

OVERTIME AUDIT OF THE SHERIFF-CORONER DEPARTMENT



OFFICE OF THE
PERFORMANCE AUDIT DIRECTOR

October 28, 2008

Table of Contents

EXECUTIVE SUMMARY	iii
INTRODUCTION	1
SCOPE AND METHODOLOGY	1
Information Reviewed	2
Interviews.....	2
Data Review and Analysis	3
Report Preparation and Review	3
BACKGROUND INFORMATION	3
Law Enforcement Complexities	4
Fiscal Challenges	5
The Sheriff-Coroner Department.....	6
Organizational Structure	6
FINDINGS AND RECOMMENDATIONS.....	8
Overtime Philosophy	8
Overtime Usage/Cost Summary	8
Total Overtime Hours and Cost.....	8
The Causes of Overtime.....	10
Where Overtime is Worked	27
Who Works Overtime.....	32
Overtime Control and Monitoring	34
Employee Practices That Maximize Overtime	35
Overtime Budgeting.....	40
IT Systems Impact on Overtime Management	44
BREAK EVEN ANALYSIS	52
USE OF CORRECTIONAL OFFICERS IN JAILS.....	56
ESTIMATED COST SAVINGS	57
CONCLUDING REMARKS.....	59
APPENDIX.....	60
Chart 1: Overtime Justifications	61
Chart 2: Peace Officer MOU Provisions	62

Chart 3: Sheriff’s Special Officer (SSO) MOU Provisions 63
Chart 4: Overtime Hours by Location 64
Chart 5: Overtime Dollars by Location 69
Chart 6: Overtime Hours by Classification..... 74
Chart 7: Overtime Dollars by Classification..... 75

EXECUTIVE SUMMARY

Preface

The Orange County Board of Supervisors' decision to comprehensively study overtime at the Sheriff-Coroner Department (OCSD) affords an important opportunity to increase transparency at OCSD and address an operational issue that has received significant public attention. The audit team wishes to thank Sheriff Hutchens for her cooperation during this audit and her expressed interest in addressing the issues identified.

Over the last several years, a variety of factors, some within the control of OCSD and some outside their control, have led to a high number of vacant shifts at OCSD. The short term approach utilized by OCSD was to fill critical shifts using overtime. While this approach met the department's immediate operational needs, there was little attention given to the development of an integrated and systematic strategy for overtime management. This inattention to overtime management has had several negative impacts: (1) no overarching policy or detailed protocols that inform managers how to manage overtime, (2) inadequate overtime monitoring and controls, and (3) a series of management and employee practices that have exacerbated overtime usage and costs. With an overtime price tag of more than \$47.5 million in FY 2007/08, it is vital that OCSD address overtime management.

Introduction

On June 24, 2008, the Orange County Board of Supervisors (Board) directed the Office of the Performance Audit Director to perform an audit of overtime usage at OCSD. The objectives of the audit are to determine:

1. The cost of overtime pay in the Department
2. Whether it is less expensive to pay overtime or fill new positions
3. The appropriate crossover point, if any, where it is more economically efficient to fill a new position rather than having existing positions work overtime

4. Any other significant findings that have an impact on overtime usage or cost
5. The preliminary financial implications of any proposed conversion of sworn deputy positions to correctional officers in the jails

Methodology

This audit included a compilation and detailed analysis of multiple data sets, a review of various systems utilized in overtime management, a review of regional and national overtime studies, identification and analysis of pertinent overtime policies and laws, observation of operational procedures that impact overtime at specific facilities, interviews with current/retired staff and consultants, timesheet summary and sign-in sheet sampling and review, and periodic discussions with OCSD executive staff. Except where noted, all data provided covers the timeframe, FY 2000/01 through FY 2007/08.

Background Information

Overtime usage by law enforcement agencies is a nationwide reality. Hours of overtime used and their corresponding costs have been the source of increased scrutiny over the past decade at both the national and local government levels.

To provide the appropriate context for this audit, it is beneficial to consider the following:

1. Some overtime is inevitable and necessary in a 24/7 law enforcement operation
2. Overtime can only be managed effectively if there is a commitment from the top of the organization to do so
3. A systematic and thorough approach for collecting, analyzing, and disseminating pertinent data is vital to minimizing the use of overtime

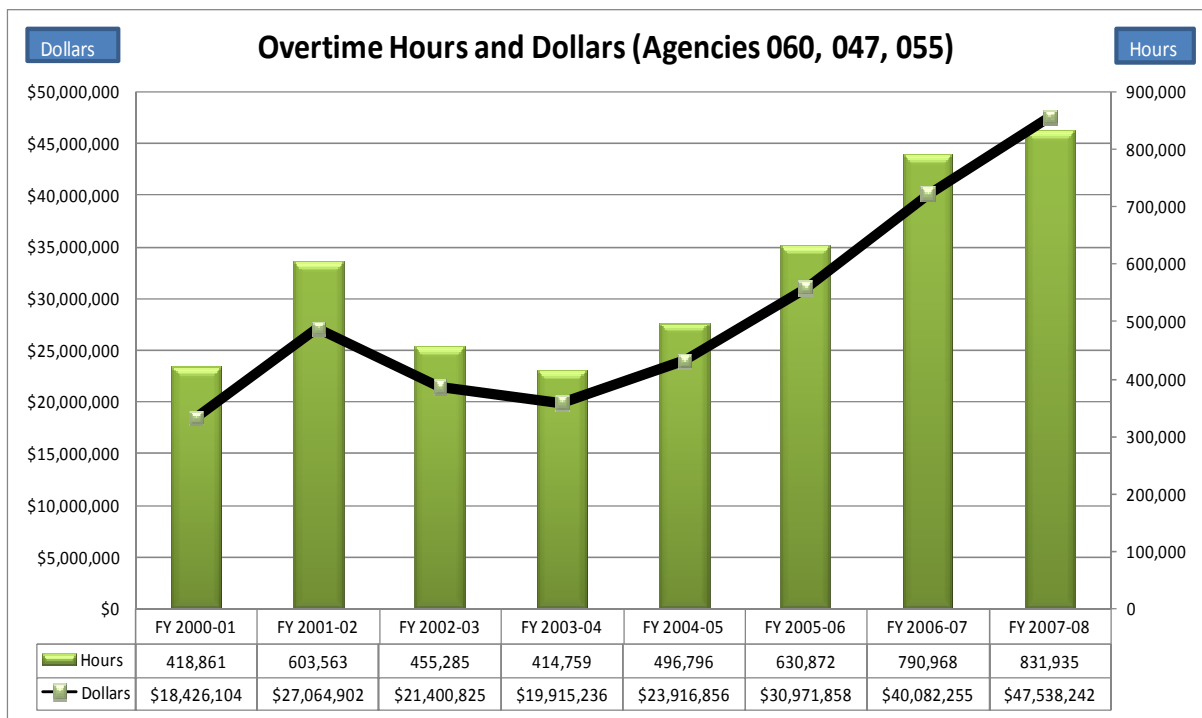
Financially, OCSD, consistent with other governmental organizations, is struggling in the current economic environment. Federal and State funding is diminishing in certain areas, the growth rate for OCSD's primary source of revenue (local Proposition 172 Sales Tax) has slowed substantially, and reserves

are being exhausted. As a result, in the near term, cost savings must be identified.

Key Audit Findings

Overtime Usage and Costs

Three Budget Agencies, Sheriff-Coroner (060), Sheriff-Courts (047), and Sheriff-Communications (055), account for 99% of all overtime costs in Sheriff-controlled Budget Agencies.



The audit team performed a comprehensive analysis of both overtime usage and its costs at OCSD. A summary of the most significant information includes:

- **Total overtime hours** over the past eight fiscal years increased from 418,861 hours in FY 00/01 to **831,935 hours in FY 07/08**, a total percentage change of 99% or average annual increase of 14%. **Total overtime costs** also increased during this same time from \$18.4 million in FY 00/01 to **\$47.57 million in FY 07/08**, an overall 158% increase or an average annual increase of 23%.

- Combined Jail operations account for 42% of all overtime costs and 45% of all overtime hours. Other relatively large sources of overtime include: the cumulative costs of providing police services to the contract cities and special districts, Orange County courts, North Patrol Operations, Transportation Division, and Airport Detail.
- 91% of all OCSD overtime costs are concentrated in six position classifications: Deputy Sheriff I, Deputy Sheriff II, Sergeant, Investigator, Sheriff Special Officer, and Correctional Services Technician.

The Causes of Overtime

Overtime is caused by a variety of factors. Payroll data suggests that the most frequent causes of overtime are:

1. Filling in for vacant positions (38.9%)
2. Vacation and Sick Leave relief (15.9%)
3. Training Related (9.6%)
4. Shift Extension for the completion of assignment (6.1%)
5. Planned overtime for special events (5.2%)
6. Planned overtime for mutual aide/emergency (3.2%)

A number of specific events and management practices have increased the use of overtime at OCSD:

Vacant Positions

- Use of existing personnel working overtime to fill new operations rather than obtaining new positions (e.g., Theo Lacy expansion)
- Establishment and continuation of permanent position vacancies to achieve salary savings, and the resulting slow down in recruitment efforts

Vacation and Sick Leave

- Implementation of Annual Leave in 1998 among sworn staff, which resulted in greater discretionary time off
- Lack of shift relief positions to cover short term absences
- Internal limitations placed on the use of Extra Help employees to cover vacant shifts

Training Related

- The jail facilities incurred a majority of training-related overtime hours due, in part, to absences that result from participation in the Standards and Training for Corrections (STC) program operated by the State Corrections and Standards Authority.

Shift Extension for Completion of Assignment

- Includes such activities as undercover narcotics work, criminal investigations, completion of booking requirements for arrestees, and transporting inmates between jail and court facilities.

Special Events

- Special event overtime reflects overtime paid to officers who work beyond their scheduled shifts, or work on their scheduled days off to provide special event coverage (Orange County Fair, 4th of July festivities, etc.). Special event activities are contracted by the State of California (Orange County Fair and interim events program) or with local districts and public agencies. Overtime as a result of providing law enforcement supplemental services is reimbursed by the contracting agency.

Mutual Aide/ Emergency

- The overtime hours associated with this area were mainly due to the response required from 9/11 in fiscal years 01/02 and 02/03 at John Wayne Airport, and the 2007 Santiago Fire emergency, the majority of which were recorded in North Patrol.

Impact of Work Schedules on Overtime

There is limited evidence that Staffing Assessments were done at OCSD to determine work schedules. Instead, it appears that minimum staffing levels and work schedules have developed over time based on the experience and discretion of law enforcement management at each of the various OCSD locations. In the absence of an appropriate analysis, work schedules are often less efficient and less flexible to meet the needs of the organization, and may translate into increased overtime usage and cost.

Employee Relations Impacts on Overtime

Several MOU provisions have been negotiated that significantly impact the cost of overtime. A key provision, common to most law enforcement agencies, is that overtime is calculated based on “hours paid” not “hours worked” in a pay period. An employee can, for instance, in one week, work 30 hours of regular time, take 10 hours of Annual Leave, and then if he/she works any additional hours during that work period, it would be paid as overtime, despite the fact the employee did not actually “work” more than 40 hours in that week. This provision creates a significant additional liability for OCSD, and it is over and above the minimum requirements of the Fair Labor Standards Act (FLSA), which permits jurisdictions to consider overtime based on “hours worked” rather than “hours paid.” The audit team estimated that calculating overtime based on “hours paid” rather than “hours worked” cost the County an additional \$2.5 million in overtime in FY 2007/08.

In addition, the County is presently defending two lawsuits alleging various violations of the Fair Labor Standards Act as they relate to overtime practices at OCSD.

Overtime Control and Monitoring

The lack of a comprehensive overtime policy, effective control mechanisms, and thorough monitoring procedures has resulted in increased overtime at OCSD.

Overtime Policies and Procedures

OCSD does not have an articulated department-wide philosophy on overtime usage, and as a result there are no comprehensive overtime policies and procedures. The absence of formal direction has led to several negative outcomes:

- A “siloe” and therefore inconsistent approach to overtime management
- An absence of accountability for overtime management
- The excessive usage of overtime by some employees
- The inequitable, albeit voluntary, distribution of overtime among employees
- The conclusion among staff that overtime use and management are a low priority

- Overtime costs far exceeding annual budgeted amounts at various locations
- Loose enforcement of the “48-hour per pay period” overtime limit

Employee Practices that Maximize Overtime

A small population of OCSD employees earned significantly greater amounts of overtime than the majority of their coworkers. These employees engage in a variety of practices that maximize overtime. The audit team sampled two different sets of time sheet summaries to identify how employees maximize overtime usage: (1) a one-year random sample (FY 07/08) of all employees across the six classifications that receive the most overtime, and (2) a three-year sample for all employees in the six major overtime user classifications that earned 50% or more of their base pay in overtime.

Overtime maximization practices noted from the samples included:

1. Working more than 16-hours in a 24-hour period
2. Taking paid time off and receiving overtime on the same day
3. Frequently taking single scheduled shifts off and then working overtime on other days during the pay period
4. Working overtime on the 8-hour short day in the 3/12 schedule
5. Frequent extensions of work shifts
6. Employees working overtime in multiple locations

Because the MOU is silent on several of these practices and the Department does not have detailed overtime policies, OCSD must analyze and determine which of these overtime scenarios are appropriate. For instance, it is well documented nationally that working too many hours (i.e. more than 16 hours in a 24 hour period) has a negative impact on performance and increases liability exposure for the County.

Overtime Budgeting

Actual overtime expenses have exceeded the budget in seven of the last eight fiscal years, particularly in the high overtime user locations where overtime budgets often bare no reality to anticipated expenses. Overages have been covered by salary savings from vacant positions and by monies appropriated in a generic Budget Org 900 titled “non-Distributed Appropriations.”

This budgeting practice has had many negative effects:

- When Division overtime budgets consistently bear no relation to actual expenses, particularly at the high overtime locations, the motivation and capacity to manage this cost category is drastically reduced. In addition, since Org 900 is a generic Budget Org with no specific attachment to any operational division/section/unit, these monies and their purpose are not transparent.
- Overtime budget to actual expense monitoring is also inhibited by this practice as unrealistic budget amounts render comparisons to actual expenditures meaningless.
- Moreover, such a practice indirectly communicates to employees and managers that the department does not value overtime management.

It is important to note that, in spite of the overages in the overtime budget object, OCSD has managed to stay within its Total Salary and Benefit budget during this time period.

IT Systems Impact on Overtime Management

OCSD utilizes two separate IT applications to track employee schedules and actual hours worked, the InTime scheduling system and the STS Payroll system. These two systems are not integrated, and the InTime system is not fully utilized to manage and control overtime. Process efficiencies, cost savings, and better overtime management can be achieved if these two systems are integrated. In addition, the audit team identified several control deficiencies in the timekeeping process and in the Payroll system that may limit the Department's ability to effectively monitor and manage overtime.

Break Even Analysis

One of the objectives of this study is to determine whether there is an appropriate crossover point, if any, where it is more economically efficient to fill a new position rather than having existing positions work overtime.

The summary findings of this analysis include:

1. There is no “cross-over” or “break even” point, but rather a decision to either fill a vacant position with overtime or hire a new employee.
2. With safety positions (i.e., Sheriff Deputy I/II, Sergeant, Investigator), it is 7.1% to 8.4% cheaper to fill positions with overtime rather than hire new employees. This minimum cost differential requires consideration of other variables, such as fatigue, before a decision can be made.
3. With Sheriff Special Officer and Correctional Services Technician positions, it is cheaper to hire new employees than use overtime to fill a vacant position.

Use of Correctional Officers in Jails

In researching this issue, the audit team learned that the former Acting Sheriff had previously commissioned such a study and it was near completion at the time of this audit. In addition, the Sheriff has asked her jail assessment consultant, Crout and Sida, to examine and verify the analysis.

The audit team has been in discussions with both OCSD staff working on the Sheriff study and the consultants who have been asked to review their findings. The audit team believes that the OCSD study and the consultant review will be sufficient to provide a thorough and balanced analysis of this issue, if they are carried to completion. In order to not duplicate OCSD efforts, the audit team did not commit significant resources to reviewing this issue. However, in discussions with the OCSD team that conducted the analysis, it was clear that there are substantial savings (i.e. millions of dollars) to be had from utilizing lower paid Correctional Officer classifications to any extent possible in OCSD Jail facilities. OCSD has stated that they will make these studies available to the Board when they are completed.

Summary of Key Recommendations

- OCSD Executive staff should articulate an overall philosophy toward overtime, and then develop and distribute policies and standard operating procedures that convey that philosophy and delineate acceptable practices. Overtime management should be included as a subset of the appropriate evaluation criteria in annual performance evaluations of managers. These

policies should also drive any improvement or upgrade of system tools (IT or otherwise), so that managers have an alignment between means and tools.

- Discontinue the practice of artificially maintaining vacant positions. Use staffing assessments, cost analyses, and consideration of other pertinent factors, to determine when overtime or filling positions is the best practice and to adjust work schedules. Any positions that are deemed unnecessary by the staffing assessment and are vacant, need to be deleted.
- Follow through as soon as possible with current OCSD efforts to discontinue Sheriff Deputy guarding of other local police jurisdiction arrestees who stay longer than 24 hours in the hospital prior to being booked into the jail.
- Re-evaluate the current practice of sending Sheriff Special Officers to Academy training once they have already begun working at the jails to determine if this sequence is the most efficient from a cost and management perspective.
- Use Extra Help employees to cover short term, minimum-staffing vacancies where feasible.
- OCSD and the Human Resources Department should begin meeting now to formulate a negotiating strategy, particularly in light of the difficult financial situation faced by the County, and OCSD's need to curtail overtime expenditures. A financial and operational analysis of each proposed salary or benefit enhancement should be completed prior to its inclusion on the slate of possible offerings or being agreed to at the bargaining table.
- Budget anticipated/realistic overtime expenses in each Division Budget Org and appropriately reduce the amount budgeted to overtime in non-Distributed Appropriations Org 900.
- The InTime Scheduling System needs to be more fully utilized and integrated with the Sheriff's Payroll System.
- Implement and enforce control mechanisms that specifically address weaknesses identified in the payroll and timekeeping systems in order to effectively monitor and manage overtime.

- Fill any vacant Sheriff Special Officer (SSO) and Correctional Service Technician positions in order to achieve cost savings.
- Despite the fact that using overtime to fill vacant safety positions may be incrementally cheaper than hiring new staff, OCSD needs to create a comprehensive overtime policy that puts in place the procedures necessary to ensure that the risks associated with fatigue do not rise to such a level that they outweigh any cost savings.
- OCSD should implement any reasonable cost saving measures identified by both the ongoing internal and consultant analyses regarding jail staffing, including: (1) the use of correctional officers, and (2) the phasing out of Deputy II positions at the jails.

Estimated Cost Savings

The audit team calculated an estimate of cost savings from the implementation of all audit recommendations. Conservative assumptions and reasonable estimates were utilized to provide a minimum level of cost savings. While some savings are readily measurable, others will not be known until they are implemented. Our minimum estimate of measurable annual savings, contingent on OCSD operational changes, is approximately \$3 million. The details of these cost estimates are provided in the Estimated Cost Savings section of the full report.

OVERTIME AUDIT OF THE SHERIFF-CORONER DEPARTMENT

INTRODUCTION

On June 24, 2008, the Orange County Board of Supervisors (Board) directed the Office of the Performance Audit Director to perform an audit of overtime usage at the Sheriff-Coroner Department (OCSD). The objectives of the audit are to determine:

1. The cost of overtime pay in the Department
2. Whether it is less expensive to pay overtime or fill new positions
3. The appropriate crossover point, if any, where it is more economically efficient to fill a new position rather than having existing positions work overtime
4. Any other significant findings that have an impact on overtime usage or cost
5. The preliminary financial implications of any proposed conversion of sworn deputy positions to correctional officers in the jails

SCOPE AND METHODOLOGY

This audit included a compilation and detailed analysis of multiple data sets, a review of various systems utilized in overtime management, a review of regional and national overtime studies, identification and analysis of pertinent overtime policies and laws, observation of operational procedures that impact overtime at specific facilities, interviews with current/retired staff and consultants, timesheet summary and sign-in sheet sampling and review, and periodic discussions with OCSD executive staff. Except where noted, all data provided covers the timeframe, FY 2000/01 through FY 2007/08.

Information Reviewed

Information gathered included:

- Overtime Hours and Costs from Auditor-Controller ERMI database
- Relevant labor contract Memoranda of Understanding
- OCSD Overtime Policies and Procedures
- Position vacancy reports from OCSD Professional Standards Division (PSD)
- Separation reports from PSD
- Payroll and Scheduling Information Systems
- A random and high overtime user sample of employee timesheets
- Budget and Actual spending data related to overtime from CEO/Budget
- Cross-divisional overtime tracking reports from Court Agency 047
- Salary and Benefit Forecasting System (SBFS) run for FY 08/09
- Sample of Budget Balance and Forecast Report analyses from OCSD staff
- Recent OCSD Business Plans and Strategic Financial Plans
- Fair Labor Standards Act (FLSA) review
- National and regional studies on police overtime
- List of special events policed by OCSD
- Shift Schedules, Sign-in sheets and Watchlists from multiple pay locations
- Payroll data from Auditor-Controller (CAPS)
- Benchmarking agency responses

Interviews

Interviews/discussions/correspondence with:

- Various Scheduling Sergeants
- Various Division Commanders (Captains)
- OCSD Financial staff
- OCSD Information Technology staff
- OCSD Professional Standards staff
- County Counsel
- OCSD Executive Team
- Sheriff consultant Crout and Sida
- Probation Administration who also runs 24/7 law enforcement operations
- Retired Assistant Sheriffs
- Auditor-Controller staff

- CEO/Budget staff
- Human Resources Department/Employee Relations staff

Data Review and Analysis

Substantial efforts were made to review, analyze and validate all data received. At strategic points during the engagement, audit staff met with OCSD staff to ask questions, verify information, and to discuss findings. In addition, audit staff cross-referenced data sets and conducted internal checks of all quantitative information to ensure its accuracy and integrity.

Report Preparation and Review

A confidential preliminary draft report was presented to OCSD to review for factual accuracy. Comments were received and those concurred with by the Office of the Performance Audit Director were included in the Final Draft Report, which was distributed to OCSD, the Board of Supervisors and the County Executive Office. Upon receipt of a response to the Final Draft Report by OCSD, the Final Report was agendaed on the Board calendar with OCSD responses included as an attachment.

BACKGROUND INFORMATION

Overtime usage by law enforcement agencies is a nationwide reality. Overtime hours and their corresponding costs have been the source of increased scrutiny over the past decade at both the national and local government levels.

To provide the appropriate context for this audit, it is beneficial to consider the following:

1. Some overtime is inevitable and necessary in a 24/7 law enforcement operation because some shifts must always be filled to ensure public safety.
2. Overtime can only be managed effectively if there is a commitment from the top of the organization to do so. As noted in a Research Brief from the National Institute of Justice, "if the chief is indifferent about overtime, the

support systems – both human and technical – necessary to manage overtime will be neglected.”

3. A systematic and thorough approach for collecting, analyzing, and disseminating pertinent data is vital to minimizing the use of overtime. This data must be made available to all supervisory staff in a useful and timely manner if it is to be effectively incorporated into operational and management decisions. This information can and should be used as an accountability tool for all employees: those working overtime and those in supervision.
4. Overtime is a multi-faceted issue that is impacted by a number of variables:
 - Management philosophy toward overtime
 - Budgeting and monitoring practices
 - Labor contracts
 - Work schedules
 - Recruitment and retention
 - Employee fatigue issues
 - Facility layouts
 - Inmate population growth
 - Contracts with local government agencies to provide police services

Law Enforcement Complexities

As a law enforcement agency, OCSD has certain intrinsic attributes that increase operational complexities and result in additional management challenges over and above most government operations. Some of these attributes include:

- Multiple operations that require staffing on a 24/7 basis
- Public Safety mission
- Extended recruitment timelines and costs
- Numerous, diverse, and geographically separate facilities
- Sworn vs. non-sworn staff dynamics
- Influential employee unions
- Increased liability for staff and employer
- The confinement, housing and care of inmates in locked facilities

Fiscal Challenges

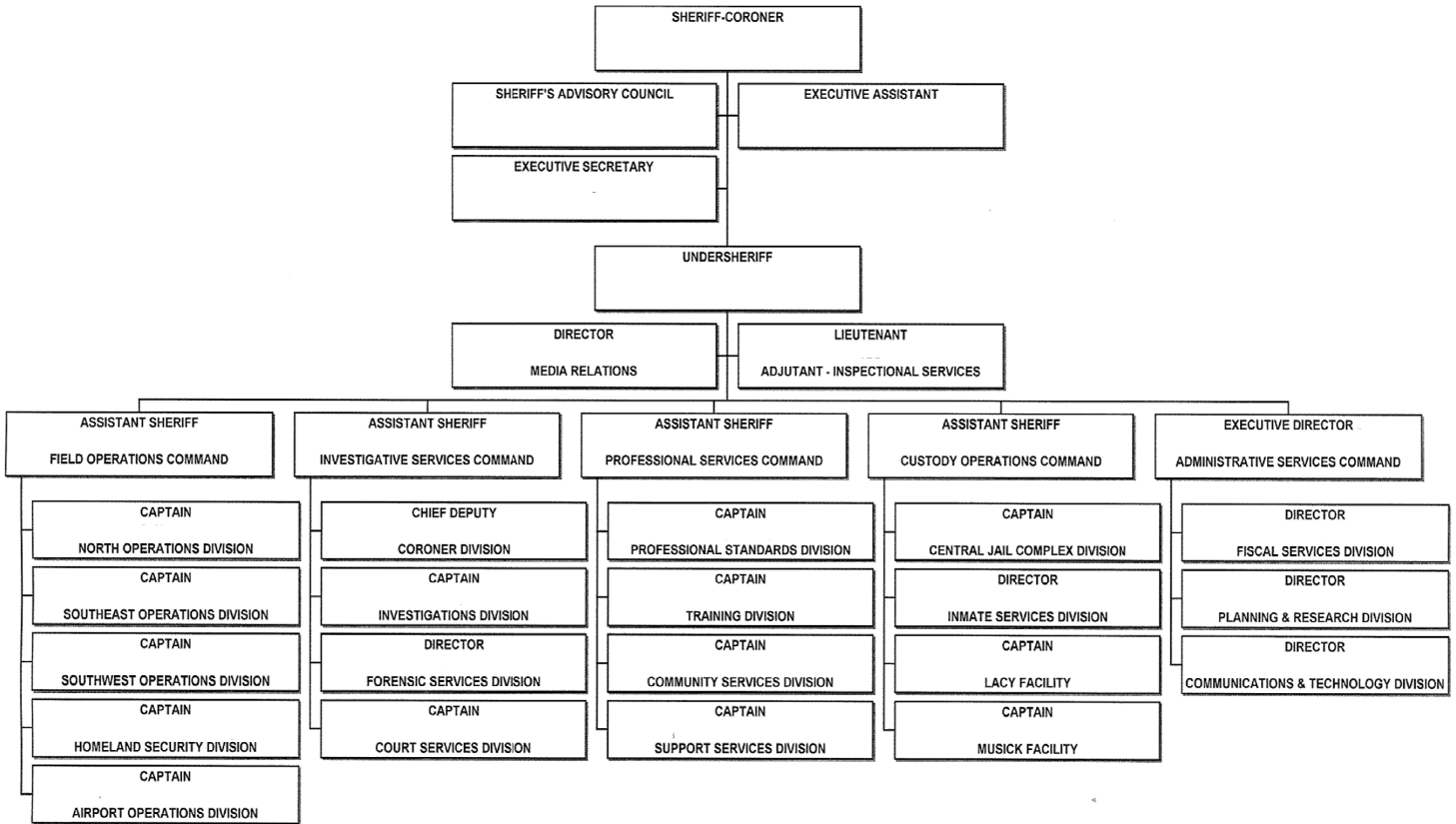
The financial outlook for law enforcement agencies across California suggests that they will continue to face funding challenges into the near future. At the Federal level, it is unclear if key funding programs such as the State Criminal Alien Assistance Program (SCAAP) (\$7.5 million of revenue last fiscal year) will be continued. The State is also currently working toward addressing a \$17.2 billion shortfall which will impact all local law enforcement agencies, including proposed 10% reductions in the Citizens' Options for Public Safety (COPS) program, California Methamphetamine Enforcement program, and the Sexual Assault Felony Enforcement (SAFE) program. In addition, the growth rate of OCSD revenue sources is declining. Public Safety Proposition 172 state sales tax revenues are the largest single source of funding for OCSD. Previous surpluses in these revenues have been maintained in Fund 14B. Over the past few years, as the growth rate in Prop 172 funds has declined, Fund 14B surpluses have been used to maintain law enforcement services. Given the decline in revenue growth rate, the reserves in Fund 14B are expected to be exhausted by the end of this fiscal year.

Given these current fiscal realities and the magnitude of OCSD overtime costs, it is essential that the entire budget, including overtime, be managed prudently and efficiently going forward.

The Sheriff-Coroner Department

A basic understanding of OCSD is a prerequisite for understanding and discussing overtime usage and its costs within the department.

Organizational Structure



OCSD manages 21 separate fund/agency budgets, seven of which have staffing associated with them:

- General Fund 100, Sheriff Agency 060 (3,307 positions)
- General Fund 100, Sheriff Court Operations Agency 047 (439 positions)
- General Fund 100, Sheriff Communications Agency 055 (92 positions)
- General Fund 100, Sheriff Emergency Agency 032 (16 positions)
- Automated Fingerprint Identification Fund 109 (11 positions)
- Jail Commissary Fund 143 (52 positions)
- Inmate Welfare Fund 144 (57 positions)

As shown in the organizational chart above, the major Command Functions of the Sheriff-Coroner are further divided into operational Divisions, headed by a Captain or Director. These Command Functions include:

❑ Field Operations Command

Provides law enforcement services to County unincorporated areas, the 12 Orange County cities and some Special Districts that contract with OCSD for police services, Airport Operations, and Homeland Security.

❑ Custody Operations Command

Provides all services, both safety and support, for five jail facilities located throughout Orange County: Intake & Release Center, Men's Jail, Women's Jail, Theo Lacy, and James Musick Jail. Just recently, the Transportation Bureau which transports inmates to and from jails, from the jails to the courts, and to medical facilities, was included in this Function.

❑ Investigative Services Command

Provides for all criminal investigations of public offenses occurring in Sheriff patrolled areas. Also provides a variety of services such as Forensic Sciences, Coroner, and Court Services.

❑ Professional Services Command

Provides a variety of law enforcement support services for OCSD including Officer Training, Professional Standards (i.e., Human Resources), and Community Services.

❑ Administrative Services Command

Provides financial and administrative support services, facility construction and maintenance, and communication system services.

FINDINGS AND RECOMMENDATIONS

Overtime Philosophy

One of the recurring themes expressed by the vast majority of tenured/retired command staff interviewed was that overtime management was not a priority for the former Sheriff.

The audit team confirmed this assessment based on interviews and observations:

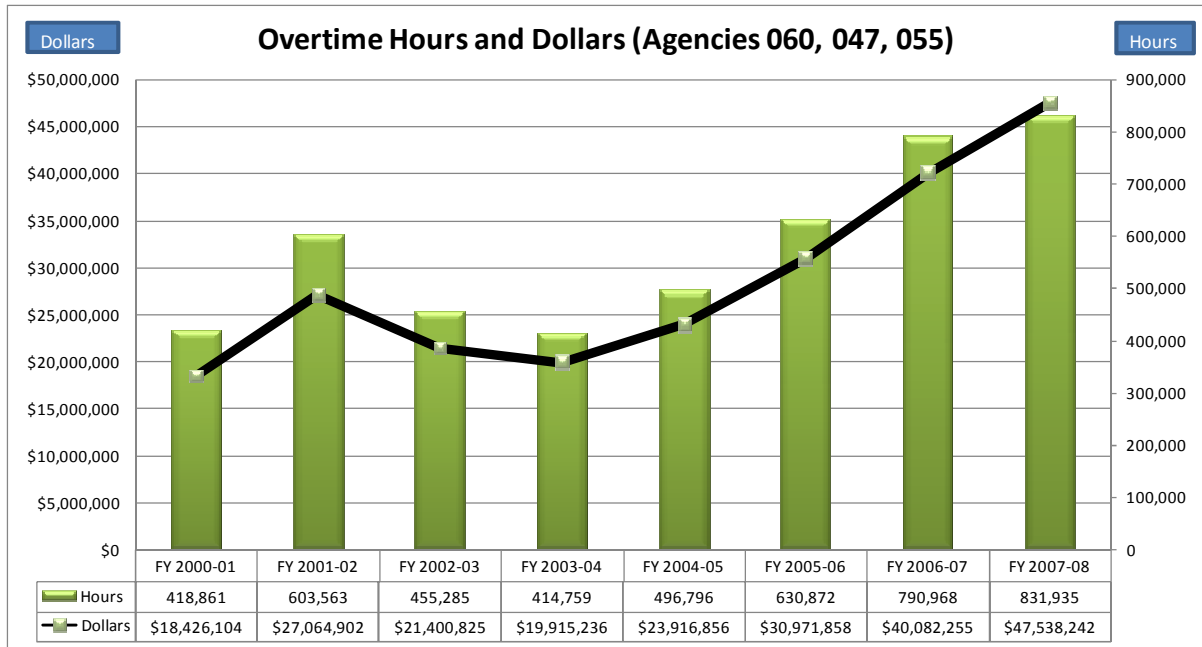
- There is no detailed, comprehensive policy and accompanying procedures regarding overtime usage in the department
- Overtime usage and/or cost is not mentioned as an area of concern in any of the Business Plans that were reviewed
- Overtime management was not a criteria against which most managers/supervisors were evaluated
- Overtime spending frequently exceeds budget amounts in various OCSD Divisions, in large part because the individual Divisional budgets are not adjusted annually to provide a realistic estimate of overtime costs for the coming year
- Inadequate overtime monitoring and control procedures

Overtime Usage/Cost Summary

This audit incorporates an analysis of both overtime *hours* and *cost*. Several sources of data were collected and consolidated, the most relevant of which are presented in this section.

Total Overtime Hours and Cost

The chart below identifies the total overtime hours and costs for OCSD from FY 00/01 to FY 07/08 in the major budget agencies using overtime: Sheriff Agency (060), Court Operations Agency (047), and Communications Agency (055).



As evidenced, total overtime hours over the past eight fiscal years increased from 418,861 hours in FY 00/01 to 831,935 hours in FY 07/08, a total percentage change of 99% or average annual increase of 14%. 831,935 hours is equivalent to 400 full-time employees working 2,080 hours per year.

Correspondingly, total overtime costs also increased during this same time from \$18.4 million in FY 00/01 to \$47.5 million in FY 07/08, an overall 158% increase or an average annual increase of 23%.

A corollary chart, showing overtime compensation relative to other forms of salary compensation, is presented below to further demonstrate the impact of increased overtime hours and costs.

Calendar Year	Base Pay	Premium Pay	Overtime Pay	Other Pay
2000	85%	3%	8%	4%
2001	84%	3%	9%	4%
2002	82%	3%	10%	5%
2003	85%	3%	7%	5%
2004	85%	3%	8%	4%
2005	82%	3%	10%	5%
2006	81%	3%	12%	4%
2007	79%	3%	14%	4%

As evidenced, over the last eight calendar years, overtime has steadily grown as a portion of overall salary for OCSA employees. In calendar year 2000, overtime

represented 8% of total employee salaries; by calendar year 2007, that percentage increased to 14%.

The Causes of Overtime

Finding 1: Overtime is caused by a variety of factors, the most common being the filling of position vacancies. In addition, several ongoing practices and specific events have and continue to significantly impact overtime usage and cost at OCSD.

OCSD management requires employees who work overtime to provide a justification for overtime hours on their timesheets. While the audit team did find errors in the coding of this information, we believe it to be reliable enough to provide a reasonable picture of the causes of overtime. The chart below displays the major justifications of overtime at OCSD over the last eight fiscal years.

OVERTIME HOURS									
JUSTIFICATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
Vacant Position	77,120	92,859	91,747	58,609	96,867	196,505	301,282	321,882	38.69%
Vacation or Sick Leave	66,174	77,126	78,801	91,433	119,038	129,203	134,783	131,967	15.86%
Training Related	53,372	76,639	73,427	55,193	58,756	68,548	84,207	80,015	9.62%
Shift Extension - Complete									
Assignment	46,185	43,787	45,402	45,502	41,109	46,778	48,075	50,647	6.09%
Planned OT - Special Event	23,670	25,103	29,986	31,778	36,073	34,304	36,122	43,433	5.22%
Planned OT - Mutual Aide - Emergency	784	112,803	19,441	895	1,727	1,704	861	26,494	3.18%
ALL OTHER REASONS	151,556	175,246	116,482	131,350	143,225	153,829	185,638	177,497	21.34%
Grand Total	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Note: the “All Other Reasons” category includes the cumulative total of several reasons that have smaller amounts of overtime associated with them. The entire chart can be viewed in Chart 1 of the Appendix.

The six significant overtime justification categories identified in the chart above are discussed below.

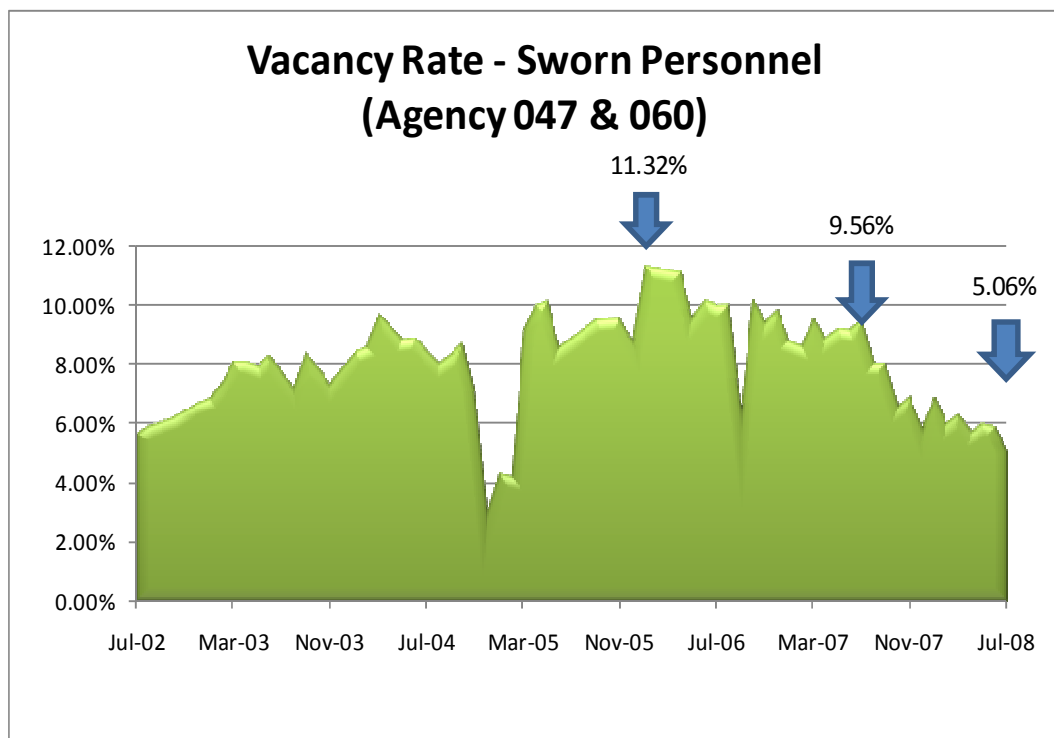
Overtime Caused by Filling in for Vacant Positions

The following events and management practices have directly impacted the number of position vacancies and increased the use of overtime at OCSD.

- Department Vacancy Factor – Beginning in the late 1990’s the CEO’s Office began applying a “vacancy factor” to each County Department for

budget purposes. The “vacancy factor” represents the anticipated vacancy rate for the upcoming fiscal year based upon the prior fiscal year experience. The initial “vacancy factor” applied to OCSD was 7.49%, which translated into the CEO allocating OCSD a salary and employee benefit budget that assumed 92.51% of all positions would be full during the year. In response, OCSD management identified specific positions that it would permanently hold vacant in order to ensure that the total salary budget would not be exceeded. In the years that followed, the actual OCSD vacancy rate grew higher than 7.49%, but each year OCSD was allowed to retain an artificial 7.49% “factor”. The consequences of this action are twofold: (1) OCSD realizes salary savings, and (2) overtime is increased as positions are artificially held vacant. Just recently, OCSD has begun to eliminate this designation and started to fill some of these positions.

- Vacancy Rate Impact on Overtime - The more vacant positions there are (and thus a higher vacancy rate), the more overtime is used to cover these vacancies until a permanent replacement can be hired. Sworn position vacancies are particularly problematic due to the extensive time it takes to recruit, conduct background checks and psychological exams, and enter and pass the Training Academy. The typical cycle for this process is one year. The chart below shows the vacancy rates for all sworn personnel across Agency 047 and Agency 060, since July 2002.



North Patrol Operations is a specific location where vacancy rates have been quite high. These high vacancy rates have created a greater need for overtime. Vacancy rates at North Patrol (including Leaves) in six month increments from January 2006 to July 2008 were: 12.0%, 13.2%, 19.3%, 15.7%, 9.7%, and 6.1%. The general pattern of decreasing vacancy rates is consistent with the experience of the entire OCSD Sheriff Agency 060 and Court Operations Agency 047.

The current OCSD vacancy factor allotted by CEO/Budget for FY 08/09 is 7.38%. As noted earlier, when the actual vacancy "rate" is higher than the anticipated vacancy "factor," there are salary savings available for use in other operational areas, including the payment of overtime expenses. However, as is apparent from the graph above, OCSD has recently lowered the number of sworn vacancies and is now in a position where the overall department vacancy rate is below 7.38%. Given this, one would expect a concomitant decrease in overtime costs as positions are filled. However, this has not been the case over the past year. This is in part due to recent salary & benefit increases, as well as staff covering new operations on overtime, both of which are not impacted by vacancy rates. In addition, there is a cost lag because of the time it takes to train new employees.

- Use of Existing Personnel to Staff New Operations – There have been a number of new operations that were formed without acquiring additional positions to staff them. In some cases, personnel from other locations worked overtime on their off time to cover these newly-created shifts. In other cases, the personnel were permanently transferred to the new unit, leaving open shifts at their former location, which, in turn, necessitated more overtime. Examples include:
 - Theo Lacy Building B – opened in May 2005 (Mod P), July 2005 (Mod Q), and June 2006 (Mod R). OCSD estimated that an additional 105 positions would be necessary to fully staff the expansion. In FY 2004/05, OCSD first requested 79 positions (71 sworn, and 8 non-sworn). However, due to a large number of vacant sworn positions, the County Executive Office recommended, and the Board approved, only 31 sworn, and 8 non-sworn positions. At the time of the request, OCSD had 404 vacant positions, including 70 vacant Deputy II positions. In FY 2006/07 OCSD requested the addition of 66 positions (26 new non-sworn positions and the 40 sworn positions that were

originally not recommended by the CEO in FY 2004/05). The CEO recommended, and the Board approved, only the 26 non-sworn staff. Again, the 40 sworn positions were denied in light of the large number of vacant sworn positions at OCSO. This pattern was repeated again in FY 2007/08. Since the original FY 2004/05 request, the CEO has consistently requested that OCSO fill their long-term vacant positions first, allocating them as needed in the department (including at Theo Lacy). OCSO instead decided to fill these vacant shifts using overtime until they could fill their vacant sworn positions. This action has resulted in significant overtime usage/cost over the past three years. In FY 2007/08, overtime at Theo Lacy was by far the largest single source of overtime usage/cost in the department, costing \$8.1 million. OCSO has been able to absorb this cost within its total salary and employee benefit budget. In FY 2008/09, no additional positions were requested to staff Theo Lacy, and OCSO continues to fill these vacant shifts with overtime. As noted earlier, the number of vacant sworn positions in the department has been significantly reduced.

- *Formation of New Organizational Activities* – during the tenure of the previous Sheriff, some additional small organizational activities were started by moving existing staff within the organization rather than requesting additional positions. Examples include: the Immigration and Customs Enforcement (ICE) and the Jail Compliance Audit Team (JCAT). This approach created vacant shifts in the areas from which employees were borrowed (primarily the jails). In many cases, these vacant shifts were filled by overtime.

Recommendations:

1.1 Discontinue the practice of artificially maintaining vacant positions, and utilize a realistic vacancy factor. Use a variety of management tools, including staffing assessments and cost analyses, to determine when overtime or filling positions is the best practice. Any positions that are deemed unnecessary by the staffing assessment and are vacant, need to be deleted.

1.2: Seek additional funding for the ICE program from the U.S. Department of Homeland Security to compensate for the cost of these positions.

- 3% @ 50 Retirement – Data collected before and after the implementation of the 3% @ 50 retirement package in June 2002 shows an immediate and sustained increase in retirements among sworn staff following this benefit enhancement. These retirements have created additional vacancies many of which had to be filled by overtime until long term recruitment efforts for sworn personnel could be completed.

NUMBER OF SAFETY RETIREMENTS @ OCSD											3% @50
CLASSIFICATION	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 (through July 8)
DEPUTY SHERIFF I	0	1	2	5	12	10	11	7	15	8	4
DEPUTY SHERIFF II	5	6	10	7	26	12	16	8	17	17	14
SERGEANT	5	5	3	6	20	13	12	14	10	9	1
INVESTIGATOR	2	3	7	1	13	8	4	3	8	8	3
LIEUTENANT	3	3	2	3	23	5	7	3	4	7	2
CAPTAIN	1	3	2	2	2	4	3	2	0	2	0
ASST SHERIFF	0	1	0	0	1	2	0	2	0	1	4
Grand Total	16	22	26	24	97	54	53	39	54	52	28

- Arrestee Hospital Transportation and Guarding – when a person is arrested and requires medical attention before they are booked into jail, they are transported to the hospital. In 1999, OCSD agreed to an arrangement whereby arrests made by local police jurisdictions that required transportation to a hospital prior to booking would be the responsibility of the local police agency for the first 24 hours. After that, OCSD deputies dispatched from Theo Lacy Jail guarded the arrestee for the remainder of any hospital stay. This policy resulted in an estimated 39,564 hours of overtime to OCSD in FY 2007-08, according to Theo Lacy Jail management. During the completion of this audit, the Sheriff announced her intent to discontinue this practice. Though this practice is technically unrelated to “vacant positions,” it is currently coded by OCSD staff as such. This issue is discussed later in this report under “Overtime Control and Monitoring.”

Recommendation 1.3: Follow through as soon as possible with current OCSD efforts to discontinue Sheriff Deputy guarding of other local police jurisdiction arrestees who stay longer than 24 hours in the hospital. It is estimated that the discontinuation of this practice will save OCSD between \$1-2 million of overtime costs every year, according to Theo Lacy staff analysis.

- Backfill for SSO Training Academy - A management practice related to training has also resulted in an increase in overtime coded as “vacant position”: the backfill for Sheriff Special Officers attending training in the jails before they enter the Sheriff Training Academy. In FY 2005/06, OCSD began sending large numbers of newly hired Sheriff Special Officers (SSO) to jail facilities for training and to cover shifts before they entered the Sheriff Training Academy. As a result, overtime usage has been necessary to backfill their SSO shifts when they do ultimately attend the Training Academy. Since there are not enough SSOs to work overtime, higher paid deputies frequently cover these shifts. The current practice at several jail facilities is to first offer a vacant SSO shift to all SSOs at the particular facility. If the shift is not accepted by an SSO at the facility deputies may sign up to fill the SSO shift. This practice directly increases overtime costs.

Recommendation 1.4: Re-evaluate the current practice of sending Sheriff Special Officers to Academy training once they have already begun working at the jails to determine if this sequence is the most efficient from a cost and management perspective.

Overtime Caused by Covering Vacation or Sick Leave

Providing for vacation and sick leave relief has been one of the primary reasons for overtime at OCSD, and in some years, the number one reason. Some of the events or operational practices that have resulted in an increase in overtime due to covering for vacation or sick leave include:

- Establishment of Annual Leave – In 1998, Annual Leave was first created for use in the Peace Officer bargaining unit by combining Sick and Vacation Leave balances into one “bucket” called Annual Leave. Before implementation of Annual Leave, it was typical that an employee would have a significantly larger balance of Sick Leave as compared to Vacation Leave because generally vacations were taken and sick leave was used only as necessary. As a result of combining Sick and Vacation Leaves into one Annual Leave bucket, more hours are now available to be used for vacation time. In addition, employees have generally taken more annual leave time, which has resulted in an increase in vacant shifts that have to

be covered by overtime. Since 1998, the majority of the County workforce now receives Annual Leave.

- Internal Limitations on the Use of Extra Help Employees – In the past, the use of Extra Help (no benefits) employees in certain situations helped decrease the use of regular employees to cover vacant shifts at overtime rates. In particular, retired deputies could come back to work as Extra Help employees to provide short-term vacancy (vacation, sick, workers' compensation) relief in non-patrol related areas. According to OCSD management, Extra Help employees were used, in some limited cases, in a manner outside their intended scope. Examples included some use of Extra Help employees to staff vacancies on a long-term basis and the use of a higher classification Extra Help employee to cover a lower classification shift vacancy. In May 2007, the Professional Services Division (PSD) distributed a communication to management/supervision reminding them of the proper use of Extra Help employees and instructing them that overtime opportunities had to be offered to regular employees and declined by them before it was offered to Extra Help employees. However, this instruction appears to be more restrictive than required by the MOU. Some OCSD operational Divisions have adhered to the instructions in the communication (i.e. not used Extra Help coverage) and some have not. As a result, there are many opportunities lost where a short-term vacancy in the jails, transportation, courts, or county building security could be covered by a much less costly Extra Help employee not on overtime.
- Lack of Shift Relief - In past years, OCSD has established specific positions to serve as shift relief for temporary vacancies created by daily vacation, sick leave, and other absences. This allowed these daily vacancies to be filled without using overtime. Due to budgetary constraints and increased service requirements, many of these shift leave contingencies have dwindled. As a result, overtime usage has increased.

Recommendations:

1.5 Use Extra Help employees to cover short term, critical vacancies where feasible. This recommendation will require an exemption to the recent prohibition against using Extra Help retired employees, which was recently implemented by the CEO Office as part of the County-wide cost-saving strategy. This exemption is recommended in this particular instance as it will provide an immediate financial benefit to OCSD and the County.

1.6 Examine the feasibility of re-establishing permanent shift relief positions to cover for daily absences.

Overtime Caused by Training

TOP 10 TRAINING-RELATED OVERTIME USAGE LOCATIONS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
THEO LACY FACILITY	3,636	9,278	4,017	1,899	4,369	7,051	8,320	8,997
MENS CENTRAL JAIL	6,069	11,151	14,278	4,640	9,200	10,696	10,820	7,569
JAMES A. MUSICK FACILITY	2,302	2,779	3,024	2,623	2,786	4,122	6,587	7,252
INTAKE RELEASE CENTER	12,704	16,369	13,659	8,170	7,953	4,883	8,780	7,064
MISSION VIEJO POLICE SERVICES	2,223	1,925	2,263	2,402	1,294	2,277	3,373	4,658
NORTH PATROL BUREAU	3,053	4,134	5,367	4,155	2,720	4,438	4,338	4,487
SOUTH PATROL BUREAU	3,495	2,491	1,378	2,232	2,268	2,726	4,389	3,312
LAKE FOREST POLICE SERVICES	649	1,864	1,811	2,064	1,593	2,130	4,715	3,254
HARBOR PATROL SERVICES	1,251	1,012	1,542	2,515	1,651	1,848	2,304	2,819
SAN JUAN CAPISTRANO POLICE SVC	390	690	791	786	1,184	934	2,233	2,511

The jail facilities incurred a majority of training-related overtime hours due, in part, to absences that result from participation in the Standards and Training for Corrections (STC) program. This program operates under the Corrections and Standards Authority (CSA) and sets minimum standards for the management and operation of local adult and juvenile detention facilities. Participation in this program requires jail employees to complete at least 24 hours of annual training, which, in turn, results in a significant number of overtime hours at the jail facilities. OCSD receives State subventions that reimburse a majority of these training costs. In FY 07/08, OCSD received an allocation of \$611,600, of which approximately \$557,336 will reimburse the Department for a majority of overtime incurred as a result of employee training and backfill.

In addition, there are other training requirements that contribute to overtime usage, including P.O.S.T. and firearm qualification. These overtime hours are caused either by trainees attending classes on scheduled days off or by other employees backfilling the trainee’s position on overtime.

Overtime Caused by Shift Extensions to Complete an Assignment

Approximately 6% of all overtime worked at OCSD is the result of employees working past the end of their regular shift to complete assignments. This would include such activities as undercover narcotics work, criminal investigations, completion of booking requirements for arrestees, and transporting inmates between jail and court facilities.

TOP 15 SHIFT EXTENSION-COMPLETE ASSIGNMENT OVERTIME USAGE LOCATIONS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
NARCOTICS SUPPRESSION (R.N.S.P)	13,413	14,566	15,044	14,074	11,512	14,789	15,035	13,170
THEO LACY FACILITY	297	253	481	833	1,169	1,519	2,827	4,384
TRANSPORTATION BUREAU	1,159	792	796	1,153	1,542	1,140	1,853	2,682
LAKE FOREST POLICE SERVICES	1,781	1,552	1,557	1,669	1,538	1,142	1,600	2,211
FINANCIAL/ADMIN SERVICES	523	391	287	100	325	1,078	1,294	2,058
NORTH PATROL BUREAU	1,686	1,825	1,623	777	935	1,104	1,007	1,693
SAN CLEMENTE POLICE SERVICES	1,117	1,381	1,100	1,225	1,463	1,487	1,511	1,616
INTAKE RELEASE CENTER	455	587	2,933	1,880	2,076	1,160	917	1,431
GANG ENFORCEMENT TEAM (GET)	2,237	2,219	1,900	2,044	2,160	2,034	1,828	1,268
SOUTH PATROL BUREAU	5,790	2,961	1,254	967	1,052	1,922	1,671	1,199
STANTON POLICE SERVICES	1,132	495	387	510	693	775	1,009	1,155
HJC HOLDING		14	58	24	274	525	877	1,116
MISSION VIEJO POLICE SERVICES	1,084	925	1,104	1,191	1,342	1,003	901	1,108
NJC HOLDING		531	527	248	254	511	772	1,087
HOMICIDE BUREAU	1,632	1,077	961	756	872	803	835	1,070

Recommendation 1.7: It is the responsibility of immediate supervisors to approve shift extensions. OCSD should provide these supervisors with guidelines for approving shift extensions as well as tools to monitor this overtime category.

Overtime Caused by Planned Special Events

This activity accounts for approximately 5% of all overtime worked at OCSD. Special event overtime reflects overtime paid to officers who work beyond their scheduled shifts, or work on their scheduled days off to provide special event

coverage (Orange County Fair, 4th of July festivities, etc.). Special event activities are contracted by the State of California (Orange County Fair and interim events program) or with local districts and public agencies. Overtime as a result of providing law enforcement supplemental services is reimbursed by the contracting agency. For FY 2007/08, OCSD billed contracting agencies approximately \$1.8 million of overtime costs as a result of providing these services.

TOP 5 SPECIAL EVENT OVERTIME USAGE LOCATIONS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
MISSION VIEJO POLICE SERVICES	2,106	2,109	2,421	3,330	2,971	2,956	4,507	8,335
NORTH PATROL BUREAU	7,827	8,945	9,940	9,882	10,642	9,656	9,304	8,157
SOUTH PATROL BUREAU	2,549	2,091	2,527	3,510	5,387	5,250	3,782	3,187
DANA POINT POLICE SERVICES	768	994	1,467	1,071	1,202	1,493	1,945	3,158
LAKE FOREST POLICE SERVICES	1,054	1,236	700	898	1,082	1,062	1,438	2,755

Recommendation 1.8: Establish a detailed policy that addresses the appropriate use of OCSD resources for special event coverage. Specifically, OCSD needs to determine whether or not coverage of special events is creating problems with internal operational coverage (on overtime or otherwise), even though most events are reimbursed by outside agencies.

Overtime Caused by Mutual Aide/Emergency

The overtime hours associated with this area were mainly due to the response required from 9/11 in fiscal years 01/02 and 02/03 at John Wayne Airport, and the 2007 Santiago Fire emergency, the majority of which were recorded in North Patrol. In FY 07/08, OCSD incurred 26,481 hours of overtime as a result of the 2007 Santiago Fire/Winter Storm. A claim was completed and submitted to FEMA for reimbursement of all overtime hours or approximately \$1.7 million in overtime costs.

Impact of Work Schedules on Overtime

Finding 2: There is no evidence to suggest that comprehensive staffing analyses were developed for most OCSD Divisions to determine appropriate work schedules.

Best Practice Management for determining work schedules begins by conducting a comprehensive Staffing Analysis for each Division. This allows law enforcement management to identify the specific operating requirements of each Division/Section/Unit from a number of perspectives: operating hours, periods of high activity, the impact of facility layout on operations, shift relief resources, etc. From this analysis, work schedules can then be utilized that most efficiently match work requirements. The Sheriff has begun this process by hiring the consulting firm, Crout & Sida, to perform this critical analysis in the Jail facilities. The audit team has met with this consultant to verify their scope and discuss common issues.

It appears that minimum staffing levels have developed over time based on the experience and discretion of law enforcement management at each of the various OCSD locations. In the absence of a comprehensive staffing analysis, staffing complement levels and work schedules are often less efficient and less flexible to meet the needs of the organization. This may translate into more overtime usage, especially when there is no detailed, well-articulated overtime policy in place to guide management decisions.

A specific example of this lack of analysis was in the development and implementation of the 3/12 work schedule that is now employed throughout OCSD in the Jails and Patrol Divisions. According to current and retired Command Staff interviewed, the 3/12 schedule was implemented in 1999 not based on the operational needs of the department, but rather as a way for the former Sheriff to gain internal support from the majority of deputies who did not support his candidacy in the 1998 election. Prior to implementation of the 3/12 schedule, first piloted at the Central Jail Complex, a study was directed by the former Sheriff. That study was not available in OCSD files, and therefore the audit team was unable to verify the depth and voracity of the analysis.

Listed below are the schedules currently utilized by OCSD. In general, eight and twelve hour shifts create the least amount of overlap because they divide evenly

into a 24-hour period. However, longer hour shifts lead to greater overtime costs when an employee takes time off because there is more time to cover.

- 5/8 schedule – This is the standard work schedule whereby employees work 8-hour days, five days a week.
- 9/80 schedule – Over a two-week, 80-hour pay period, this schedule results in the employee working seven 9-hour days, one 8-hour day, and taking one day off every other week.
- 4/10 schedule – In this schedule, each week an employee works four 10-hour days.
- 3/12 schedule – This schedule is the most widely used by sworn personnel in OCSO, utilized at the Jails, and North, South, and Harbor Patrols. It is a very popular shift among deputies who in a 14-day pay period, have seven days off from work. While there are some benefits associated with the 3/12 schedule, management and command staff indicated several on-going concerns:
 - The longer 12 hour shift results in increased overtime cost when relief is needed to back fill for sick or vacation taken by staff
 - There is less flexibility in managing work schedules in 24/7 facilities as it much harder to move 12-hour shifts to different starting and ending times
 - If officers are required to work overtime past their 12-hour shift, fatigue becomes an important concern, and the employee is more likely to approach or exceed the 16-hour maximum for consecutive hours worked
 - Increased time away from work every week can result in less affiliation with the department
 - Communication can suffer as it is more difficult to schedule meetings when there are more days off work and when the staff-management pairings are constantly in flux
 - The schedule allows for more off days to work overtime
- 3/11.5 schedule – This schedule is a modified version of the 3/12 schedule. One of primary purposes of the 3/11.5 hour schedule is to increase the “short day shift” required every other week from an 8-hour to an 11-hour

day, thereby making it less attractive for employees to call in sick on their short day and creating more uniformity in terms of shift length.

Recommendations:

2.1 Perform a Staffing Assessment in all areas where overtime is an issue and, using this information, adjust work schedules as necessary to increase operational effectiveness and efficiency.

2.2 After OCSD makes determinations on proposed work schedule changes, meet with the Human Resources Department to discuss notification and/or meet and confer obligations with labor associations.

Employee Relations Impacts on Overtime

Employee Relations issues pertaining to overtime include negotiated Memoranda of Understanding (MOU) with labor associations and Fair Labor Standards Act (FLSA) compliance. The impact of these issues on overtime usage/costs cannot be overestimated.

Finding 3: MOU provisions have significantly impacted the cost of overtime.

Chart 2 of the Appendix details the MOU provisions related to overtime negotiated over the past ten years in the Peace Officer (PO) Unit. A similar chart for the Sheriff Special Officer and Deputy Coroner (SSO/Coroner) MOU can be found in Chart 3 of the Appendix.

A brief discussion of the relevant PO MOU sections related to overtime include:

1. Overtime Pay Criteria

The PO Unit MOU states that any **paid** time over the official work period (e.g., 40 hour workweek) shall be considered overtime. The distinction between “paid” time and “work” time is critical. Paid time means any time for which the employee was paid during the workweek. This would include both regular hours worked and any paid time away from work (e.g., Annual Leave, Leave with Pay, etc). The result of this language, which is common to many law enforcement employment contracts, is that an employee can, for

instance, in one week, work 30 hours of regular time, take 10 hours of Annual Leave, and then if he/she works any additional hours during that work period, it would be paid as overtime, despite the fact the employee did not actually “work” more than 40 hours in that week. As a result, this language creates a significant additional liability for OCSD, over and above the minimum requirements of the Fair Labor Standards Act (FLSA), which permits jurisdictions to consider overtime based on “hours worked” rather than “hours paid.” The audit team estimated that calculating overtime based on “hours paid” rather than “hours worked” cost the County an additional \$2.5 million in overtime in FY 2007/08.

The length of the work period can also have an impact on how overtime is earned. Specifically, the longer the work period, the less likely an employee will reach the overtime threshold. This issue was addressed during the last negotiation cycle on the SSO/Coroner MOU when the County successfully memorialized the current FLSA 207 (k) exemption, which allows for alternative work periods for peace officers beyond the normal 40 hour workweek. This MOU now has language consistent with the current practice of a 14-day work period for peace officer employees working a regular shift, and a 28-day work period for peace officers working 12-hour shifts. To date, this issue has not been memorialized in the Peace Officer MOU, which impacts deputy sheriffs.

2. Maximum Consecutive Hours of Work per Day

Both the PO and SSO/Coroner MOU’s state that employees cannot work more than 16 consecutive hours/day unless on an emergency basis. This provision was intended to curb fatigue issues among deputies. Two samples of summary timesheets were reviewed as part of this audit. The audit team found that this provision was exceeded on several occasions. This issue is discussed in more detail under the “Employee Practices that Maximize Overtime” section, found later in this report.

3. Distribution of Overtime

Both PO and SSO/Coroner MOU language states that a reasonable effort will be made to make overtime available on an equal basis. While overtime is available to anyone who wishes to work it, there are employees who work far more overtime than others. In addition, the priority placed on the distribution of unplanned overtime versus simply filling a shift as quickly as possible varies by scheduler. As a result, for unplanned overtime, some schedulers simply call the same employees that they know will accept an overtime shift, which, in turn, creates a more unequal distribution of overtime.

4. Premium Pays Counted in Overtime Calculations

In the PO and SSO/Coroner Units, all Premium Pays, except On-Call Pay and Call-Back Pay, are to be included in the calculation of overtime. As seen on the PO chart, this represents a substantial list of 17 Premium Pays that count toward overtime. Of particular note is the increase in POST (Peace Officer Standards Training) pay negotiated for the 2006-09 MOU term. In this situation, POST pay changed from a fixed dollar amount per month to a percentage of base pay. This and other increases, as well as the establishment of new Premium Pays have increased salary expenses.

FLSA provides that employers are only required to pay overtime on Premium Pays after the 86th hour worked in an 80-hour pay period. The 80 – 86 hour increment is called “OK” time wherein overtime is paid only on the base hourly rate.

The financial impact of Premium Pay increases on overtime can be overlooked in negotiations as it is often viewed as a background, minor benefit increase, when compared with general salary increases.

5. 3% @ 50 Retirement

As previously addressed, the implementation of this retirement benefit for sworn staff has resulted in increased retirements at an earlier age, creating additional vacancies for the department. These vacancies have resulted in additional overtime usage.

6. General Salary Increases

All negotiated general salary increases have a direct impact on the cost of overtime, a factor that should be considered in all collective bargaining negotiations. The chart below demonstrates the impact of various base salary percentage increases on overtime costs, based on the total, department-wide overtime costs in FY 2007-08.

% Base Salary Increase	New Total OT Cost	\$ Increase
0.00%	\$47,538,242	\$0
1.00%	\$48,013,624	\$475,382
2.00%	\$48,489,007	\$950,765
3.00%	\$48,964,389	\$1,426,147
4.00%	\$49,439,772	\$1,901,530
5.00%	\$49,915,154	\$2,376,912

Additional Employee Relations Impacts

- OCSD Input During Labor Negotiations – During interviews with OCSD command staff, there were several references to improvements that could be made to the negotiating process. The most common sentiment expressed was the desire for OCSD to increase their level of involvement with County negotiators. OCSD cited the specific example of not fully ascertaining the impact of negotiated items before proposing them at the bargaining table. Examples include:
 - Changing POST pay from a specific dollar amount to a percentage
 - Approving protracted retroactivity on negotiated agreements
 - Requirements that senior staff have first preference in working overtime

- Overtime-related Litigation - The County of Orange is presently defending two lawsuits filed by Sheriff Deputies alleging various violations of the Fair Labor Standards Act (FLSA), 29 U.S.C. Section 201, et seq. Those lawsuits include:

1. Reed vs. County of Orange, USDC Central District Case No. SACV05-1103, was filed on November 10, 2005. In her complaint, Deputy Sheriff Margaret Reed alleges that the County failed to pay her and others similarly situated regular and overtime compensation for such things as putting on and taking off uniforms and protective gear, attending briefings, and missing lunch breaks. The Reed case has been certified as a collective action, meaning that any similarly situated Deputy can opt-in to the lawsuit. Currently, over 700 Deputies have joined.
2. Sigmund, et al. vs. County of Orange, et al., USDC Central District Case No. 07-CV-01387, was filed on November 30, 2007 by AOCDS on behalf of its members. The complaint alleges that the County failed to properly calculate the Deputies regular rate of pay for purposes of overtime compensation, and that the AOCDS Peace Officer MOU provision that permits the County to decide whether to give the Deputies monetary compensation or compensatory time off for overtime worked is unlawful. Currently, there are only five named plaintiffs; however, the parties have agreed to certify this case as a collective action, so it is anticipated that the majority of the AOCDS membership will join the lawsuit.

It should be noted that due to the importance of maintaining privilege in ongoing litigation, some information relating to overtime compensation was not made available to the audit team. The audit team believes these limitations were minor and had little if any impact on this audit. Any questions regarding specific progress on these lawsuits or their potential impact should be directed to County Counsel.

Recommendations:

3.1 OCSD and the Human Resources Department should begin meeting now to formulate a negotiating strategy, particularly in light of the difficult financial situation faced by the County, and OCSD's need to curtail overtime expenditures.

3.2 A financial and operational analysis of each proposed salary or benefit enhancement should be completed prior to its inclusion on the slate of possible offerings or being agreed to at the bargaining table.

Where Overtime is Worked

Finding 4: Combined Jail operations account for 42% of all overtime costs and 45% of all overtime hours. Other relatively large sources of overtime include: the cumulative costs of providing police services to the contract cities and special districts, Orange County Courts, North Patrol Operations, Transportation Division, and Airport Detail.

The following chart shows both overtime hours and cost by the highest overtime user locations.

OVERTIME DOLLARS & HOURS

LOCATION	DOLLARS/ HOURS	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
JAILS	DOLLARS	\$5,590,872	\$8,712,795	\$5,989,292	\$5,034,856	\$7,426,415	\$11,825,210	\$16,480,877	\$20,077,469	42.23%
	HOURS	138,704	206,807	138,793	112,836	164,140	252,090	338,313	374,286	44.99%
CONTRACT CITIES & SPECIAL DISTRICTS	DOLLARS	\$3,197,506	\$3,427,849	\$4,389,699	\$5,019,628	\$6,151,808	\$6,288,535	\$7,703,693	\$8,630,797	18.16%
	HOURS	66,368	70,994	85,165	96,951	117,232	118,725	142,664	142,186	17.09%
COURTS	DOLLARS	\$330,320	\$1,911,259	\$809,508	\$479,860	\$900,817	\$1,524,118	\$2,680,375	\$3,781,693	7.96%
	HOURS	7,927	44,881	18,508	10,688	20,243	33,975	54,475	55,272	6.64%
NORTH PATROL	DOLLARS	\$1,188,062	\$1,272,804	\$1,421,284	\$1,200,716	\$1,220,484	\$1,744,731	\$2,277,165	\$3,356,300	7.06%
	HOURS	23,375	24,791	26,925	22,017	22,365	31,099	39,455	51,618	6.20%
TRANSPORTATION	DOLLARS	\$692,071	\$838,828	\$1,108,660	\$943,123	\$1,090,403	\$1,383,583	\$1,481,263	\$1,792,698	3.77%
	HOURS	13,863	16,756	21,207	17,701	19,879	24,955	26,289	29,094	3.50%
AIRPORT DETAIL	DOLLARS	\$294,787	\$3,665,711	\$1,102,153	\$739,287	\$797,864	\$733,737	\$1,261,050	\$911,563	1.92%
	HOURS	8,627	86,369	30,269	20,075	20,605	18,382	29,468	18,863	2.27%
OTHERS	DOLLARS	\$7,132,485	\$7,235,656	\$6,580,230	\$6,497,766	\$6,329,064	\$7,471,943	\$8,197,832	\$8,987,722	18.91%
	HOURS	159,998	152,965	134,417	134,492	132,331	151,646	160,304	160,616	19.31%
TOTAL	DOLLARS	\$18,426,104	\$27,064,902	\$21,400,825	\$19,915,236	\$23,916,856	\$30,971,858	\$40,082,255	\$47,538,242	100.00%
	HOURS	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Note: the "OTHERS" category includes the cumulative total of several smaller locations. The entire data set can be viewed in Charts 4 and 5 of the Appendix.

The audit team spent time reviewing each high overtime location, especially those that are paid for by the County, rather than reimbursed by outside jurisdictions. A brief review of these operations is provided below:

Jail Facilities

OCSD operates one of the ten largest jail systems in the country. The average daily inmate population is approximately 6,200 inmates.

Four of the five jail facilities (Theo Lacy, Men's Jail, Intake & Release Center, Musick) are responsible for 44% of all overtime hours worked (364,280 hours)

and 41% of all overtime costs (\$19.5 million) incurred by the department in FY 2007/08.

Intake & Release Center (IRC)

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
INTAKE RELEASE CENTER	\$2,219,851	\$3,127,758	\$1,995,823	\$1,773,323	\$2,240,581	\$2,748,858	\$3,759,261	\$5,020,965	10.56%

Located adjacent to Sheriff Headquarters in Santa Ana, this facility performs a variety of functions: initially books all inmates into the OCSD jail system, provides a health evaluation, classifies inmates into security levels, determines immigration status, determines ultimate housing location, and releases all inmates from the system. The IRC has approximately 872 beds and averages a daily inmate count of approximately 812 or 13.1% of all OCSD inmates. Overtime costs at the IRC over the past seven years grew on average 18% per year, ending FY 2007/08 at approximately \$5 million, 10.6% of total department overtime expenses.

Men’s Jail

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
MENS CENTRAL JAIL	\$1,327,242	\$2,123,430	\$1,946,383	\$1,636,447	\$2,244,429	\$2,800,166	\$3,435,916	\$4,259,634	8.96%

Also located adjacent to Sheriff Headquarters in Santa Ana, the Men’s Jail has approximately 1,435 beds and houses approximately 1,277 inmates on average per day, or 21% of all OCSD inmates. Overtime costs over the past seven years grew on average 31.4% per year, ending FY 07/08 at approximately \$4.3 million, 9.0% of total overtime expenses.

Theo Lacy Jail

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
THEO LACY FACILITY	\$1,093,225	\$2,038,087	\$976,286	\$636,729	\$1,664,437	\$4,626,477	\$7,120,390	\$8,135,586	17.11%

Theo Lacy is located in the City of Orange and houses a mix of high, medium, and low security inmates. Theo Lacy has over 3,100 beds and houses on

average 2,871 inmates per day, or 47% of all OCSD inmates. Theo Lacy has been the source of significant growth in inmate housing over the past few years. As noted earlier, the staffing approach for this expansion has been the focus of discussion between the Sheriff and CEO. OCSD continues to fill a number of vacant shifts with overtime. In addition, Theo Lacy deputies have served as guards at local area hospitals for arrestees who required medical attention over a 24-hour period, prior to their booking in the County jail system. As a result, overtime costs at Theo Lacy have increased dramatically, 644% from FY 00/01 (\$1.1 million) to FY 07/08 (\$8.1 million). Theo Lacy is the largest overtime location in the department, representing 17.1% of total overtime expenses.

❑ Musick Jail

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
MUSICK JAIL	\$530,009	\$783,855	\$652,811	\$593,911	\$833,257	\$1,072,305	\$1,632,355	\$2,107,741	4.43%

The Musick Jail is a minimum security jail located in Irvine. Musick Jail has approximately 1,256 beds and houses an average 874 inmates per day, or 14.2% of all OCSD inmates. Jail overtime costs over the past seven years grew on average 42% per year, ending FY 2007/08 at approximately \$2.1 million, 4.4% of total overtime expenses.

Police Services Provided to Contract Cities/Special Districts

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
CONTRACT CITIES & SPECIAL DISTRICTS	\$3,197,506	\$3,427,849	\$4,389,699	\$5,019,628	\$6,151,808	\$6,288,535	\$7,703,693	\$8,630,797	18.16%

OCSD provides police services on a contract basis to 12 Orange County cities, the Orange County Transportation Authority (OCTA), the Capistrano School District, and for special events like the Orange County Fair. Specific service levels are determined by the contracting agencies.

The cumulative overtime total for all contract cities and special districts is \$8.6 million, 18.2% of all total department overtime costs in FY 2007/08. OCSD bills contracting agencies for these costs.

Security Services Provided to Orange County Courts

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
COURTS	\$330,320	\$1,911,259	\$809,508	\$479,860	\$900,817	\$1,524,118	\$2,680,375	\$3,781,693	7.96%

OCSD provides security services at the five justice centers located in Orange County, including the inmate holding facilities located at these centers. In FY 2007/08, the Courts accounted for approximately \$3.78 million or 8% of the Department's overtime. The level of service is determined by the State of California and memorialized in an annual contract with OCSD. As such, all of the overtime costs associated with providing these services are reimbursed by the State.

North Patrol Operations

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
NORTH PATROL BUREAU	\$1,188,062	\$1,272,804	\$1,421,284	\$1,200,716	\$1,220,484	\$1,744,731	\$2,277,165	\$3,356,300	7.06%

Overtime costs for North Patrol have risen from approximately \$1.2 million in FY 2000/01 to approximately \$3.4 million in FY 2007/08, an average annual increase of 26%. This represents 7% of total department overtime expense. The primary reasons for overtime include filling in for long term vacancies, an increase in contracts for special event security (e.g., County Fair, county parks, contracts for special events in north county locations), and emergency events such as the Santiago Fire, Santiago Flood, and the city of Santa Ana Immigration Protest, the majority of which were charged in North Patrol.

Transportation Division

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
TRANSPORTATION BUREAU	\$692,071	\$838,828	\$1,108,660	\$943,123	\$1,090,403	\$1,383,583	\$1,481,263	\$1,792,698	3.77%

The Transportation Division has multiple responsibilities: the transport of inmates between jail facilities, the transport of inmates from jail facilities to the Courts and back, the transport of inmates from jail facilities to the hospital and

back for medical treatment, the transport of “inmate workers” to work locations and back, and the “Statewide” operation which transport inmates across the State.

Transportation averages between 450-520 hours of overtime per week. Some of this overtime is the result of continuing to maintain five permanent position vacancies. Other reasons for overtime include backfilling vacant shifts resulting from Workers’ Compensation leave, vacation absences, extended transport requests resulting from medical calls and court orders, training, and Hutton Towers security.

Transportation overtime costs over the past seven years grew on average 23% annually, ending FY 2007/08 at approximately \$1.8 million, or 3.8% of the Department total.

Airport Detail

OVERTIME DOLLARS

LOCATION	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
AIRPORT DETAIL	\$294,787	\$3,665,711	\$1,102,153	\$739,287	\$797,864	\$733,737	\$1,261,050	\$911,563	1.92%

The Airport Detail provides security services to John Wayne Airport. FY 2007/08 overtime usage was \$911,563, representing 1.9% of total department overtime expenses. Overtime hours and cost rose dramatically after September 11, 2001. In FY 2000/01, overtime expenditures were approximately \$294,787; in FY 2001/02 (9/11), it increased to \$3.66 million. Since that time, overtime expenditures have leveled out to an average of \$924,275 a year.

The use of private security to provide a portion or all of the airport security services is currently being examined by John Wayne Airport. An RFP solicitation was sent out and responses were recently received from consultants to examine this issue. JWA staff anticipates that it may be substantially cheaper to use private security in some of its operations. JWA staff stated that they have been in contact with OCSD on this issue.

Recommendations:

4.1 OCSD should concentrate its efforts to improve overtime management in the areas that have the highest overtime usage and cost, beginning initially with overtime issues in the Jail facilities.

4.2 OCSD should closely monitor the results of the consultant assessment to determine the feasibility of using private security at John Wayne Airport, develop contingency plans as necessary, and support any reasonable opportunities to achieve overtime cost savings.

Who Works Overtime

Finding 5: 91% of all OCSD overtime costs are concentrated in six position classifications: Deputy Sheriff I, Deputy Sheriff II, Sergeant, Investigator, Sheriff Special Officer I/II, and Correctional Services Technician.

The following chart details how much overtime is worked and its corresponding cost by highest user position classifications:

OVERTIME BY CLASSIFICATION

CLASSIFICATION	CATEGORY	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
Deputy Sheriff	Dollars	\$10,685,401	\$17,502,580	\$13,008,145	\$11,959,216	\$14,746,143	\$20,084,013	\$26,460,301	\$31,721,139	66.73%
	Hours	220,824	363,577	257,972	231,677	284,818	376,012	484,320	515,722	61.99%
Sergeant	Dollars	\$1,876,965	\$2,211,477	\$2,252,118	\$2,202,540	\$2,725,988	\$2,943,287	\$3,434,822	\$4,481,525	9.43%
	Hours	30,722	35,659	35,554	34,680	42,672	44,236	50,319	59,195	7.12%
Investigator	Dollars	\$1,484,715	\$1,742,047	\$1,683,686	\$1,505,767	\$1,560,381	\$1,887,585	\$2,337,626	\$2,885,271	6.07%
	Hours	27,325	31,302	29,086	27,308	29,360	33,043	39,246	42,725	5.14%
Special Officer	Dollars	\$836,148	\$2,287,428	\$1,462,677	\$1,248,229	\$1,624,974	\$1,912,432	\$3,136,747	\$3,161,202	6.65%
	Hours	29,620	71,794	45,559	36,895	46,444	54,534	80,977	70,870	8.52%
Correctional Services Staff	Dollars	\$611,053	\$866,141	\$693,314	\$518,505	\$669,169	\$990,300	\$1,252,422	\$1,394,172	2.93%
	Hours	24,656	32,584	24,776	17,709	22,847	34,289	40,845	42,335	5.09%
All OTHER CLASSIFICATIONS	Dollars	\$2,931,821	\$2,455,228	\$2,300,886	\$2,480,978	\$2,590,201	\$3,154,240	\$3,460,337	\$3,894,933	8.19%
	Hours	85,713	68,647	62,338	66,490	70,654	88,758	95,260	101,088	12.15%
Grand Total	Dollars	\$18,426,104	\$27,064,902	\$21,400,825	\$19,915,236	\$23,916,856	\$30,971,858	\$40,082,255	\$47,538,242	100.00%
	Hours	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Note: the "ALL OTHER CLASSIFICATIONS" category includes the cumulative total of several smaller classifications. The entire data set can be viewed in Charts 6 and 7 of the Appendix.

A brief summary of relevant information related to these classifications include:

- Deputy Sheriff I
 - 752 positions expended approximately \$19 million, representing 40% of total overtime costs in FY 2007/08
 - Entry level deputy after Academy training completed
 - Used primarily in jails and courts
- Deputy Sheriff II
 - 739 positions expended approximately \$12.7 million, representing 26.7% of total overtime costs in FY 2007/08

- Journey level Sheriff deputy with patrol training
- Works all across the department
- Sergeant
 - 196 positions expended approximately \$4.5 million, representing 9.4% of total overtime costs in FY 2007/08
 - First line sworn staff supervisor
- Investigator
 - 106 positions expended approximately \$2.9 million, representing 6.1% of total overtime costs in FY 2007/08
 - Conducts criminal investigations of public offenses
- Sheriff Special Officer I/II
 - 407 positions expended approximately \$3.1 million, representing 6.6% of total overtime costs in FY 2007/08
 - Limited Peace Officer status: only peace officer while on duty
 - Works as security officer in numerous county facilities: courts, airport, agency/department security,
- Correctional Services Staff
 - 185 positions expended approximately \$1.4 million, representing 2.9% of total overtime costs in FY 2007/08
 - Works primarily in jails performing non-security related duties

As a result of OCSD overtime being concentrated in these six classifications, the analysis is focused in this area. The following chart illustrates the number of employees in each classification that receive specific quantities of overtime pay:

FY 2007-08						
OT COMPENSATION RANGE	CORRECTIONAL SERVICE					
	INVESTIGATORS	TECHNICIANS	DEPUTY SHERIFF I	DEPUTY SHERIFF II	SERGEANT	SSOII
\$1 - \$10K	65	119	405	235	80	161
\$10K - \$20K	27	36	166	185	50	49
\$20K - \$30K	25	11	82	140	34	23
\$30K - \$40K	17	1	51	100	19	17
\$40K - \$50K	13	1	36	67	18	4
\$50K+	6	0	53	80	19	2

Note: These numbers may not directly match the position counts described earlier in this section because of promotions and turnover throughout the year.

Overtime Control and Monitoring

Over the past decade, the absence of an overarching overtime policy has negatively manifested itself throughout OCS D in many of its control and monitoring practices. Each practice is discussed in detail below.

Finding 6: Lack of a comprehensive overtime policy and monitoring procedures results in increased overtime

The audit team’s search for an articulated department-wide philosophy on overtime usage yielded no substantive results. Over the last six months OCS D management has reiterated and more strictly enforced the only existing overtime policy, which restricts an employee from working more than 48-hours of overtime per pay period unless approved by an Assistant Sheriff. To support that effort, OCS D/Financial generates a list of employees that exceed the 48-hour limitation in any pay period. The first chart presented below demonstrates that historically, the 48-hour policy has been loosely enforced, at best. The second chart below illustrates that some progress has been made over the last six months (see the decrease in FY 2007-08), but there are still many employees who work over this 48-hour limit.

	The Entire FY							
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
# of Times More than 48 Hours of OT was worked in a Pay Period by One employee	455	1,521	808	560	706	1,247	2,096	2,130
# of Times More than 55 Hours of OT was worked in a Pay Period by one employee	261	987	466	309	351	721	1,209	1,229
# of Times More than 60 Hours of OT was worked in one pay period by one employee	184	706	315	201	203	433	786	759

	The Second Half of FY (approx. Jan. through June):							
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
# of Times More than 48 Hours of OT was worked in a Pay Period by One employee	242	821	231	295	372	636	1,022	760
# of Times More than 55 Hours of OT was worked in a Pay Period by one employee	145	529	118	166	181	365	580	379
# of Times More than 60 Hours of OT was worked in one pay period by one employee	101	375	74	112	105	226	364	219

The absence of any formal direction or well articulated, department-wide policy on overtime has resulted in several negative outcomes:

1. A “siloes” and therefore inconsistent approach to overtime management
2. An absence of accountability for overtime management
3. The excessive usage of overtime by some employees
4. The inequitable, albeit voluntary, distribution of overtime among employees
5. The conclusion among staff that overtime use and management are a low priority
6. Overtime costs far exceeding annual budgeted amounts at various locations

Recommendation 6: OCSD Executive staff should articulate an overall philosophy toward overtime, and then develop and distribute policies and standard operating procedures that convey that philosophy and delineate acceptable practices. These policies need to be specific so that line managers can easily understand their parameters and strictly enforce the department-wide guidelines. Overtime management should be included as a subset of the appropriate evaluation criteria in annual performance evaluations of managers. These policies should also drive any improvement or upgrade of system tools (IT or otherwise), so that managers have an alignment between means and tools.

Employee Practices That Maximize Overtime

Finding 7: Employees that work the highest amounts of overtime also engage in certain practices that allow them to maximize overtime

A small population of OCSD employees earned significantly greater amounts of overtime than the majority of their coworkers. These employees utilize a variety of methods to maximize overtime. The MOU is silent on a majority of these methods, and additional Departmental policies may be necessary to address

these practices. Although some overtime in law enforcement is unavoidable, there must be a careful analysis of which overtime scenarios are appropriate best practices. It is well documented nationally that working too many hours has a negative impact on performance.¹ Many professions have legal limitations prohibiting working excessive hours (e.g., nurses airline pilots, truck drivers). A recent 2007 Harvard University study documented that nearly two of every five police officers suffer from a sleep disorder.

Given the significant number of occasions where OCSD employees continue to work extended hours, this should be an area that receives considerable scrutiny over the next several months.

To the extent that some of the practices discussed below are detrimental to the employees themselves or to the department as a whole, they must be curtailed. To identify how employees attempt to maximize overtime usage, the audit team sampled two different sets of time sheet summaries:

- A three year sample (FY 05/06 – 07/08) of timesheet summaries for all employees in the six major overtime user position classifications that earned 50% or more of their annual base salary in overtime (e.g., if an employee earned \$80,000/year, overtime was an additional \$40,000 or more). 107 employees across these six classifications met this criteria; the audit team reviewed timesheet summaries for 99 of these employees.

- A one year sample (FY 07/08) of time sheet summaries from a randomized list of all OCSD employees across the six major classifications. The audit team obtained and reviewed timesheets for approximately 5% (102 individuals) of the remaining employees in these classifications, who were not identified as high overtime users. This sample size is large enough to be statistically valid for the entire population of these classifications of employees.

¹ According to a research paper on police fatigue funded by the United States Department of Justice, "Evaluating the Effects of Fatigue on Police Patrol Officers," Vila, et al., note, "Police accidents, injuries, and misconduct extract heavy human and economic costs. Empirical research and practical experience indicate that fatigue associated with the pattern and length of work hours contribute to these problems." Other corroborating sources include: (1) "Shift Work and Correctional Officers: Effects and Strategies for Adjustment," by Swenson, et al., in the *Journal of Correctional Health Care*, 2008, (2) "Possible Broad Impacts of Long Work Hours," by Claire C. Caruso in *Industrial Health*, Volume 44, 2006, and (3) "Police Fatigue," by Dennis Lindsey in the August 2007, *Federal Bureau of Investigations Law Enforcement Bulletin*.

Practices noted on the timesheet summary samples include:

1. Working More than 16 hours in a 24-hour Period

All MOUs state that an employee cannot work more than 16 consecutive hours of overtime unless on an emergency basis. There were numerous instances where more than 16 hours was logged on one day for an employee. Though some of these instances are due, in part, to the way payroll groups the hours from a shift that straddles two days, many instances are merely the result of employees working very long hours. The broader purpose of the MOU provision mentioned earlier is to curb officer fatigue; working more than 16 hours in any single 24-hour period is excessive both in terms of its physical toll on employees and in terms of decreased job performance. Residual fatigue resulting from working consistent 16+ hour shifts not only elevates the risks to the employee, but also the liability risk to the County.

2. Frequently Taking Single Days off during each Pay Period

In this practice, an employee working large amounts of overtime consistently takes a day off per pay period. This practice allows the employee to receive paid time off (Annual Leave, Comp Time, PIP) and then work more days of overtime at other points during the week, still earning more than he/she would if he/she had just worked a straight schedule.

3. Working Overtime on Short Day

This practice is typically used by those employees on a 3/12 work schedule. Over a two week 80-hour pay period, employees work six 12-hour days and have one short day of 8-hours. It was typical among high overtime users to consistently work additional hours on their short day. In some cases this was required by employer needs (such as at Musick Jail); in other cases it was not.

4. Taking Short Day Off Work

A practice used by a small number of employees on a 3/12 work schedule was to take the day off on their short day, thereby using less Annual Leave. This practice was often accompanied by working overtime on another regularly scheduled off day.

5. Taking Paid Time Off and Receiving Overtime on the Same Day

In this practice an employee takes paid time off (e.g., Annual Leave, Comp Time) and works overtime during the same 24-hour period. In some instances, an employee came to work for a certain period (let's say 4 hours of straight time), took paid leave, and then returned later that day to work overtime. This practice is troubling not only in its appearance of manipulating the system, but also because it is antithetical to the concept of working a full day or on a day off before overtime is received. While there may be rare instances where this would be a needed solution to a difficult staff coverage scenario, it should be avoided whenever possible. This practice is made possible, in part, by the current MOU Overtime Criteria language which allows "paid" time to be considered in determining overtime situations.

In the 5% random sampling of 102 employees, this practice was utilized by 15 different employees; in the high overtime user sampling of 99 employees, this practice was utilized by 24 employees.

6. Frequent Extensions of Work Shifts

In this practice an employee regularly works a small number of additional hours at the end of his/her shift. Some employees displayed a pattern of adding 1-2 hours of overtime onto nearly every shift.

7. Employees Working Overtime in Multiple Locations

Several employees work overtime in a variety of locations outside their home assignment. Given the size of OCSD and its various geographically distinct facilities, it is often not known by home location supervisors to what extent their employees are picking up overtime shifts at other locations. In fact, there are no administrative tools currently available for a supervisor to monitor overtime worked by one of their employees outside of the home location, except by special, individual request to central Payroll, or if the employee works more than 48 hours.

Charted below are the results of the comparison between the two samples of timesheet summaries (5% random sample and the high volume overtime users) for FY 07/08.

OT Maximization Practice	5% Random Sample (sample size = 102)	High OT Users (sample size = 99)
Working over 16 hours/day	15	38
Taking Time Off most Pay Periods	6	31
Working Multiple Locations	4	21
Time Off and Overtime on Same Day	15	24
Working Overtime on Short Day	13	28
Taking Short Day Off	6	4
# of Employees Using at Least One Max. Practice	43	94
% of Employees Using at Least One Max. Practice	42%	95%

As evidenced, there are several conclusions that can be drawn:

- High overtime users work more than 16 hours in a 24-hour period raising concerns about fatigue issues, and they do so noticeably more than the randomized group.
- Some high overtime users consistently take single days off during each pay period, far more than those in the random sample. Taking these single days off disrupts operations and often times results in additional overtime to fill that employee’s vacant shift. This point also clearly demonstrates that the extensive overtime worked by the high users results in their taking more single days off than they would if they did not work as much overtime.
- High overtime users work overtime outside their home location much more frequently than the randomized group. Without the tools or intent to monitor this “outside” overtime, it is difficult for home supervision to effectively track the degree of total overtime worked by a high overtime user.
- Employees in both sample groups have utilized the disconcerting practice of taking paid leave time off work and also working overtime on the same day; however, this practice is more common to high overtime users.
- 95% of all high overtime users engage in at least one of the aforementioned practices which maximize overtime, but only 42% of those in the random sample did so.

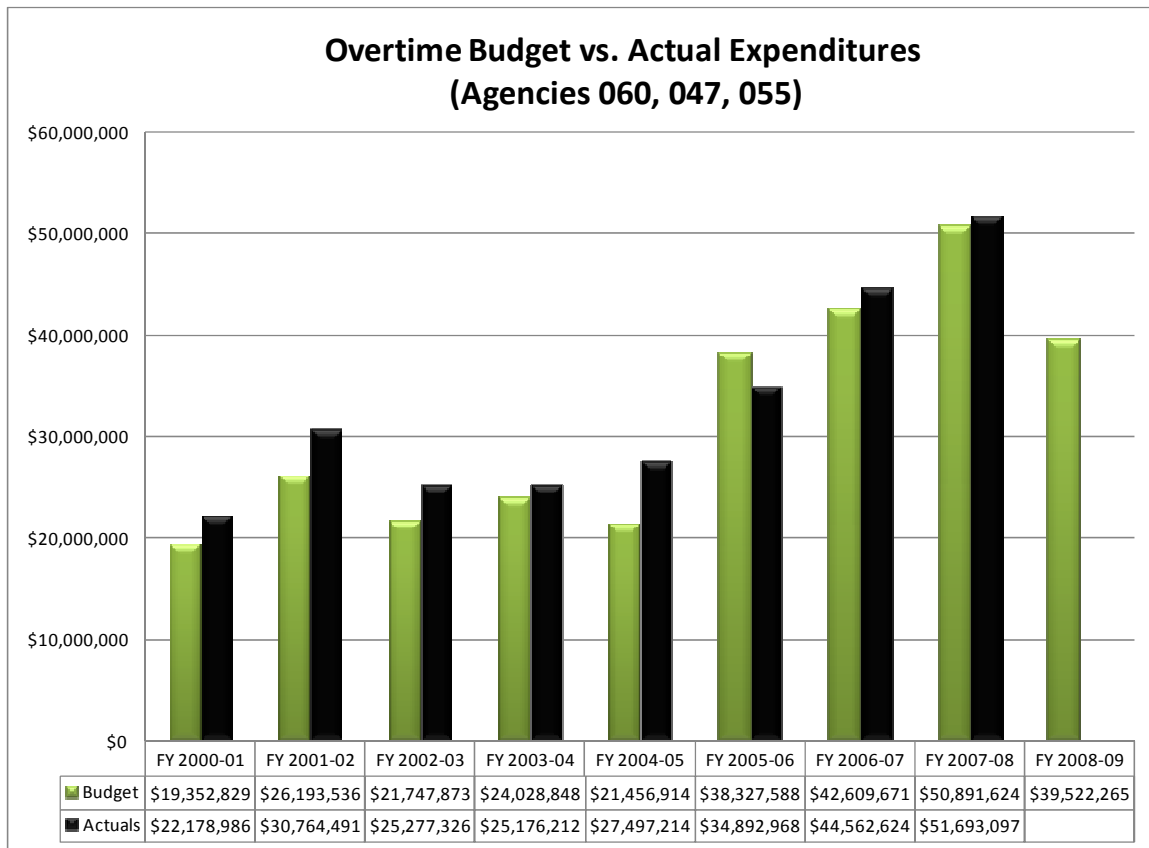
Recommendation 7: Establish and enforce detailed policies and procedures to address what is and what is not acceptable in regard to overtime usage.

Overtime Budgeting

Finding 8: Overtime budgets in high-user Divisions often bear no reality to anticipated expenses

Budget vs. Actual Overtime Comparisons

The chart below is a comparison of the total OCSD overtime budget compared to actual expenses in the Overtime Object (0103) over the past eight fiscal years. The chart also shows the FY 2008-09 budgeted amount. This data is combined for the OCSD Budget Agencies (060) Sheriff-Coroner, (047) Courts, and (055) Communications. As mentioned earlier, these three Agencies account for 99% of all overtime expenditures in OCSD-controlled agencies.



This chart illustrates the following key observations:

- Total overtime expenses have exceeded the total overtime budget in seven of the last eight fiscal years.

FINAL REPORT

- Annual overtime overages have ranged from a high of \$6,040,300 in FY 04/05 to a low of \$801,473 in FY 07/08.
- OCSD Financial budgeted a significant decrease in the amount of anticipated overtime costs for these agencies in FY 08/09. The current fiscal year has \$12.2 million less budgeted for overtime than was actually spent in the previous fiscal year. OCSD is currently working to determine how to achieve these significant cost reductions.

In addition, it is important to note that, in spite of the overages in the overtime budget object, OCSD has managed to stay within its Total Salary and Benefit budget during this time period.

The following chart compares overtime budget to actual expenditures among the high overtime user Divisions. Actual expenditures that exceeded the budgeted amount for that fiscal year are highlighted in red.

BUDGET OR										
LOCATION	ACTUAL	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
INTAKE RELEASE CENTER										
	Budget	\$1,589,364	\$1,403,454	\$1,485,381	\$1,485,381	\$1,477,982	\$2,570,881	\$1,697,381	\$5,881,381	\$2,981,381
	Actual	\$2,822,343	\$3,704,245	\$2,568,681	\$2,516,715	\$2,644,145	\$3,187,371	\$4,287,161	\$5,489,125	
JAMES A. MUSICK JAIL										
	Budget	\$937,064	\$937,064	\$731,411	\$731,411	\$745,411	\$1,127,149	\$745,411	\$2,315,613	\$815,613
	Actual	\$715,117	\$993,262	\$896,022	\$869,781	\$972,406	\$1,255,739	\$1,841,088	\$2,362,002	
MENS CENTRAL JAIL										
	Budget	\$1,378,765	\$1,375,422	\$1,480,184	\$1,480,184	\$1,480,184	\$2,288,558	\$1,480,184	\$4,761,047	\$1,511,047
	Actual	\$1,700,517	\$2,536,475	\$2,296,931	\$2,077,502	\$2,493,093	\$3,123,954	\$3,815,616	\$4,612,242	
NORTH PATROL BUREAU										
	Budget	\$1,454,424	\$1,508,619	\$1,459,367	\$1,368,897	\$1,348,897	\$1,791,982	\$1,348,897	\$3,471,520	\$1,371,520
	Actual	\$1,396,215	\$1,440,158	\$1,654,087	\$1,397,279	\$1,346,170	\$1,909,384	\$2,428,956	\$3,469,901	
THEO LACY JAIL										
	Budget	\$2,298,746	\$2,411,816	\$2,222,398	\$2,222,398	\$1,690,286	\$3,660,337	\$1,690,286	\$8,711,156	\$7,596,160
	Actual	\$1,699,193	\$2,698,269	\$1,636,683	\$1,480,194	\$2,300,452	\$5,285,502	\$7,848,107	\$8,924,208	
TRANSPORTATION										
	Budget	\$411,012	\$411,012	\$411,012	\$411,012	\$411,012	\$787,384	\$411,012	\$1,875,344	425,344
	Actual	\$701,929	\$834,795	\$1,143,856	\$966,943	\$1,045,185	\$1,398,053	\$1,506,255	\$1,814,271	
COURTS										
	Budget	\$749,000	\$749,000	\$1,049,000	\$1,049,000	\$1,914,549	\$1,768,063	\$1,761,487	\$4,124,577	2,338,339
	Actual	\$563,417	\$608,764	\$940,812	\$736,397	\$1,087,026	\$1,623,245	\$2,506,122	\$3,210,972	

As is readily apparent, in most fiscal years, actual overtime expenses are over budget in the Divisions where overtime is extensively used, especially in the jails. OCSD is aware that there is often a large gap between budgeted overtime amounts and the actual overtime costs in many Divisions. Rather than budgeting a realistic overtime expense in each Division Org, OCSD/Financial has

instead typically placed large scale appropriations in a generic Budget Org 900 “non-Distributed Appropriations” to cover any overages in individual Division Orgs. The overtime portion of Org 900 essentially serves as a “reserve” fund for department-wide overtime expenses. OCSD stated that these large appropriations for overtime expenses were budgeted in Org 900 because it was difficult to determine where overtime would occur each year due to a variety of factors such as unanticipated position vacancies and emergency events. Although there are times when overtime requirements cannot be fully anticipated (e.g., emergencies), historical fiscal data indicates that overtime can usually be adequately anticipated by Division. This is verified by past internal OCSD budget request documents where high-user Divisions requested increases to their overtime budget based on prior year overages. In many cases, these requests were denied, and large overtime funds were instead placed in Org 900 as a mitigating measure.

At the end of FY 07/08, OCSD/Financial recognized that the actual overtime spending in several of its high overtime locations would again be significantly over budget. In response, OCSD/Financial decided to increase the overtime budget for several of these high overtime locations by transferring appropriations from Budget Org 900. While this action was positive in that it demonstrated recognition of this budgeting issue, it provided no additional accountability because it was done at fiscal year end. A key budgeting principle is to request realistic appropriations and to efficiently manage them throughout the year. The absence of a realistic benchmark precludes operational managers from effectively assessing their overtime usage. In addition, the adjustment of budgets at fiscal year-end gives the impression that budget estimates were accurate, when in fact they were not. Going further, the logical next step would have been for OCSD to request realistic overtime budgets in FY 08/09. However, OCSD reverted back to its practice of under-budgeting overtime in several individual Division Orgs while placing large scale appropriations in Org 900.

Total year-end overtime budgeted amounts for Org 900 in the current and previous eight fiscal years are shown in the chart below:

OVERTIME BUDGET	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
NON-DISTRIBUTED APPROPRIATIONS	\$444,408	\$1,820,291	\$0	\$3,091,142	\$262,484	\$8,989,184	\$19,137,515	\$729,736	\$5,330,838

This budgeting practice has many negative effects:

- When Division overtime budgets consistently bear no relation to actual expenses, particularly at the high overtime locations, the motivation and capacity to manage this cost category is drastically reduced. In addition, since Org 900 is a generic Budget Org with no specific attachment to any operational division/section/unit, these monies and their purpose are not transparent.
- Overtime budget to actual expense monitoring is also inhibited by this practice. For example, in the Budget Balance and Forecast Analyses, prepared intermittently by Sheriff Financial for all locations, the budgeted amounts are often not considered realistic and therefore the comparison to actual spending is meaningless.
- Moreover, such a practice indirectly communicates to employees and managers that the department does not value overtime management.

Recommendation 8: Budget anticipated/realistic overtime expenses in each Division Budget Org and appropriately reduce the amount budgeted to overtime in non-Distributed Appropriations Org 900.

Overtime Budget Object (0103)

Finding 9: The Overtime Budget Object (0103) is not a fully accurate representation of true overtime costs

The Auditor-Controller Chart of Accounts is set up in such a way that some payroll codes that are not truly overtime-related are captured in the Overtime expenditure object (0103). Some examples include: STPAY (Straight Time Pay) and MCPAY (Mandatory Comp Pay). Alternatively, some compensation that is related to overtime is not captured in the Overtime expenditure object (0103), but rather, in the Other Pay expenditure object (0111). One example is premium pays associated with overtime. As part of this analysis, the audit team made the necessary adjustments in order to determine the true cost of overtime. The net effect of these adjustments was an approximate \$4 million reduction in total overtime expenditures; this adjustment is reflected in all data included in this

report, with the exception of the three Budget-Actual comparison charts directly above.

Recommendation 9: Given the current Chart of Accounts Review associated with the CAPS+ Upgrade, OCSD Financial and the Auditor-Controller should review which payroll codes are included in the "Overtime" expenditure object (0103), and determine if any modifications would help OCSD management more accurately track and budget for overtime in the Department as a whole and at specific locations within the Department.

IT Systems Impact on Overtime Management

OCSD utilizes two separate IT applications to track employee schedules and actual hours worked, the InTime scheduling system and the STS Payroll system. Findings and recommendations in regard to these applications include:

Finding 10: The InTime system is not fully utilized to manage and control overtime

OCSD uses the InTime system to schedule and track employees at the Jail facilities and in its Patrol Operations. The InTime system is maintained by the department IT section. Some Divisions do not use the InTime system but rather make schedules using Excel spreadsheets.

Each facility has a designated person (usually a Scheduling Sergeant) responsible for creating the schedule in InTime and assigning personnel to specific shifts. The Scheduler identifies shifts that require overtime coverage due to vacancy or planned absences and prepares a sign-up sheet to solicit voluntary overtime coverage. A daily Watchlist is created from the InTime system to include all shifts and staff assigned. The Operations Sergeant is responsible for recording all changes into InTime to ensure the system is properly updated to reflect the final schedule of personnel on duty for each shift.

The audit team's review of OCSD's use of the InTime system noted the following:

- Overtime hours recorded on daily Sign-in sheets do not always match the overtime recorded in the InTime system. Process efficiencies can be

achieved if all changes in the Watchlist, including information on the Sign-in sheets are included in InTime. At the time of our audit, there was no formal requirement for a complete and accurate update of InTime.

- The overtime monitoring and control capabilities of the InTime system are not fully utilized. InTime is not utilized to track overtime hours. Individual employees are responsible to report all overtime hours to their supervisor regardless of where the overtime is worked, a practice that is at times ignored. The InTime contractor informed the audit team that the InTime system has the capability for an employee's direct supervisor to view all overtime an employee worked regardless of the location. However, limitations were established during system configuration that restrict a supervisor's view to only an employee's shifts scheduled at the supervisor's location. This limitation does not allow for effective overtime monitoring and control.
- Reports are not generated from InTime to monitor employee overtime use when overtime is assigned. Central Payroll recently began generating an "OT Hours Worked Over 48-hours for Period XX" report to indicate when an employee exceeded the 48-hour per pay period policy maximum. No other overtime monitoring reports are provided.
- InTime is not used to prepare daily Sign-in sheets. The audit team's review of a sample of manually prepared Sign-in sheets found some discrepancies in overtime scheduled hours versus actual work hours recorded on the Watchlist. These discrepancies resulted in the employee receiving compensation for overtime hours that were not worked. Sheriff Management is currently testing the automated Sign-in sheet capabilities in InTime for possible future implementation.

Recommendations:

10.1 OCSD should implement a written policy requiring complete and accurate updating of InTime to properly reflect actual hours worked.

10.2 Continue efforts to utilize the InTime system to prepare daily Sign-in sheets electronically.

10.3 OCSD should determine additional training required to fully utilize InTime features. Professional staff should be trained as core Trainers to ensure consistent training is provided to all schedulers.

10.4 OCSD should evaluate the InTime Overtime Management module on a three month basis as provided in the InTime contractor's July 2008 Training Proposal to determine if the module will provide effective overtime monitoring and control.

10.5 OCSD should evaluate whether InTime can be used across all OCSD Divisions.

10.6 OCSD should evaluate the current system configuration to determine whether changes will enhance monitoring and control practices.

Finding 11: There is a lack of integration between the Payroll system and the InTime Scheduling System

The InTime scheduling system and the Payroll system are not integrated. As a result, timekeeping processes are not as efficient as they could be. The Payroll system is maintained by the Financial & Administrative Services section, while the InTime system is maintained by the Information Technology section.

Across OCSD, manually prepared payroll Sign-in sheets are utilized to record daily work hours, overtime hours, and overtime justification coding. Each payroll specialist is responsible for the manual entry of work hours for approximately 400 employees into the Payroll system on a daily basis. There is no secondary review of manual input to ensure accuracy due to the daily payroll volume which results in a number of payroll adjustments per pay period.

Discussions with OCSD Financial and IT staffs confirmed that efforts have been underway for some time to both upgrade the InTime and Payroll systems as well as discuss the feasibility of integrating these functions into one application. These discussions stalemated over time resulting in no definitive action.

Recommendations:

11.1 InTime should be integrated with the updated Payroll system to eliminate the manual entry of work hours. Such integration would yield substantial cost and resource efficiencies after an initial investment.

11.2 There needs to be better coordination or a change in reporting relationships to facilitate decision making between the Financial and IT sections.

Finding 12: Payroll system control weakness

Sheriff IT personnel indicated that because the Payroll system does not allow payroll specialists to enter more than two Premium Pay types per employee, IT staff must add any additional premium pay codes to the payroll text file before it is sent to the Auditor-Controller each pay period. These changes are not verified by payroll staff prior to the payroll run at Auditor-Controller. Allowing any non-payroll staff access to actual production data is a control weakness, creating opportunities for erroneous or fraudulent transactions that could be processed and go undetected.

Recommendation 12: Upgrade the Payroll system to allow for inputting more Premium Pay types, and restrict access to payroll production data to only Payroll personnel once this upgrade occurs. In the interim, Sheriff-IT should establish a verification report of any changes made to the payroll text file, which can be reviewed by payroll staff prior to submission of data to the Auditor-Controller.

Finding 13: No central management and control of employee premium pays

There is no central unit responsible for the management and input of sworn employee premium pays into the payroll system. Four separate units are responsible for input of employee premium pay codes into two separate payroll systems. Lack of central management and control increases the risk of delayed input/deletion of employee premium pays that may result in the incorrect calculation of overtime payment and numerous payroll adjustments. Premium Pays are input as follows:

1. Sheriff Professional Standards Division (PSD) is responsible for input of two sworn employee premium pay types (POST and Bilingual) into County AHRS.

2. PSD also provides the Auditor-Controller a list of employees eligible to receive inmate transportation premium pay. A-C Payroll prorates the amount from the effective date and enters the amount due into CAPS. The monthly amount is entered into the system to be paid automatically in arrears on the first pay day of each month.
3. Sheriff Department Captains or designees provide notification of employees entitled to the remaining premium pays to Sheriff Financial/Administrative Payroll. Payroll enters a maximum of 2 premium paycodes into the Sheriff payroll system.
4. Sheriff IT inputs premium pays for employees who receive more than 2 premium pays into the payroll text file transferred to Auditor-Controller for payroll processing.

Recommendation 13: In the near term, articulate the specific responsibilities of each unit currently involved in entering and monitoring premium pays. In the long term, ensure that any future upgrade of the payroll system allows for centralized input of all premium pays by one designated unit.

Finding 14: Some control deficiencies were identified with the overtime timekeeping process at Jail facilities

Operations Sergeants are responsible for ensuring accurate and complete recording of employee regular and overtime hours on daily Sign-in sheets. The Sergeant's initials are required next to the overtime coding to evidence approval. Sign-in sheets are approved daily by a facility Sergeant or Lieutenant and reviewed by a facility timekeeper to confirm that the Sign-in sheets accurately record employee work hours.

The audit team identified several findings related to overtime timekeeping process and controls:

- **Overtime justification is not always accurately coded on Sign-in sheets**

On January 16, 2007, OCSD Professional Standards Division issued an Overtime Rules memo to all employees reiterating the necessity that proper overtime coding be used. For one sample day, the audit team reviewed all

overtime recorded on Sign-in sheets at the five Jail facilities. Our review found it to be common practice in some locations to erroneously use the “filling vacant position” overtime justification code on Sign-in sheets even though the overtime was required for other reasons such as vacation, sick leave, or training coverage. Overtime coding needs to be accurate in order to achieve effective monitoring and control, and to facilitate the efficient preparation of local, State, and Federal reimbursement claims. Other coding issues that were identified include:

- A unique overtime justification code was established for jail facilities to track the overtime created by SSOs attending the training academy. However, two of the jail facilities continue to incorrectly record the overtime justification as “filling vacant position.” As a result, OCSD is unable to effectively monitor and report overtime attributed to this activity.
- An overtime reporting justification code was never established to track overtime as a result of inmate supervision at local hospitals. All overtime for this purpose is recorded as “filling vacant position.” In FY 07/08, Theo Lacy staff manually calculated that approximately 39,564 hours of overtime are associated with this type of coverage. A recent effort by Theo Lacy management to establish an overtime justification code for this activity was discouraged by OCSD Financial & Administrative Services due to stated staffing constraints.
- **Supervisory/Management review and approval of overtime is inappropriate in some instances**

Operations Sergeants are the first line supervisors responsible for completion of accurate Sign-in sheets. The audit team’s review of Sign-in sheets found instances where a Sergeant approves his/her own work hours and overtime. We also found Sign-in sheets approved by an Office Specialist on behalf of the Lieutenant by using a signature stamp to record the Lieutenant’s name.

- **Manually prepared overtime reports specific to individual jail locations are not always accurate or evidence appropriate approval**

Each jail facility prepares its own daily/monthly manual overtime monitoring reports for review by the management. Examples include:

Theo Lacy:

- *Authorized Replacement* report used to calculate vacancy factors before/after overtime is considered and hours not staffed/filled
- *Theo Lacy Hospital Hours* report used to summarize monthly and fiscal year overtime hours and estimated expenditures as a result of inmate coverage at local hospitals.

Central Jail Complex:

- *Overtime Justification* memo that includes overtime shift and personnel, number of overtime hours, and the overtime justification, all of which is required to be approved by the Watch Commander.
- *Monthly Overtime Justification Report* prepared by the timekeepers which includes daily overtime hours by overtime justification code and shift.

Musick:

- *Vacancy/Overtime Report* that includes the number of overtime hours by justification code and shift compared to the number of vacant shifts.

These facility-specific reports were found to contain several inaccuracies. The primary causes are discrepancies between Sign-in sheets and the Watchlists used to prepare the reports, and clerical errors that resulted from preparing the reports manually. In addition, overtime justification memos prepared by Operation Sergeants (Central Jail Complex only) did not always evidence review/approval by the Watch Commander.

Recommendations:

14.1: OCS D should implement and enforce controls to ensure that overtime justifications are accurately recorded.

14.2: OCS D Financial should ensure that there are sufficient justification codes available to operations managers for the adequate tracking of overtime in each category.

14.3: The practice of Sergeants assigning and approving their own overtime should be discontinued and approval should be done at the appropriate management level.

14.4: Timesheet approval responsibilities should not be delegated below the management level.

14.5: OCSD should develop department-wide overtime reports that are consistently distributed on a monthly basis utilizing automated data from CAPS, InTime, or other automated sources. Requests for additional overtime reports should be discussed with Financial & Administrative Services to utilize appropriate system tools and controls to ensure accurate reports are generated.

BREAK EVEN ANALYSIS

One of the objectives of this study is to determine whether there is an appropriate crossover point, if any, where it is more economically efficient to fill a new position rather than having existing positions work overtime.

Findings:

- 15.1 The marginal, hourly cost of either approach (filling with overtime or filling with a new deputy) will always be the same. Therefore, there is no “cross-over” or “break even” point, but rather a decision to do one or the other.**
- 15.2 It is cheaper to fill a vacant position with overtime rather than to hire a new employee to fill the position for a Deputy Sheriff I, Deputy Sheriff II, Investigator, and Sergeant.**
- 15.3 It is cheaper to fill a vacant position by hiring a new employee rather than to fill it with overtime for Sheriff’s Special Officers and Correctional Service Technicians.**
- 15.4 The cost differential is less than 10% for filling with overtime compared to filling with a new employee. This is true across all of the major six classifications examined.**

Analysis:

The short answer from a pure economic standpoint is that it is less expensive to use overtime for safety classifications (Deputy Sheriffs, Sergeants, and Investigators), but more expensive for all other personnel. The primary reason for this difference is the significantly higher cost of retirement benefits for safety officers. Simply put, the County contributes an average of 49 cents to retirement for every one dollar it pays in salary to a Deputy Sheriff I, compared to 22 cents to retirement for every one dollar it pays in salary to a Sheriff’s Special Officer II. This relative cost of retirement benefits for Deputy Sheriffs will only increase in

the coming years, approaching 60 cents for every dollar in salary, as detailed in the CEO/Budget, "Budget Preparation Instructions".

The analysis presented below illustrates the side-by-side hourly costs of:

1. Filling a vacant position with overtime, or
2. Hiring a new employee to fill the position

Under the Deputy Sheriff I chart that follows there are two different scenarios, one assuming the employee receives the lowest P.O.S.T premium pay, Intermediate, (5% of base salary) and one assuming the employee receives a higher P.O.S.T. premium pay, Advanced, (9% of base salary). The end result does not change between these two scenarios, but the cost differential gap does narrow the higher the P.O.S.T. premium. SSO employees are not eligible for P.O.S.T. pay, and thus it is not incorporated in the analysis. Other premium pays are not included in this analysis because they are, on average across the Department, much smaller amounts. Moreover, sensitivity analysis conducted by the audit team confirms that the inclusion of additional premiums would not change the final conclusion in either the Deputy Sheriff I or SSO scenarios.

One other component incorporated in the analysis below is the cost of training a new deputy and a new SSO. The total cost per employee was provided by the Sheriff's Training Division, and was reviewed and refined slightly by the audit team to reflect the total cost to the County. This total cost was then amortized over twenty-five years (the average number of years of service for a retiring safety officer according to the Orange County Employee's Retirement System's actuary, Segal) in order to come up with an annual cost to be inserted into the cost analysis.

Deputy Sheriff I

COST	Fill with Overtime		Fill with New Deputy	
	5% POST	9% POST	5% POST	9% POST
Base Salary	\$74,805	\$74,805	\$74,805	\$74,805
P.O.S.T Pay	\$3,740	\$6,732	\$3,740	\$6,732
Retirement	NA	NA	\$36,340	\$36,340
Health Insurance	NA	NA	\$7,995	\$7,995
Other Insurance	NA	NA	\$1,692	\$1,692
Other Pay	NA	NA	\$236	\$236
Amortized Academy Training Cost	NA	NA	\$3,939	\$3,939
Subtotal	\$78,545	\$81,537	\$128,746	\$131,738
Times 1.5	\$117,818	\$122,306	NA	NA
Hourly Cost	\$56.64	\$58.80	\$61.90	\$63.34
Cost Differential	-8.49%	-7.16%	8.49%	7.16%

Depending on which P.O.S.T Pay the employee is eligible to receive it is anywhere from 7.16% to 8.49% cheaper to fill a vacant hour using overtime rather than hire a new Deputy Sheriff I.

Sheriff's Special Officer II

COST	Fill with Overtime	Fill with New SSO
	Base Salary	\$57,461
Retirement	NA	\$12,381
Health Insurance	NA	\$7,282
Other Insurance	NA	\$1,482
Other Pay	NA	\$229
Amortized Academy Training Cost	NA	\$2,149
Subtotal	\$57,461	\$80,984
Times 1.5	\$86,192	NA
Hourly Cost	\$41.44	\$38.93
Cost Differential	6.44%	-6.44%

It is 6.44% cheaper to fill a vacant hour with a newly hired SSO, rather than to fill it with overtime.

As previously established, overtime is not just an economic issue. For those positions where it is economically cheaper to fill with overtime, there is point at which any cost savings are outweighed by increased risks associated with fatigue. Not only does fatigue increase the potential for on the job injuries to officers, which also leads to more workers' compensation claims, but it also decreases the ability of an officer to perform his/her vital public safety duties with the necessary level of acuity.

Recommendations:

15.1 Fill any vacant Sheriff Special Officer (SSO) and Correctional Service Technician positions in order to achieve cost savings.

15.2 Despite the fact that using overtime to fill vacant safety positions may be incrementally cheaper, OCSD needs to create a comprehensive overtime policy that puts in place the procedures necessary to ensure that the risks associated with fatigue do not rise to such a level that they outweigh any cost savings.

USE OF CORRECTIONAL OFFICERS IN JAILS

The Board also requested that the Office of the Performance Audit Director perform a preliminary review of the financial implications related to any conversion of sworn deputy positions to correctional officers in the jails. In researching this issue, the audit team learned that the former Acting Sheriff had previously commissioned such a study and it was near completion at the time of this audit. In addition, the Sheriff has asked her jail assessment consultant, Crout and Sida, to examine and verify the analysis.

The audit team has been in discussions with both OCSD staff working on the Sheriff study and the consultants who have been asked to review their findings. The audit team believes that the OCSD draft study and the consultant review will be sufficient to provide a thorough and balanced analysis of this issue if they are carried to completion. In order to not duplicate OCSD efforts, the audit team did not commit significant resources to reviewing this issue. However, in discussions with the OCSD team that conducted the analysis, it was clear that there are substantial savings (i.e. millions of dollars) to be had from utilizing lower paid Correctional Officer classifications to any extent possible in OCSD Jail facilities. OCSD has stated that they will make these studies available to the Board when they are completed.

Along similar lines, the audit team interviewed several OCSD management personnel who feel it is unnecessary to have as large a contingent of Deputy Sheriff II personnel working in the jail facilities as is currently there. Currently there are approximately 200 Deputy Sheriff II employees working at the jails. In FY 2007-08, Deputy Sheriff II employees worked 97,371 hours of overtime at a cost of \$6,225,439 in jail facilities. As a reference point, a top-step Deputy II makes \$40.93 per hour, while a top-step Deputy I makes \$38.74 per hour (or 5.4% less). Phasing Deputy Sheriff II positions out of the jails, to any extent, will result in overtime cost savings.

ESTIMATED COST SAVINGS

The audit team calculated an estimate of cost savings from the implementation of the audit recommendations provided throughout this report. Conservative assumptions and reasonable estimates were utilized to provide a minimum level of cost savings. While some savings are readily measurable, others will not be known until they are implemented. Our minimum estimate of measurable annual savings, contingent on OCSD operational changes, is approximately \$3 million.

- Estimated annual savings of **\$1.5 million** from discontinuing the current practice of guarding city-arrestees that go to the hospital before booking into the OC Jail system. These savings are based on an average number of hours spent by OCSD deputies on this activity over the previous three fiscal years.
- 4% estimated savings on overtime costs at the Jails, North Patrol and Transportation (approx. \$25 million total in FY 2007/08) as a result of improved monitoring and control practices = **\$975,000**. Again, the 4% savings is a conservative estimate based on the audit team's review of other national and regional overtime studies, and on the minimal monitoring and control practices that currently exist.
- Estimated savings of **\$250K** associated with jail staffing adjustments, including: (1) salary savings from filling all future vacant Deputy II positions at jails with Deputy I employees & phasing out Deputy II positions at the jails, and (2) reducing overtime costs by utilizing Deputy I's instead of Deputy II's for overtime backfill at jails.
- Filling 20 vacant SSO positions at a savings of approximately \$6,000 each (see Break Even analysis) = **\$120K**. This analysis assumes a 5% department-wide vacancy factor for this classification. These savings would accrue annually.
- Salary and benefit savings of **\$116K** by deleting two payroll specialists in OCSD-Financial, as a result of scheduling and payroll system integration. Such integration would drastically reduce manual processes, after an initial investment.

- Filling 8 vacant CST positions at a savings of approximately \$5,000 each (per audit team calculations) = **\$40K**. This analysis assumes a 5% department-wide vacancy factor for this classification. These savings would accrue annually.
- Filling all SSO vacant shifts caused by SSO's attending the Academy with other SSOs, rather than with Deputies = **\$20K**.

Other Potential Savings

In addition to specific dollar savings, the audit team has identified the following other areas where savings are available but cannot be specifically quantified until implemented:

- Each shift that is covered by an Extra Help employee rather than on overtime by a current employee will result in a 50% cost savings.
- Any savings from streamlining and coordinating staff complements and work schedules, as determined by staffing assessments.
- Cost avoidance resulting from more precise impact analyses of collective bargaining proposals, including calculation of their impact on overtime.

CONCLUDING REMARKS

A system-wide overtime management strategy must be adopted by Sheriff Executive management to effectively address this issue. The audit team recommends that OCSD form an internal Working Group to create this strategy, develop specific actions to address identified issues, develop a schedule for implementation, and provide the group with the necessary authority for seeing the plans through to completion. This report and the Jail Assessment currently in progress are crucial starting points for these discussions.

In addition, a significant proactive effort needs to occur between OCSD and the Human Resources Department to comprehensively prepare for upcoming negotiations on the Peace Officer labor contract. There are many overtime issues that can only be addressed at the bargaining table.

In conclusion, the audit team wishes to thank the Board of Supervisors for their continued support in performance auditing efforts, and the men and women of the Orange County Sheriff-Coroner Department who opened their doors and allowed us to assist them in identifying overtime issues and developing recommendations for improvement.

APPENDIX CHARTS

Chart 1: Overtime Justifications

OVERTIME HOURS

Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
Vacant Position Total	77,120	92,859	91,747	58,609	96,867	196,505	301,282	321,882	38.69%
Vacation Total	36,431	43,503	49,244	59,852	79,407	91,364	100,354	97,572	11.73%
Shift Extension - Complete Assignment Total	46,185	43,787	45,402	45,502	41,109	46,778	48,075	50,647	6.09%
Planned OT - Special Event Total	23,670	25,103	29,986	31,778	36,073	34,304	36,122	43,433	5.22%
Planned OT - Training Total	13,062	20,455	22,347	25,900	26,646	29,687	37,641	38,956	4.68%
Sick Leave Total	29,743	33,622	29,556	31,581	39,631	37,839	34,429	34,395	4.13%
Other Total	8,829	17,743	13,842	13,064	14,981	16,435	25,609	28,378	3.41%
Planned OT - Other Total	14,327	14,107	13,877	13,856	19,000	27,685	36,696	27,800	3.34%
Planned OT - Mutual Aide - Emergency Total	784	112,803	19,441	895	1,727	1,704	861	26,494	3.18%
Workers' Comp Total	15,167	22,268	18,987	32,798	32,000	25,155	22,622	21,013	2.53%
Comp. Time Total	5,319	6,418	7,575	10,320	16,921	17,423	17,581	18,477	2.22%
Planned OT - Investigations Total	6,041	4,841	5,901	5,964	5,367	8,933	11,848	15,234	1.83%
Training Replacement Total	11,373	17,150	15,397	10,196	9,737	15,460	14,349	14,103	1.70%
COMMUNICATIONS Total	21,432	15,506	8,790	8,012	7,651	7,641	9,181	11,765	1.41%
Special Assignment Total	7,921	12,616	11,814	7,652	6,753	7,598	11,187	10,261	1.23%
S.T.C. Replacement Total	13,181	16,924	14,157	10,921	11,949	8,252	11,129	10,088	1.21%
Call Back - Investigations Total	7,154	8,142	6,919	9,964	12,189	10,760	10,284	9,749	1.17%
Training/Vacant Position Total	3,090	2,208	3,256	1,739	3,227	5,084	8,166	8,743	1.05%
Municipal Court Total	4,462	5,366	6,479	5,507	6,097	5,260	7,360	8,701	1.05%
Shift Extension - Report Writing Total	2,273	1,895	2,706	2,179	3,550	3,554	4,187	4,505	0.54%
Planned OT - Backlog Clearance Total	5,953	2,759	2,626	2,695	1,922	3,262	3,222	3,968	0.48%
Planned OT - Range Qualify Total	3,693	3,979	3,923	3,612	3,519	3,830	3,759	3,811	0.46%
Family Leave Total	0	2,613	857	3,774	3,957	8,021	6,200	3,582	0.43%
Academy Replacement Total	3,390	10,021	10,111	1,298	1,131	2,686	4,932	3,371	0.41%
Call Back - Other Total	1,501	2,023	1,785	2,120	2,547	2,030	2,224	2,806	0.34%
Shift Extension - Late Court Total	200	2,197	2,222	1,372	1,832	1,590	1,407	2,012	0.24%
Shift Extension - Clear Backlogged Work Total	3,644	2,943	2,949	2,360	2,207	2,257	2,239	1,824	0.22%
Planned OT - Jail Rotation Total	30,689	45,147	195	28	41	138	1,217	1,450	0.17%
Planned OT - Terrorism Alert Total	0	0	0	4,011	203	848	7,278	1,427	0.17%
Planned OT - Community Awareness Total	1,195	1,079	2,023	1,311	728	878	1,577	1,110	0.13%
Call Back - Assist Outside Agencies Total	716	1,030	1,045	1,239	1,386	1,740	1,076	1,098	0.13%
Shift Extension - Special Project Total	3,251	2,794	2,931	1,450	2,919	1,545	1,241	1,086	0.13%
Planned OT - Post Replacement for Training Reimbursement Total	5,583	5,902	4,235	1,525	2,549	3,549	4,231	944	0.11%
A.O.C.D.S Leave Total	237	163	103	75	105	153	207	328	0.04%
Shift Extension - Meal Compensation Total	114	161	99	110	93	168	345	290	0.03%
Civil Court Total	22	24	43	24	16	15	45	162	0.02%
Superior - Criminal Total	84	45	70	50	51	52	69	147	0.02%
Call Back - Special Event Total	418	270	363	286	470	594	482	146	0.02%
Call Back - Influence Exams (OCSCD) Total	30	30	106	299	112	47	191	90	0.01%
Out of County Total	13	24	6	0	8	4	9	30	0.00%
Juvenile - Criminal Total	21	59	23	10	19	21	17	28	0.00%
Call Back - Influence Exams (AOA) Total	70	15	39	14	42	4	15	22	0.00%
#N/A Total	10,474	2,967	2,109	805	57	18	23	11	0.00%
Grand Total	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Chart 2: Peace Officer MOU Provisions

MOU PROVISION	MOU TERM				
	1997 - 1999	1999 - 2002	2003-2004	2004-2006	2006-2009
Work Period	40 hours/week	same	same	same	same
Overtime Pay Criteria	Work performed over 40 hours of paid time in workweek shall be OT	same	same	same	same
Maximum Work Hours/Day	no more than 16 hours	same	same	same	same
Distribution of OT	reasonable effort to make OT available on an equal basis	same	same	same	same
Payment for OT	1.5 times regular rate	same	same	same	same
OT used to earn fringe benefits (e.g., retirement)	No	same	same	same	same
Extra Help receives OT	Yes	same	same	same	same
Premium Pay that counts toward OT	All except: Call-Back and On-Call pay	same	same	same	same
Premium Pays:					
Night Shift Differential (jail staff only)	\$100/month	same	same	same	same
On-Call Pay	1/4 of hourly rate	same	same	same	
Call-Back Pay	1.5 times regular rate	same	same	same	same
Bilingual Pay	\$52/month	same	same	same	same
P.O.S.T. Pay	Intermediate: \$150/month Advanced: \$300/month Supervisory: \$340/month	same	same	Intermediate: \$200/month Advanced: \$350/month Supervisory: \$390/month	Intermediate: 5% base pay Advanced: 7.5% base pay (before Oct. '08) 9% base pay (after Oct. '08) Supervisory: 9.5% base pay
Hazardous Devices Assignment Pay	\$525/month	same	same	\$580/month	same
Helicopter Pilot Assignment Pay	\$525/month	same	same	\$580/month	same
Helicopter Observer Pay	\$300/month	same	same	\$355/month	same
Dive Team Assignment Pay	\$175/month	same	same	\$230/month	same
Training Officer Assignment Pay	\$2/hr - Patrol, Academy \$1/hr - Jail	same	same	same	same
Motorcycle Officer Assignment Pay	\$175/month	same	same	\$230/month	\$250/month
Tactical Support Team Assignment Pay	\$175/month	same	same	\$230/month	same
Toxic Investigator Assignment Pay	\$175/month	same	same	\$230/month	same
Mounted Assignment Pay	none	\$175/month	same	\$230/month	same
Harbor Assignment Pay	none	none	\$175/month	\$230/month	same
Hazardous Devices/Explosive Detection Squad	none	none	none	\$580/month	same
Tactical Support/Hostage Negotiators	none	none	none	\$230/month	same
Major Accident Reconstruction Team	none	none	none	\$230/month	same
Inmate Transportation Pay	none	none	none	\$75/month	same
Retirement	2% @ 50; 2.7% @ 55	3% @ 50 effective 6/2002	same	same	same
General Salary Increase	Jan 1998: 3.6% July 1998: 3.6%	1999: 3.5% Deputy, 3.75% Investigator 2000: All 4% 2001: All 4%	none	Mar 2005: \$700 one-time April 2005: 3% Oct 2005: 2.5% Mar 2006: 2.5%	Oct 2006: 4.75% Oct 2007: 4.60% Oct 2008: 3.00%

Chart 3: Sheriff's Special Officer (SSO) MOU Provisions

MOU PROVISION	MOU TERM			
	1998-2000	2001-2004	2004-2007	2007-2009
Work Period	40 hours/week, however may be established on an 80 hour per pay period basis	same	same	Standard: 80 hours; For employees on 3/12 schedule, the official FLSA work period shall be 28 days.
Overtime Pay Criteria	Work periods may be established on a pay period basis. In these cases, work performed in excess of 80 hours of paid time shall be OT	same	same	same
Work Schedule Studies	Upon written request by OCEA, the County agrees to study the feasibility of establishing work schedules consisting of: 4/10, 9/80, flex time.	same	same	same
Maximum Work Hours/Day	no more than 16 consecutive hours	same	same	same
Distribution of OT	Reasonable effort to make OT available on an equal basis. The County and OCEA may meet and confer to reach agreement regarding specifics provisions for the distribution of overtime among employees of various individual work units.	same	same	same
Payment for OT	1.5 times regular rate	same	same	same
OT used to earn fringe benefits	No	same	same	same
Extra Help receives OT	Yes	same	same	same
Premium Pay that counts toward OT	All except Call-back and On-call	same	same	same
Premium Pays:				
Night Shift Differential (jail staff only)	5% of salary to max of \$1.50/hour	same	same	same
On-Call Pay	1/4 of hourly rate	same	same	same
Call-Back Pay	1.5 times regular rate	same	same	same
Bilingual Pay	\$52/month	same	\$69/month	same
P.O.S.T. Pay (only Coroner classes)	none	Intermediate: \$150/month Advanced: \$300/month	same	Intermediate: \$200/month Advanced: \$350/month
Training Officer Assignment Pay	none	JWA/Academy: \$1/hour	same	same
Emergency Communications and Training Pay	none	\$2.03/hour	same	same
Compensation for Work on Holidays	Major 6 holidays: 1.5 times pay; Minor 6 holidays: straight time	same	same	same
Retirement	1/60: General 1/50: Safety	same	2.7% @ 55 effective 7/05	same
General Salary Increase	7/98: 3.25% 7/99: 3.25%	6/01: 4.0% 6/02: 4.0%	4/06: 4.75%	6/07: 2.5% 6/08: 2.5%

Chart 4: Overtime Hours by Location

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
60	THEO LACY FACILITY	25,460	46,905	20,861	12,697	35,055	97,188	144,004	150,860	18.13%
60	INTAKE RELEASE CENTER	55,142	75,807	47,410	41,076	53,361	63,576	82,908	97,723	11.75%
60	MENS CENTRAL JAIL	35,286	50,835	46,234	36,834	47,528	56,832	66,824	76,459	9.19%
60	NORTH PATROL BUREAU	23,375	24,791	26,925	22,017	22,365	31,099	39,455	51,618	6.20%
60	JAMES A. MUSICK FACILITY	14,043	19,737	15,659	14,016	19,095	23,758	34,509	39,238	4.72%
60	TRANSPORTATION BUREAU	13,863	16,756	21,207	17,701	19,879	24,955	26,289	29,094	3.50%
60	MISSION VIEJO POLICE SERVICES	10,954	10,192	12,710	16,488	19,747	19,913	28,324	26,799	3.22%
60	LAKE FOREST POLICE SERVICES	7,140	10,787	11,271	12,783	12,561	15,977	18,629	21,211	2.55%
60	EMERGENCY									
60	COMMUNICAT'NS BUREAU	16,813	17,984	16,257	16,040	17,897	18,519	17,643	19,963	2.40%
60	AIRPORT DETAIL	8,627	86,369	30,269	20,075	20,605	18,382	29,468	18,863	2.27%
60	FOOD SERVICES	10,383	8,918	10,878	15,251	13,949	17,771	16,497	15,336	1.84%
60	SOUTH PATROL BUREAU	33,446	33,666	24,681	23,187	19,386	18,187	18,697	14,441	1.74%
60	LAGUNA NIGUEL POLICE SERVICES	7,146	8,412	10,039	10,429	12,267	14,522	13,782	14,222	1.71%
47	CJC HOLDING	989	12,395	4,572	1,614	3,201	6,408	10,165	13,833	1.66%
60	SAN CLEMENTE POLICE SERVICES	12,448	11,502	10,507	11,867	16,898	13,544	17,387	13,090	1.57%
60	DANA POINT POLICE SERVICES	4,599	6,519	6,535	7,696	7,470	8,504	10,594	12,646	1.52%
60	R.N.S.P.	9,158	9,995	10,978	10,660	7,783	10,871	12,312	11,144	1.34%
60	SAN JUAN CAPISTRANO POLICE SVC	7,249	5,327	5,401	6,206	8,331	7,916	9,357	10,606	1.27%
60	WOMENS CENTRAL JAIL	8,772	13,522	8,630	8,213	9,101	10,737	10,068	10,007	1.20%
60	STANTON POLICE SERVICES	5,100	4,187	4,753	4,988	7,678	9,838	9,325	9,573	1.15%
60	SECURITY BUREAU	7,488	9,128	5,948	5,090	7,498	7,812	10,071	9,278	1.12%
60	LAGUNA HILLS POLICE SERVICES	4,195	3,329	5,569	6,013	6,935	7,399	9,424	9,220	1.11%
60	HARBOR PATROL SERVICES	8,462	6,894	7,568	7,208	5,435	7,782	8,249	9,027	1.09%
60	ALISO VIEJO POLICE SERVICES	0	368	4,690	6,735	8,029	6,285	7,529	7,926	0.95%
60	OCTA SECURITY SERVICES	5,227	5,821	4,113	4,336	4,700	6,666	7,479	7,802	0.94%

FINAL REPORT

Chart 4 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
	RNCHO SNTA MRGARITA									
60	POLICE SVC	965	2,452	7,686	5,669	9,170	5,778	8,484	6,644	0.80%
60	HOMICIDE BUREAU	4,260	3,718	5,128	4,119	6,176	5,771	6,005	6,592	0.79%
60	PROFESSIONAL STANDARDS	1,837	2,424	1,199	1,149	2,132	4,266	5,171	6,500	0.78%
60	SNP (NARCOTICS)	6,620	6,743	6,314	5,717	5,933	6,441	6,394	5,551	0.67%
60	CONTROL ONE	6,430	6,050	5,570	4,336	4,738	5,556	5,929	5,225	0.63%
47	WJC HOLDING	152	873	168	145	783	1,414	4,130	4,912	0.59%
60	FACILITIES OPERATIONS	3,965	2,532	2,951	6,154	5,968	5,735	5,337	4,626	0.56%
60	TRAINING DIVISION	2,081	2,280	2,666	2,096	2,417	3,363	4,319	4,504	0.54%
47	CJC BAILIFF	1,102	8,398	3,640	1,023	2,167	2,659	4,852	4,466	0.54%
	GANG ENFORCEMENT TEAM									
60	(GET)	3,486	3,912	3,535	3,357	3,277	3,326	3,792	4,448	0.53%
47	NJC HOLDING	672	1,976	1,229	439	1,072	2,068	5,499	4,369	0.53%
47	CJC WEPONS SCREENING	398	2,291	1,560	1,696	3,325	5,475	7,836	4,087	0.49%
47	LJC HOLDING	1,174	2,246	991	1,089	1,886	2,284	2,376	3,898	0.47%
60	CASHIERING OPERATIONS	858	1,812	1,622	1,971	1,375	2,969	2,954	3,388	0.41%
55	SOUND SERVICES	2,782	2,043	2,352	2,218	2,209	1,710	2,442	3,334	0.40%
60	IDENTIFICATION BUREAU	1,605	1,443	1,370	1,183	1,271	1,510	1,959	3,099	0.37%
60	CRIMINALISTICS LABORATORY	1,130	1,199	1,086	1,035	2,135	2,267	2,715	3,042	0.37%
47	NJC BAILIFF	403	1,964	701	1,163	896	1,327	3,304	3,028	0.36%
60	AIR SUPPORT DETAIL	28	151	883	1,182	2,037	2,278	2,906	2,963	0.36%
60	FINANCIAL/ADMIN SERVICES	2,041	1,943	1,506	852	1,062	1,939	1,905	2,705	0.33%
47	HJC HOLDING	366	942	751	358	662	2,175	3,896	2,683	0.32%
47	FIELD SVCS WARRANT CLERK	162	2,846	816	458	1,476	1,148	1,098	2,353	0.28%
60	HAZARDOUS DEVICES SQUAD	916	1,444	1,863	2,146	2,103	2,583	2,283	2,265	0.27%
55	COMMUNICATIONS DIVISION	3,094	1,962	979	1,157	760	1,180	1,785	2,158	0.26%
60	DIGNITARY PROTECTION	700	611	1,382	1,162	1,492	2,068	2,198	2,126	0.26%
47	LJC BAILIFF	263	1,385	449	379	912	1,288	2,132	2,034	0.24%

FINAL REPORT

Chart 4 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
47	SJC HOLDING	231	69	418	646	708	1,117	1,140	1,662	0.20%
47	HJC BAILIFF	399	653	503	368	787	1,168	1,685	1,645	0.20%
55	ENGINEERING	4,210	2,786	1,102	719	994	1,346	1,440	1,611	0.19%
55	MAINTENANCE	690	782	183	116	168	458	597	1,578	0.19%
47	WJC BAILIFF	196	1,697	759	565	714	1,580	2,436	1,495	0.18%
60	TERRORISM EARLY WARNING GROUP	0	0	0	857	1,289	740	570	1,427	0.17%
55	ENGINEERING VIDEO/SOUND SVCS	7	63	241	154	246	381	917	1,378	0.17%
60	SEX CRIMES/CHILD ABUSE BUREAU	3,281	2,925	2,870	1,575	1,931	2,668	2,102	1,345	0.16%
60	CORONER DIVISION	1,316	1,549	899	791	976	1,956	1,570	1,182	0.14%
60	VILLA PARK POLICE SERVICES JOINT TERRORISM TASK FORCE	0	0	0	931	719	1,044	1,087	1,143	0.14%
60	LAGUNA WOODS POLICE SERVICES	1,346	2,099	1,891	2,810	2,727	1,307	1,105	968	0.12%
47	HJC CLERICAL INFORMATION SERVICES BUREAU	8	175	52	44	198	711	683	940	0.11%
60	SJC BAILIFF	1,113	970	410	698	302	262	650	931	0.11%
47	MLT	260	2,507	683	454	915	1,494	1,777	920	0.11%
60	NJC CLERICAL	1,267	1,308	1,110	1,085	1,024	807	721	910	0.11%
47	RECORDS	10	784	118	86	210	831	694	906	0.11%
60	RESERVE SERVICES DIVISION	2,771	1,055	477	502	665	705	1,104	875	0.11%
60	NORTH INVESTIGATIONS	845	1,147	1,508	1,018	1,102	1,007	697	865	0.10%
55	RADIO SERVICE - SHOP	570	349	297	482	402	812	953	849	0.10%
47	FIELD SVCS CIVIL CLERK	5,582	2,922	1,219	1,179	1,596	1,074	735	764	0.09%
55	SUPPORT SECTION	126	62	32	42	108	381	218	554	0.07%
47	SJC CLERICAL	1,469	752	590	683	737	557	637	544	0.07%
60	PROPERTY/EVIDENCE	25	164	58	24	65	251	315	505	0.06%
60	PURCHASING BUREAU ECONOMIC/COMPUTER	279	775	570	602	886	1,150	1,117	427	0.05%
60	CRIME DETAIL	21	0	0	9	3	101	127	417	0.05%
47	WJC LIEUTENANT FAM VIOLENCE & COMPLIANCE TEAM	669	491	818	332	220	468	465	415	0.05%
60		0	482	21	0	0	0	36	387	0.05%
60		0	0	206	260	128	66	500	364	0.04%

FINAL REPORT

Chart 4 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
	CAPISTRANO SCHOOL									
60	DISTRICT	0	0	0	0	0	33	159	338	0.04%
47	WJC CLERICAL	4	612	133	60	107	166	136	334	0.04%
60	TOXICOLOGY LABORATORY	407	308	201	163	195	107	324	278	0.03%
	INVESTIGATION									
60	ADMINISTRATION	142	129	197	410	46	321	205	269	0.03%
60	RESEARCH & DEVELOPMENT	582	153	171	413	100	155	191	247	0.03%
60	DRUG EDUCATION PROGRAM	639	399	506	461	145	267	270	232	0.03%
60	JANITORIAL SERVICES	304	552	488	210	222	290	314	217	0.03%
	RADIO & MICROWAVE									
55	SYSTEM	408	190	352	611	517	646	396	209	0.03%
55	800 MHZ	5	0	438	953	326	200	161	169	0.02%
47	LJC LIEUTENANT	0	32	48	3	0	16	0	124	0.01%
47	NJC LIEUTENANT	0	120	345	0	0	8	0	89	0.01%
60	COMPUTER CRIMES UNIT	0	0	0	0	0	0	211	77	0.01%
60	ADMINISTRATION	344	217	185	71	81	185	153	74	0.01%
60	FUGITIVE/WARRANT BUREAU	360	131	102	199	18	135	269	64	0.01%
47	CJC LIEUTENANT	0	1,554	367	0	0	0	0	38	0.00%
60	FACILITY PLANNING TEAM	95	40	33	23	0	0	35	29	0.00%
60	INMATE PROGRAMS	85	29	27	48	56	13	15	14	0.00%
47	ADMIN ASSIGN	353	10	0	14	0	7	5	12	0.00%
55	RADIO SERVICE - FIELD	1,885	2,913	1,171	114	18	13	4	11	0.00%
	NON-DISTRIBUTED									
60	APPROPRIATIONS	2	0	0	0	17	27	35	10	0.00%
55	DISPATCH CENTER SYSTEMS	7	2	0	0	0	4	0	8	0.00%
55	INSTALLATION SERVICES	776	505	8	0	0	0	2	1	0.00%
47	HJC LIEUTENANT	0	0	0	0	10	0	13	0	0.00%
55	800 MHZ - DRAFTING SERVICES	518	586	133	109	80	72	38	0	0.00%
	ACCOUNTING/CLERICAL									
55	SUPPORT	0	0	5	0	0	0	7	0	0.00%
47	* OBSOLETE * (03/00)	0	29	0	0	0	0	48	0	0.00%

FINAL REPORT

Chart 4 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
47	DATA SYSTEMS/SERVICES	1	0	0	0	0	0	0	0	0.00%
47	EXECUTIVE PERSONNEL	1	0	0	0	0	0	0	0	0.00%
47	FIELD SVCS CIVIL FIELD	34	0	0	0	0	0	0	0	0.00%
	FIELD SVCS									
47	COMMUNICATIONS	1	0	0	0	0	0	0	0	0.00%
	FIELD SVCS SPECIAL									
47	OPERATIONS	84	25	12	0	41	0	0	0	0.00%
47	FIELD SVCS WARRANT FLD	220	36	0	0	0	0	0	0	0.00%
	FISCAL/PERSONNEL GENERAL									
47	SVCS	28	0	0	0	0	0	0	0	0.00%
47	HJC FIELD SERVICES	96	0	0	0	0	0	0	0	0.00%
47	NJC FIELD SERVICES	58	0	0	0	0	0	0	0	0.00%
47	NORTH PATROL BUREAU	32	198	0	0	0	0	0	0	0.00%
47	SJC FIELD SERVICES	41	0	0	0	0	0	0	0	0.00%
47	SJC LIEUTENANT	0	355	77	7	0	0	0	0	0.00%
47	SOUTH PATROL BUREAU	0	0	6	11	0	0	0	0	0.00%
47	TRAINING	6	0	0	0	0	0	0	0	0.00%
47	WJC FIELD SERVICES	34	0	0	0	0	0	0	0	0.00%
47	#N/A	2	0	0	0	0	0	0	0	0.00%
	800 MHZ - ENGINEERING									
55	SERVICES	0	0	19	0	0	0	22	0	0.00%
60	EL TORO SECURITY SERVICES	1,716	2,075	1,116	1,376	0	0	0	0	0.00%
60	SUPPLY/REPRODUCTIONS	44	3	53	23	8	16	68	0	0.00%
	TRANSPORT'N FLEET									
60	MAINTENANCE	0	7	0	0	0	0	0	0	0.00%
60	#N/A	4	0	0	0	0	0	0	0	0.00%
	Grand Total	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Chart 5: Overtime Dollars by Location

OVERTIME DOLLARS

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
60	THEO LACY FACILITY	\$1,093,225	\$2,038,087	\$976,286	\$636,729	\$1,664,437	\$4,626,477	\$7,120,390	\$8,135,586	17.11%
60	INTAKE RELEASE CENTER	\$2,219,851	\$3,127,758	\$1,995,823	\$1,773,323	\$2,240,581	\$2,748,858	\$3,759,261	\$5,020,965	10.56%
60	MENS CENTRAL JAIL	\$1,327,242	\$2,123,430	\$1,946,383	\$1,636,447	\$2,244,429	\$2,800,166	\$3,435,916	\$4,259,634	8.96%
60	NORTH PATROL BUREAU	\$1,188,062	\$1,272,804	\$1,421,284	\$1,200,716	\$1,220,484	\$1,744,731	\$2,277,165	\$3,356,300	7.06%
60	JAMES A. MUSICK FACILITY	\$530,009	\$783,855	\$652,811	\$593,911	\$833,257	\$1,072,305	\$1,632,355	\$2,107,741	4.43%
60	TRANSPORTATION BUREAU	\$692,071	\$838,828	\$1,108,660	\$943,123	\$1,090,403	\$1,383,583	\$1,481,263	\$1,792,698	3.77%
60	MISSION VIEJO POLICE SERVICES	\$556,054	\$527,254	\$679,733	\$877,498	\$1,063,116	\$1,079,067	\$1,557,122	\$1,710,503	3.60%
60	LAKE FOREST POLICE SERVICES	\$377,627	\$569,761	\$607,408	\$688,130	\$673,029	\$850,490	\$1,065,967	\$1,356,137	2.85%
60	EMERGENCY COMMUNICAT'NS BUREAU	\$689,270	\$756,463	\$683,591	\$690,007	\$772,235	\$782,412	\$761,800	\$913,934	1.92%
60	AIRPORT DETAIL	\$294,787	\$3,665,711	\$1,102,153	\$739,287	\$797,864	\$733,737	\$1,261,050	\$911,563	1.92%
60	SOUTH PATROL BUREAU	\$1,597,609	\$1,677,843	\$1,217,021	\$1,146,161	\$977,343	\$960,583	\$1,028,595	\$884,776	1.86%
60	LAGUNA NIGUEL POLICE SERVICES	\$380,471	\$446,836	\$543,267	\$553,481	\$664,968	\$816,840	\$776,620	\$884,532	1.86%
60	SAN CLEMENTE POLICE SERVICES	\$624,187	\$586,840	\$562,155	\$632,646	\$931,886	\$769,909	\$990,388	\$849,074	1.79%
60	DANA POINT POLICE SERVICES	\$244,252	\$343,434	\$353,534	\$420,275	\$423,699	\$491,484	\$602,403	\$808,124	1.70%
60	R.N.S.P.	\$487,921	\$543,052	\$605,910	\$599,192	\$433,925	\$644,805	\$733,505	\$748,614	1.57%
47	CJC HOLDING	\$43,406	\$511,175	\$197,370	\$75,395	\$151,014	\$289,178	\$461,471	\$734,471	1.55%
60	SAN JUAN CAPISTRANO POLICE SVC	\$376,098	\$290,960	\$304,451	\$347,909	\$462,533	\$464,027	\$560,475	\$704,529	1.48%
60	STANTON POLICE SERVICES	\$299,998	\$246,552	\$277,153	\$322,674	\$449,200	\$583,063	\$573,781	\$659,753	1.39%
60	LAGUNA HILLS POLICE SERVICES	\$223,450	\$180,801	\$311,970	\$329,011	\$389,855	\$425,860	\$546,039	\$580,831	1.22%
60	HARBOR PATROL SERVICES	\$397,738	\$336,677	\$377,996	\$368,103	\$270,592	\$418,542	\$467,501	\$571,497	1.20%
60	WOMENS CENTRAL JAIL	\$420,545	\$639,665	\$417,989	\$394,446	\$443,712	\$577,404	\$532,955	\$553,543	1.16%
60	FOOD SERVICES	\$254,571	\$234,432	\$308,377	\$446,082	\$418,703	\$533,069	\$507,256	\$519,003	1.09%
60	ALISO VIEJO POLICE SERVICES	\$0	\$13,245	\$250,893	\$352,169	\$419,963	\$351,043	\$432,310	\$503,909	1.06%

FINAL REPORT

Chart 5 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
60	OCTA SECURITY SERVICES	\$213,347	\$278,686	\$206,661	\$224,026	\$244,290	\$349,423	\$404,686	\$468,668	0.99%
	RNCHO SNTA MRGARITA									
60	POLICE SVC	\$47,960	\$117,012	\$401,233	\$300,250	\$491,906	\$324,902	\$463,772	\$418,049	0.88%
60	SECURITY BUREAU	\$250,388	\$317,697	\$215,975	\$190,984	\$279,469	\$295,981	\$414,442	\$411,090	0.86%
60	SNP (NARCOTICS)	\$363,191	\$373,446	\$365,773	\$332,022	\$344,490	\$385,654	\$388,414	\$410,561	0.86%
60	HOMICIDE BUREAU	\$228,578	\$204,116	\$274,250	\$197,718	\$279,414	\$289,033	\$323,467	\$397,404	0.84%
47	CJC BAILIFF	\$42,880	\$340,377	\$156,573	\$49,395	\$93,453	\$121,431	\$267,947	\$396,818	0.83%
47	NJC HOLDING	\$30,406	\$92,672	\$57,818	\$21,100	\$51,823	\$100,273	\$278,922	\$361,565	0.76%
47	WJC HOLDING	\$6,491	\$39,275	\$7,359	\$6,845	\$31,876	\$58,651	\$193,854	\$335,118	0.70%
60	PROFESSIONAL STANDARDS	\$77,835	\$99,374	\$59,577	\$61,191	\$99,053	\$191,290	\$250,061	\$324,016	0.68%
	GANG ENFORCEMENT TEAM									
60	(GET)	\$195,901	\$216,307	\$202,584	\$177,092	\$177,910	\$182,660	\$210,122	\$277,744	0.58%
47	HJC HOLDING	\$15,646	\$38,073	\$32,274	\$16,718	\$31,923	\$87,290	\$198,757	\$267,816	0.56%
60	TRAINING DIVISION	\$94,424	\$100,468	\$129,031	\$97,717	\$109,516	\$163,923	\$210,872	\$246,893	0.52%
60	HAZARDOUS DEVICES SQUAD	\$49,749	\$103,187	\$132,639	\$133,060	\$128,254	\$184,007	\$181,506	\$236,844	0.50%
60	CRIMINALISTICS LABORATORY	\$130,643	\$143,663	\$144,597	\$131,147	\$163,034	\$174,922	\$206,229	\$226,663	0.48%
47	NJC BAILIFF	\$19,338	\$94,424	\$34,494	\$57,848	\$44,876	\$63,529	\$167,675	\$217,116	0.46%
60	CONTROL ONE	\$209,166	\$213,821	\$211,643	\$174,258	\$196,274	\$226,188	\$238,211	\$216,171	0.45%
60	FACILITIES OPERATIONS	\$143,063	\$102,261	\$123,187	\$258,344	\$251,869	\$241,883	\$223,191	\$208,819	0.44%
47	SJC HOLDING	\$10,348	\$1,885	\$18,346	\$30,778	\$31,402	\$49,032	\$75,349	\$187,800	0.40%
60	AIR SUPPORT DETAIL	\$1,634	\$8,082	\$49,099	\$63,258	\$106,782	\$124,481	\$163,873	\$186,044	0.39%
47	LJC HOLDING	\$40,607	\$82,011	\$39,084	\$40,771	\$71,091	\$86,585	\$100,390	\$180,839	0.38%
47	CJC WEPONS SCREENING	\$9,961	\$67,138	\$43,725	\$50,283	\$108,801	\$184,246	\$282,584	\$161,861	0.34%
47	WJC BAILIFF	\$9,131	\$79,636	\$35,941	\$27,220	\$36,295	\$86,627	\$145,081	\$161,263	0.34%
47	HJC BAILIFF	\$18,494	\$31,333	\$24,285	\$18,678	\$38,257	\$59,251	\$99,191	\$154,695	0.33%
47	FIELD SVCS WARRANT CLERK	\$3,871	\$139,812	\$44,498	\$25,765	\$78,687	\$67,313	\$67,354	\$148,157	0.31%
60	DIGNITARY PROTECTION	\$37,594	\$34,014	\$86,938	\$66,337	\$80,706	\$119,800	\$131,882	\$141,720	0.30%

FINAL REPORT

Chart 5 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
47	SJC BAILIFF	\$13,290	\$120,895	\$34,356	\$23,737	\$46,296	\$80,429	\$115,190	\$136,848	0.29%
60	IDENTIFICATION BUREAU	\$87,144	\$83,271	\$97,007	\$91,672	\$76,086	\$79,938	\$98,871	\$136,284	0.29%
55	SOUND SERVICES	\$94,904	\$72,110	\$85,247	\$84,828	\$84,600	\$69,299	\$98,831	\$132,571	0.28%
47	LIC BAILIFF	\$12,518	\$64,923	\$22,135	\$18,880	\$44,356	\$66,083	\$114,627	\$128,354	0.27%
55	COMMUNICATIONS DIVISION	\$115,991	\$74,117	\$39,463	\$46,248	\$32,691	\$49,288	\$81,540	\$103,163	0.22%
60	FINANCIAL/ADMIN SERVICES	\$73,051	\$76,346	\$60,504	\$38,105	\$47,721	\$76,074	\$76,513	\$103,032	0.22%
60	CASHIERING OPERATIONS	\$21,101	\$47,643	\$43,601	\$54,738	\$38,651	\$81,172	\$82,441	\$100,693	0.21%
	TERRORISM EARLY WARNING									
60	GROUP	\$0	\$0	\$0	\$43,187	\$65,480	\$39,226	\$29,659	\$91,831	0.19%
55	ENGINEERING	\$213,676	\$147,632	\$62,188	\$41,883	\$54,424	\$74,132	\$78,406	\$90,955	0.19%
	SEX CRIMES/CHILD ABUSE									
60	BUREAU	\$176,506	\$157,016	\$163,025	\$86,005	\$99,898	\$145,244	\$118,727	\$87,842	0.18%
	ENGINEERING VIDEO/SOUND									
55	SVCS	\$323	\$2,374	\$13,440	\$8,884	\$14,083	\$20,850	\$50,228	\$81,531	0.17%
	JOINT TERRORISM TASK									
60	FORCE	\$0	\$0	\$0	\$56,888	\$40,628	\$45,181	\$71,089	\$76,861	0.16%
60	VILLA PARK POLICE SERVICES	\$0	\$0	\$0	\$49,744	\$39,376	\$58,218	\$62,836	\$73,186	0.15%
60	MLT	\$73,036	\$76,700	\$66,560	\$61,215	\$60,497	\$50,255	\$45,605	\$64,903	0.14%
55	MAINTENANCE	\$20,236	\$23,408	\$6,051	\$3,668	\$5,471	\$19,697	\$22,020	\$61,424	0.13%
	LAGUNA WOODS POLICE									
60	SERVICES	\$67,410	\$105,154	\$97,901	\$145,840	\$142,277	\$71,840	\$63,038	\$61,418	0.13%
60	CORONER DIVISION	\$48,530	\$64,864	\$39,560	\$35,411	\$40,713	\$80,159	\$66,244	\$55,576	0.12%
60	NORTH INVESTIGATIONS	\$32,118	\$21,045	\$18,679	\$26,104	\$19,047	\$42,106	\$50,028	\$53,493	0.11%
47	NJC CLERICAL	\$486	\$35,346	\$6,898	\$5,129	\$11,757	\$46,221	\$39,375	\$50,827	0.11%
	INFORMATION SERVICES									
60	BUREAU	\$49,380	\$43,983	\$21,335	\$37,678	\$17,299	\$12,464	\$35,347	\$50,075	0.11%
47	HJC CLERICAL	\$277	\$6,517	\$2,950	\$2,798	\$11,670	\$35,111	\$31,360	\$48,687	0.10%
60	RESERVE SERVICES DIVISION	\$26,699	\$50,262	\$73,731	\$55,169	\$59,549	\$53,094	\$35,426	\$46,793	0.10%
55	RADIO SERVICE - SHOP	\$184,732	\$101,949	\$45,420	\$45,549	\$63,830	\$44,937	\$28,016	\$30,103	0.06%

FINAL REPORT

Chart 5 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
	ECONOMIC/COMPUTER									
60	CRIME DETAIL	\$34,697	\$26,822	\$44,366	\$19,605	\$13,178	\$25,717	\$26,982	\$28,337	0.06%
47	FIELD SVCS CIVIL CLERK	\$2,862	\$3,870	\$2,029	\$2,508	\$5,800	\$18,941	\$12,205	\$26,946	0.06%
60	RECORDS	\$70,439	\$25,284	\$12,774	\$13,592	\$18,562	\$20,003	\$33,007	\$26,190	0.06%
	FAM VIOLENCE &									
60	COMPLIANCE TEAM	\$0	\$0	\$11,993	\$12,697	\$5,808	\$3,817	\$29,323	\$26,091	0.05%
47	WJC LIEUTENANT	\$0	\$18,525	\$854	\$0	\$0	\$0	\$1,527	\$21,773	0.05%
47	SJC CLERICAL	\$669	\$7,476	\$2,709	\$1,189	\$3,093	\$12,897	\$16,506	\$21,708	0.05%
	CAPISTRANO SCHOOL									
60	DISTRICT	\$0	\$0	\$0	\$0	\$0	\$1,793	\$8,943	\$20,751	0.04%
47	WJC CLERICAL	\$132	\$30,689	\$7,067	\$3,156	\$5,734	\$9,502	\$7,919	\$20,637	0.04%
55	SUPPORT SECTION	\$38,431	\$21,192	\$17,308	\$20,658	\$21,848	\$19,093	\$20,305	\$19,880	0.04%
60	PROPERTY/EVIDENCE	\$10,763	\$28,271	\$20,601	\$19,813	\$30,896	\$40,002	\$42,217	\$18,851	0.04%
60	PURCHASING BUREAU	\$575	\$0	\$0	\$333	\$113	\$3,876	\$4,528	\$16,227	0.03%
60	TOXICOLOGY LABORATORY	\$41,180	\$39,265	\$34,230	\$25,864	\$12,973	\$5,801	\$18,593	\$15,111	0.03%
	RESEARCH & DEVELOPMENT									
60	RESEARCH & DEVELOPMENT	\$26,436	\$8,151	\$9,697	\$22,644	\$5,428	\$9,013	\$10,560	\$14,495	0.03%
60	DRUG EDUCATION PROGRAM	\$28,547	\$18,728	\$23,893	\$20,204	\$5,773	\$12,405	\$13,404	\$11,985	0.03%
	RADIO & MICROWAVE									
55	SYSTEM	\$16,443	\$8,737	\$12,894	\$27,137	\$24,946	\$33,381	\$18,456	\$10,290	0.02%
47	NJC LIEUTENANT	\$0	\$4,501	\$16,080	\$0	\$0	\$427	\$0	\$9,216	0.02%
	INVESTIGATION									
60	ADMINISTRATION	\$3,125	\$3,920	\$5,423	\$11,698	\$1,224	\$9,345	\$6,419	\$9,213	0.02%
55	800 MHZ	\$157	\$37	\$21,101	\$44,764	\$15,125	\$9,446	\$8,058	\$8,192	0.02%
60	JANITORIAL SERVICES	\$7,817	\$15,034	\$13,627	\$6,242	\$6,357	\$8,694	\$9,940	\$7,467	0.02%
47	LJC LIEUTENANT	\$0	\$1,325	\$1,333	\$82	\$0	\$840	\$0	\$6,165	0.01%
60	COMPUTER CRIMES UNIT	\$0	\$0	\$0	\$0	\$0	\$0	\$12,662	\$5,911	0.01%
	FUGITIVE/WARRANT BUREAU									
60	FUGITIVE/WARRANT BUREAU	\$17,753	\$6,588	\$6,056	\$10,738	\$921	\$5,651	\$13,249	\$4,552	0.01%
60	ADMINISTRATION	\$9,096	\$7,286	\$7,110	\$2,523	\$3,038	\$6,819	\$5,410	\$3,014	0.01%
47	CJC LIEUTENANT	\$0	\$69,450	\$16,757	\$0	\$0	\$0	\$0	\$2,316	0.00%
60	FACILITY PLANNING TEAM	\$4,324	\$1,830	\$1,627	\$1,118	\$0	\$0	\$2,065	\$1,697	0.00%
47	ADMIN ASSIGN	\$16,083	\$472	\$0	\$678	\$0	\$260	\$258	\$680	0.00%
	NON-DISTRIBUTED									
60	NON-DISTRIBUTED	\$33	\$0	\$0	\$0	\$613	\$1,245	\$1,488	\$651	0.00%
55	RADIO SERVICE - FIELD	\$76,443	\$124,774	\$56,163	\$5,508	\$997	\$822	\$269	\$646	0.00%
	DISPATCH CENTER SYSTEMS									
55	DISPATCH CENTER SYSTEMS	\$1,041	\$678	\$974	\$676	\$87	\$198	\$126	\$572	0.00%
60	INMATE PROGRAMS	\$2,704	\$952	\$1,028	\$1,654	\$1,946	\$443	\$545	\$568	0.00%

FINAL REPORT

Chart 5 (Cont'd)

Agency	Org Description/Location	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2007-08 % of Total
55	INSTALLATION SERVICES	\$25,939	\$16,106	\$386	\$208	\$0	\$124	\$44	\$112	0.00%
	ACCOUNTING/CLERICAL									
55	SUPPORT	\$0	\$9	\$127	\$10	\$15	\$18	\$338	\$73	0.00%
47	HJC LIEUTENANT	\$0	\$0	\$0	\$0	\$490	\$0	\$1,470	\$18	0.00%
	800 MHZ - DRAFTING									
55	SERVICES	\$22,887	\$26,742	\$7,288	\$6,113	\$4,469	\$3,882	\$2,146	\$4	0.00%
	ENGINEERING RADIO									
55	SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$0	0.00%
47	* OBSOLETE * (03/00)	\$0	\$1,020	\$0	\$0	\$0	\$0	\$1,365	\$0	0.00%
47	DATA SYSTEMS/SERVICES	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	EXECUTIVE PERSONNEL	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	FIELD SVCS CIVIL FIELD	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	FIELD SVCS									
47	COMMUNICATIONS	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	FIELD SVCS SPECIAL									
47	OPERATIONS	\$4,009	\$1,220	\$614	\$47	\$2,123	\$0	\$0	\$0	0.00%
47	FIELD SVCS WARRANT FLD	\$11,969	\$1,806	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	FISCAL/PERSONNEL GENERAL									
47	SVCS	\$635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	HJC FIELD SERVICES	\$5,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	NJC FIELD SERVICES	\$3,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	NORTH PATROL BUREAU	\$1,521	\$9,264	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	SJC FIELD SERVICES	\$2,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	SJC LIEUTENANT	\$0	\$16,149	\$3,688	\$343	\$0	\$0	\$0	\$0	0.00%
47	SOUTH PATROL BUREAU	\$0	\$0	\$270	\$515	\$0	\$0	\$0	\$0	0.00%
47	TRAINING	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	WJC FIELD SERVICES	\$1,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
47	#N/A	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	800 MHZ - ENGINEERING									
55	SERVICES	\$0	\$0	\$686	\$0	\$0	\$0	\$1,645	\$0	0.00%
55	WAREHOUSE	\$96	\$176	\$38	\$52	\$25	\$39	\$1	\$0	0.00%
60	EL TORO SECURITY SERVICES	\$52,498	\$68,369	\$38,900	\$49,461	\$0	\$0	\$0	\$0	0.00%
60	SUPPLY/REPRODUCTIONS	\$809	\$71	\$1,278	\$526	\$191	\$337	\$1,421	\$0	0.00%
	Grand Total	\$18,426,104	\$27,064,902	\$21,400,825	\$19,915,236	\$23,916,856	\$30,971,858	\$40,082,255	\$47,538,242	100.00%

Chart 6: Overtime Hours by Classification

OVERTIME HOURS

Classification Category									FY 2007-08
	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	% of Total
Deputy Sheriff Total	220,824	363,577	257,972	231,677	284,818	376,012	484,320	515,723	61.99%
Special Officer Total	29,620	71,794	45,559	36,895	46,444	54,534	80,977	70,870	8.52%
Sergeant Total	30,722	35,659	35,554	34,680	42,672	44,236	50,319	59,195	7.12%
Investigator Total	27,325	31,302	29,086	27,308	29,360	33,043	39,246	42,725	5.14%
Correctional Services Staff Total	24,656	32,584	24,776	17,709	22,847	34,289	40,845	42,335	5.09%
Clerical Total	13,233	13,103	11,310	10,159	12,697	20,939	25,219	30,186	3.63%
Other Total	13,890	11,520	10,643	14,128	15,851	18,971	20,696	20,630	2.48%
Radio Dispatcher Total	14,979	14,929	16,232	15,525	15,954	17,835	17,728	16,711	2.01%
Cooks Total	9,559	8,793	11,841	15,451	13,886	17,700	16,333	15,177	1.82%
COMMUNICATIONS Total	21,432	15,506	8,790	8,012	7,651	7,641	9,181	11,765	1.41%
Forensic Sci. Professional Total	4,487	4,260	3,439	3,128	4,483	5,501	5,868	6,491	0.78%
Admin./Mgt. Total	65	42	48	42	63	142	209	124	0.01%
Program Staff - Jail Total	142	83	34	45	69	31	28	4	0.00%
#N/A Total	7,927	413	0	0	0	0	0	0	0.00%
Grand Total	418,861	603,563	455,285	414,759	496,796	630,872	790,968	831,935	100.00%

Chart 7: Overtime Dollars by Classification

OVERTIME DOLLARS

Classification Category	FY 2007-08								% of Total
	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	
Deputy Sheriff Total	\$10,685,401	\$17,502,580	\$13,008,145	\$11,959,216	\$14,746,143	\$20,084,013	\$26,460,301	\$31,721,139	66.73%
Sergeant Total	\$1,876,965	\$2,211,477	\$2,252,118	\$2,202,540	\$2,725,988	\$2,943,287	\$3,434,822	\$4,481,525	9.43%
Special Officer Total	\$836,148	\$2,287,428	\$1,462,677	\$1,248,229	\$1,624,974	\$1,912,432	\$3,136,747	\$3,161,202	6.65%
Investigator Total	\$1,484,715	\$1,742,047	\$1,683,686	\$1,505,767	\$1,560,381	\$1,887,585	\$2,337,626	\$2,885,271	6.07%
Correctional Services Staff									
Total	\$611,053	\$867,548	\$693,691	\$518,897	\$669,319	\$990,322	\$1,252,422	\$1,394,172	2.93%
Clerical Total	\$315,867	\$338,435	\$311,420	\$288,285	\$353,004	\$578,582	\$732,183	\$925,732	1.95%
Other Total	\$442,470	\$389,458	\$368,980	\$512,735	\$572,616	\$659,676	\$718,759	\$771,731	1.62%
Radio Dispatcher Total	\$480,658	\$527,618	\$610,176	\$605,109	\$627,439	\$700,358	\$714,870	\$736,281	1.55%
COMMUNICATIONS Total	\$811,300	\$620,042	\$368,776	\$336,183	\$322,611	\$345,207	\$410,457	\$539,516	1.13%
Cooks Total	\$234,100	\$230,271	\$324,595	\$451,554	\$417,433	\$530,946	\$501,899	\$513,321	1.08%
Forensic Sci. Professional									
Total	\$310,004	\$325,989	\$313,353	\$283,408	\$292,253	\$332,552	\$372,078	\$402,772	0.85%
Admin./Mgt. Total	\$2,634	\$1,238	\$1,887	\$1,497	\$2,364	\$5,875	\$9,011	\$5,335	0.01%
Program Staff - Jail Total	\$4,468	\$2,909	\$1,322	\$1,814	\$2,330	\$1,024	\$1,078	\$246	0.00%
#N/A Total	\$330,320	\$17,863	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Grand Total	\$18,426,104	\$27,064,902	\$21,400,825	\$19,915,236	\$23,916,856	\$30,971,858	\$40,082,255	\$47,538,242	100.00%