



## James P. Stith II City Auditor

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12/21/2015

Hon. Thomas Williams, Mayor  
City of Norwood

Dear Mayor Williams;

Working on the year end finance reports I have prepared a preliminary overtime report for the City and attached the appropriate lists and charts. Total City 2015 overtime was \$812,916, up \$243,762 from 2014. The Police Departments 2015 overtime was \$296,971, up \$48,956 from 2014. The Fire Department 2015 overtime was \$474,487, up \$190,037 from 2014.

When considering the real cost of overtime, the amounts shown only reflect the amount paid to the employee. When we factor in additional costs for pension payments, workers comp, and Medicare, the estimated costs are closer to \$650,000 for the Fire Department and \$380,000 for the Police Department. While not compromising the entire cause, these expenses make up a large part of the City's budget overage and negative balance for 2015.

As we have discussed, 2016 promises to be a financially difficult year. However, if we can continue to work together as a City and make tough financial decisions in 2016, there are opportunities for a brighter future in just a few years.

Sincerely,

Jim Stith, Auditor

Cc: Norwood Finance Committee

*"Gem of The Highlands"*