Office of the Auditor-Controller
County of Santa Barbara
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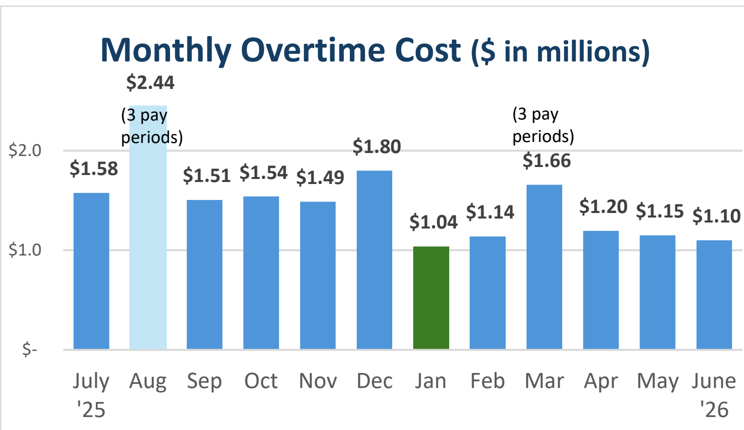
EXECUTIVE SUMMARY

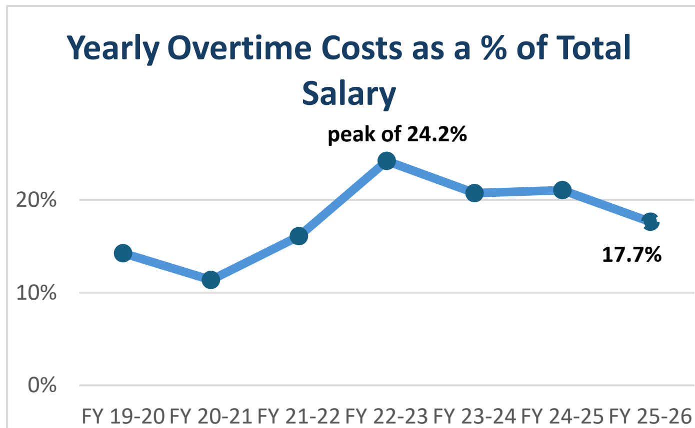
Sheriff's Office Overtime Analysis Report for the Period of July 2025 Through June 2026 (FY 2025-26)

OVERTIME COSTS	VS. PRIOR FISCAL YEAR	OVERTIME HOURS	VS. PRIOR FISCAL YEAR
$17.6M	▼ **16.4%**	**216,973**	▼ **21.1%**
17.7% of total salary costs	Decreased by **$3.4M**	Equivalent to **104 FTEs**	Decrease of **58,188** OT hours

Results at a Glance: Fiscal year (FY) 2025-26 overtime hours and costs for the Sheriff's Office were **down versus FY 2024-25 and well below the FY 2022-23 peak but remain elevated** compared to pre-FY 2022-23 levels.

Background & Objectives: This report communicates results of a **limited-scope analysis, not an audit** (no opinion on controls or compliance), covering 19,450 timesheets from 809 employees over 26 pay periods (FY 2025-26). Objectives included compiling, monitoring, and identifying trends of monthly Sheriff overtime related data for the purpose of informing the Board.





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

- ▼ **Use of Leave Balances to Generate Overtime:** Approximately 31.6% of timesheets with less than 80 normal work hours also coded overtime for FY 2025-26, a **positive improvement** from the 35.7% previously reported for FY 2024-25. An estimated $4.4M in FY 2025-26 overtime costs were due to the use of leave balances, representing a decrease compared to $5.9M for last fiscal year.
- — **Overtime Coded First on Timesheets:** Practice remains in effect; scheduling implications **require further review**.
- ▼ **No Limits on Employee Work Hours:** Approximately 45.2% of FY 2025-26 days worked were 12+ hours. In addition, 238 days worked were between 19-24 hours in length, a **positive improvement** representing a decrease of 135 days from 373 19-24 hour days worked in FY 2024-25.
- ▼ **Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length:** During FY 2025-26, 10.7% of mandatory overtime shifts were 12+ hours in length. This represents a **positive improvement** from the 27.4% of shifts previously reported for FY 2024-25.
- ▼ **Overtime Exempt Employees with Extra Help Job Assignments:** Effective March 1, SMA employees can only work extra help job assignments related to reimbursable voluntary overtime unclaimed by DSA members, resulting in noteworthy **positive improvement**.
- ▼ **Operational Need for Compensatory Overtime Accoun**t: OTA and OTT usage was down significantly in FY 2025-26, by 58.0% and 63.5% respectively, from FY 2024-25 resulting in considerable **positive improvement.**
- — **Employee Overtime Earnings Higher than Regular Earnings:** Persists; the top two FY 2025-26 overtime earners received approximately $150K and $149k of overtime related earnings respectively. The prior year top earner received $170K in overtime earnings.
- ▼ **Newly Hired Employees Also Working Overtime:** Since October 2025 nearly all instances of newly hired employees working overtime within their first two pay periods have ceased, resulting in noticeable **positive improvement**.

Please refer to the full report for a complete description of the results. Results are separated into two sections, Part 1: FY 2025-26 and Historical Data Analysis and Part 2: Follow-up on Previously Presented Observations.