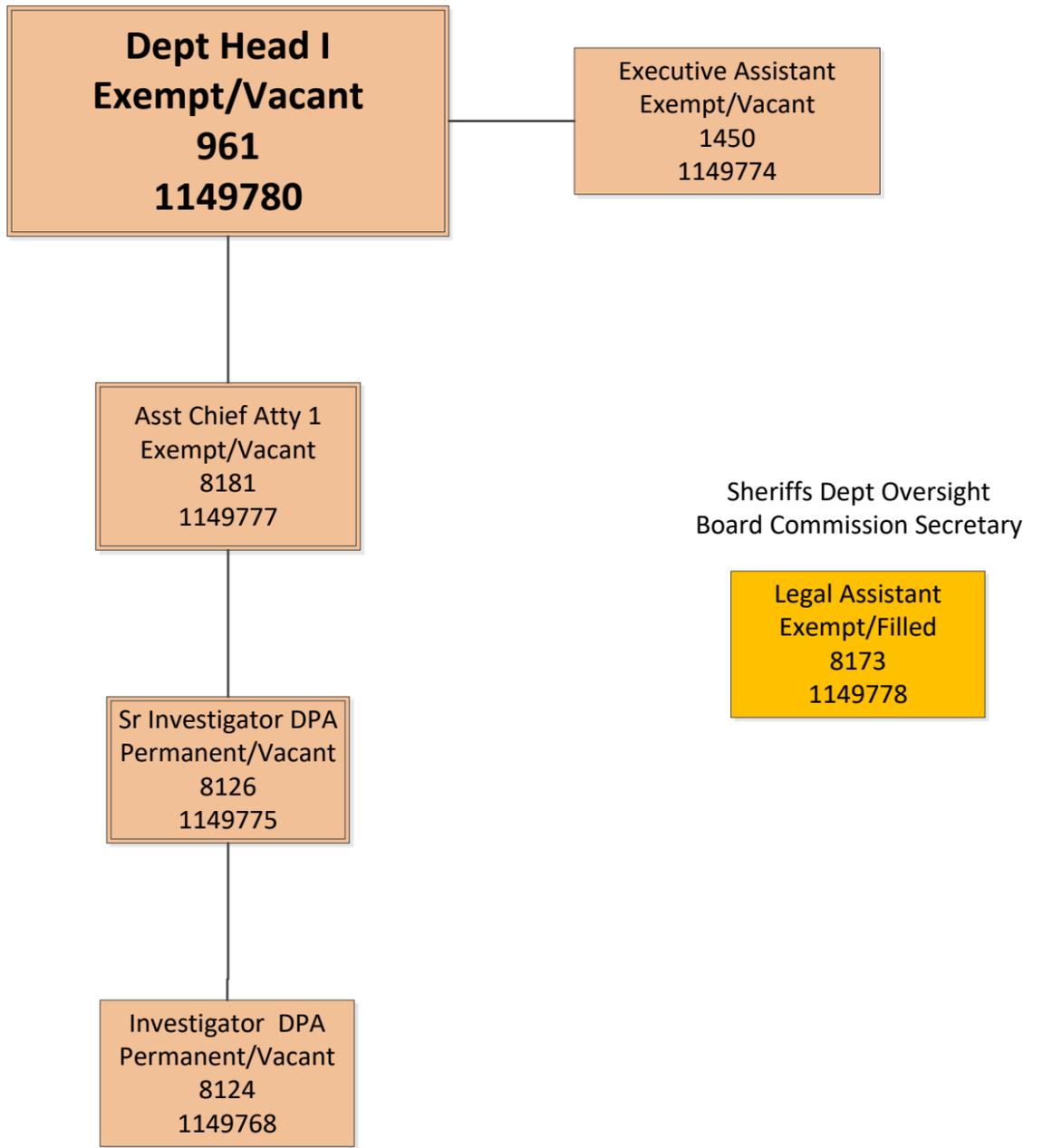
| FY 2026-27 Reduction Targets | FY 2026-27 Baseline Target | FY 2026-27 Dept Submission | FY 2026-27 Amt Over (Under) Target | FY 2027-28 Reduction Targets | FY 2027-28 Baseline Target | FY 2027-28 Dept Submission | FY 2027-28 Amt Over (Under) Target |
|------------------------------|----------------------------|----------------------------|------------------------------------|------------------------------|----------------------------|----------------------------|------------------------------------|
| 0 | 1,433,892 | 1,546,476 | 112,584 | 0 | 1,587,691 | 1,700,275 | 112,584 |
| | | | Target Not Met | | | | Target Not Met |

NGFS - Self Supporting

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: SDA Office of Sheriff's Inspector General

| | | | | | | | | | | | | | | | | | | | Total BY Expenditure Change | | 112584 | | Total BY1 Expenditure Change | | 112584 | | | |
|----------|----------|----------|-----------------------|---------|------------------------------|---------|------------------------------|-------|--------------------------|------------------|-----------------------------|-----------------------------|-----------|-----------------|---------------------|---------|--------------------------|-------------|-----------------------------|------------|-----------------|-----------------------|------------------------------|-----------------|-----------------------|------------------------|---|--|
| 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 | SDA | 210721 | SDA Inspector General | 210723 | SDA Inspector General Office | 210723 | SDA Inspector General Office | 10010 | GF Annual Authority Ctrl | 10037651-0001 | Office of Inspector General | Office of Inspector General | 21789 | SDA Operations | 58100thDep | 581180 | GF-Con-Fast Team | | | | 52,416 | 65,000 | 12584 | 52,416 | 65,000 | 12584 | SDA agreed to the proposal from CON FAST. | |
| GFS | SDA | 210721 | SDA Inspector General | 210723 | SDA Inspector General Office | 210723 | SDA Inspector General Office | 10010 | GF Annual Authority Ctrl | 10037651-0001 | Office of Inspector General | Office of Inspector General | 21789 | SDA Operations | 58100thDep | 581845 | GF-Police 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 DFA. | |



Sr Admin Analyst
Permanent/Vacant
1823
1149779

Investigator DPA
Permanent/Vacant
8124
1149769

Investigator DPA
Permanent/Vacant
8124
1149770

Investigator DPA
Permanent/Vacant
8124
1149771

Investigator DPA
Permanent/Vacant
8124
1149772

Investigator DPA
Permanent/Vacant
8124
1149773

Sr Investigator DPA
Permanent/Vacant
8126
1149776