COUNTY OF SANTA BARBARA
OFFICE OF THE AUDITOR-CONTROLLER

Sheriff's Office Overtime Analysis Update

New Data for June 2026

For the Period of July 2025 Through June 2026
FY 2025-26

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Background

- Due to a trend of increasing costs associated with Sheriff employee salaries and overtime pay, in September 2025 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, the Internal Audit Division conducted a limited-scope data analysis and advisory engagement for FY 2024-25 that did not constitute an audit and was presented to the Board during the February 10, 2026, Board Hearing. However, an overtime audit is included in the FY 2026-27 Internal Audit Plan.
- The Board directed the Auditor-Controller to perform additional monitoring, review, and analysis and "provide a monthly overtime report for the Sheriff's Office over the next six months."
- The first monthly update report was presented to the Board during the April 21, 2026, Board Hearing and covered the period of July 2025 through February 2026. The second monthly update report added data and analysis for March, April & May 2026 and was presented to the Board during the July 7, 2026, Board Hearing.
- This is the third monthly update report provided to the Board and provides data analysis, updated to include June 2026 data, and representing the entirety of FY 2025-26 (July 2025 through June 2026).

Objectives

The objectives of this report include:

- Compiling FY 2025-26 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. As this report includes data and analysis for July 2025 through June 2026 it represents the entirety of FY 2025-26.
- 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 information, of observations identified in the original Data Analysis of FY 2024-25 Sheriff's Office Overtime memo and detailed report.

Scope of Analysis

- FY 2025-26; July 2025 through June 2026 (26 pay periods)
  - June 2026 (2 pay periods) data added to previous reporting through May
- 19,450 total timesheets
  - Submitted by 809 unique Sheriff employees
  - Contains 272,300 total timesheet days
  - Contains 141,702 total timesheet days worked
- The next report will be for July 2026 data which will allow for analysis from the start of FY 2026-27
  - Expected to docket for the September 15, 2026, Board Hearing

Results: Current Year & Historical Data Analysis

FY 2025-26 Overtime Costs

- $17,621,000
  - Under the adjusted budget by $1,846,000
  - $14,324,000 – OTR-OT FLSA cost
  - Decrease of $3,445,000 from prior year
  - Lowest overtime costs since FY 2022-23
- $559,000 – avg. cost per pay period for Jan-June 2026
- $796,000 – avg. cost per pay period for July-Dec 2025
- $810,000 – avg. cost per pay period for FY 2024-25

FY 2025-26 Overtime Hours

- 216,973 hours
  - Equivalent to 104 FTEs
  - 183,086 – OTR-OT FLSA hours
  - Decrease of 58,188 hours from prior year
  - Least overtime hours worked since FY 2022-23
- 7,316 – avg. hours per pay period for Jan-June 2026
- 9,374 – avg. hours per pay period for July-Dec 2025
- 10,583 – avg. hours per pay period for FY 2024-25

Results: Follow Up on Previous Observations

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Observations identified in the original Data Analysis of FY 2024-25 Sheriff's Overtime include:

1. Use Of Leave Balances To Generate Overtime
2. Overtime Coded First On Timesheets
3. No Limits On Employee Work Hours
4. Mandatory Overtime Shift Length Generally Exceeds Regular Shift Length
5. Overtime Exempt Employees With Extra Help Job Assignments
6. Operational Need for Compensatory Overtime Account
7. Employee Overtime Earnings Higher Than Regular Earnings
8. Newly Hired Employees Also Working Overtime

Observation 1:

Use Of Leave Balances To Generate OT

- Approximately $4,400,000 in FY 2025-26 OT costs are due to leave balances being included in “time worked” for FLSA OT calculations
  - FY 2024-25 OT costs related to this practice were approximately $5,900,000
- 31.6% of FY 2025-26 timesheets had less than 80 hours of regular work while also coding OT
  - Decrease from 35.7% of timesheets with the same issue in the prior year

Observation 2:

OT Coded First On Timesheets

- Practice remained in effect throughout FY 2025-26

Observation 3:

No Limits on Employee Work Hours

- 64,060, or 45.2%, of all FY 2025-26 days worked exceeded 12 hours in length
  - 65,811 such days in FY 2024-25
- 238 instances of 19–24-hour workdays
  - 373 such days in FY 2024-25

Observation 4:

Mandatory OT Shift Length

- 2,166, or 10.6%, of FY 2025-26 mandatory OT shifts exceeded 12 hours in length
  - 6,463 such days representing 27.4% of mandatory OT shifts in FY 2024-25
  - Decrease of 4,297 shifts, or 66.5%, compared to FY 2024-25
- 2,112 of FY 2025-26 mandatory OT shifts were 12-15.9 hours in length
  - Due to Sheriff policy/DSA MOU that permits up to three (3) hours of OT compensation for non-productive hours related to preparation and commute time for employees called into a mandatory shift
  - 6,333 such days in FY 2024-25
  - Decrease of 4,221 shifts, or 66.7%, compared to FY 2024-25

Observation 5:

OT Exempt Employees w/ EXH Jobs

- MOU side letter went into effect March 1, 2026, that restricted OT exempt SMA members to only being able to sign up for voluntary OT typically worked by DSA members that is "that is billable and reimbursed by contracts with other County departments, entities, cities, departments, agencies, and grant funded operations."
  - Reduced SMA EXH hours to 198 in March, 0 in April, 91 in May, and 56 in June
  - No analysis has been performed to verify that reimbursements are taking place as intended
  - Auditor-Controller Payroll Division is in the process of implementing a new timesheet earning code to allow coding on employee's regular timesheet as opposed to using an EXH timesheet

Observation 6:

Operational Need For Comp OT Acct

- Significant decrease in usage of compensatory OT account earning codes during FY 2025-26 compared to prior fiscal years
  - Most notable decreases have been for January-June 2026 as the OTT-Overtime Taken leave code has been used for an average of 409 hours/pay period
    - 794 hours/pay period for July-Dec 2025
  - OTA and OTT usage was 23,306 and 15,649 hours, respectively
    - FY 2024-25 OTA and OTT usage was 55,515 and 42,818 hours, respectively
- Lowest OTA and OTT usage over last seven (7) fiscal years

Observation 7:

Employee OT Earnings

- 656, or 81.1%, of all Sheriff employees worked some OT during FY 2025-26
  - 81.2% of employees worked OT in FY 2024-25
- Top Sheriff OT worker in FY 2024-25 earned $170,000 in OT pay from 2,298 hours of OT
  - The same employee worked 1,709 OT hours earning $122,000 in OT pay during FY 2025-26
  - For FY 2025-26, the top two (2) Sheriff OT workers worked 1,765 and 1,719 OT hours earning $150,000 and $149,000 in OT pay, respectively

Observation 8:

Newly Hired Employees Working OT

- Effective October 2025, Sheriff took measures to eliminate the use of OT by newly hired employees
  - Reporting through February noted that no employees hired since October worked OT
- From March through June, a few newly hired employees worked OT on a handful of occasions within their first few months of employment
  - Majority of hours are related to trainees enrolled in Allan Hancock College's Law Enforcement Training Academy

Conclusion

FY 2025-26 data and analysis indicates that Sheriff overtime hours and costs were down, in some instances quite considerably, compared to previous YTD reporting through February and May as well as in comparison to FY 2024-25. The Sheriff appears to be taking meaningful steps to identify, address and reduce both the need for and cost of overtime especially considering the majority of the decreases in hours and costs occurred from January through June, after the initial report was issued. However, FY 2025-26 overtime costs remain high compared to pre-FY 2022-23 amounts, although it should be noted that the Northern Branch Jail opened in January 2022, just prior to the beginning of FY 2022-23.