

**FIRE DEPARTMENT PAYROLL ISSUE
COMPENSATORY TIME (MGT-LEVEL EMPLOYEES)
Jan 25, 2010**

INTRODUCTION

In response to an anonymous electronic request, City Audit reviewed various payroll issues regarding employee leave and compensatory time recorded, taken, and/or paid for various positions within the Clearwater Fire Department for calendar years 2008 and 2009. The purpose of the review was to ensure compliance with existing City payroll policies and procedures and applicable employee work agreements.

BACKGROUND/AUDIT WORK PERFORMED

1. Reviewed payroll policies and procedures, manuals, and other information on employee leave (vacation, sick, holiday floater, etc) and compensatory time.
2. Obtained a list of Fire department management employee positions possibly eligible for compensatory time.
3. Reviewed various 2008 and 2009 payroll reports detailing: leave taken/balances, earnings, compensatory time taken, paid, and balances.
4. Reviewed applicable assistant and division chiefs' time sheets and Telestaff system work schedules (roster) for 2008 and 2009 to determine all hours worked including those that may not have been eligible for comp time, occasionally identified as School Pay (SOT), and hours eligible for comp time (when covering another shift) identified as OT. Comp Time hours in the payroll (PeopleSoft) system are coded as CTE (comp time earned).
5. Discussed with the Finance Department, Payroll Division and Human Resources (HR) the applicability and regulations governing compensatory time.
6. Discussed payroll issue with Fire Deputy Chief and Fire Chief.

OBSERVATIONS/RECOMMENDATION/ACTIONS TAKEN

1. Human Resources provided Audit the following existing regulation on compensatory time, (the issue raised to City Audit to review):

Comp Time:

Fire Assistant Chiefs assigned to the **24-hour shift schedule** will receive comp time hour-for-hour for any hours they are assigned to work in place of another 24-hour shift schedule Fire Assistant Chief outside of their regularly scheduled work days, and will not be permitted to "swap" time. **Fire Assistant Chiefs and Fire Division Chiefs** assigned to the standard **40-hour weekly schedule** will receive comp time hour-for-hour for any shifts of 12 hours or greater over and above their regularly scheduled work days that they are assigned to work in place of a 24-hour shift schedule Fire Assistant Chief. Fire Assistant Chiefs and Fire Division Chiefs shall be paid, at their base hourly rate of pay, for any comp time hours accrued on the final paycheck of each payroll calendar year or upon separation.

The above provides for a slight difference in comp time accrual for employees normally assigned to a 24-hour shift schedule versus those normally assigned to a standard 40-hour weekly schedule when assigned to work in place of another employee assigned to a 24-hour shift schedule. In the former, the comp time accrual is hour-for-hour for any hours worked whereas in the latter, the comp time accrual is hour-for-hour for any shifts of 12 hours or greater only. Regardless of the normal assigned work schedule, the regulation is clear on how hours are accrued (received). Furthermore, comp time hours accrued are to be paid to the employee, at the

employee's base hourly rate of pay, on the final paycheck of the payroll calendar year (or upon separation from the City) and cannot be utilized in any other manner (such as, in lieu of vacation, personal, or sick leave).

2. Our initial review produced the following comp time concerns, requiring some further review and applicable correction:

- a. **Numerous comp time hours recorded for Assistant and Division Chiefs (Strong, Riley, Sparrow, Swartz, Watts, & Medani) on a standard 40-hour weekly schedule are not eligible (as comp time).** The employees occasionally recorded hours worked in increments of less than 12 hours when apparently covering hours for another employee (not covering at least a 12 hours of a 24-hour assistant chief shift) or performing additional, departmental approved, other work/special projects (teaching, servicing air packs, other equipment maintenance, etc). It appears there was a misunderstanding regarding the existing comp time provisions, not in accordance with existing pay provisions (SAMP manual, employee agreements), leading to the recording of apparent ineligible comp time hours, per the enclosed email from the former Fire Deputy Chief (referencing Fire Chief approval):

From: Dube, Robert

Sent: Tue 1/8/2008 9:01 AM

To: Riley, Richard; Weiss, Robert; Strong, Steve; Rickard, Leonard

Subject: Comp time clarification

As we have begun to use comp time in differing means than originally planned (filling in for on-duty A/C's only) the Fire Chief has determined the following instances may also be used for SAMP's to earn comp time:

1. Responding to incidents while serving as the staff duty officer. Only the staff duty officer, if you respond when not the staff duty officer, that is at your own volition.
2. Investigating fire scenes as the duty fire marshal.
3. Call-outs to assist on-duty crews such as a technical rescue consult or marine/diving incident.
4. Other instances at the authority of the division chiefs.

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Consequently, the following represents the comp time hours detail for 2008 and 2009 by applicable 40-hour/week employee:

1. **Strong** – did not cover any 24-hour shift time in 2008 and 2009 and thus was not eligible for any comp time. However, employee personally (not on the payroll system) recorded additional hours worked when not covering at least 12 hours of a 24-hour shift as well as 'on-call' hours as comp time: 116 in 2008; 106 in 2009; and 80 hours on call from Dec 2008 to Aug 2009, for a total of 302 hours. Between Dec 2008 and Sept 4, 2009, employee deducted 84 hours (from the 302 total) as leave taken. These hours recorded and deducted do not meet the existing comp time regulation. It appears the hours are simply additional hours worked necessary to complete the work (as a salaried SAMP employee). The 84 leave hours should be recorded as vacation time, charged to the employee's vacation leave balance. Since audit began this review, employee has ceased listing additional work hours when not covering at least a 12 hours of a 24-hour shift as comp time and has begun recording actual leave taken on employee's time sheet.

2. **Riley** – 2008, 137.00 of the 526.00 comp time hours were ineligible for comp time. The 137.00 hours totaled **\$5,667.72** paid to the employee on Dec 2008. The 389.00 eligible comp time hours totaled \$16,093.01. In 2009 – 85.50 of 463.50 comp time hours were ineligible totaling **\$3,537.15**. The 378.00 eligible comp time hours total \$15,637.94.
 3. **Sparrow** – 2008, 23.50 of 101.00 were ineligible for comp time. The 23.50 hours totaled **\$872.57**. The 77.50 eligible comp time hours totaled \$2,877.61. In 2009, 25.5 of 59.0 ineligible hours total **\$946.83**. The 33.50 eligible hours total \$1,243.87
 4. **Swartz** – 2008, position in 2008 was Lt, not an AC. In 2009, 15.8 of 27.8 ineligible hours total **\$542.87**. The 12.0 eligible hours total \$412.31.
 5. **Watts** – 2008, 90.5 of 90.5 ineligible hours, totaled **\$3,314.39**. In 2009, 73.5 of 73.5 ineligible hours total **\$2,691.80**. Per Deputy Chief Weiss, currently, this employee is not eligible to cover another shift as an assistant chief, no eligible comp time hours.
 6. **Medani** – 2008, 52.0 of 52.0 ineligible hours, totaled **\$1,944.66**. In 2009, 18 of 18 ineligible hours total **\$673.15**. Did not cover any shifts in 2008 and 2009.
- b. **Numerous comp time hours recorded for Assistant Chiefs (Jones, Magness, O'Neill, Pettingill, Roby, & Stasiowski) on the 56-hour weekly schedule are not eligible (as comp time).** Again, from the e-mail listed above, it appears there was a misunderstanding regarding the comp time provisions, not in accordance with existing pay provisions (SAMP manual, employee agreements), leading to the recording of apparent ineligible comp time hours (other works hours/special projects). Consequently, the following represents the comp time hours detail for 2008 and 2009 by applicable 56-hour/week employee:
1. **Jones** – 2008, 636.83 of 970.10 comp time hours recorded were for work other than working in place of another 24-hour shift schedule. The 636.83 hours totaled **\$15,096.12** paid to the employee on Dec 2008. The 333.27 eligible comp time hours totaled \$7,900.20. In 2009, 683.92 of 829.30 comp time hours were for work other than working in place of another 24-hour shift schedule totaling **\$16,212.39**. The 145.38 eligible comp time hours total \$3,446.25.
 2. **Magness** – 2008, 126.16 of 497.60. The 126.16 ineligible hours totaled **\$2,990.64**. The 371.44 eligible hours totaled \$8,805.02. In 2009, 95.00 of 365.75 ineligible hours total **\$2,251.98**. The 270.75 eligible hours total \$6,418.16.
 3. **O'Neill** – 2008, 40.75 of 211.10. The 40.75 ineligible hours totaled **\$965.98**. The 170.35 eligible hours totaled \$4,038.16. In 2009, 92.75 of 232.30 ineligible hours total **\$2,198.65**. The 139.55 eligible hours total \$3,308.05.
 4. **Pettingill** – 2008, 156.75 of 534.00. The 156.75 hours totaled **\$3,715.78**. The 377.25 eligible hours totaled \$8,942.75. In 2009, 81.50 of 398.00 ineligible hours total **\$1,931.97**. The 316.50 eligible hours total \$7,502.66.
 5. **Roby** – 2008, 43.50 of 157.30 ineligible hours totaled **\$993.81**. The 113.80 eligible hours totaled \$2,599.90. In 2009, 90.50 of 300.00 ineligible hours total **\$2,067.58**. The 209.50 eligible hours total \$4,786.28
 6. **Stasiowski** – 2008, 142.00 of 320.70 ineligible hours totaled **\$3,244.16**. The 178.70 eligible hours totaled \$4,082.62. In 2009, 110.00 of 302.98 ineligible hours total **\$2,513.08**. The 192.98 eligible hours total \$4,408.86.

COMP TIME SUMMARY OF ABOVE (For all 12 positions listed):

	2008			2009		
	HOURS	\$\$	%	HOURS	\$\$	%
Eligible Hours:	2,011.31	\$55,339.27	59	1,698.16	\$47,164.36	57
Ineligible Hours:	<u>1,448.99</u>	<u>\$38,805.82</u>	41	<u>1,371.97</u>	<u>\$35,567.46</u>	43
TOTALS	3,460.30	\$94,145.09		3,070.13	\$82,731.82	

Note: Decreased 2009 Comp time hours attributed to a temporary stoppage of the other work/special projects work during the audit and subsequent review and resolution (late Oct – Dec 2009).

- c. In two specific instances Division Chief Riley covered another 12 hours of a 24-hour shift during his normal regular day schedule (8 – 5) and noted 6.0 CTE hours for the first instance and 16.0 CTE hours for the second instance. Per the existing regulations, it appears these instances would not be eligible for comp time. This practice was subsequently corrected.
- d. In a few instances comp time was taken (mostly in 2008) as leave hours (Watts 7.5 hrs; O'Neill, 5.5 hrs; Magness, 10.0 hrs). All these instances were recorded in the payroll system. Per the existing regulation, comp time earned can only be paid and not utilized as leave (vacation, sick, etc). This practice appears to have ended in late 2008.
- e. In one instance in 2009 comp time was paid prior to the end of the payroll year (regulation states comp time is to be paid on the last pay of the year): Pettingill, pay ending May 8, 2009, 183.50 hours, totaling: \$4,349.89. While outside of the existing regulation, this was approved by the Human Resources Director

AUDIT COMMENTS/RECOMMENDATIONS:

1. **Audit is of the opinion that none of the referenced concerns appear to be an intentional attempt to circumvent or to avoid complying with the established regulation. It appears a misunderstanding between Fire Administration and Human Resources resulted in an expansion of the existing regulations by the Fire Department that in turn led to the concerns identified. Additionally, it appears minimal follow-up or review occurred in 2008 or 2009 to ensure compliance with the existing comp time provisions (regulation). Management should periodically confirm and verify that adequate controls are evident to ensure constant compliance with all existing payroll rules, regulations, policies, and procedures.**
2. **In response to Audit identifying the above, the Fire Department management issued a reminder on Oct 27, 2009, to applicable personnel to comply with the current requirements of the comp time regulation.**
3. **The referenced Division & Assistant Chiefs in 2008 received comp time pay for hours not eligible under the comp time regulation (detailed above), totaling \$38,805.82. Audit's experience where pay was provided not in accordance with established payroll rules, agreements, etc., is that the City recouped the pay from the employees. The Fire Department should have ensured there was a complete understanding with HR and/or City Management about modifying/expanding the comp time provision for DC/AC's as well as a formal revising of the existing regulations before deciding to allow for additional work classified, and subsequently paid, as comp time. There clearly appears to be reasonable basis for some type of compensation for some of the other work/special projects identified. However, this (should have) does need to be reviewed and subsequently approved by HR and City Management.**
4. **The 84 hours personally recorded by Chief/Fire Marshall Strong as comp time (not recorded in the payroll system) and exchanged for leave, should be re-coded as vacation hours, with the remaining hours simply deleted.**
5. **Work hours for other work/special projects for the 2009 year for the remaining DC & AC's that are not currently eligible for comp time (totaling \$35,567.46) should be deleted (no comp time hours have been paid for 2009). As stated above in number 3., Audit is cognizant (per Fire management explanations) that some of the other work/special projects (servicing air packs, teaching, etc) provides a logical basis for some type of possible additional compensation as well as providing a cost saving by performing the work in-house versus outsourcing that work. Consequently, HR and City Management should review the proper method, if at all, to compensate for this and other possible work/special projects deemed necessary and appropriate for both the 40 and 56 hour SAMP employees. Additionally, the Fire department**

should review existing job classifications and work schedules to determine how much of this work can be completed utilizing existing resources, in lieu of additional compensation.

6. If approved as additional compensation (as Comp Time), other work/special projects work hours should be separately recorded in Telestaff as subcategories (servicing airpacks, Telestaff maintenance, teaching, etc), to more accurately account for all hours worked.
7. All Comp time hours worked should be paid during the normal bi-weekly payroll period they occur in, rather than at the end of the payroll year.
8. Holiday pay for the 56-hour schedule (SAMP, AC) employees should similarly be paid during the normal bi-weekly payroll, not as CTE paid at the end of the payroll year.
9. Various other mostly minor payroll errors and adjustments (wrong amounts noted, occasional leave hours including in acting pay, etc), may need some further review by Fire payroll personnel to ensure constant future accuracy.

MANAGEMENT RESPONSE/RESOLUTION:

Management review and discussion of the above audit comments/recommendations ultimately produced the following resolution:

- While the misunderstanding between Fire department administration and Human Resources regarding the expansion of the comp time policy allowed other work to be included (as comp time), the department's intent was to ensure various necessary functions such as certain equipment repair, training activities, and system maintenance, completed outside of normal work schedules, were adequately and timely performed and justifiably compensated, in various instances producing a budget savings (work performed in-house versus outsourcing). Consequently, those hours worked in both the 2008 and 2009 payroll years identified above as ineligible for comp time, determined to have produced a budget savings, will be counted and paid as comp time hours - 2008 hours already paid and 2009 hours will be paid in Jan 2010. Those comp time hours include work performed in:
 - (1) Servicing, repairing, upgrading air packs (SCBA),
 - (2) Teaching a variety of classes to Fire department and occasionally other City staff (NIMS, Dive, Live Fire, Driver Operator, HazMat, etc),
 - (3) Customizing and maintenance of Telestaff department scheduling system,
 - (4) Retrofitting and maintenance of department communications trailer,
 - (5) Retrofitting various department vehicles.

The comp time hours for these 5 instances now classified as comp time hours for the 2008 and 2009 payroll years subsequently amend the original eligible and ineligible comp time hours identified earlier in the Audit. The tables at the end of this report include the revised eligible and ineligible hours and dollar amounts for 2008 and 2009.

Examples of cost savings for work performed by Fire staff compensated as comp time rather than paying an outside company: (1) Air Pack servicing, repair, upgrade: \$35,155 in annual savings (\$12,500, 23.71/hr, in house versus \$47,655, \$90.0/hr, by outside company) in 2008 and \$60,500 (\$13,600, in house vs. \$74,185 by outside company) in 2009; (2) Teaching Haz Mat class to Fire department staff: \$5,800 in savings in 2009 (\$1,200, \$23.71/hr, in house vs. \$7,000, \$120-\$140/hr hiring outside instructor(s)).

- Other than the above, all other hours worked and recorded as comp time in 2009 will not be paid. Hours worked in 2008 determined to not be eligible for comp time will be deducted from the 2009 balance and where applicable will become a negative balance in 2010 to be recouped either as comp time earned beginning in Jan 2010 or repaid directly to the City (most likely via a bi-weekly payroll deduction payment plan).

- **Comp time hours earned in 2008 and 2009 pursuant to the existing comp time policy will be paid on the first paycheck in Feb 2010.**
- **Comp time policy will be amended as follows:**
 - **Temporary policy adjustment - Until obtaining a permanent resolution for the Air pack servicing process, the current AC will continue to perform this work as before recording those hours as Comp time. This process should be resolved by mid 2010 or sooner depending on job classification and full-time equivalent reviews and certification requirements. The solution incorporates a review to either reallocate or create a full-time equivalent position that would perform this task as well as other minor equipment repairs, upgrades, and related services other than the current AC, considering the lowest possible costs with the highest quality of the work (position will require certain certification requirements).**
 - **Any future other work/special projects to be classified as comp time must obtain prior approval by the City Manager or authorized designee.**
 - **All comp time earned (and due an employee) will be recorded and paid in the bi-weekly payroll period that those hours occurred in rather on the final pay of the payroll year.**
 - **Holiday pay for 56 hour AC's will no longer be recorded and paid as Comp time; it will be coded as HNS and paid in the bi-weekly payroll period in which the holiday occurs.**
- **All other provisions of the Comp Time policy will remain intact. Human Resources will amend the comp time regulation accordingly by the end of January 2010.**

CONCLUSION:

City Audit's review of existing comp time processes determined that the expansion of the work hours eligible for comp time apparently resulted from a misunderstanding between Fire Administration and the Human Resources Department, without proper HR and/or City Management approval or a formal modification of the existing regulations, resulting in additional work hours being coded as comp time that was subsequently paid to Assistant and Division Chiefs in 2008, and similarly earned in 2009, but not yet paid. City Management together with the Fire and Human Resources departments reviewed the observations and recommendations enclosed and made various management decisions to resolve the concerns identified for the 2008 and 2009 affected payroll years as well as various policy modifications to enhance the effectiveness of the policy into the future and ensure ongoing compliance. Audit recommends that the Fire Department continue to ensure timely and adequate review of the various processes and controls for comp time and payroll in general to further ensure constant compliance with existing payroll regulations, guidelines, policies, and procedures. Audit would like to thank the various employees within the Fire and Human Resources departments and the City Manager's office for their assistance with this audit.

Respectfully Submitted,

Robin I. Gomez

Robin I. Gomez, City Auditor

Karen Cunkle, Sr Auditor

2008 COMP TIME HOURS RECORDED & PAID - BY EMPL

				2008						
	LAST	FIRST	POSITION	TOTAL COMP TIME Hours	Other Work/ Special Projects Hours	Eligible Comp Time Hours	Hourly Rate of Pay	TOTAL COMP TIME Hours Paid \$\$'S	2008 COMP TIME HOURS PAID For Other Work/ Special Projects 'Ineligible Hours'	2008 COMP TIME Eligible Hours \$\$'s
1.	Medani	Jean-Pierre	Ast Chief	52.00	52.00	0.00	37.3974	\$1,944.66	\$1,944.66	\$0.00
2.	Sparrow	Timothy	Ast Chief	101.00	4.50	96.50	37.1305	\$3,750.18	\$167.09	\$3,583.09
3.	Swartz	Douglas	Ast Chief	n/a	0.00	0.00	20.6246	\$0.00	\$0.00	\$0.00
4.	Watts	Kent	Ast Chief	90.50	90.50	0.00	36.6231	\$3,314.39	\$3,314.39	\$0.00
5.	Jones	Danny	AC-56hrs	970.10	65.00	905.10	23.7051	\$22,996.32	\$1,540.83	\$21,455.49
6.	Magness	Donald	AC-56hrs	497.60	53.20	444.40	23.7051	\$11,795.66	\$1,261.11	\$10,534.55
7.	O'Neill	Kevin	AC-56hrs	211.10	30.10	181.00	23.7051	\$5,004.15	\$713.52	\$4,290.62
8.	Pettingill	Marvin	AC-56hrs	534.00	46.00	488.00	23.7051	\$12,658.52	\$1,090.43	\$11,568.09
9.	Roby	Raymond	AC-56hrs	157.30	13.60	143.70	22.8462	\$3,593.71	\$310.71	\$3,283.00
10.	Stasiowski	Ricky	AC-56hrs	320.70	70.79	249.91	22.8462	\$7,326.78	\$1,617.28	\$5,709.49
11.	Riley	Richard	Div Chief	526.00	133.75	392.25	41.3702	\$21,760.73	\$5,533.26	\$16,227.46
12.	Strong	Steven	Fire Marsh	0.00	0.00	0.00	42.0077	\$0.00	\$0.00	\$0.00
			TOTALS	3,460.30	559.44	2,900.86		\$94,145.09	\$17,493.30	\$76,651.79

Notes:

1. Other Work/Special Projects column represents hours worked outside the comp time policy, ineligible comp time hours; they should not have been paid as comp time.

2009 COMP TIME HOURS RECORDED & DUE – BY EMPL

2009										
	LAST	FIRST	POSITION	TOTAL COMP TIME Hours	Other Work/ Special Projects Hours	Eligible Comp Time Hours	Hourly Rate of Pay	Total COMP TIME DUE \$\$'S	2009 COMP TIME HOURS Recorded For Other Work/ Special Projects 'Ineligible Hours'	2009 COMP TIME Eligible Hours \$\$'s
1.	Medani	Jean-Pierre	Ast Chief	18.00	18.00	0.00	37.3974	\$673.15	\$673.15	\$0.00
2.	Sparrow	Timothy	Ast Chief	59.00	34.50	24.50	37.1305	\$2,190.70	\$1,281.00	\$909.70
3.	Swartz	Douglas	Ast Chief	27.80	15.80	12.00	34.3590	\$955.18	\$542.87	\$412.31
4.	Watts	Kent	Ast Chief	73.50	73.50	0.00	36.6231	\$2,691.80	\$2,691.80	\$0.00
5.	Jones	Danny	AC-56hrs	829.30	74.20	755.10	23.7051	\$19,658.64	\$1,758.92	\$17,899.72
6.	Magness	Donald	AC-56hrs	365.75	2.00	363.75	23.7051	\$8,670.14	\$47.41	\$8,622.73
7.	O'Neill	Kevin	AC-56hrs	232.30	43.05	189.25	23.7051	\$5,506.69	\$1,020.50	\$4,486.19
8.	Pettingill	Marvin	AC-56hrs	398.00	67.00	331.00	23.7051	\$9,434.63	\$1,588.24	\$7,846.39
9.	Roby	Raymond	AC-56hrs	300.00	68.00	232.00	22.8462	\$6,853.86	\$1,553.54	\$5,300.32
10.	Stasiowski	Ricky	AC-56hrs	302.98	77.75	225.23	22.8462	\$6,921.94	\$1,776.29	\$5,145.65
11.	Riley	Richard	Div Chief	463.50	107.00	356.50	41.3702	\$19,175.09	\$4,426.61	\$14,748.48
12.	Strong	Steven	Fire Marsh	0.00	0.00	0.00	42.0077	\$0.00	\$0.00	\$ 0.00
			TOTALS	3,070.13	580.80	2,489.33		\$82,731.82	\$17,360.35	\$65,371.48

Notes:

1. Other Work/Special Projects column represents hours worked outside the intended scope of the comp time regulation, and thus, should not be hours included as part of comp time.

REVISED COMP TIME SUMMARY OF ABOVE (For all 12 positions listed):

	2008			2009		
	HOURS	\$\$	%	HOURS	\$\$	%
Eligible Hours:	2,900.86	\$76,651.79	81	2,489.33	\$65,371.48	79
Ineligible Hours:	<u>559.44</u>	<u>\$17,493.30</u>	19	<u>580.80</u>	<u>\$17,360.35</u>	21
TOTALS	3,460.30	\$94,145.09		3,070.13	\$82,731.83	

COMP TIME HOURS RECONCILIATION 2009 BALANCE, HOURS DUE CITY, & HOURS DUE EMPL

COMP TIME HOURS RECONCILIATION								
	LAST	FIRST	POSITION	2009 ELIGIBLE COMP TIME HOURS BALANCE	2008 OTHER WORK/SPECIAL PROJECT INELIGIBLE HRS	Adjusted 2009 COMP TIME HOURS BALANCE AFTER SUBTRACTING 2008 OTHER WORK/SPECIAL PROJECTS HRS	ADDITIONAL COMP TIME HRS DUE THE CITY	CURRENT COMP TIME HOURS DUE EMPLOYEES
1.	Medani	Jean- Pierre	Ast Chief	0.00	52.00	-52.00	52.00	-\$1,944.66
2.	Sparrow	Timothy	Ast Chief	36.50	4.50	32.50	0.00	\$1,206.74
3.	Swartz	Douglas	Ast Chief	12.00	0.00	12.00	0.00	\$412.31
4.	Watts	Kent	Ast Chief	0.00	90.50	-90.50	90.50	-\$3,314.39
5.	Jones	Danny	AC-56hrs	755.10	65.00	690.10	0.00	\$16,358.89
6.	Magness	Donald	AC-56hrs	363.75	53.20	310.55	0.00	\$7,361.62
7.	O'Neill	Kevin	AC-56hrs	189.25	30.10	159.15	0.00	\$3,772.67
8.	Pettingill	Marvin	AC-56hrs	331.00	46.00	146.10	0.00	\$3,463.32
9.	Roby	Raymond	AC-56hrs	232.00	13.60	218.40	0.00	\$4,989.61
10.	Stasiowski	Ricky	AC-56hrs	225.23	70.79	154.44	0.00	\$3,528.37
11.	Riley	Richard	Div Chief	356.50	133.75	222.75	0.00	\$9,215.21
12.	Strong	Steven	Fire Marsh	0.00	0.00	0.00	0.00	\$0.00
			TOTALS	2,501.33	559.44	1,803.49	142.50	\$45,049.67

Notes:

1. Two adjustments were made in the Adjusted 2009 Comp Time Hours balance not detailed, but included IN above reconciliation: (1) Sparrow: 12.0 hours not paid, but due in 2008, and (2) Pettingill: was paid for 138.75 Comp Time hours accrued through 5-8-09.
2. Current Comp Time Hours Due Employees will be paid in February 2010. Hours/dollars for the two with a negative balance will be recouped either as comp time earned beginning in Jan 2010 or repaid directly to the City (most likely via a bi-weekly payroll deduction payment plan).