

ATTACHMENT A

SHERIFF'S OFFICE OVERTIME ANALYSIS

Report for the period of July 2025 Through May 2026

Updated with March, April & May 2026 Data



County of Santa Barbara
Office of the Auditor-Controller
Internal Audit Division

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Office of the Auditor-Controller

County of Santa Barbara

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June 25, 2026

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Enclosed is the Sheriff's Office Overtime Analysis Report for the period of July 2025 through May 2026. 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 second 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 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 May 2026 of fiscal year (FY) 2025-26.

Accordingly, results of the attached report indicate that year-to-date (YTD) July 2025 through May 2026 FY 2025-26 Sheriff overtime hours continue to trend downward in comparison to the February update as well as to the same period through FY 2024-25. Analysis within the report is separated into two sections and presented as follows with page numbers for reference:

Part 1: Current Year and Historical Data Analysis

1. Overtime Costs (pg. 2)
 - Overtime costs have decreased compared to FY 2024-25 and continue to trend down YTD from February 2026.
2. Overtime Hours (pg. 6)
 - Overtime hours have decreased compared to FY 2024-25 and continue to trend down YTD from February 2026.

Part 2: Follow-up on Previously Presented Observations

1. Use of Leave Balances to Generate Overtime (pg. 8)
 - Leave balances use and associated costs projected to be about 80% 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 appear to continue to decrease YTD.
5. Overtime Exempt Employees with Extra Help Job Assignments (pg. 11)
 - MOU change went into effect March 1 that drastically reduced hours associated with this practice.
6. Operational Need for Compensatory Overtime Account (pg. 13)
 - Usage appears to continue to substantially trend downward compared to prior fiscal years.
7. Employee Overtime Earnings Higher Than Regular Earnings (pg. 15)
 - A handful of employees are still earning more via overtime pay than via regular pay.
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.



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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.

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 YTD budget analysis. This report also includes detailed analysis of compensatory overtime account usage, including a new observation related to employees cashing out hours at elevated pay rates while on temporary job assignments, and continued monitoring updates to the eight observations identified in the initial December 2025 report. This monthly update report includes new data for March, April and May and now provides review and analysis of FY 2025-26 Sheriff overtime from July 2025 through May 2026. Prospective reporting will be subsequently provided on a monthly basis.

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 YTD Sheriff overtime data, at the monthly level, related to overtime hours and associated overtime costs.
- Monitoring YTD overtime data for comparison to this point, through May, in 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 YTD 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 YTD 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 18,013 total timesheets submitted by 806 unique Sheriff employees over eleven months (24 pay periods), representing 92.3% of the total fiscal year. 252,182 total days were included within the timesheets, of which 131,675 days had work hours coded.



Part 1: CURRENT YEAR AND HISTORICAL DATA ANALYSIS

Part 1 of the report provides general analysis of YTD 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 YTD 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 – YTD FY 2025-26 Sheriff Salary Costs by Month

The purpose of this table is to display YTD 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: \$16,536 in the table below represents \$16,536,000).

YTD FY 2025-26 Sheriff Salary Costs by Month*												FY 2025-26
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	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	\$ 74,194
6200 - Extra Help	245	379	240	253	214	199	154	159	185	101	146	2,275
6300 - Overtime	1,518	2,340	1,442	1,463	1,446	1,736	1,008	1,051	1,573	1,144	1,063	15,784
6301 - OT-Reimbursable	58	104	64	77	42	64	31	89	85	51	87	752
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	\$ 93,005
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	\$ 16,536
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%	17.78%

*Dollar amounts are rounded to thousands

YTD Sheriff Salary Costs by Month Analysis:

- Total FY 2025-26 overtime costs are currently estimated to be about \$17,700,000.
 - \$16,536,000 in overtime costs over 24 pay periods equal approximately \$689,000 in overtime costs per pay period. Extrapolated out over 26 pay periods results in an estimated FY 2025-26 overtime total of \$17,914,000. However, considering average costs per recent pay periods (see below) it is estimated that total FY 2025-26 overtime costs will be about \$17,700,000 which represents a decrease from the estimated total overtime costs of \$19,000,000+ as projected in the monthly report through February.
 - From January through May, consisting of 11 pay periods, overtime costs total \$6,182,000. This represents an average of \$562,000 per pay period. Extrapolated out over 26 pay periods would result in overtime costs of \$14,612,000 over a normal payroll calendar year.
- August and March contain three pay periods each while all other FY 2025-26 months (through May) only contain two pay periods each.
 - Despite this, March overtime costs were significantly less than August overtime costs.
- Overtime as a percentage of total salary costs YTD decreased to 17.78% from 18.64% as reported in the first monthly update report through February.



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

The purpose of this table is to display YTD 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 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.

YTD FY 2025-26 Sheriff Overtime (OT) Costs by Earning Code by Month*													FY 2025-26
Overtime Earning Codes	July	August	September	October	November	December	January	February	March	April	May	Total	
ADF - OT Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 6	
CAL - OT FLSA Callback	-	-	3	-	-	-	-	-	-	-	-	3	
HWK - Holiday Half-Time	3	(1)	6	12	8	11	10	10	8	-	-	67	
EOT - OT FLSA Extra Help	13	9	9	2	4	1	3	4	7	6	4	62	
OFC - OT FLSA Cash Out	143	164	96	79	88	105	19	34	62	38	55	883	
OOF - OT FLSA Payoff Termin.	-	-	-	2	-	-	-	-	1	-	-	3	
OPF - OT FLSA Payout Per MOU	-	-	-	-	-	464	-	-	-	-	-	464	
OTR - OT FLSA	1,245	2,024	1,253	1,290	1,282	1,076	937	977	1,433	1,055	950	13,522	
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	751	
SMV - OT SMA-Voluntary	6	16	12	14	13	17	10	13	26	13	12	152	
SVR - OT DSA-Voluntary	52	88	52	63	28	47	21	76	59	37	75	598	
TOTAL	\$ 1,576	\$ 2,444	\$ 1,506	\$ 1,540	\$ 1,488	\$ 1,800	\$ 1,039	\$ 1,140	\$ 1,658	\$ 1,195	\$ 1,150	\$ 16,536	

*Dollar amounts are rounded to thousands

YTD 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 \$13,522,000, or 81.8%, of YTD overtime costs. This represents an increase in comparison to YTD amounts through February in which 80.5% of overtime costs were the result of OTR-OT FLSA hours.
- May joined January and February as the only months in which OTR-OT FLSA costs were under \$1,000,000.
- The average overtime cost per pay period of \$562,000 in the second half of the fiscal year (January through May 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 YTD budget usage. FY 2025-26 Actual amounts include July 2025 through May 2026 whereas the budget amounts are for the entire fiscal year. 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	\$ 85,068	\$ 74,194	\$ (63)	\$ (10,437)	\$ (10,874)	87.2%	
6200 - Extra Help	1,335	1,335	2,275	-	940	940	170.4%	
6300 - Overtime	4,983	10,095	15,784	5,112	10,801	5,689	156.4%	
6301 - OT-Reimbursable	772	772	752	-	(20)	(20)	97.4%	
TOTAL	<u>\$ 91,721</u>	<u>\$ 97,270</u>	<u>\$ 93,005</u>	<u>\$ 5,049</u>	<u>\$ 1,284</u>	<u>\$ (4,265)</u>	95.6%	
TOTAL-Overtime Costs	<u>\$ 5,755</u>	<u>\$ 10,867</u>	<u>\$ 16,536</u>	<u>\$ 5,112</u>	<u>\$ 10,781</u>	<u>\$ 5,669</u>	N/A	
OT % of Total Salary Costs	6.27%	11.17%	18.64%	N/A	N/A	N/A	N/A	

*Dollar amounts are rounded to thousands

Sheriff Salary Costs – Budget to Actual Analysis:

- YTD overtime costs have already exceeded the adjusted budget by \$5,669,000 with one month, consisting of two more pay periods, remaining in the fiscal year. The adopted overtime budget of \$5,755,000 has been exceeded by \$10,781,000.
- YTD actual costs, through May 2026, related to 6200-Extra Help and 6300-Overtime are 170.4% and 156.4% of adjusted budget, respectively.

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

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

YTD FY 2025-26 to FY 2024-25 Sheriff Salary Costs*			
General Ledger Account	FY 2024-25 Act Thru May	FY 2025-26 Act Thru May	Variance Thru May
6100 - Regular Salaries	\$ 69,063	\$ 74,194	\$ 5,131
6200 - Extra Help	3,111	2,275	(836)
6300 - Overtime	18,628	15,784	(2,844)
6301 - Overtime-Reimbursable	584	752	168
TOTAL	<u>\$ 91,386</u>	<u>\$ 93,005</u>	<u>\$ 1,619</u>
TOTAL-Overtime	<u>\$ 19,212</u>	<u>\$ 16,536</u>	<u>\$ (2,676)</u>
Overtime % of Total Salary Costs	21.02%	17.78%	N/A

*Dollar amounts are rounded to thousands



Sheriff General Ledger Salary Costs Comparison Analysis:

- 6300-Overtime and 6301-Overtime-Reimbursable actual costs are a combined \$2,676,000 less at this point in FY 2025-26 than they were in FY 2024-25.
- Overtime as a percentage of total salary costs is less in the current fiscal year (17.78%) than at this point in the prior fiscal year (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 YTD 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 Thru May
6100 - Regular Salaries	\$ 61,736	\$ 64,183	\$ 65,721	\$ 65,462	\$ 68,026	\$ 75,608	\$ 74,194
6200 - Extra Help	1,969	1,545	1,901	2,923	3,284	3,388	2,275
6300 - Overtime	9,843	8,061	12,400	21,315	17,957	20,410	15,784
6301 - OT-Reimbursable	744	374	562	543	697	656	752
TOTAL	\$ 74,292	\$ 74,163	\$ 80,584	\$ 90,243	\$ 89,964	\$ 100,062	\$ 93,005
TOTAL-Overtime	\$ 10,587	\$ 8,435	\$ 12,962	\$ 21,858	\$ 18,654	\$ 21,066	\$ 16,536
OT % of Salary Costs	14.25%	11.37%	16.09%	24.22%	20.73%	21.05%	18.64%
FYE FTE Vacancy Rate	14.79%	14.84%	17.49%	18.56%	17.07%	14.02%	15.92%

*Dollar amounts are rounded to thousands

Sheriff General Ledger Salary Costs 7-Year Trend Analysis:

- If recent actual overtime cost trends hold over one more month, it is anticipated that total Sheriff overtime will be about \$17,700,000 for FY 2025-26. This represents a decrease from the projected \$19,000,000 to \$20,000,000 in estimated FY 2025-26 overtime costs as calculated based on overtime trends through February. This also would represent the lowest fiscal year overtime costs since FY 2022-23.
- FY 2025-26 overtime as a percentage of salary costs remains below the 24.22% peak of FY 2022-23 but is still elevated compared to pre-FY 2022-23 fiscal years at 18.64%.
- The Sheriff FTE vacancy rate increased from 13.69% as reported in February to 15.92% in May but remains below the rate 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 YTD FY 2025-26 Sheriff overtime hours that are driving costs. This analysis includes breakdowns of YTD 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 – YTD FY 2025-26 Sheriff Overtime Hours Worked by Earning Code by Month

This table displays YTD 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.

YTD FY 2025-26 Sheriff Overtime (OT) Hours by Earning Code by Month												FY 2025-26
OT Earning Codes	July	August	September	October	November	December	January	February	March	April	May	Total
EOT - OT FLSA EXH	200.00	163.80	139.50	39.50	75.00	30.00	55.00	79.00	139.50	115.50	76.50	1,113.30
OTA - OT Accrue	2,923.20	2,836.60	1,512.90	1,800.20	1,224.70	1,640.60	2,474.50	1,958.10	2,426.60	1,822.60	1,453.50	22,073.50
OTE - OT Emergency	-	-	-	-	-	-	-	-	-	-	-	-
OTR - OT FLSA	16,065.10	26,119.40	16,215.50	16,307.30	16,226.10	13,772.20	12,090.60	12,498.00	18,244.80	13,341.40	12,012.30	172,892.70
OTS - OT Straight	62.80	104.30	78.70	69.40	62.60	42.50	63.30	25.00	82.30	32.10	53.20	676.20
OTX - OT Emergency	-	-	-	-	-	-	-	-	-	-	-	-
SMV - OT SMA-Voluntary	46.00	122.50	86.60	107.60	96.00	121.60	76.90	93.50	189.30	92.80	86.90	1,119.70
SVR - OT DSA-Voluntary	573.80	965.30	561.10	667.70	301.60	499.10	224.40	810.50	632.10	401.80	803.40	6,440.80
TOTAL	19,870.90	30,311.90	18,594.30	18,991.70	17,986.00	16,106.00	14,984.70	15,464.10	21,714.60	15,806.20	14,485.80	204,316.20

Sheriff Overtime Hours Worked by Earning Code by Month Analysis:

- As noted in the Table 1 analysis, August and March are the only months YTD 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.
- As noted in the previous report, July OTA hours are the highest thus far year-to-date despite only consisting of two pay periods. The primary reason appears to be due to employees replenishing their compensatory overtime account balances after cashing out hours to take advantage of the DSA's 2.5% cost of living adjustment (COLA) that took effect for PP202515.
- Of the nine months YTD that consist of two pay periods, only four have had less than 16,000 overtime hours worked in them. All four (January, February, April, May) are the most recent four applicable months.
- OTR-OT FLSA accounts for the vast majority of overtime hours, representing 84.6% of all Sheriff overtime hours worked. This remains consistent with prior reporting through February.
- There was an average of 7,496 overtime hours per pay period for January through May 2026.
 - 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 YTD 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							FY 2025-26
OT Earning Codes	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Thru May
EOT - OT FLSA EXH	546.7	352.7	231.0	291.5	812.7	1,614.7	1,113.3
OTA - OT Accrue	28,824.6	26,760.7	37,675.8	49,057.9	50,156.3	55,515.4	22,073.5
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	172,892.7
OTS - OT Straight	553.4	383.5	365.8	784.1	816.0	1,984.5	676.2
OTX - OT Emergency	36.0	-	-	-	-	-	-
SMV - OT SMA-Voluntary	318.3	113.5	385.6	418.6	752.9	806.6	1,119.7
SVR - OT DSA-Voluntary	9,321.4	4,541.0	6,426.6	5,850.1	6,863.3	6,067.0	6,440.8
TOTAL OT HOURS	153,825.1	121,793.3	188,579.7	252,108.9	256,827.3	275,160.8	204,316.2

Sheriff Overtime Hours Worked by Earning Code FY Trend Analysis:

- Total FY 2025-26 Sheriff overtime hours are projected to be approximately 219,300 hours based on 2026 monthly usage. However, this represents a decrease from the 235,000 hours projected for reporting through February. If the trend continues over the last month of the fiscal year, then this would represent 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 81.8% of overtime costs. However, it also makes up 84.6% of total YTD overtime hours. For comparison purposes, OTR-OT FLSA represented 80.5% of overtime costs and 84.9% of overtime hours as previously reported through February.



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 YTD 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 – YTD Timesheets with Less Than 80 REG or EXH Hours But OT is Coded

This table details YTD 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 slightly at the timesheet level rather than at the employee level. The data also includes timesheets related to Extra Help employees.

YTD 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	58	0.3%
	>0-9 REG/EXH Hours w/ OT	7	0.0%
	10-19 REG/EXH Hours w/ OT	38	0.2%
	20-29 REG/EXH Hours w/ OT	94	0.5%
	30-39 REG/EXH Hours w/ OT	251	1.4%
	40-49 REG/EXH Hours w/ OT	541	3.0%
	50-59 REG/EXH Hours w/ OT	588	3.3%
	60-69 REG/EXH Hours w/ OT	1,792	9.9%
	70-79 REG/EXH Hours w/ OT	2,313	12.8%
	Total	5,682	31.5%

YTD Timesheets with Less Than 80 REG or EXH Hours But OT is Coded Analysis:

- Approximately \$4,400,000 in YTD 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 over the \$3,400,000 as reported in the first monthly update report through February meaning that \$1,000,000 in overtime costs related to non-productive leave hour usage was incurred over the seven pay periods from March through May.
 - FY 2024-25 overtime costs due to leave balance usage was approximately \$5,900,000.
- The percentage of timesheets with less than 80 normal work hours while also coding overtime decreased from 33.7% as reported through February and from 35.7% as reported for FY 2024-25.
- 1,577 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 being 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.

YTD 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 – YTD 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).

YTD FY 2025-26 Sheriff Days Worked by Hour Threshold			
Daily Timesheet Hour Threshold	# of Days	% of Days Worked	% of Timesheet Days
24 Hour Days	51	0.0%	0.0%
19-23.9 Hour Days	169	0.1%	0.1%
16-18.9 Hour Days	1,739	1.3%	0.7%
14-15.9 Hour Days	4,179	3.2%	1.7%
12.6-13.9 Hour Days	3,388	2.6%	1.3%
12-12.5 Hour Days	50,044	38.0%	19.8%
<12 Hour Days	72,105	54.8%	28.6%
Total	131,675	100.0%	52.2%

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.

YTD Sheriff Days Worked by Hour Threshold Analysis:

- 59,570, or 45.2%, of all YTD days worked were 12+ hours, including 220 days of 19-24 hours.
 - This 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.
- 23.6% of all YTD FY 2025-26 timesheet days were 12+ hour workdays, which is in line with the 23.8% of days through February and remains slightly less than 24.3% of all timesheet days recorded in FY 2024-25 with 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 get ready for, commute to, etc. their shift.

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

This table displays YTD 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.

YTD FY 2025-26 Sheriff Mandatory Overtime Shift Length Analysis through May 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	1,750	9.1%
12-13.9 Hours	351	1.8%
<12 Hours	17,115	88.8%
Total	19,270	100.0%

YTD Sheriff Mandatory Shift Length Thresholds Analysis:

- The percentage of YTD 12+ hour mandatory overtime shifts (11.2%) 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.
- Similar to the prior fiscal year and current YTD reporting through February, 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.



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 – YTD FY 2025-26 Overtime Exempt SMA Employees EXH Hours and Cost by Month

This table displays YTD 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.

YTD FY 2025-26 OT Exempt Sheriff Managers as Extra Help by Month						
Month	FY 2025-26		FY 2024-25		Variance	
	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)
TOTAL	<u>4,713.9</u>	<u>\$ 468,000</u>	<u>6,833.0</u>	<u>\$ 659,000</u>	<u>(2,119.1)</u>	<u>\$ (191,000)</u>

Overtime Exempt SMA Employees Extra Help Hours and Cost by Month Analysis:

- YTD hours of 4,713.9 have decreased by approximately 31.0% compared to 6,833.0 hours recorded at this point in the prior fiscal year. Associated costs have decreased by \$191,00, or 29.0%, 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 288.8 hours of voluntary overtime in March, April and May, which encompassed seven total pay periods. 197.8 of the hours were worked in March and the remaining 91 hours were worked in May with no voluntary overtime hours worked in April.
 - Analysis has not been conducted to confirm that these reimbursable voluntary overtime hours are being reimbursed as intended.



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								
Month	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26	
	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	N/A	N/A
TOTAL	6,998.1	\$ 615,000	7,477.6	\$ 686,000	7,317.8	\$ 705,000	4,713.9	\$ 468,000
SMA 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, and May being the three lowest months in terms of 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 should have 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, 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 YTD FY 2025-26 compensatory overtime account hours, by applicable timesheet earning codes, by month. In addition, there is a comparison between the summed YTD total and prior year account usage amounts.

YTD 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	FY 2025-26 Total Thru May	FY 2024-25 Total	Variance
Beginning 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	15,196.5	15,662.7	
OTA - Overtime Accrue x1.5	2,923.2 x1.5	2,836.6 x1.5	1,512.9 x1.5	1,800.2 x1.5	1,224.7 x1.5	1,640.6 x1.5	2,474.5 x1.5	1,958.1 x1.5	2,426.6 x1.5	1,822.6 x1.5	1,453.5 x1.5	22,073.5 x1.5	55,515.4 x1.5	(33,441.9) 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	33,110.3	83,273.1	(50,162.8)
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	16,143.0	19,679.4	(3,536.4)
OPF - 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	-	-	-	-	-	8,662.1	20,817.7	(12,155.7)
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	14,485.8	42,817.7	(28,331.9)
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	39,385.4	83,739.3	(44,353.9)
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	8,921.3	15,196.5	

Compensatory Overtime Account Reconciliation Analysis:

- 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.
- YTD FY 2025-26 hours, specifically related to OTA and OTT, are trending significantly downward compared to the prior fiscal year.
- Use of OTT-Overtime Taken averaged 794 hours per pay period from July through December 2025 while usage has decreased substantially to an average of 378 hours per pay period for January through May 2026.



TABLE 14 – Overtime Account Reconciliation and FY Trend

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

Sheriff Compensatory (Comp) Overtime (OT) Account Hours - FY Trend							FY 2025-26
OT Earning Codes	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total Thru May
Beginning 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	22,073.5
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	33,110.3
OFC - OT FLSA Cashout	19,136.4	13,797.2	18,137.6	18,990.8	19,547.7	19,679.4	16,143.0
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	8,662.1
OTT - OT Taken	17,600.8	15,965.3	23,785.0	41,868.7	41,704.3	42,817.7	14,485.8
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	39,385.4
Ending Comp OT Account Balance	11,803.7	12,513.6	16,653.0	15,103.0	15,662.7	15,196.5	8,921.3

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.
- OTA-OT Accrue usage continues to trend down significantly YTD in FY 2025-26. If the trend holds over the final month of the fiscal year, it is estimated that total OTA hours will be about 24,000, which would represent the lowest total of the last seven fiscal years by almost 3,000 hours and less than half of FY 2024-25 usage.
- Similarly to OTA usage, OTT-OT Taken usage is also trending down significantly YTD in 2025-26. If the trend holds over the final month of the fiscal year, it is estimated that total OTT hours will be about 15,700, which would fall just under 15,965.3 hours in FY 2020-21 for the lowest total of the last seven fiscal years.

New Observation - Employees Cashing Out Compensatory Overtime Account Hours During Temporary Job Assignments:

Analysis uncovered situations in which DSA members occasionally work above their Job Classes (ex: Deputy working as Sergeant or Sergeant working as Lieutenant) on temporary job assignments. These temporary job assignments typically occur due to the need to fill a position during another employee's leave of absence. The employees filling the temporary job assignments are usually already being considered for promotion, giving management the opportunity to assess performance in a higher position on a temporary basis. These temporary job assignments also result in an hourly rate increase commensurate with the pay for the position temporarily being filled. As such, a Deputy with an hourly rate of \$60.95 would be paid at the Job Class and Pay Step of the position they are temporarily filling at the hourly rate of, for example, \$65.74.



However, it was noted that employees that have been placed on temporary job assignments have also used the occasion to cash out (oftentimes immediately) hours in their compensatory overtime account at their temporarily elevated pay rate. From 2020 through YTD 2026 there have been 25 instances, by 16 unique employees, in which employees cashed out hours in their account within 10 pay periods of taking on a temporary job assignment, including 12 instances where the cash out occurred in the first or second pay period of the temporary job assignment. This represents a total of 871.2 hours cashed out for \$53,000 at temporarily elevated pay rates when the value of the hours was \$48,000 based on the employees' normal pay rates. While this practice is immaterial to the overall impact of overtime on the Sheriff, it illustrates the opportunities present in the MOUs as well as the fact that employees appear to be aware of, and willing to, take advantage of them. The most noticeable example of this practice occurred when a Deputy making \$59.46/hour was placed on a temporary job assignment as a Sergeant for only one pay period and immediately cashed out their compensatory overtime account balance of 119.5 hours at their temporarily elevated effective pay rate of \$68.46, resulting in an extra \$1,000 included in their cash out that would not have otherwise been paid to the employee.

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 YTD 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 – YTD FY 2025-26 Overtime Hours Coded by Threshold

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

YTD FY 2025-26 Overtime Hours Coded by Threshold	# of Employees	% of Employees
0 Overtime Hours	152	18.9%
>0-250 Overtime Hours	310	38.5%
251-500 Overtime Hours	136	16.9%
501-750 Overtime Hours	112	13.9%
751-1,000 Overtime Hours	64	7.9%
1,001-1,250 Overtime Hours	26	3.2%
1,251-1,500 Overtime Hours	1	0.1%
1,501-1,750 Overtime Hours	5	0.6%
TOTAL	806	100.0%

YTD Overtime Hours Coded by Threshold Analysis:

- 654, or 81.1%, of all Sheriff employees have worked some overtime YTD in FY 2025-26. 81.2% of all Sheriff employees also worked some overtime in FY 2024-25.
- In FY 2024-25 the top Sheriff overtime worker coded 2,298 hours of overtime. YTD, that employee has coded more overtime hours (1,464) than regular hours (1,391) for FY 2025-26 but is on pace to work significantly less overtime than in the prior fiscal year.
 - The top two Sheriff overtime workers YTD have worked 1,611 hours and 1,565 hours of overtime.



Table 16 – YTD 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 YTD FY 2025-26 overtime pay by dollars threshold from zero (0) dollars of overtime earnings up to \$150,000 of overtime earnings.

YTD FY 2025-26		
Overtime Pay by Threshold	# of Employees	% of Employees
No Overtime Pay	152	18.9%
>\$0-\$25,000 Overtime Pay	379	47.0%
\$25,001-\$50,000 Overtime Pay	174	21.6%
\$50,001-\$75,000 Overtime Pay	81	10.0%
\$75,001-\$100,000 Overtime Pay	12	1.5%
\$100,001-\$125,000 Overtime Pay	6	0.7%
\$125,001-\$150,000 Overtime Pay	2	0.2%
TOTAL	806	100.0%

YTD Overtime Pay by Dollars Threshold Analysis:

- 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. YTD, that employee has thus far earned significantly more in overtime pay (\$112,000) than in regular pay (\$71,000) for FY 2025-26 with total pay (including pay for leave taken, allowances, etc.) amounting to \$214,000.
- YTD FY 2025-26 there are multiple other Sheriff employees that have received overtime pay that exceeds their regular earnings with the top two Sheriff earners receiving approximately \$143,000 and \$137,000 in overtime pay thus far this fiscal year. These are the same two employees that have 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 seven employees hired after October 2025 have worked a total of 115 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. YTD FY 2025-26 data indicates that Sheriff overtime hours and costs continue to trend downwards YTD and compared to FY 2024-25 as previously reported through February. The Sheriff appears to be taking meaningful steps to identify, address and reduce both the need for and cost of overtime. However, YTD FY 2025-26 overtime costs remain high from historical and budget perspectives.

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.