

ATTACHMENT B



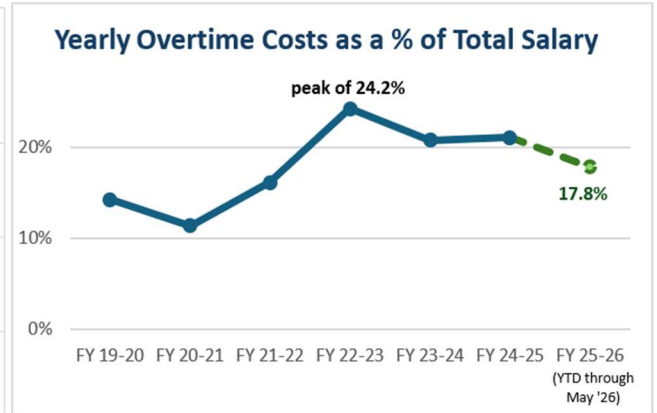
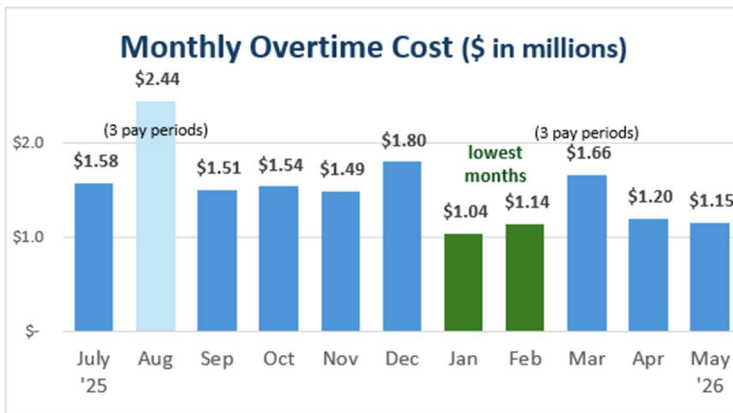
EXECUTIVE SUMMARY

Sheriff's Office Overtime Analysis Report for the Period of July 2025 Through May 2026

YTD OVERTIME COSTS \$16.5M 17.8% of total salary costs	VS. PRIOR YEAR ▼ 13.9% down \$2.6M YTD	PROJECTED COST FOR YEAR ≈ \$17.7M adj. budget: \$10.9M	YTD OVERTIME HOURS 204,316 Projection for year ≈ 219,300
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Results at a Glance: Year-to-date (YTD) overtime hours and costs for the Sheriff's Office continue the pattern from YTD reporting through February and are **down versus FY 2024-25 and well below the FY 2022-23 peak but remain elevated** compared to pre-FY 2022-23 levels. Costs **surpassed** the full-year adjusted overtime budget of \$10.9M by \$5.6M with one month remaining.

Background & Objectives: This report communicates results of a **limited-scope analysis, not an audit** (no opinion on controls or compliance), covering 18,013 timesheets from 806 employees over 24 pay periods. Objectives included compiling, monitoring, and identifying trends of monthly Sheriff overtime related data for the purpose of informing the Board.



Status of the Eight Previously Reported Observations ▼ improving / decreasing — ongoing / unchanged

- ▼ **Use of Leave Balances to Generate Overtime:** Approximately 31.5% of timesheets with less than 80 normal work hours also coded overtime for that period, a marginal but **positive improvement** from the 33.7% previously reported for YTD through February. An estimated \$4.4M in YTD overtime costs are due to the use of leave balances, trending downward compared to \$5.9M for last fiscal year.
- **Overtime Coded First on Timesheets:** Practice remains in effect; scheduling implications **require further review**.
- ▼ **No Limits on Employee Work Hours:** Approximately 45.2% of days worked were 12+ hours, a marginal but **positive improvement** from the 45.8% previously reported YTD through February. YTD, an estimated 220 days worked were between 19-24 hours in length.
- ▼ **Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length:** The percentage of 12+ hour mandatory overtime shifts YTD decreased to 11.2%, a **positive improvement** from the 13.1% previously reported for YTD amounts through February.
- ▼ **Overtime Exempt Employees with Extra Help Job Assignments:** Effective March 1, SMA employees can only work extra help job assignments related to reimbursable voluntary overtime unclaimed by DSA members, resulting in noteworthy **positive improvement**.
- ▼ **Operational Need for Compensatory Overtime Account:** OTA and OTT usage is down significantly from FY 2024-25 resulting in considerable **positive improvement**. However, a new observation related to employee cash out practices was identified.
- **Employee Overtime Earnings Higher than Regular Earnings:** Persists; the top two YTD overtime earners received approximately \$143K and \$137k as overtime related earnings respectively. The prior year top earner received \$170K in overtime earnings.
- ▼ **Newly Hired Employees Also Working Overtime:** Since October 2025 nearly all instances of newly hired employees working overtime within their first two pay periods have ceased, resulting in noticeable **positive improvement**.

Please refer to the full report for a complete description of the results. Results are separated into two sections, Part 1: Current Year and Historical Data Analysis and Part 2: Follow-up on Previously Presented Observations.