

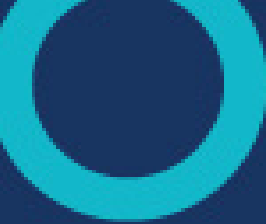
City of Newburgh Fire and Police Department Overtime Study

Keith S. Balla CPA, PSA,CFF, ABV, CGMA, Partner

Monday, September 27, 2021

**KNOW
GREATER
VALUE**





City of Newburgh Fire and Police Department Overtime Study



Presented by:

Keith S. Balla,

CPA, PSA, ABV, CFF, CGMA

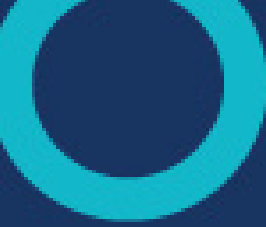
Partner

Forensic, Litigation & Valuation Services Group

kballa@pkfod.com

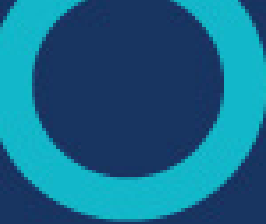
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Experience

- 30+ Years experience in Forensic Accounting, Expert testimony in Litigation and Valuation:
 - Certified Public Accountant
 - Public School Accountant
 - Certified in Financial Forensic
 - Accredited in Business Valuation
 - Chartered Global Management Accountant
 - Member - New Jersey State Board of Accountancy
 - Court approved expert
 - Appearances - Dateline NBC, News 12, NJN, CN8



City of Newburgh Fire and Police Department Overtime Study



Assisted by:

Cintia Brown-Felder,

CPA, CFE

Supervisor

Forensic, Litigation & Valuation Services Group

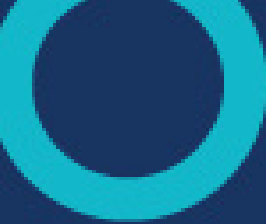
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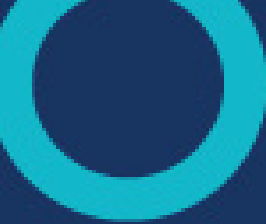
Engagement

- Assist in the analysis of the City of Newburgh Fire and Police Department Overtime for the years ending December 31, 2019 and December 31, 2020
- Prepare a report of our findings and recommendations

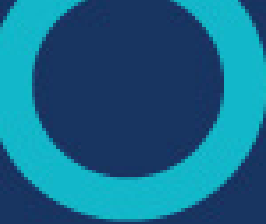


City of Newburgh Overtime Study

	2019			2020			<u>OT Budget</u>	<u>OT Actual</u>
	<u>OT Budget</u>	<u>OT Actual</u>	<u>Variance</u>	<u>OT Budget</u>	<u>OT Actual</u>	<u>Variance</u>	<u>Y-to-Y Change</u>	<u>Y-to-Y Change</u>
Fire Department	\$ 675,000	\$ 1,000,322	\$ (325,322)	\$ 1,000,000	\$ 1,776,079	\$ (776,079)	48%	78%
Police Department	\$ 890,152	\$ 1,571,508	\$ (681,356)	\$ 1,400,000	\$ 1,445,099	\$ (45,099)	57%	-8%

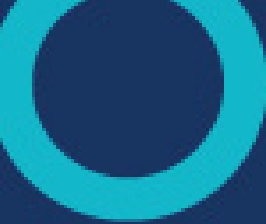


City of Newburgh Fire Department



City of Newburgh Overtime Study

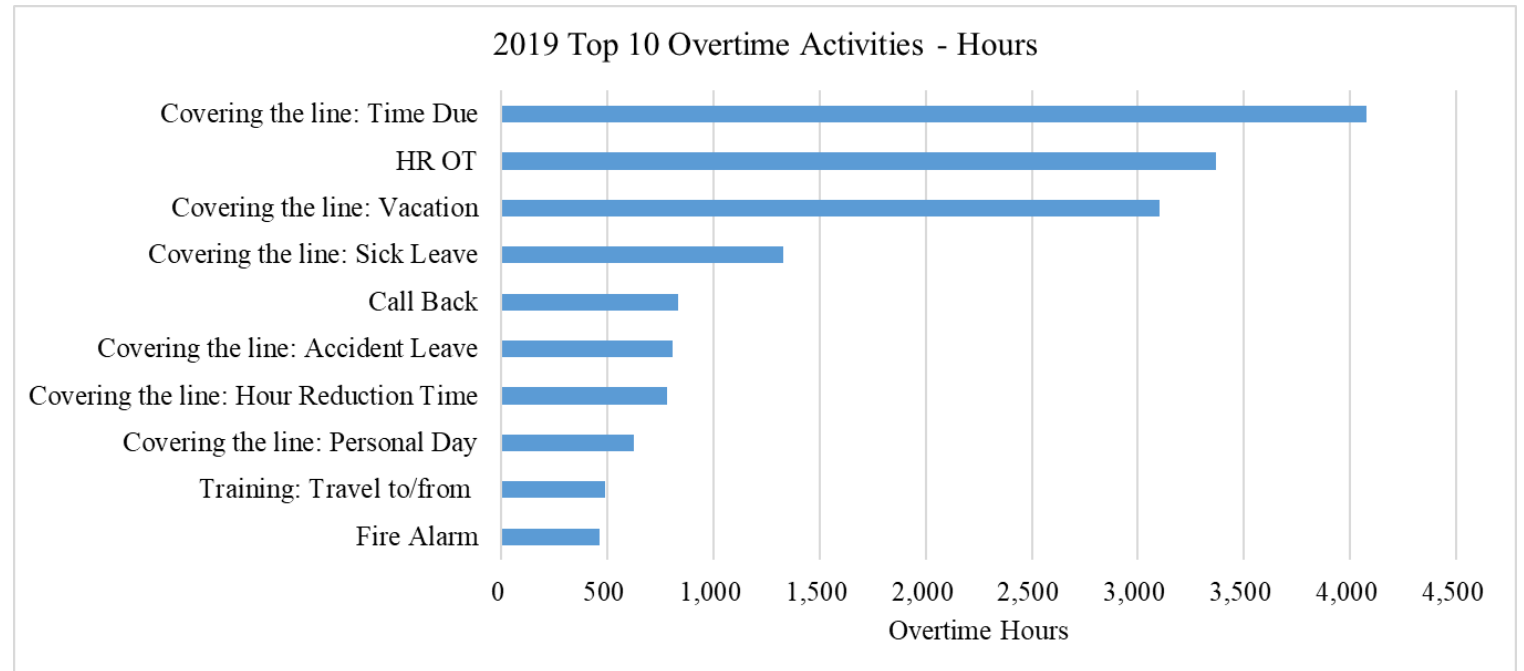
	2019	2020
Fire Department	Active Firefighter 65	Active Firefighter 50



City of Newburgh Overtime Study

Fire Department - 2019

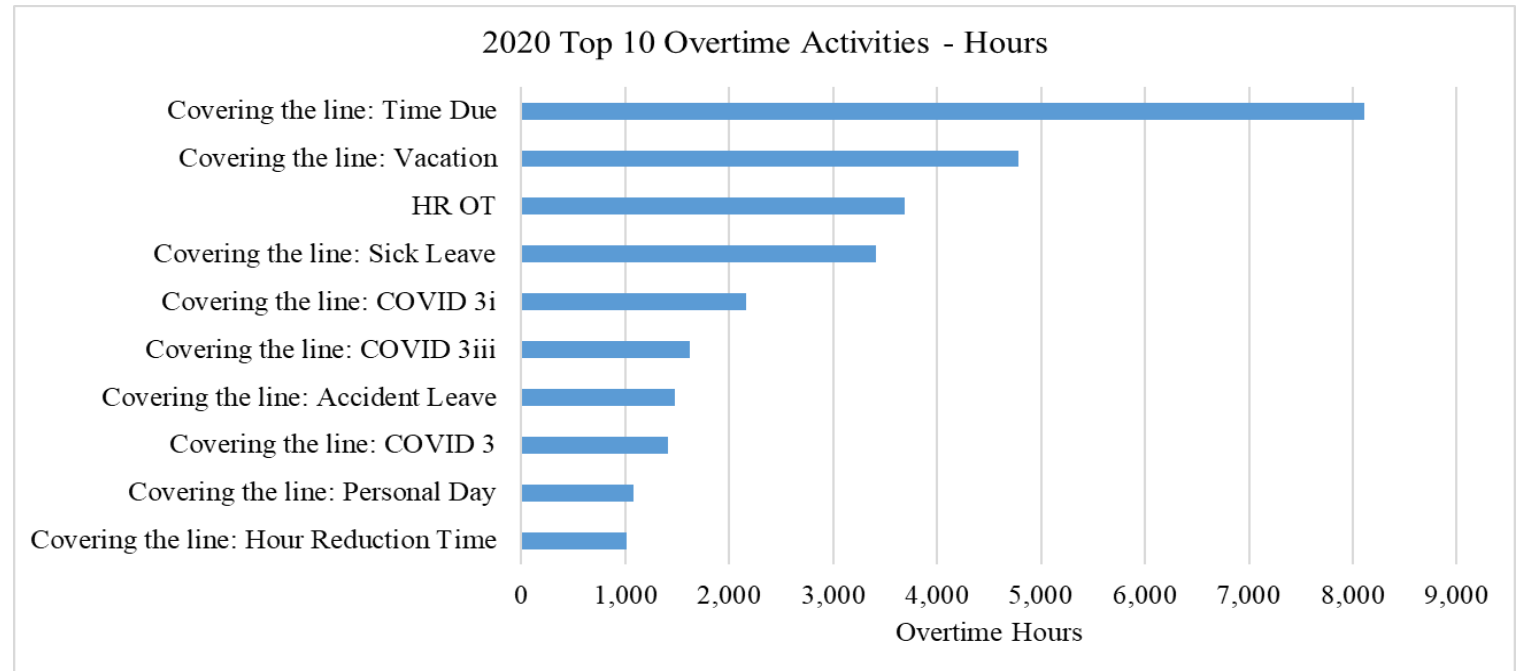
2019			
Title	Hours	Payout	%age
Firefighter	6,758	\$ 306,766	35.7%
Lieutenant	4,961	279,686	26.2%
Asst. Fire Chief	3,953	255,194	20.9%
Captain	1,875	110,137	9.9%
Dispatcher	1,361	48,540	7.2%
Grand Total	18,907	\$ 1,000,322	100.0%

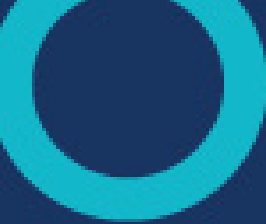


City of Newburgh Overtime Study

Fire Department - 2020

2020			
Title	Hours	Payout	%age
Firefighter	18,699	\$ 914,677	55.2%
Lieutenant	7,698	443,162	22.7%
Captain	3,188	194,313	9.4%
Asst. Fire Chief	2,552	161,384	7.5%
Dispatcher	1,732	62,543	5.1%
Grand Total	33,868	\$ 1,776,079	100.0%

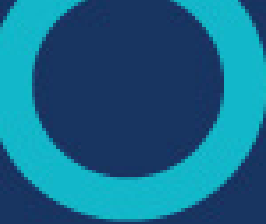




City of Newburgh Overtime Study

Required Minimum Hours

Required Minimum Hours			
		<u>2019</u>	<u>2020</u>
		<u>Hours</u>	<u>Hours</u>
Truck 1:	Acting Chief	24	24
	Officer	24	24
	Driver	24	24
Engine 1:	Firefighter	24	24
	Officer	24	24
	Driver	24	24
Engine 3:	Firefighter	24	24
	Officer	24	24
	Driver	24	24
	Daily Total	<u>240</u>	<u>240</u>
	7-Day Weekly Total	1,680	1,680
	Mechanic	8	8
	Fire Prevention	8	8
	Daily Total	<u>16</u>	<u>8</u>
	5-Day Weekly Total	<u>80</u>	<u>40</u>
	Weekly Grand Total	1,760	1,720
		<u>2019</u>	<u>2020</u>
	Required Minimum Weekly Hours	<u>1,760</u>	<u>1,720</u>
	Required Minimum Annual Hours	91,772	89,686

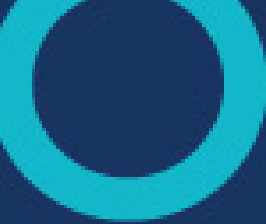


City of Newburgh Overtime Study

Required Minimum Hours

Year	Position	Active Personnel Head Count	Annual Hours	Total	Vacation: Avg	Sick: 12 hr / mo.	Holiday: 240 hr / yr	Hour Reduction Time 104 hr / yr	Total Available Hours
2019	Acting Chief	6	2,184	13,104	(5,040)	(864)	(1,440)	(624)	5,136
	Officer	15	2,184	32,760	(10,080)	(2,160)	(3,600)	(1,560)	15,360
	Driver / Firefighter	42	2,184	91,728	(17,640)	(6,048)	(10,080)	(4,368)	53,592
	Firefighter / Mechanic	1	2,080	2,080	(588)	(144)	(240)	-	1,108
	Fire Prevention	1	2,080	2,080	(588)	(144)	(240)	-	1,108
		65		141,752	(33,936)	(9,360)	(15,600)	(6,552)	76,304
									Available Hours*
									(91,772)
									Required Annual Hours*
									(15,468)
									2019 Expected Overtime Hours*
									\$ 951,783
									2019 Actual Total OT Payout*
									17,547
									2019 Actual Total OT Hours*

* Does not include dispatch

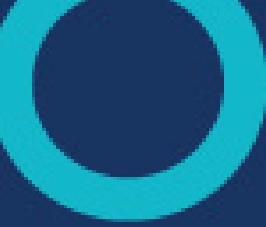


City of Newburgh Overtime Study

Required Minimum Hours

Year	Position	Active Personnel Head Count	Annual Hours	Total	Vacation: Avg	Sick: 12 hr / mo.	Holiday: 240 hr / yr	Hour Reduction Time 104 hr / yr	Total Available Hours	
2020	Acting Chief	5	2,184	10,920	(4,200)	(720)	(1,200)	(520)	4,280	
	Officer	12	2,184	26,208	(8,064)	(1,728)	(2,880)	(1,248)	12,288	
	Driver / Firefighter	32	2,184	69,888	(13,440)	(4,608)	(7,680)	(3,328)	40,832	
	Lieutenant / Mechanic	1	2,080	2,080	(588)	(144)	(240)	-	1,108	
		50			109,096	(26,292)	(7,200)	(12,000)	(5,096)	58,508
									Available Hours*	
									(89,686)	Required Annual Hours*
									(31,178)	2020 Expected Overtime Hours*
									\$ 1,713,536	2020 Actual Total OT Payout*
									32,136	2020 Actual Total OT Hours*

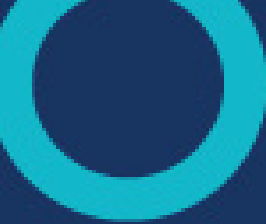
* Does not include dispatch



City of Newburgh Overtime Study Findings and Recommendations

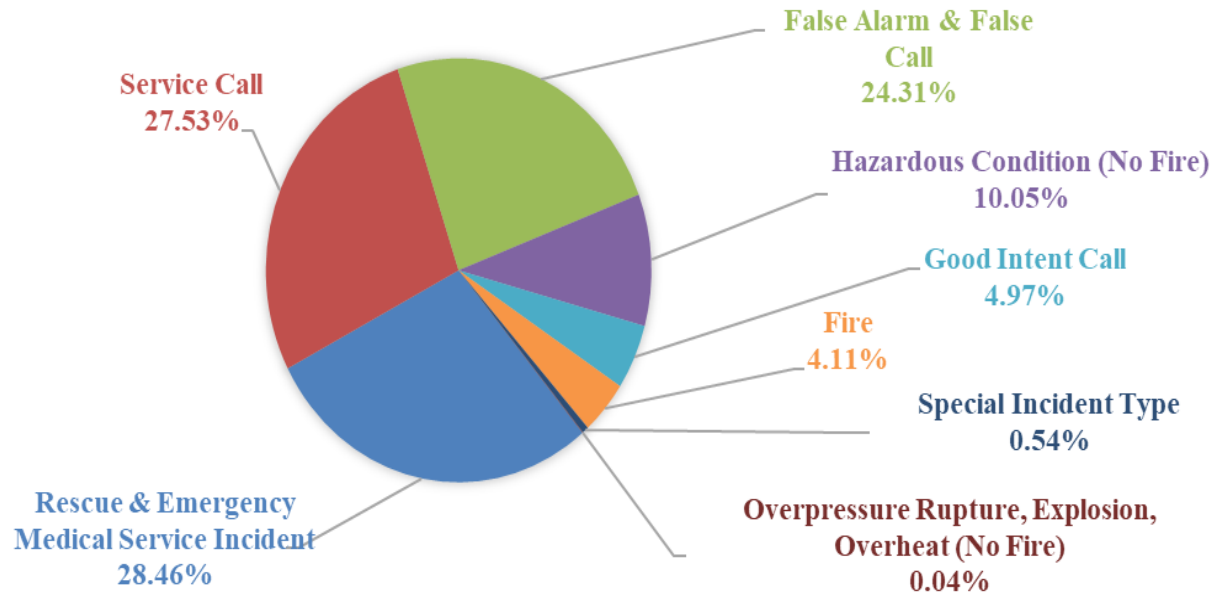
Fire Department

- The Fire Department responds to all auto accidents and medical calls. As the local Hospital EMS responds, there is a duplicative response by fire which accounts for 28% of all fire calls and response activity.
- Evaluate the policy of responding to all auto accidents and medical calls.

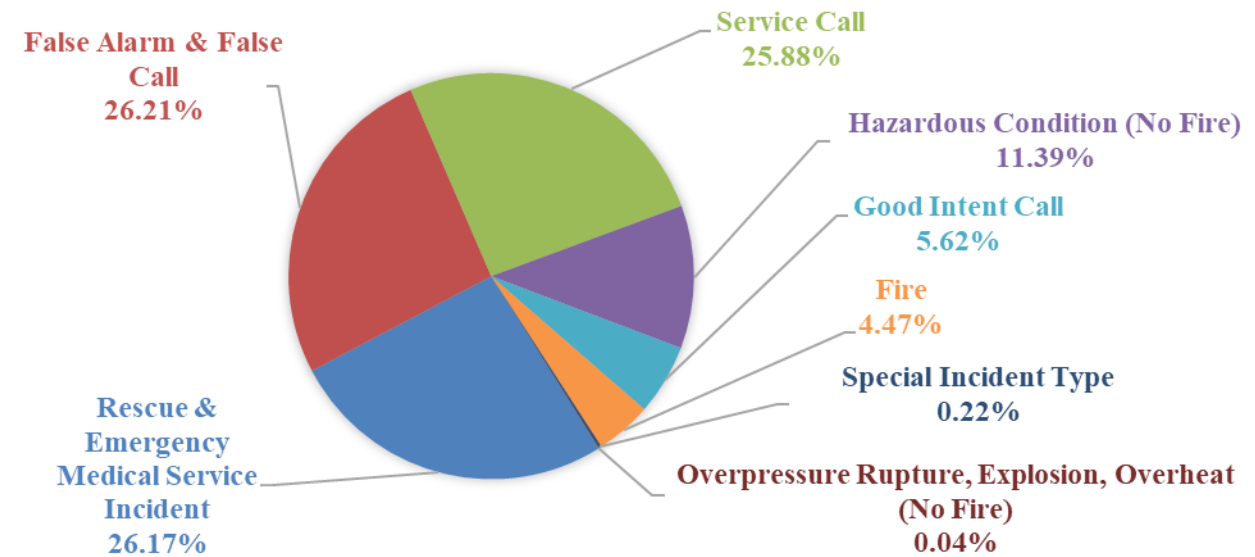


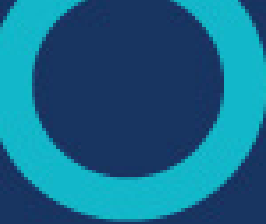
City of Newburgh Overtime Study Findings and Recommendations

2019 FIRE INCIDENTS



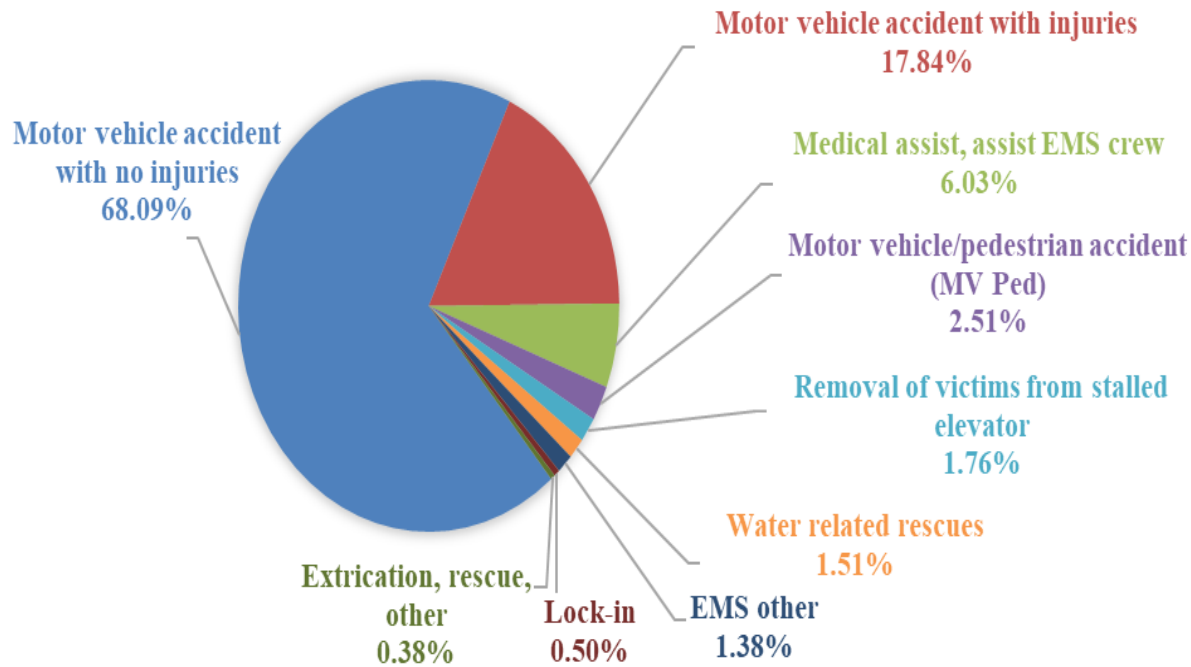
2020 FIRE INCIDENTS



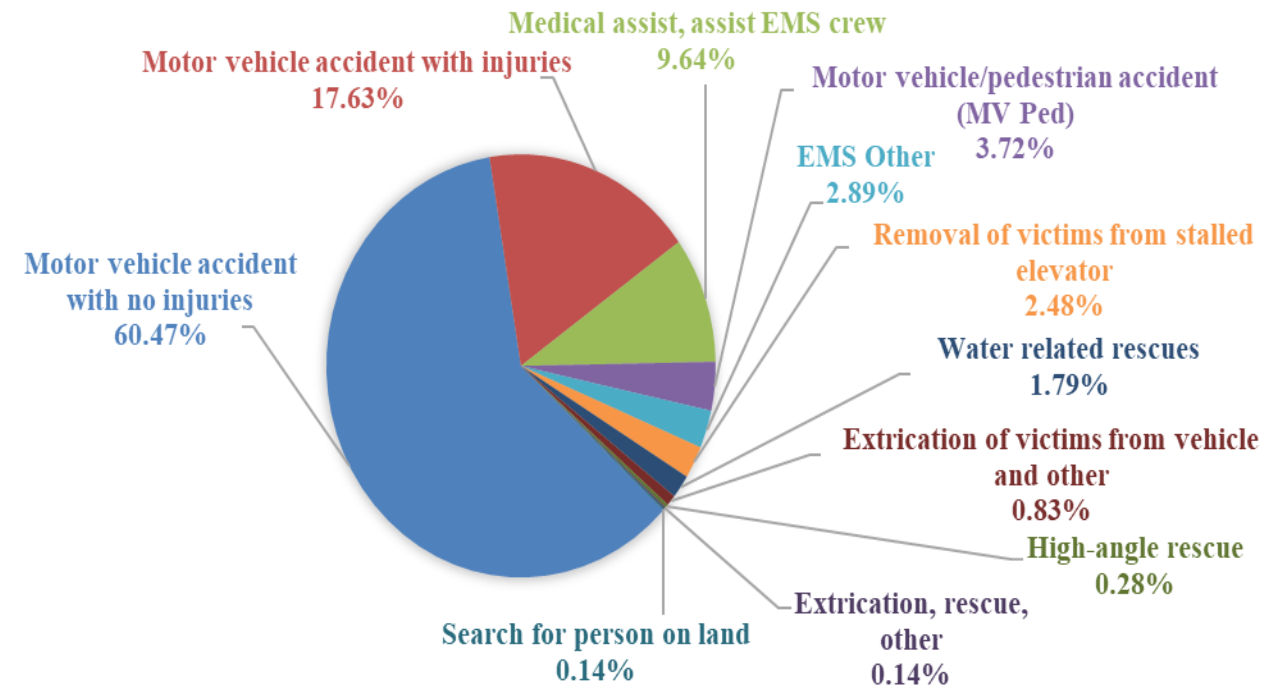


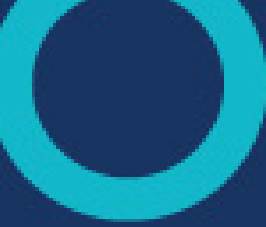
City of Newburgh Overtime Study Findings and Recommendations

2019 RESCUE & EMERGENCY MEDICAL SERVICE INCIDENTS



2020 RESCUE & EMERGENCY MEDICAL SERVICE INCIDENTS





City of Newburgh Overtime Study Findings and Recommendations

Fire Department

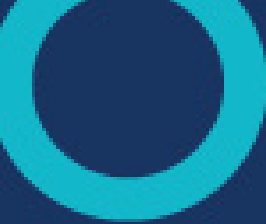
- 24% of all fire calls in 2019 and 26% in 2020 were false alarms. We recommend a policy change to have a response vehicle team first at the site versus deployment of a full crew for each call



City of Newburgh Overtime Study Findings and Recommendations

Fire Department

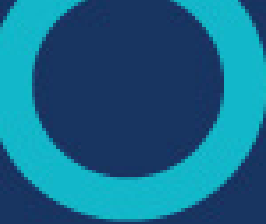
- Only 14% of all fire calls in 2019 and 16% in 2020 were for fires and hazardous incidents.
- Based on the volume and hours of fire calls, the Department should evaluate the possibility of reduced staffing of the Broadway station for the hours of 8 A.M. to 8 P.M.



City of Newburgh Overtime Study Findings and Recommendations

Broadway Fire House 12-Hour Shift

<u>Required Minimum Hours</u>		
		<u>Hours</u>
Truck 1:	Acting Chief	24
	Officer	24
	Driver	24
	Firefighter	24
Engine 1:	Officer	24
	Driver	24
	Firefighter	24
	Firefighter	24
Engine 3:	Officer	12
	Driver	12
	Firefighter	12
	Daily Total	204
7-Day Weekly Total		1,428
	Mechanic	8
Daily Total		8
5-Day Weekly Total		40
Weekly Grand Total		1,468
Required Minimum Weekly Hours		1,468
Required Minimum Annual Hours		76,546



City of Newburgh Overtime Study Findings and Recommendations

Broadway Fire Station 12-Hour Shift

Position	Active Personnel Head Count	Annual Hours	Total	Vacation: Avg	Sick: 12 hr / mo.	Holiday: 240 hr / yr	Hour Reduction Time 104 / 128 hr / yr	Total Available Hours
Acting Chief	5	2,184	10,920	(4,200)	(720)	(1,200)	(520)	4,280
Officer	10	2,184	21,840	(6,720)	(1,440)	(2,400)	(1,040)	10,240
Driver / Firefighter	28	2,184	61,152	(11,760)	(4,032)	(6,720)	(2,912)	35,728
Engine 3 Officers	2	2,208	4,416	(1,344)	(288)	(480)	(256)	2,048
Engine 3 Driver / Firefighter	4	2,208	8,832	(1,680)	(576)	(960)	(512)	5,104
Lieutenant / Mechanic	1	2,080	2,080	(588)	(144)	(240)	-	1,108
	50		109,240	(26,292)	(7,200)	(12,000)	(5,240)	58,508 Available Hours*
								(76,546) Required Annual Hours*
								(18,038) Expected Overtime Hours*
								(31,178) 2020 Expected Overtime Hours*
								42% Reduction of Expected Overtime Hours*

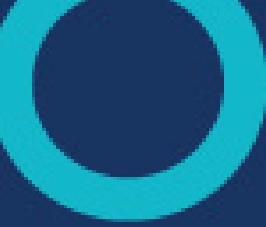
* Does not include dispatch



City of Newburgh Overtime Study Findings and Recommendations

Fire Department

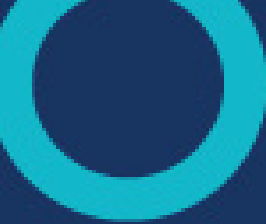
- The City should consider negotiating hours for the Fire Department for 12-hour shifts versus 24-hour shifts. The change to a 12-hour shift would reduce overall overtime.



City of Newburgh Overtime Study Findings and Recommendations

Fire Department

- Change scheduling of shifts to use less trained firefighters for those tasks that can be managed by civilian staff and improve the process for monitoring overtime hours.

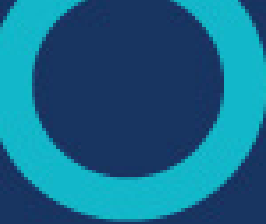


City of Newburgh Overtime Study Findings and Recommendations

Fire Department

- Consider installing biometric readers for time entry for accurate time and attendance.





City of Newburgh Police Department

City of Newburgh Overtime Study

	2019	2020
	Active Police Officer ¹	Active Police Officer ¹
Police Department	50	39

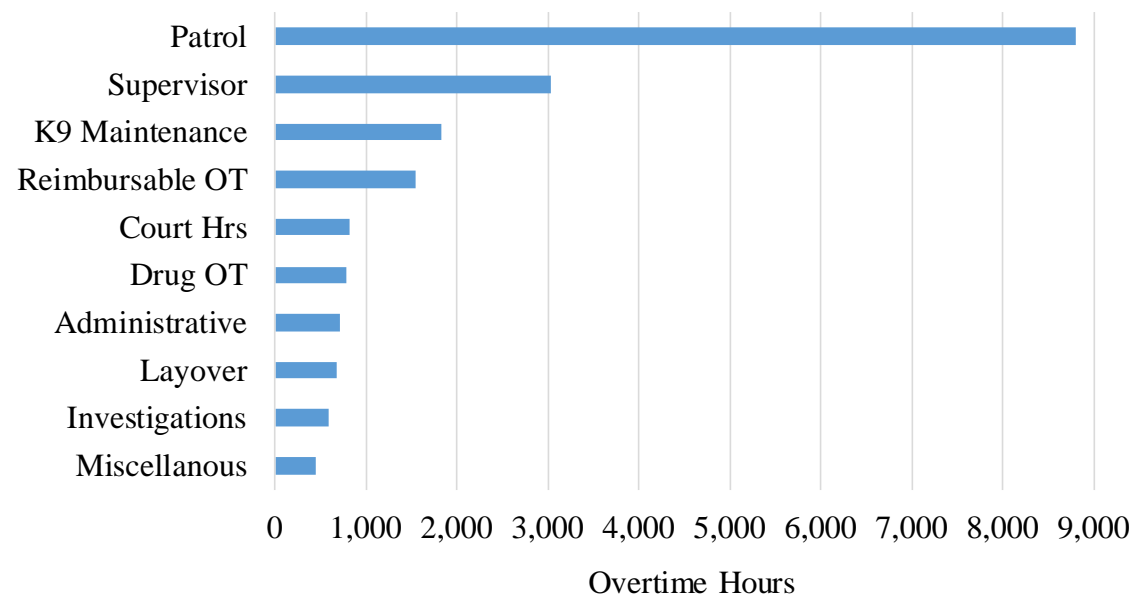
¹ Active Police Officer - Patrolmen, Lieutenants, Sergeants available for duty greater than 75% of the year.

City of Newburgh Overtime Study

Police Department - 2019

2019			
Title	Hours	Payout	%age
Police Officer	16,833	\$ 802,061	55.6%
Police Sergeant	4,118	274,299	13.6%
Detective II	4,008	238,471	13.2%
Dispatcher	3,144	121,061	10.4%
Detective I	1,024	60,618	3.4%
Police Lieutenant	930	67,302	3.1%
Account Clerk	222	7,696	0.7%
Grand Total	30,279	\$ 1,571,508	100.0%

2019 Top 10 Overtime Activities - Hours

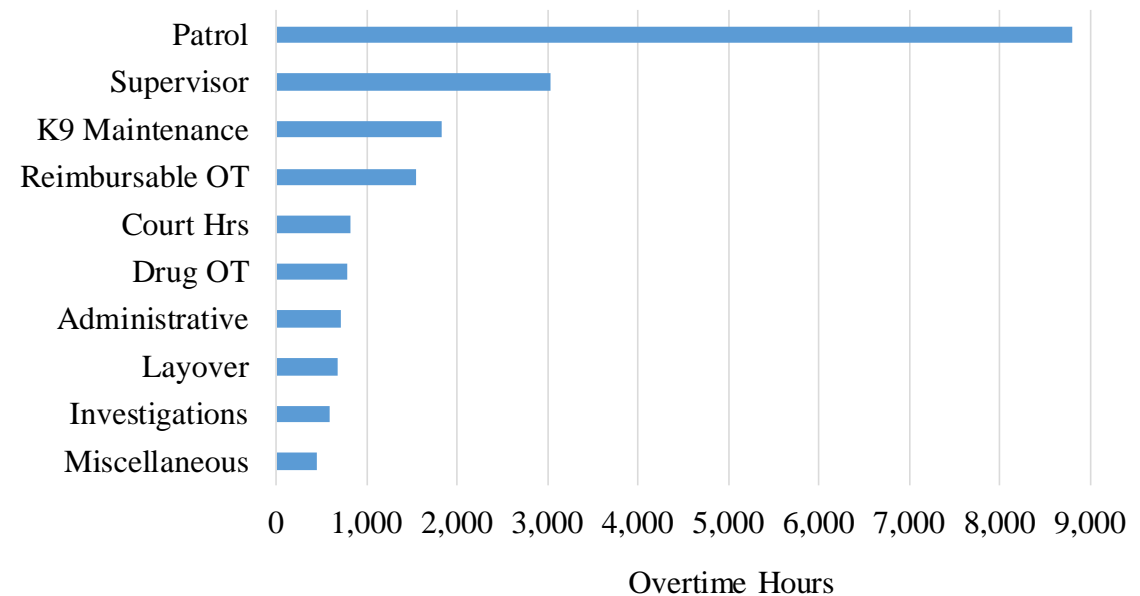


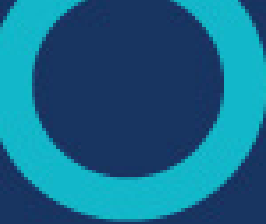
City of Newburgh Overtime Study

Police Department - 2020

2020			
Title	Hours	Payout	%age
Police Officer	14,933	\$ 739,192	55.5%
Police Sergeant	4,072	279,508	15.1%
Detective II	3,366	205,949	12.5%
Dispatcher	2,667	103,307	9.9%
Detective I	793	49,517	2.9%
Police Lieutenant	754	55,364	2.8%
Account Clerk	342	12,262	1.3%
Grand Total	26,926	\$ 1,445,099	100.0%

2020 Top 10 Overtime Activities - Hours





City of Newburgh Overtime Study

Required Minimum Hours

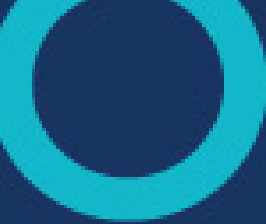
Day of Week	Shift 1 (12 am - 8 am)	Shift 2 (8 am - 4pm)	Shift 3 (4 pm - 12 am)	No. of Personnel	Hours	Total Hours
Monday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Tuesday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Wednesday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Thursday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Friday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Saturday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Sunday	6	6	6	18	8	144
Supervisor	1	1	1	3	8	24
Patrol	4	4	4	12	8	96
Desk	1	1	1	3	8	24
Total Weekly Hours						1,008

*2019 Total Annual Hours

52,560

*2020 Total Annual Hours

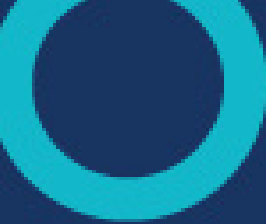
52,704



City of Newburgh Overtime Study

Required Minimum Hours

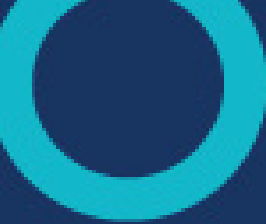
Year	Position	Active Personnel Head Count	Annual Hours	Total	Vacation	Sick	Personal	Holiday	Comp Taken	Total Available Hours	
2019	Supervisor	13	1,952	25,376	(2,960)	(1,352)	(208)	(1,352)	(1,131)	18,373	
	Patrolmen	37	1,952	72,224	(4,720)	(3,848)	(592)	(4,144)	(3,922)	54,998	
		50		97,600	(7,680)	(5,200)	(800)	(5,496)	(5,053)	73,371	Total Available Hours
										(52,560)	Required Minimum Annual Hours
										-	2019 Expected Overtime Hours
									\$	1,143,662	2019 Actual Total OT Payout
										21,881	2019 Actual Total OT Hours



City of Newburgh Overtime Study

Required Minimum Hours

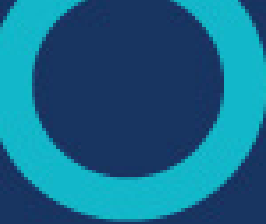
Year	Position	Active Personnel Head Count	Annual Hours	Total	Vacation:	Sick□	Personal	Holiday	Comp Taken	Total Available Hours	
2020	Supervisor	13	1,952	25,376	(2,960)	(1,352)	(208)	(1,352)	(838)	18,666	
	Patrolmen	26	1,952	50,752	(3,680)	(2,704)	(416)	(2,912)	(1,685)	39,355	
		39			76,128	(6,640)	(4,056)	(624)	(4,264)	(2,524)	58,021
										(52,704)	Required Minimum Annual Hours
										-	2020 Expected Overtime Hours
									\$	1,074,064	2020 Total OT Payout
										19,758	2020 Actual Total OT Hours



City of Newburgh Overtime Study

Recommended Minimum Hours

Day of Week	Shift 1 (12 am - 8 am)	Shift 2 (8 am - 4pm)	Shift 3 (4 pm - 12 am)	No. of Personnel	Hours	Total Hours
Monday	7	7	7	21	8	168
Supervisor	1	1	1	3	8	24
Patrol	5	5	5	15	8	120
Desk	1	1	1	3	8	24
Tuesday	7	7	7	21	8	168
Supervisor	1	1	1	3	8	24
Patrol	5	5	5	15	8	120
Desk	1	1	1	3	8	24
Wednesday	7	7	7	21	8	168
Supervisor	1	1	1	3	8	24
Patrol	5	5	5	15	8	120
Desk	1	1	1	3	8	24
Thursday	7	7	7	21	8	168
Supervisor	1	1	1	3	8	24
Patrol	5	5	5	15	8	120
Desk	1	1	1	3	8	24
Friday	10	8	11	29	8	232
Supervisor	1	2	2	5	8	40
Patrol	8	5	8	21	8	168
Desk	1	1	1	3	8	24
Saturday	10	8	11	29	8	232
Supervisor	1	2	2	5	8	40
Patrol	8	5	8	21	8	168
Desk	1	1	1	3	8	24
Sunday	9	8	10	27	8	216
Supervisor	1	2	2	5	8	40
Patrol	7	5	7	19	8	152
Desk	1	1	1	3	8	24
Total Weekly Hours						1,352
Total Annual Hours						70,304

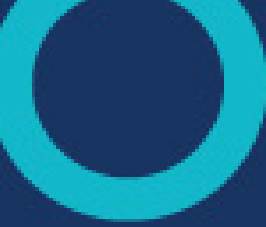


City of Newburgh Overtime Study

Recommended Minimum Hours

Position	Active Personnel Head Count	Annual Hours	Total	Vacation: Avg	Sick □	Personal	Estimated Comp	Holiday	Total Available Hours
Supervisor	13	1,952	25,376	(2,960)	(1,352)	(208)	(838)	(1,352)	18,666
Patrolmen*	46	1,952	89,792	(3,680)	(4,784)	(736)	(2,944)	(5,152)	72,496
	59		115,168	(6,640)	(6,136)	(944)	(3,782)	(6,504)	91,162
									Total Available Hours
									(70,304)
									Required Minimum Annual Hours
									-
									Expected Overtime Hours
									\$ 1,074,064
									2020 Total OT Payout
									10,071
									2020 Patrol OT Hours
									9,687
									2020 Other OT Hours
									19,758
									2020 Actual Total OT Hours

* Includes 20 additional patrolmen



City of Newburgh Overtime Study Findings and Recommendations

Police Department

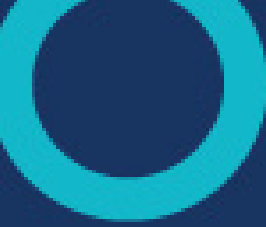
- Change scheduling of shifts to use less sworn officers for those tasks that can be managed by civilian staff and improve the process for monitoring overtime hours.
- Consider monitoring software to reduce personnel needed to monitor



City of Newburgh Overtime Study Findings and Recommendations

Police Department

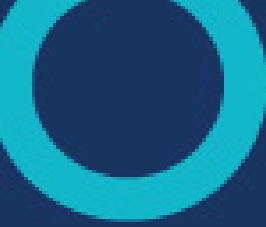
- Institute a computer system for monitoring, tracking and approving unused sick and vacation days.



City of Newburgh Overtime Study Findings and Recommendations

Police Department

- Update vehicle GPS systems to enable tracking and historical review of officers and vehicle location and times for monitoring.



City of Newburgh Overtime Study Findings and Recommendations

Police Department

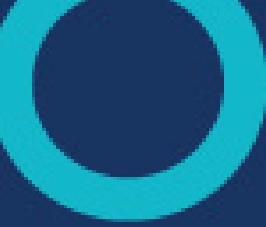
- Adopt/enhance surveillance technology throughout the City.
 - Enable civilian staff monitoring versus sworn officer
 - Reduce call volume
 - Improve safety.



City of Newburgh Overtime Study Findings and Recommendations

Police Department

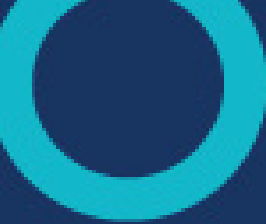
- Consider having State Police, Flagman, and other Police Departments fill all special duty assignments to reduce overtime on current officers and have more officers available for regular time versus overtime.



City of Newburgh Overtime Study Findings and Recommendations

Police Department

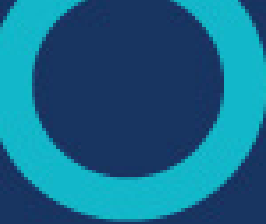
- Consider moving from 8-hour shifts to 12-hour shifts, which will reduce overtime.



City of Newburgh Overtime Study Findings and Recommendations

12-Hour Shift

Day of Week	Shift 1	Shift 2	No. of Personnel	Hours	Total Hours
	8 AM - 8 PM	8 PM - 8 AM			
Monday	7	9	16	12	192
Supervisor	1	1	2	12	24
Patrol	5	7	12	12	144
Desk	1	1	2	12	24
Tuesday	7	9	16	12	192
Supervisor	1	1	2	12	24
Patrol	5	7	12	12	144
Desk	1	1	2	12	24
Wednesday	7	9	16	12	192
Supervisor	1	1	2	12	24
Patrol	5	7	12	12	144
Desk	1	1	2	12	24
Thursday	7	9	16	12	192
Supervisor	1	1	2	12	24
Patrol	5	7	12	12	144
Desk	1	1	2	12	24
Friday	7	11	18	12	216
Supervisor	1	2	3	12	36
Patrol	5	8	13	12	156
Desk	1	1	2	12	24
Saturday	7	11	18	12	216
Supervisor	1	2	3	12	36
Patrol	5	8	13	12	156
Desk	1	1	2	12	24
Sunday	7	10	17	12	204
Supervisor	1	2	3	12	36
Patrol	5	7	12	12	144
Desk	1	1	2	12	24
Total Weekly Hours					1,404
Total Annual Hours					73,008

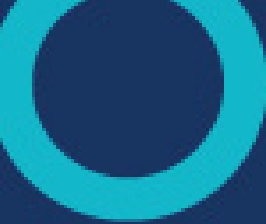


City of Newburgh Overtime Study Findings and Recommendations

12-Hour Shift

Position	Active Personnel Head Count	Annual Hours	Total	Vacation	Sick□	Personal	Holiday	Estimated Comp	Hour Reduction Time (120)	Total Available Hours	
Supervisor	13	2,208	28,704	(2,960)	(1,352)	(208)	(1,352)	(838)	(1,560)	20,434	
Patrolmen*	46	2,208	101,568	(3,680)	(4,784)	(736)	(5,152)	(2,944)	(5,520)	78,752	
	59		130,272	(6,640)	(6,136)	(944)	(6,504)	(3,782)		99,186	Total Available Hours
										(73,008)	Required Minimum Annual Hours
										-	Expected Overtime Hours
										\$ 1,074,064	2020 Total OT Payout
										10,071	2020 Patrol OT Hours
										9,687	2020 Other OT Hours
										<u>19,758</u>	2020 Actual Total OT Hours

* Includes 20 additional patrolmen



City of Newburgh Overtime Study Findings and Recommendations

Police Department

- Consider installing biometric readers for time entry in addition to roll call for accurate time and attendance.



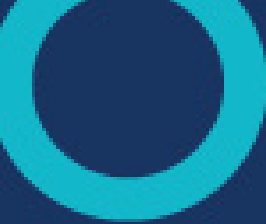


City of Newburgh Overtime Study Findings and Recommendations

Fire and Police Department Dispatch

- Consider integrating fire and police emergency dispatch services.





City of Newburgh Overtime Study Findings and Recommendations

Fire and Police Department Dispatch

Department	Title	2019				2020			
		Headcount	OT Hours	Payout	%age of Dept. total OT Hours	Headcount	OT Hours	Payout	%age of Dept. total OT Hours
Fire	Dispatcher	4	1,361	\$ 48,540	7.2%	4	1,732	\$ 62,543	5.1%
Police	Dispatcher	4	3,144	\$ 121,061	10.4%	5	2,667	\$ 103,307	9.9%

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