1. Why are there check numbers that are listed as zero?

These are instances in which an employee receives compensation through a method that is not a check, which seems especially common for pension in fire and police. Most likely direct deposit or ACH transfers.

Really should just be an N/A.

1. Why are there instances in which one person receives a large amount of granular, duplicate payments in a single day? Ex: David Nichols (2020) received 91 payments in one day, with many iterations of the same amounts.

Could be different funds, or different departments. For any individual, there could be multiple departments which contribute to their compensation, or they could have multiple accounts/funds that receive the payment, hence the granular, repeating amounts.

1. Why are there department names that sound like positions?

Because the department column reflects not the department necessarily, but instead who the employee is supervised/overseen by. The “department” column is not really as described then.

1. Why are there check numbers that repeat hundreds of times? Is this just the breakdown of the total sum for the check?

Yes, these repetitions are merely reflecting for that check date the sum and how it’s broken down.

1. Terms that need clarification:
   1. Drop LIAB: pension fund for police/firefighters. Fund in which they can enter into a pre-retirement status and still work for the city.
   2. Miscellaneous: All values for Miscellaneous, at least for 2023, are actually union dues. You can see a consistent $-0.10 dollars for each row, and the data experts explicitly said that unless we find any exceptions to the $-0.10 dollar trend, we can label these as union dues subtracted from pay.
   3. Lagers: Pension payment.
   4. Miscellaneous Contractual: Wages for when an employee is assigned to a special, extraordinary project in which a contract establishes the wage for the duration of the project.
   5. Other Benefits:
      1. Often the 457 Employer benefit, “in lieu” of lagers. Meaning, that when a city employee receives benefits from another entity due to their unique situation, the city cover any gap in between that external coverage and what they would have offered the employee, essentially toping off the package to what they would’ve made with the city alone.
      2. For department heads, such as a police chief, the 457-benefit balance is different. The head can contribute to their 457, but this is an additional benefit on top of the typical scheme.

An additional benefit “in lieu” of the position and its circumstances.

* 1. Stand-up: Additional wages for when an employee is assigned work beyond their position/skillset.
  2. Stand-by: Wages to keep an employee at the ready for work; a retainer for all intents and purposes.
  3. Unknown: HUD Program payments don’t have a subcategory, according to the data experts, so it’s really an N/A.

1. Why are there negative values?

Payroll takes back funds due to ineligibility for whatever the subcategory. If the city awards wages or benefits but later discovers it did so mistakenly, this can result in the reclaiming of those funds from the employee.

However, this is less common than the occasion in which an employee ceases to work for the city, and the stopping of their insurance plan results in a negative value. Since the employee’s insurance is of course scheduled, the month in which they quit will be represented in a loss of what would have been earned benefits.

1. What about these large dollar annual contracts?

Should not be a payroll item/category. Would expect to find these properly documented in the city expenses/budget, hence the incomplete nature of the data (no dollar amounts). I asked a few times, and this was consistently their answer.

-- Clayton Vickers, MA ‘24