SHERIFF'S OFFICE OVERTIME ANALYSIS

Report for the period of July 2025 Through June 2026

Updated with June 2026 Data

Fiscal Year 2025-26

County of Santa Barbara

Office of the Auditor-Controller

Internal Audit Division

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County of Santa Barbara
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August 5, 2026

TO: Santa Barbara County Board of Supervisors (Board)

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Enclosed is the Sheriff's Office Overtime Analysis Report for the period of July 2025 through June 2026, encompassing the entirety of fiscal year (FY) 2025-26. The Internal Audit Division (Internal Audit) of the Office of the Auditor-Controller (Auditor-Controller) performed monitoring, review, and analysis of Sheriff's Office (Sheriff) timesheet, payroll, and general ledger data, as it pertains to overtime, at the direction of the County Board of Supervisors (Board). This is the third monthly overtime update report submitted to the Board, the first of which encompassed July 2025 through February 2026 and was presented at the April 21, 2026, Board Hearing. The second report, which added data and analysis for March, April and May, encompassing July 2025 through May 2026, was presented at the July 7, 2026, Board Hearing.

The objective of this engagement is to perform data collection, compilation, monitoring, review, and analysis to effectively update the Board and County Executive Office (CEO) on the Sheriff's overtime timekeeping practices, trends, usages, and costs monthly for the period of July 2025 through June 2026 of FY 2025-26.

Accordingly, results of the attached report indicate that FY 2025-26 Sheriff overtime hours continued to trend downward in comparison to the February and May updates as well as in comparison to FY 2024-25. As with prior reporting, analysis within the report is separated into two sections and presented as follows with page numbers for reference:

<ins>Part 1: FY 2025-26 and Historical Data Analysis</ins>

1. Overtime Costs (pg. 2)
    - Overtime costs decreased compared to FY 2024-25 and continued the downward trend noted in prior reporting.
2. Overtime Hours (pg. 6)
    - Overtime hours decreased compared to FY 2024-25 and continued the downward trend noted in prior reporting.

<ins>Part 2: Follow-up on Previously Presented Observations</ins>

1. Use of Leave Balances to Generate Overtime (pg. 8)
    - Leave balances use and associated costs were about 75% of FY 2024-25.
2. Overtime Coded First on Timesheets (pg. 9)
    - Practice remains in effect, no change from FY 2024-25.
3. No Limits on Employee Work Hours (pg. 9)
    - Employees continue to work 12+ hour workdays.
4. Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length (pg. 10)
    - Remains a practice, however the number of 12+ hour shifts decreased compared to FY 2024-25.
5. Overtime Exempt Employees with Extra Help Job Assignments (pg. 11)
    - MOU change went into effect March 1 that has drastically reduced hours associated with this practice.
6. Operational Need for Compensatory Overtime Account (pg. 13)
    - Usage during FY 2025-26 was down substantially compared to prior fiscal years.
7. Employee Overtime Earnings Higher Than Regular Earnings (pg. 15)
    - Six (6) employees earned more via overtime pay than via regular pay in FY 2025-26.
8. Newly Hired Employees Also Working Overtime (pg. 16)
    - Employees hired after September 2025 appear to be working far less overtime than new hires from prior years.

TABLE OF CONTENTS

BACKGROUND

This Sheriff's Office Overtime Analysis report is presented by the Auditor-Controller at the direction of the Board. On September 23, 2025, due to a trend of increasing costs associated with Sheriff employee salaries and overtime pay, the Board directed the Auditor-Controller "to conduct an audit of time sheets, including coding and accounting practices, for both custody and patrol deputies in the Sheriff's Office".

As a result, and to provide a timelier response, Internal Audit conducted a limited-scope data analysis and advisory engagement for FY 2024-25 that did not constitute an audit. However, an overtime audit is included as a project in the FY 2026-27 Internal Audit Plan. At the completion of the engagement the Auditor-Controller issued a memorandum on Data Analysis of FY 2024-25 Sheriff's Office Overtime dated December 12, 2025, which was presented by the CEO as a Departmental Agenda item during the February 10, 2026, Board Hearing. The Board subsequently directed the Auditor-Controller to prospectively "provide a monthly overtime report for the Sheriff's Office over the next six months". The first monthly update report encompassed the period of July 2025 through February 2026, providing both historical and monthly data review and analysis, and was included as an agenda item for the April 21, 2026, Board Hearing. The second monthly update report added data review and analysis for March, April and May, encompassing July 2025 through May 2026.

As additional monthly data became available, the Internal Audit Division has again performed limited review and analysis of Sheriff timesheet, payroll, and general ledger data. The objective of this report is once again to perform data collection, review, and analysis to effectively report on Sheriff timekeeping practices and costs in order to update the Board and CEO on monthly overtime-related trends for FY 2025-26 as well as to continue to provide historical context and budget analysis. This report also includes detailed analysis of compensatory overtime account usage and continued monitoring updates to the eight observations identified in the initial December 2025 report. This monthly update report includes new data for June and now provides review and analysis from July 2025 through June 2026, representing the entirety of FY 2025-26. Prospective reporting will continue to be provided monthly during FY 2026-27 for as long as the Board desires.

In conformity with prior reporting: this report is not an audit. Detailed testing to evaluate compliance with County policies, contractual obligations such as the Deputy Sheriff's Association (DSA) or Sheriff's Manager Association (SMA) Memorandums of Understanding (MOUs), or the effectiveness of internal controls were not performed. Procedures were limited to data collection, review, and analysis of Sheriff employee timesheet and payroll data as well as general ledger cost coding and reporting. Accordingly, Internal Audit only engaged in limited direct communications with the Sheriff, CEO and Human Resources to gain clarification related to specific processes and procedures. However, the necessary timesheet and general ledger data was readily available to Internal Audit.

OBJECTIVES

The objectives of this report include:

- Compiling Sheriff overtime data, at the monthly level, related to overtime hours and associated overtime costs.
- Monitoring overtime data for comparison to the prior fiscal year.
- Providing historical salary and overtime trend data for longer term comparative purposes.
- Identifying and analyzing impactful data points, variances, and outliers.
- Follow-up tracking and reporting, based on updated FY 2025-26 information, of observations identified in the Data Analysis of FY 2024-25 Sheriff's Office Overtime memo and detailed report.

SCOPE

This report includes sections that highlight data related to FY 2025-26 Sheriff overtime costs, overtime hours coded on employee timesheets, and the eight observations identified in the original report. Historical trend data is also provided in these sections for comparative purposes and analysis. Data presented within this report is the result of 19,450 total timesheets submitted by 809 unique Sheriff employees over the fiscal year (26 pay periods) with 272,300 total days included within the timesheets, of which 141,702 days had work hours coded.

Part 1: FY 2025-26 AND HISTORICAL DATA ANALYSIS

Part 1 of the report provides general analysis of FY 2025-26 Sheriff overtime hours usage and associated overtime costs, typically broken out at the monthly level for month-to-month trend analysis. This section also contains variance analysis with the prior fiscal year as well as historical fiscal year trend data for comparative purposes.

1. OVERTIME COSTS

Data tables 1-5 and their corresponding analysis focus on Sheriff overtime costs and includes breakdowns of FY 2025-26 salary costs per month by general ledger account; costs per overtime earning code; general ledger account budget comparisons; general ledger salary costs comparison to the prior fiscal year; and year over year fiscal year salary costs trend data.

TABLE 1 – FY 2025-26 Sheriff Salary Costs by Month

The purpose of this table is to display FY 2025-26 general ledger Sheriff salary costs, including overtime, both cumulatively and at the monthly level. This table only includes salary costs and does not include any related benefits costs. Please note that August 2025 and March 2026 contain three pay periods each while all other months contain two pay periods each. In addition, costs displayed in the table are rounded to thousands (ex: $17,621 in the table below represents $17,621,000).

FY 2025-26 Sheriff Salary Costs by Month*

General Ledger Account	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	FY 2025-26 Actual Total
6100 - Regular Salaries	$ 6,221	$ 8,893	$ 6,181	$ 6,123	$ 6,117	$ 6,264	$ 6,738	$ 6,309	$ 9,562	$ 5,867	$ 5,919	$ 5,647	$ 79,841
6200 - Extra Help	245	379	240	253	214	199	154	159	185	101	146	118	2,393
6300 - Overtime	1,518	2,340	1,442	1,463	1,446	1,736	1,008	1,051	1,573	1,144	1,063	972	16,756
6301 - OT-Reimbursable	58	104	64	77	42	64	31	89	85	51	87	113	865
Total Salary Costs	$ 8,042	$ 11,716	$ 7,927	$ 7,916	$ 7,819	$ 8,263	$ 7,931	$ 7,608	$ 11,405	$ 7,163	$ 7,215	$ 6,850	$ 99,855
Total Overtime Costs	$ 1,576	$ 2,444	$ 1,506	$ 1,540	$ 1,488	$ 1,800	$ 1,039	$ 1,140	$ 1,658	$ 1,195	$ 1,150	$ 1,085	$ 17,621
OT % of Total Salary Costs	19.60%	20.86%	19.00%	19.45%	19.03%	21.78%	13.10%	14.98%	14.54%	16.68%	15.94%	15.84%	17.65%

*Dollar amounts are rounded to thousands

FY 2025-26 Sheriff Salary Costs by Month Analysis:

- Total FY 2025-26 overtime costs were estimated to be about $19,000,000 based on February reporting. The estimate was revised and lowered to $17,700,000 for reporting through May based on costs trending downward in calendar year 2026. Actual total overtime costs ended at $17,621,000, slightly lower than the previous estimate.
- Prior to the issuance of the original report, for the period of July through December 2025, overtime costs amounted to $10,354,000 over 13 pay periods for an average cost of approximately $796,000 per pay period.
- Following issuance of the original report, for the period of January through June 2026, overtime costs amounted to $7,267,000 over 13 pay periods for an average cost of approximately $559,000 per pay period.
  - This represents a reduction of approximately $237,000, or 30%, in overtime costs per pay period from July through December 2025 to January through June 2026.
  - Overtime costs of $559,000 per pay period extrapolated out over 26 pay periods would result in total overtime costs of $14,534,000 over a normal fiscal year.
- FY 2025-26 overtime as a percentage of total salary costs decreased to 17.65% from 17.78% as reported in the second monthly update report through May and from 18.64% as reported in the first monthly update report through February.

TABLE 2 – FY 2025-26 Sheriff Overtime Costs by Earning Code by Month

The purpose of this table is to display FY 2025-26 Sheriff overtime costs by timesheet earning code by month. Costs associated with voluntary overtime earning codes (SMV and SVR) are recorded in general ledger account 6301-Overtime-Reimbursable. Costs related to all other overtime earning codes displayed in the table are recorded in general ledger account 6300-Overtime.

While the difference between Fair Labor Standards Act (FLSA) overtime and MOU overtime was discussed in the original December 2025 report it is important to note that, for timekeeping purposes, timesheet earning codes are reflective of FLSA work period requirements and there are not any specific FLSA related MOU earning codes.

It should be noted that the compensatory overtime account process involves the OFC, OPF, OTA, and OTT earning codes. OTA-Overtime Accrue is not included in the table as it does not technically have any costs associated with its usage. Coding OTA banks hours in a compensatory account for future use at the rate of 1.5x overtime hours worked. Please refer to Observation 6 - Operational Need for Compensatory Overtime Account in the Follow Up on Previously Presented Observations section of this report for more information on all compensatory overtime account-related earning codes.

Costs displayed in the table below are rounded to thousands.

FY 2025-26 Sheriff Overtime (OT) Costs by Earning Code by Month*

Overtime Earning Codes	July	August	September	October	November	December	January	February	March	April	May	June	FY 2025-26 Total
ADF - OT Adjustments	$ -	$ -	$ -	$ -	$ 2	$ 2	$ 1	$ 1	$ -	$ -	$ -	$ -	$ 6
CAL - OT FLSA Callback	-	-	3	-	-	-	-	-	-	-	-	1	4
HWK - Holiday Half-Time	3	(1)	6	12	8	11	10	10	8	-	-	10	77
EOT - OT FLSA Extra Help	13	9	9	2	4	1	3	4	7	6	4	3	65
OFC - OT FLSA Cash Out	143	164	96	79	88	105	19	34	62	38	55	58	941
OOF - OT FLSA Payoff Termin.	-	-	-	2	-	-	-	-	1	-	-	-	3
OPF - OT FLSA Payout Per MOU	-	-	-	-	-	464	-	-	-	-	-	35	499
OTR - OT FLSA	1,245	2,024	1,253	1,290	1,282	1,076	937	977	1,433	1,055	950	802	14,324
OTS - OT Straight	2	4	3	3	2	2	2	1	3	1	2	-	25
OTT - OT Taken	112	140	72	75	61	75	36	24	59	45	52	62	813
SMV - OT SMA-Voluntary	6	16	12	14	13	17	10	13	26	13	12	20	172
SVR - OT DSA-Voluntary	52	88	52	63	28	47	21	76	59	37	75	94	692
TOTAL	$ 1,576	$ 2,444	$ 1,506	$ 1,540	$ 1,488	$ 1,800	$ 1,039	$ 1,140	$ 1,658	$ 1,195	$ 1,150	$ 1,085	$ 17,621

*Dollar amounts are rounded to thousands

FY 2025-26 Sheriff Overtime Costs by Earning Code by Month Analysis:

- OTR-OT FLSA appears to be the primary driver of overall overtime costs as it accounts for approximately $14,324,000, or 81.3%, of total overtime costs.
- June joined January, February, and May as the only months in which OTR-OT FLSA costs were under $1,000,000.
  - June, at $802,000, was also the only month in which OTR-OT FLSA costs were under $900,000.
- The average overtime cost per pay period of $559,000 in the second half of the fiscal year (January through June 2026) is significantly less than the average overtime cost per pay period of $796,000 in the first half of the fiscal year (July through December 2025).
  - The average overtime cost per pay period in FY 2024-25 was $810,000.

TABLE 3 – FY 2025-26 Sheriff Salary Costs - Budget to Actual

This table displays budget related comparisons for FY 2025-26 Sheriff general ledger salary costs. Comparisons include adjusted budget to adopted budget; actual costs to adopted budget; actual costs to adjusted budget; and overall budget usage. Costs displayed in the table below are rounded to thousands.

FY 2025-26 Sheriff Salary Costs - Budget to Actual*

General Ledger Account	Budget - Adopted (Ado)	Budget - Adjusted (Adj)	FY 2025-26 Actual (Act) Total	Variance Adj to Ado	Variance Act to Ado	Variance Act to Adj	% of Adj Budget Used
6100 - Regular Salaries	$ 84,631	$ 85,002	$ 79,841	$ (63)	$ (4,790)	$ (5,161)	93.9%
6200 - Extra Help	1,335	2,835	2,393	-	1,058	(442)	84.4%
6300 - Overtime	4,983	18,695	16,756	13,712	11,773	(1,939)	89.6%
6301 - OT-Reimbursable	772	772	865	-	93	93	112.0%
TOTAL	$ 91,721	$ 107,304	$ 99,855	$ 13,649	$ 8,134	$ (7,449)	93.1%
TOTAL-Overtime Costs	$ 5,755	$ 19,467	$ 17,621	$ 13,712	$ 11,866	$ (1,846)	N/A
OT % of Total Salary Costs	6.27%	18.14%	17.65%	N/A	N/A	N/A	N/A

*Dollar amounts are rounded to thousands

<u>Sheriff Salary Costs – Budget to Actual Analysis:</u>

- During the fiscal year end closing process, a $10,100,000 overtime budget revision was approved by the Board which provided enough additional budget to reflect a final <u>underbudget</u> year end status of approximately $1,939,000 for 6300-Overtime and $1,846,000 for TOTAL-Overtime.
- The originally adopted TOTAL-Overtime budget of $5,755,000 was increased by $13,712,000 throughout the fiscal year two budget revisions resulting in a final adjusted budget of $19,467,000.
    - Actual overtime costs exceeded the originally adopted budget by $11,773,000.

TABLE 4 – FY 2025-26 to FY 2024-25 Sheriff General Ledger Salary Costs Comparison

This table displays total FY 2025-26 Sheriff salary costs by general ledger account with a comparison to total FY 2024-25 costs. Amounts in the table are rounded to thousands.

FY 2025-26 to FY 2024-25 Sheriff Salary Costs*

General Ledger Account	FY 2024-25	FY 2025-26	Variance
6100 - Regular Salaries	$ 75,608	$ 79,841	$ 4,233
6200 - Extra Help	3,388	2,393	(995)
6300 - Overtime	20,410	16,756	(3,654)
6301 - Overtime-Reimbursable	656	865	209
TOTAL	$ 100,062	$ 99,855	$ (207)
TOTAL-Overtime	$ 21,066	$ 17,621	$ (3,445)
Overtime % of Total Salary Costs	21.05%	17.65%	N/A

*Dollar amounts are rounded to thousands

Sheriff General Ledger Salary Costs Comparison Analysis:

- Combined 6300-Overtime and 6301-Overtime-Reimbursable FY 2025-26 actual costs of $17,621,000 were $3,445,000 less than they were in FY 2024-25 when costs totaled $21,066,000. This represents a 16.4% decrease in total overtime costs compared to FY 2024-25.
    - However, 6301-Overtime-Reimbursable increased by $209,000, or 32%, compared to FY 2024-25.
        - Analysis is currently being conducted to determine whether all reimbursable overtime is being collected by the Sheriff as intended.
- Overtime as a percentage of total salary costs was far less in FY 2025-26 (17.65%) than in FY 2024-25 (21.02%).

TABLE 5 – Sheriff General Ledger Salary Costs 7-Year Trend

This table displays historical Sheriff general ledger salary cost trend data from FY 2019-20 through FY 2025-26. Additional information includes overtime as a percentage of total salary costs and the Sheriff full-time equivalent (FTE) vacancy rate per the last pay period of each fiscal year. Dollar amounts displayed within the table below are rounded to thousands.

Actual Sheriff Salary Costs 7-Year Trend*

General Ledger Account	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
6100 - Regular Salaries	$61,736	$64,183	$65,721	$65,462	$68,026	$ 75,608	$ 79,841
6200 - Extra Help	1,969	1,545	1,901	2,923	3,284	3,388	2,393
6300 - Overtime	9,843	8,061	12,400	21,315	17,957	20,410	16,756
6301 - OT-Reimbursable	744	374	562	543	697	656	865
TOTAL	$74,292	$74,163	$80,584	$90,243	$89,964	$100,062	$ 99,855
TOTAL-Overtime	$10,587	$ 8,435	$12,962	$21,858	$18,654	$ 21,066	$ 17,621
OT % of Salary Costs	14.25%	11.37%	16.09%	24.22%	20.73%	21.05%	17.65%
FYE FTE Vacancy Rate	14.79%	14.84%	17.49%	18.56%	17.07%	14.02%	16.04%

*Dollar amounts are rounded to thousands

Sheriff General Ledger Salary Costs 7-Year Trend Analysis:

- Total FY 2025-26 Sheriff overtime of $17,621,000 represents the lowest total fiscal year overtime costs since FY 2021-22 when costs were $12,962,000.
- For FY 2025-26, overtime as a percentage of salary costs was 17.65%, which is well below the 24.22% peak of FY 2022-23 but is still elevated compared to pre-FY 2022-23 fiscal years.
- The Sheriff FTE vacancy rate increased to 16.04% from 13.69% as reported in February and 15.92% as reported in May but remains below the rates from FY 2021-22 through FY 2023-24.
- A low FTE vacancy rate (representing that more employees are hired and working) can be expected to result in lower overtime costs as a percentage of total salary cost, as more regular employees would provide the coverage that overtime would otherwise fill.

OVERTIME HOURS

Data tables 6 & 7 and their corresponding analysis focus on the FY 2025-26 Sheriff overtime hours that are driving costs. This analysis includes breakdowns of FY 2025-26 overtime hours per month by overtime earning code as well as fiscal year hours trend data by overtime earning code. For your consideration, while OTA-OT Accrue is presented here please refer to Observation 6 - Operational Need for Compensatory Overtime Account in the Follow Up on Previously Presented Observations section of this report for more detailed analysis on usage of this earning code.

TABLE 6 – FY 2025-26 Sheriff Overtime Hours Worked by Earning Code by Month

This table displays FY 2025-26 hours worked by overtime earning code by month. Hours related to compensatory overtime account usage such as OFC, OPF, and OTT are not included as they do not constitute overtime hours worked. However, costs associated with their usage are included in the analysis of overtime costs.

FY 2025-26 Sheriff Overtime (OT) Hours by Earning Code by Month

OT Earning Codes	July	August	September	October	November	December	January	February	March	April	May	June	FY 2025-26 Total
EOT - OT FLSA EXH	200.0	163.8	139.5	39.5	75.0	30.0	55.0	79.0	139.5	115.5	76.5	61.1	1,174.4
OTA - OT Accrue	2,923.2	2,836.6	1,512.9	1,800.2	1,224.7	1,640.6	2,474.5	1,958.1	2,426.6	1,822.6	1,453.5	1,232.3	23,305.8
OTE - OT Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
OTR - OT FLSA	16,065.1	26,119.4	16,215.5	16,307.3	16,226.1	13,772.2	12,090.6	12,498.0	18,244.8	13,341.4	12,012.3	10,193.5	183,086.2
OTS - OT Straight	62.8	104.3	78.7	69.4	62.6	42.5	63.3	25.0	82.3	32.1	53.2	13.6	689.8
OTX - OT Emergency	-	-	-	-	-	-	-	-	-	-	-	-	-
SMV - OT SMA-Voluntary	46.0	122.5	86.6	107.6	96.0	121.6	76.9	93.5	189.3	92.8	86.9	144.2	1,263.9
SVR - OT DSA-Voluntary	573.8	965.3	561.1	667.7	301.6	499.1	224.4	810.5	632.1	401.8	803.4	1,011.8	7,452.6
TOTAL	19,870.9	30,311.9	18,594.3	18,991.7	17,986.0	16,106.0	14,984.7	15,464.1	21,714.6	15,806.2	14,485.8	12,656.5	216,972.7

Sheriff Overtime Hours Worked by Earning Code by Month Analysis:

- As noted in the Table 1 analysis, August and March are the only months in FY 2025-26 that consist of three pay periods each. Similar to the overtime costs related to these months, overtime hours worked in March are significantly less than overtime hours worked in August despite both months containing three pay periods.
- OTR-OT FLSA accounts for the vast majority of overtime hours, representing 84.4% of all Sheriff overtime hours worked. This remains consistent with prior reporting through both February and May.
- Of the ten months during the fiscal year that consist of two pay periods, only five have had less than 16,000 overtime hours worked in them. All five (January, February, April, May, and June) occurred in calendar year 2026.
- June, with 12,656.5 overtime hours worked, had the least overtime hours worked of any month in the fiscal year by far. The next lowest month was May with 1,829.3 more overtime hours worked for a total of 14,485.8 overtime hours worked.
- There was an average of 7,316 overtime hours worked per pay period for January through June 2026.
    - The average overtime hours worked per pay period for May and June, the two lowest and most recent months, was 6,785.6.
    - There was an average of 9,374 overtime hours per pay period for July through December 2025.
    - For comparative purposes, there was an average of 10,583 overtime hours per pay period for FY 2024-25.

TABLE 7 – Sheriff Overtime Hours Worked by Earning Code - FY Trend

This table displays historical trend data of overtime hours worked by earning code from FY 2019-20 through FY 2025-26. As noted in the previous table, hours related to compensatory overtime account usage such as OFC, OPF, and OTT are not included as they do not constitute overtime hours worked yet costs associated with their usage are included in the analysis of overtime costs

Sheriff Overtime (OT) Hours by Earning Code - FY Trend

OT Earning Codes	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
EOT - OT FLSA EXH	546.7	352.7	231.0	291.5	812.7	1,614.7	1,174.4
OTA - OT Accrue	28,824.6	26,760.7	37,675.8	49,057.9	50,156.3	55,515.4	23,305.8
OTD - OT DSA Pensionable	-	-	-	958.4	820.2	109.3	-
OTE - OT Emergency	3,577.8	1,446.9	715.4	627.0	506.0	364.3	-
OTR - OT FLSA	110,646.9	88,195.0	142,779.5	194,121.3	196,099.9	208,699.0	183,086.2
OTS - OT Straight	553.4	383.5	365.8	784.1	816.0	1,984.5	689.8
OTX - OT Emergency	36.0	-	-	-	-	-	-
SMV - OT SMA-Voluntary	318.3	113.5	385.6	418.6	752.9	806.6	1,263.9
SVR - OT DSA-Voluntary	9,321.4	4,541.0	6,426.6	5,850.1	6,863.3	6,067.0	7,452.6
TOTAL OT HOURS	153,825.1	121,793.3	188,579.7	252,108.9	256,827.3	275,160.8	216,972.7

Sheriff Overtime Hours Worked by Earning Code FY Trend Analysis:

- Based on trend data and usage patterns, it was initially estimated during the February report that total FY 2025-26 Sheriff overtime hours would be approximately 235,000. That estimate was reduced to 219,300 for the May hours based on calendar year 2026 monthly usage. Actual overtime hours worked ended lower than both estimates at 216,972.7 hours.
- Total FY 2025-26 overtime hours worked of 216,972.7 represents the least hours worked since FY 2022-23 but is still elevated in comparison to pre-FY 2022-23 fiscal years. However, it should be noted that overtime hours increased considerably in FY 2022-23 due primarily to the opening of the North Branch Jail.
- As noted in Table 2, OTR-OT FLSA makes up 81.3% of FY 2025-26 overtime costs. However, it also makes up 84.4% of total overtime hours.

Part 2: FOLLOW UP ON PREVIOUSLY PRESENTED OBSERVATIONS

Data tables 8-16 and their corresponding analysis focus on the eight Observations identified in the original Data Analysis of FY 2024-25 Sheriff's Office Overtime memo and detailed report that have been updated with FY 2025-26 data.

1. USE OF LEAVE BALANCES TO GENERATE OVERTIME

Per the original December 2025 report, a recurring pattern was identified in which Sheriff employees used leave balances (vacation, sick, or other leave) to complete "time worked" hours requirements associated with their standard FLSA work period while simultaneously coding overtime hours in the same period. This practice is allowed by the DSA MOU and was identified in over one-third of FY 2024-25 Sheriff timesheets.

TABLE 8 – FY 2025-26 Timesheets with Less Than 80 REG or EXH Hours But OT is Coded

This table details FY 2025-26 Sheriff timesheets that have overtime hours coded due to leave balances (vacation, sick, or other leave) being used to fill out "time worked" hours requirements associated with a standard FLSA work period. Data within the table was calculated at the timesheet level rather than at the employee level. The data also includes timesheets related to Extra Help employees.

FY 2025-26 Sheriff Timesheets With Less Than 80 Regular or Extra Help Work Hours But OT is Coded

Timesheet Hour Thresholds	# of Timesheets	% of Timesheets
0 REG/EXH Hours w/ OT	60	0.3%
>0-9 REG/EXH Hours w/ OT	7	0.0%
10-19 REG/EXH Hours w/ OT	40	0.2%
20-29 REG/EXH Hours w/ OT	98	0.5%
30–39 REG/EXH Hours w/ OT	273	1.4%
40–49 REG/EXH Hours w/ OT	582	3.0%
50–59 REG/EXH Hours w/ OT	630	3.2%
60–69 REG/EXH Hours w/ OT	1,948	10.0%
70–79 REG/EXH Hours w/ OT	2,501	12.9%
Total	6,139	31.6%

<u>FY 2025-26 Timesheets with Less Than 80 REG or EXH Hours But OT is Coded Analysis:</u>

- Approximately $4,400,0000 in FY 2025-26 overtime costs are due to leave balances such as vacation, sick, OTT compensatory overtime account hours, and other leave balances being considered "time worked" for FLSA overtime calculation purposes. This is an increase of over $3,400,000 as reported in the first monthly update report through February but remains consistent with reporting through May.
    - FY 2024-25 overtime costs due to leave balance usage was approximately $5,900,000.
- For FY 2025-26, 31.6% of timesheets were approved with less than 80 normal work hours while also including overtime. This remains consistent with reporting through May but decreased from 33.7% as reported through February and from 35.7% as reported for FY 2024-25.
- 1,690 of the timesheets had less than 60 normal work hours while also coding overtime, meaning that less than 75% of their standard 80 work hours were worked by the employee in the applicable pay periods while still being able to code overtime.

2. OVERTIME CODED FIRST ON TIMESHEETS

Per the original report, Sheriff employees coded overtime on their timesheets at the beginning of their standard FLSA work periods, before any regular hours were worked.

FY 2025-26 analysis indicates that this practice remains in effect. As noted in previous reporting, further research is required to understand the unique challenges related to Sheriff scheduling and what the potential implications are related to continuing this practice. A new employee timesheet process that is a component of the upcoming Workday Human Capital Management implementation may present the opportunity for more accurate Sheriff time coding while still allowing for operational needs related to overtime shift tracking to be met.

3. NO LIMITS ON EMPLOYEE WORK HOURS

Per the original report, Sheriff employee workdays frequently surpassed 12 hours in length. In addition, hundreds of days worked exceeded 19 hours in length.

TABLE 9 – FY 2025-26 Sheriff Days Worked by Hour Threshold

The 'number (#) of days' column in the table below represents the number of days recorded on an employee's timesheet that fall within the specific hour threshold while the 'percentage (%) of days' worked column represents the applicable percentage breakdown of those days. The 'percentage (%) of timesheet days' column represents the percentage of days worked out of total timesheet days on employee timesheets (ex. An employee with a timesheet coded for nine regular days, one vacation day, and 2 overtime days would have 11 days worked out of 14 timesheet days).

FY 2025-26 Sheriff Days Worked by Hour Threshold

Daily Timesheet Hour Threshold	# of Days	% of Days Worked	% of Timesheet Days
24 Hour Days	52	0.0%	0.0%
19-23.9 Hour Days	186	0.1%	0.1%
16-18.9 Hour Days	1,894	1.3%	0.7%
14-15.9 Hour Days	4,372	3.1%	1.6%
12.6-13.9 Hour Days	3,644	2.6%	1.3%
12-12.5 Hour Days	53,912	38.0%	19.8%
<12 Hour Days	77,642	54.8%	28.5%
Total	141,702	100.0%	52.0%

Some Sheriff employees are assigned to a compressed work schedule that includes 12-hour shifts.
However, 12-hour shifts are still in excess of shift length as recommended by studies and industry best practices.
These shifts may also require an additional 0.5 hours (compensated as overtime) related to various beginning and end of shift activities.

<u>FY 2025-26 Sheriff Days Worked by Hour Threshold Analysis:</u>

- 64,060, or 45.2%, of all FY 2025-26 days worked were 12+ hours, including 238 days of 19-24 hours.
    - This is consistent with reporting through May but represents a slight downward trend when compared with the 45.8% of days worked that were 12+ hours through February.
- During FY 2024-25, there were 65,811 days worked that exceeded 12 hours in length including 373 days of 19-24 hours.
    - FY 2025-26 days worked that exceeded 12 hours in length decreased compared to FY 2024-25 by 1,751 days, or 2.7%.
- 23.5% of all FY 2025-26 timesheet days were 12+ hour workdays, which is in line with reporting through February and May. This represents a slight reduction from FY 2024-25 where 24.3% of all timesheet days were 12+ hour workdays.

4. MANDATORY OVERTIME SHIFT LENGTH GENERALLY EXCEEDS REGULAR SHIFT LENGTH

Per the original report, it was observed that the length of mandatory overtime shifts generally exceeded the length of regular, or normal, shifts which resulted in the majority of FY 2024-25 mandatory overtime shifts being 14-15.9 hours in length. Per subsequent explanations by the Sheriff, the primary reason for the additional shift length is due to an MOU standby provision that allows up to three hours of premium overtime compensation for preparation and travel time for employees to prepare for, commute to, etc. their shift.

TABLE 10 – FY 2025-26 Sheriff Mandatory Shift Length Thresholds

This table displays FY 2025-26 mandatory shift length counts by hour threshold. Mandatory shifts were identified and compiled based on timesheet coding of Activity Code 4098 hours for overtime earning codes. The counts in this table exclude regular shifts that appear to have been erroneously coded on employee timesheets in conjunction with Activity Code 4098.

FY 2025-26 Sheriff Mandatory Overtime Shift Length Analysis through June 2026

Mandatory OT Shift Length Thresholds	# of Mandatory OT Shifts	% of Mandatory OT Shifts
20+ Hours	2	0.0%
16-19 Hours	52	0.3%
14-15.9 Hours	1,753	8.6%
12-13.9 Hours	359	1.8%
<12 Hours	18,313	89.4%
Total	20,479	100.0%

<u>FY 2025-26 Sheriff Mandatory Shift Length Thresholds Analysis:</u>

- For FY 2025-26 there were 2,166 12+ hour mandatory shifts, representing a massive decrease of 4,297 shifts, or 66.5%, from the 6,463 12+ hour mandatory shifts worked in FY 2024-25.
- The percentage of 12+ hour mandatory overtime shifts (10.7%) is down considerably from 27.4%, per the prior fiscal year count. The percentage also continues to trend downward from 13.1% as reported through February and 11.2% as reported through May.
- Similar to the prior fiscal year and previous reporting through February and May, the majority of 12+ hour mandatory overtime shifts fall into the 14-15.9-hour range which is in line with the Sheriff policy that permits up to three hours of overtime compensation for non-productive hours related to travel or preparation time for employees that are on standby when selected to work a mandatory overtime shift.
    - There were 1,753 mandatory shifts in the 14-15.9 hour range during FY 2025-26, representing a huge decrease of 4,253 shifts, or 70.7%, compared to FY 2024-25.

5. OVERTIME EXEMPT EMPLOYEES WITH EXTRA HELP JOB ASSIGNMENTS

Per a 2022 MOU side letter agreement between the DSA and SMA, overtime exempt SMA employees were allowed the opportunity to work available DSA voluntary overtime shifts beginning in July 2022. These voluntary overtime shifts were recorded by the overtime exempt SMA employees as extra help job assignments on a separate timesheet for time keeping and general ledger reporting purposes. On March 1, 2026, a revised MOU side letter agreement went into effect with additional specifications limiting the types of voluntary overtime available to SMA employees, duties to be performed, the bidding process related to any available voluntary overtime shifts, etc.

Table 11 – FY 2025-26 Overtime Exempt SMA Employees EXH Hours and Cost by Month
This table displays FY 2025-26 overtime exempt SMA employees extra help hours worked and the associated costs by month. The table also shows FY 2024-25 hours and costs over the same period for comparative purposes.

FY 2025-26 OT Exempt Sheriff Managers as Extra Help by Month						
	FY 2025-26		FY 2024-25		Variance	
Month	Hours	Cost	Hours	Cost	Hours	Cost
July	631.5	$ 63,000	589.8	$ 56,000	41.7	$ 7,000
August	902.8	89,000	584.1	57,000	318.7	32,000
September	623.3	62,000	759.1	74,000	(135.8)	(12,000)
October	626.6	64,000	603.5	58,000	23.1	6,000
November	428.7	42,000	504.3	49,000	(75.6)	(7,000)
December	404.2	40,000	583.5	56,000	(179.3)	(16,000)
January	407.0	40,000	634.0	61,000	(227.0)	(21,000)
February	401.0	39,000	508.3	49,000	(107.3)	(10,000)
March	197.8	20,000	881.1	85,000	(683.3)	(65,000)
April	-	-	538.8	52,000	(538.8)	(52,000)
May	91.0	9,000	646.5	62,000	(555.5)	(53,000)
June	55.7	5,000	484.8	46,000	(429.1)	(41,000)
TOTAL	4,769.6	$ 473,000	7,317.8	$ 705,000	(2,548.2)	$ (232,000)

FY 2025-26 Overtime Exempt SMA Employees Extra Help Hours and Cost by Month Analysis:

- FY 2025-26 hours of 4,769.6 decreased by 2,548.2 hours, or 34.8%, compared to the prior fiscal year. Associated costs decreased by $232,000, or 32.9%, compared to the prior fiscal year.
- As noted above, effective March 1, an updated MOU side letter agreement between the DSA and the SMA restricted overtime exempt SMA members to only being able to sign up for available voluntary overtime typically worked by DSA members "that is billable and reimbursed by contracts with other County departments, entities, cities, departments, agencies, and grant funded operations." This revised agreement aims to ensure that overtime costs associated with overtime exempt SMA members working voluntary overtime shifts are fully reimbursable and at no cost to the County while also allowing DSA members to maintain first bidding rights related to these voluntary shifts. SMA members will continue to record these hours worked via a separate extra help timesheet while new timesheet earning codes are being developed that would allow recording of these hours on an SMA member's regular timesheet.
    - As a result, SMA members only worked a combined 344.5 hours of voluntary overtime in March, April, May, and June, which encompassed nine total pay periods.
        - Since the updated MOU side letter went into effect on March 1, 2026, this practice is averaging 38.3 hours per pay period at an average cost of $3,778.

- Extrapolated out over an entire fiscal year, this practice would result in approximately 1,000 hours at a total cost of approximately $98,000, far below the totals from prior fiscal years.

- Analysis has not been conducted to confirm that these reimbursable voluntary overtime hours are being reimbursed as intended.
- The Auditor-Controller Payroll Division is in the process of implementing a new timesheet earning code that will allow overtime exempt SMA employees to code time worked on voluntary DSA overtime shifts on their regular timesheet, eliminating the need for a separate extra help timesheet.

Table 12 – Overtime Exempt SMA Employees as Extra Help by Month - FY Trend

This table displays fiscal year trend data, by month, of exempt SMA employees extra help hours worked and the associated costs since the original MOU side letter took effect in July 2022. The table also displays the annual count of SMA members that worked extra help job assignments.

OT Exempt Sheriff Managers as Extra Help by Month - FY Trend

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
Month	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
July	70.0	$ 6,000	542.8	$ 49,000	589.8	$ 56,000	631.5	$ 63,000
August	594.8	52,000	560.8	52,000	584.1	57,000	902.8	89,000
September	511.0	44,000	632.8	57,000	759.1	74,000	623.3	62,000
October	832.5	74,000	829.6	77,000	603.5	58,000	626.6	64,000
November	355.1	30,000	461.8	42,000	504.3	49,000	428.7	42,000
December	601.4	53,000	668.4	62,000	583.5	56,000	404.2	40,000
January	527.5	46,000	583.3	53,000	634.0	61,000	407.0	40,000
February	521.4	46,000	513.1	47,000	508.3	49,000	401.0	39,000
March	483.7	43,000	960.5	89,000	881.1	85,000	197.8	20,000
April	974.0	87,000	724.1	67,000	538.8	52,000	-	-
May	693.0	61,000	535.6	49,000	646.5	62,000	91.0	9,000
June	833.7	73,000	464.8	42,000	484.8	46,000	55.7	5,000
TOTAL	6,998.1	$615,000	7,477.6	$686,000	7,317.8	$705,000	4,769.6	$473,000
SMAs as EXH	26		26		24		22	

Overtime Exempt SMA Employees as Extra Help by Month – FY Trend Analysis:

- As noted in the analysis of Table 11, per a revised MOU side letter effective March 1, 2026, overtime exempt SMA members are restricted to only working reimbursable voluntary overtime hours that are not claimed by DSA members which resulted in March, April, May, and June being the four lowest months in terms of extra help/overtime hours and associated costs since August 2022, the first full month the initial MOU side letter agreement was in effect.
- Due to the revised MOU side letter agreement, FY 2025-26 had the lowest usage of hours by far since the practice began in 2022.

6. OPERATIONAL NEED FOR COMPENSATORY OVERTIME ACCOUNT

Per Section D of the DSA MOU, "overtime shall be placed in a compensatory account or paid in the pay period in which earned." If an employee chooses to accrue overtime hours in a compensatory overtime account, they do so by coding OTA-Overtime Accrue on their timesheet which will treat the hours as unpaid for payroll purposes but will place an amount equivalent to 1.5x overtime hours worked into a compensatory overtime account for future usage. For example, if an employee worked eight hours of overtime, coded as OTA, they would not be paid for those eight hours but instead would have 12 hours (8 x 1.5 = 12) banked in their compensatory overtime account.

There are various rules governing accrual and usage of banked compensatory overtime account hours, but the basic premise is that the banked hours can either be cashed out at a later date at the employee's discretion via coding OFC-Overtime FLSA Cashout on their timesheet or on a predetermined date, per MOU requirements, via OPF-Overtime FLSA Payout Scheduled per MOU. The hours can also be used as leave (comparable to vacation or sick leave) via use of earning code OTT-Overtime Taken.

Per the original December 2025 report, this practice could potentially lead to operational inefficiencies, overtime "multiplier effects", and potential tax compliance issues due to temporary changes in employees' Federal withholding status before payouts.

TABLE 13 – FY 2025-26 Compensatory Overtime Account Reconciliation

This table includes a reconciliation of FY 2025-26 compensatory overtime account hours, by applicable timesheet earning codes, by month. In addition, there is a comparison between FY 2025-26 and prior year account usage amounts.

FY 2025-26 Sheriff Compensatory Overtime Account Hours by Month															
Overtime Earning Codes	July PP202515-16	August PP202517-19	September PP202520-21	October PP202522-23	November PP202524-25	December PP202526-27	January PP202601-02	February PP202603-04	March PP202605-07	April PP202608-09	May PP202610-11	June PP202612-13	FY 2025-26 Total	FY 2024-25 Total	Variance
Begining Comp OT Account Balance	15,196.5	14,807.4	13,272.6	12,409.7	12,238.0	11,232.5	1,651.3	4,291.5	6,153.7	7,543.2	8,736.6	8,921.2	15,196.5	15,662.7	
OTA - Overtime Accrue	2,923.2	2,836.6	1,512.9	1,800.2	1,224.7	1,640.6	2,474.5	1,958.1	2,426.6	1,822.6	1,453.5	1,232.3	23,305.8	55,515.4	(32,209.6)
x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5
Compensatory OT Account Hours Banked	4,384.8	4,254.9	2,269.4	2,700.3	1,837.1	2,460.9	3,711.8	2,937.2	3,639.9	2,733.9	2,180.3	1,848.5	34,958.7	83,273.1	(48,314.4)
OFC - Overtime FLSA Cashout	2,614.8	2,983.5	1,786.3	1,390.7	1,661.2	1,958.6	351.8	611.8	1,090.4	692.5	1,001.4	1,034.9	17,177.9	19,679.4	(2,501.5)
OOF - Overtime FLSA Payoff Termination	-	2.7	-	46.3	-	-	-	-	13.5	-	-	-	62.5	426.9	(364.4)
OPF - Overtime FLSA Payout Scheduled per MOU	-	-	-	-	-	8,662.1	-	-	-	-	-	978.8	9,640.9	20,817.7	(11,176.9)
OTT - Overtime Taken	2,131.5	2,788.0	1,338.0	1,465.9	1,181.4	1,421.4	719.7	463.2	1,134.5	848.0	994.2	1,163.1	15,648.9	42,817.7	(27,168.8)
Various Adjustments	27.5	15.6	7.9	(30.9)	-	(0.1)	-	-	12.0	-	-	-	32.1	(2.5)	34.5
Compensatory OT Account Hours Used	4,773.8	5,789.8	3,132.2	2,872.0	2,842.6	12,042.0	1,071.5	1,075.0	2,250.4	1,540.5	1,995.6	3,176.8	42,562.2	83,739.3	(41,177.1)
Ending Compensatory Overtime Account Balance	14,807.4	13,272.6	12,409.7	12,238.0	11,232.5	1,651.4	4,291.5	6,153.7	7,543.2	8,736.6	8,921.3	7,592.9	7,592.9	15,196.5	

<u>Compensatory Overtime Account Reconciliation Analysis:</u>

- Per an MOU side letter agreement between the County and the DSA, effective in October 2024, "all hours in the compensatory overtime account as of the last pay period of the payroll year shall be paid off in cash based on the employee's regular hourly rate of pay in effect at the time of payment." For FY 2025-26, this payment took place during December for pay period (PP)202527 and is represented by 8,662.1 hours being paid out via OPF at a cost of approximately $464,000.
    - The 978.8 hours of OPF in June are related to provisions in the SEIU 620 MOU that, in addition to cash out as of the last pay period of the payroll year, state there is also a cash out on the last pay period ending prior to June 30.
- FY 2025-26 hours, specifically related to OTA and OTT, down significantly compared to the prior fiscal year.
    - 48,314.4 less overtime hours were banked due to 32,209.6 less hours of OTA in FY 2025-26 compared to FY 2024-25. This represents a decrease of 58.0%.
    - 27,168.8 less hours of OTT were used as leave in FY 2025-26 compared to FY 2024.25. This represents a 63.5% reduction in OTT leave usage compared to the prior fiscal year.
- Use of OTT-Overtime Taken averaged 794 hours per pay period from July through December 2025 while usage decreased substantially to an average of 409 hours per pay period for January through June 2026.

TABLE 14 – Overtime Account Reconciliation and FY Trend

This table reconciles compensatory overtime account hours and associated usage from FY 2019-20 through FY 2025-26 for comparative purposes.

Sheriff Compensatory (Comp) Overtime (OT) Account Hours - FY Trend							
OT Earning Codes	**FY 2019-20**	**FY 2020-21**	**FY 2021-22**	**FY 2022-23**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**
Begining Comp OT Account Balance	16,806.1	11,803.7	12,513.6	16,653.0	15,103.0	15,662.7	15,196.5
OTA - OT Accrue	28,824.6	26,760.7	37,675.8	49,057.9	50,156.3	55,515.4	23,305.8
x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5	x1.5
Comp OT Account Hours Banked	43,236.9	40,141.1	56,513.7	73,586.9	75,234.5	83,273.1	34,958.7
OFC - OT FLSA Cashout	19,136.4	13,797.2	18,137.6	18,990.8	19,547.7	19,679.4	17,177.9
OOF - OT FLSA Payoff Termination	242.6	346.4	352.6	654.3	178.6	426.9	62.5
OPF - OT FLSA Payout Sched per MOU	11,194.1	9,320.6	10,093.2	13,619.6	13,130.3	20,817.7	9,640.9
OTT - OT Taken	17,600.8	15,965.3	23,785.0	41,868.7	41,704.3	42,817.7	15,648.9
Various Adjustments	65.5	1.7	6.0	3.6	114.0	(2.5)	32.1
Comp OT Account Hours Used	48,239.3	39,431.1	52,374.3	75,136.9	74,674.8	83,739.3	42,562.2
Ending Comp OT Account Balance	11,803.7	12,513.6	16,653.0	15,103.0	15,662.7	15,196.5	7,593.0

Compensatory Overtime Account Hours Trend Analysis:

- Hours accrued via OTA on an annual fiscal year basis have more than doubled since FY 2020-21 as 40,141.1 hours were banked during FY 2020-21 while 83,273.1 hours were banked during FY 2024-25. As a result, OTT has also seen a dramatic increase in usage of 268% when comparing FY 2024-25 to FY 2020-21.
- 42,817.7 hours of OTT were taken as leave during FY 2024-25, which if converted to annual employee work hours represents total hours of approximately 20.5 FTEs.
- FY 2025-26 OTA-OT Accrue had the lowest total usage of the last seven fiscal years by 5,500 hours and was only 40% of FY 2024-25 usage.
- Similarly to OTA usage, FY 2025-26 OTT-OT Taken had the lowest total usage of the last seven fiscal years, narrowly undercutting FY 2020-21 by about 300 hours. In addition, FY 2025-26 OTT-OT Taken usage was only 36.5% of FY 2024-25 usage.

7. EMPLOYEE OVERTIME EARNINGS HIGHER THAN REGULAR EARNINGS

Per the original December 2025 report, multiple Sheriff employees earned at least $1,000 more in overtime pay than in regular pay (which included pay related to regular hours worked and excluded pay related to leave taken, holiday pay, etc.).

Data tables 15 & 16 provide information related to FY 2025-26 thresholds per overtime hours and overtime pay. During FY 2024-25 there were 29 Sheriff employees that had overtime earnings that exceeded their regular hour earnings by at least $1,000. The top FY 2024-25 overtime worker coded 2,298 hours of overtime and was compensated with approximately $170,000 in overtime pay.

Table 15 –FY 2025-26 Overtime Hours Coded by Threshold

This table breaks down employee count and overall employee percentage based on FY 2025-26 overtime hours worked by hours threshold from zero (0) hours of overtime up to 1,750 hours.

FY 2025-26 Overtime Hours Coded by Threshold	# of Employees	% of Employees
0 Overtime Hours	153	18.9%
>0-250 Overtime Hours	297	36.7%
251-500 Overtime Hours	143	17.7%
501-750 Overtime Hours	106	13.1%
751-1,000 Overtime Hours	68	8.4%
1,001-1,250 Overtime Hours	32	4.0%
1,251-1,500 Overtime Hours	4	0.5%
1,501-1,750 Overtime Hours	5	0.6%
1,751-2,000 Overtime Hours	1	0.1%
TOTAL	809	100.0%

FY 2025-26 Overtime Hours Coded by Threshold Analysis:

- 656, or 81.1%, of all Sheriff employees worked at least some overtime in FY 2025-26. 81.2% of all Sheriff employees also worked some overtime in FY 2024-25.
- Six employees worked more than 1,500 hours of overtime in FY 2025-26, combining for 10,110 hours of overtime (average of 1,683 hours/employee). For comparison purposes, in FY 2024-25 seven employees worked more than 1,500 hours of overtime, combining for 12,355 hours of overtime (average of 1,765 hours/employee).
- In FY 2024-25 the top Sheriff overtime worker coded 2,298 hours of overtime. For FY 2025-26, that employee once again coded more overtime hours (1,605) than regular hours (1,531) but overall ended up coding 693 less overtime hours than in the prior fiscal year.
  - One other Sheriff employee coded more overtime hours (1,709) than regular hours (1,673) in FY 2025-26.
  - The FY 2025-26 top Sheriff overtime worker coded 1,765 hours, which is 533 hours less than FY 2024-25's top overtime worker but is still equivalent to 85% of an FTE. The Sheriff employee that worked the second most overtime hours in FY 2025-26 worked 1,719 hours.

Table 16 –FY 2025-26 Overtime Pay by Dollars Threshold

This table is supplemental to the previous table in that it breaks down employee count and overall employee percentage based on FY 2025-26 overtime pay by dollars threshold from zero (0) dollars of overtime earnings up to $150,000 of overtime earnings.

FY 2025-26 Overtime Pay by Threshold	# of Employees	% of Employees
No Overtime Pay	153	18.9%
>$0-$25,000 Overtime Pay	372	46.0%
$25,001-$50,000 Overtime Pay	165	20.4%
$50,001-$75,000 Overtime Pay	92	11.4%
$75,001-$100,000 Overtime Pay	17	2.1%
$100,001-$125,000 Overtime Pay	7	0.9%
$125,001-$150,000 Overtime Pay	3	0.4%
TOTAL	809	100.0%

FY 2025-26 Overtime Pay by Dollars Threshold Analysis:

- 656 Sheriff employees, representing 81.1% of all Sheriff employees, earned at least some overtime during FY 2025-26. This is fairly consistent with FY 2024-25 in which 674 Sheriff employees, representing 81.8% of all Sheriff employees, earned at least some overtime.
- For FY 2025-26, ten Sheriff employees earned between $100,000 and $150,000 in overtime pay. For comparison purposes, 16 employees earned between $100,000 and $175,000 in overtime pay for FY 2024-25.
- In FY 2024-25 the top Sheriff overtime worker in terms of hours worked was also the top Sheriff overtime earner and was paid approximately $170,000 in overtime pay. It should be noted that this employee was not the top overtime earner Countywide for FY 2024-25. For FY 2025-26, that employee earned significantly more in overtime pay ($122,000) than in regular pay ($78,000) with total pay (including pay for regular hours, leave taken, allowances, etc.) amounting to $233,000.
- For FY 2025-26 there were six Sheriff employees that received overtime pay that exceeded their regular earnings with the top two Sheriff earners receiving approximately $150,000 and $149,000 in overtime pay, respectively. Total pay (including pay for regular hours, leave taken, allowances, etc.) for these top two earners was $287,000 and $275,000, respectively. These are the same two employees that worked the most overtime hours, as described in the analysis for Table 15.

8. NEWLY HIRED EMPLOYEES ALSO WORKING OVERTIME

Per the original December 2025 report, it was noted that the majority of newly hired Sheriff employees that were onboarded during FY 2023-24 and FY 2024-25 worked overtime relatively shortly after their hire date.

However, in the first update report through February 2026 it was noted that during September 2025 the Sheriff took measures to eliminate the use of overtime by newly hired employees effective in October 2025. As a result, it was confirmed that all instances of newly hired employees working overtime within their first two pay periods of employment occurred prior to October 2025. Nevertheless, newly hired employees still appear to occasionally work overtime relatively soon (within a few months) after joining the Sheriff as eight employees hired after October 2025 have worked a total of 150 hours of overtime since being hired. The majority (95) of these hours are related to trainees participating in the Law Enforcement Training Academy at Allan Hancock College.

CLOSING REMARKS

Based on the analytical procedures performed and the data available, Internal Audit believes the results presented in this report accurately reflect the information collected, reviewed, and analyzed. FY 2025-26 data indicates that Sheriff overtime hours and costs are primarily down, in some cases considerably, compared to FY 2024-25 as well as to previous reporting through February and May. The Sheriff appears to be taking meaningful steps to identify, address and reduce both the need for and cost of overtime. While total FY 2025-26 Sheriff overtime hours worked and associated total costs are the lowest since FY 2022-23, they still remain high from pre-FY 2022-23 historical and budget perspectives. However, it should be noted that the Northern Branch Jail opened in January 2022, impacting overtime hours and costs from that point forward.

This limited scope review and analysis of Sheriff overtime data was conducted for informational and advisory purposes to assist management in understanding Sheriff timekeeping practices and costs, particularly as it pertains to overtime. This engagement was not an audit, and no assurance or opinion is expressed regarding the adequacy of internal controls or compliance with County policies.