



EXECUTIVE SUMMARY

OVER TIME AUDIT SYRACUSE POLICE DEPARTMENT AND SYRACUSE FIRE DEPARTMENT

Message from the City Auditor

The Office of the City Auditor has been monitoring the use of over time by city employees. Over time has been a continuous area of concern to municipalities due to escalating costs, decreasing revenue and higher pension and health contributions that need to be met.

Over time has a direct cost. First and foremost there is a direct cost to the city general fund – driving up costs to the city that must be paid by the tax payer for the employees over time portion of their salary. Secondly, there is a direct cost to the city for pension obligations, as over time increases the pension obligation of the city. Therefore, the tax payer pays again in future years via increased municipal funding to pension costs. Over time is a factor in pension costs as pensions are based on gross salaries which include over time.

In the face of serious economic challenges in the private sector that includes high unemployment and a slow recovering economy, municipal employees working over time places a greater burden on those who must pay increasing property and sales taxes that benefit the city, as well as increasing state income tax that then is funneled back to cities via state aid to municipalities.

Previous audits performed by this Office have shown over time increased by 87% over the past 9 years.

An audit released in September of 2010 did show that administrative over time has been managed and reduced by the city administration.

This audit has found:

FINDINGS OF THE CITY AUDITOR

- The City of Syracuse exceeds the City of Rochester over time for police uniformed services by \$3.1 million in just the first 6 months of 2010
- The City of Rochester has 200 *more* police officers than the City of Syracuse, yet booked \$3.1 million less in over time expensed
- The City of Syracuse fire uniformed services exceed Rochester by \$1.8 million in the first 6 months of 2010.
- The City of Rochester has 74 more fire fighters than the City of Syracuse, yet booked \$1.8 million less in over time than Syracuse.
- The City of Rochester has a larger population base (58% larger) and a larger geographic area (40%) than the City of Syracuse.

Over time in Syracuse is used more freely than in similar cities. The Administration, like those before it, is facing serious financial challenges.

Other findings include that the City of Syracuse has the ability to request that its uniformed services be reimbursed for coverage provided to external third parties for police special details. The formula used by the City of Syracuse is not uniformly applied.

Best practice would be to employ what Lt Gov Duffy did as Mayor of Rochester by establishing a fixed rate per hour to be paid to the city for police special details that covers salaries, overtime, fringe benefits and pension.

The current administration would do well by the tax payer to consult with other cities, such as Rochester, to see how they have cut their expenses to meet today's realities.

The use of over time is a controllable cost and the administration is failing in controlling those costs.