

THE REAL COST OF THE CHICAGO POLICE DEPARTMENT 2025



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Author's Note

This document is an update of a study which I published in 2023. I had previously worked as a Fiscal Policy Analyst for the Chicago City Council's Office of Financial Analysis. While there, I was struck by the City's peculiar budgeting practices, which understate the true costs of many departments, but especially Police. I continued my research as a private citizen after I left City employment, because I believe exposing those hidden costs will benefit all Chicagoans.

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PART I:

Findings

Executive Summary

Police is the City of Chicago's largest Department, with a proposed \$2.1 billion 2025 budget, almost \$800 per Chicago resident. But the real cost is considerably higher, because Chicago's unusual budgeting practices leave many expenses attributable to the Police out of CPD's budget. Expenses left out of its 2025 recommended budget include:

- \$1.1 billion in Police Pension Fund contributions
- Approximately \$212 million in health insurance and other benefits for CPD employees, who make up 38% of the City's workforceⁱ
- Approximately \$100 million in CPD costs outsourced to the Office of Public Safety Administration
- \$78 million in MEABF pension fund contributions for CPD's 1,008 civilian employeesⁱⁱ
- Approximately \$40 million for maintenance, utilities and fuel for CPD facilities and vehicles

Among the five largest cities in the U.S., Chicago is the only one that doesn't include *any* of the above expenses in its Police Department budget. Three of the other four include *all* of the above expenses in their Police budgets.

Of the costs the Chicago Police Department did include in its budget, there were some which it consistently overspent or underbudgeted. Between 2011 and 2024, CPD:

- Exceeded its Overtime budget every single year, spending a total of \$652 million over budgetⁱⁱⁱ
- Paid out over \$940 million in legal settlements, judgements, and outside counsel costs, \$348 more than it budgeted for those costs. CPD's budget underestimated legal costs every year except 2011 and 2020, when Courts were closed for much of the year.

Altogether, this report conservatively estimates that the real 2025 cost of the Chicago Police Department is \$3.8 billion (\$1,448 per resident), 83% higher than the Police Department's budget. We estimate that from 2011 through 2025 the Police Department's total real cost will have exceeded its budget by almost \$15 billion.

The main reason CPD's costs lack transparency is that Chicago's has unusual budget practices, which lump many expenses which most cities budget by Department under the category of "Finance General." These practices predate the Johnson Administration by many years.

But Mayor Johnson has aggravated the problem by submitting plainly unrealistic budgets for Police overtime and legal costs. The Mayor's Recommended 2025 Budget reduces the Overtime *budget* from \$112 million to \$110 million, despite the fact that *actual* Overtime was \$299 million in 2023, and \$129 million through the first six months of 2024. Meanwhile, the Mayor keeps the 2025 legal expenses budget at \$82.5 million, even though actual costs averaged \$125 million per year between 2021 and 2023.

	2011	2012	2013	2014	2015	2016
CPD Budget	1,411,811,712	1,336,617,449	1,343,366,935	1,371,511,049	1,452,053,309	1,452,499,521
Budgeted Costs Attributable to CPD but Not Included in CPD Budget						
Police Pension	185,660,000	210,175,000	192,564,000	188,431,000	194,122,000	464,000,000
CPD Employee Benefits	210,826,935	201,542,284	196,501,379	196,466,907	189,526,914	183,539,611
Maintenance, utilities and fuel for Police facilities and vehicles	32,039,880	32,526,447	32,898,588	33,473,355	33,374,313	33,595,546
Pension contributions for CPD civilian employees (MEABF)	12,371,280	12,591,559	12,671,754	13,648,032	34,291,606	25,300,286
Total Budgeted Costs Attributable to CPD, Not in CPD Budget	440,898,095	456,835,290	434,635,722	432,019,293	451,314,833	706,435,443
CPD Overbudget Costs						
Judgement/Settlement/Outside Counsel Expenses Over (Under) Budget	(2,995,880)	40,285,360	33,654,208	15,037,298	5,914,261	61,245,363
Overbudget Spending on Overtime	2,060,478	7,652,169	59,611,932	20,366,132	35,164,287	62,225,724
Total CPD Overbudget Costs	(935,402)	47,937,529	93,266,140	35,403,430	41,078,548	123,471,087
TOTAL REAL COST OF CPD	1,851,774,405	1,841,390,268	1,871,268,797	1,838,933,772	1,944,446,690	2,282,406,051
REAL CPD COST IS X% HIGHER THAN CPD BUDGET	31%	38%	39%	34%	34%	57%

	2017	2018	2019	2020	2021
CPD Budget	1,494,128,777	1,575,588,780	1,656,002,057	1,762,078,349	1,698,735,503
Budgeted Costs Attributable to CPD but Not Included in CPD Budget					
Police Pension	500,000,000	557,000,000	579,000,000	737,527,000	786,793,000
CPD Employee Benefits	178,225,291	185,534,177	191,594,540	191,840,078	172,629,141
Maintenance, utilities and fuel for Police facilities and vehicles	34,226,868	35,403,241	31,344,605	31,694,466	33,031,265
Pension contributions for CPD civilian employees (MEABF)	23,665,484	32,111,123	38,392,508	36,486,151	39,038,317
CPD costs outsourced to the Office of Public Safety Administration				20,067,028	81,355,067
Set aside for FOP contract appropriated in the Finance General budget				96,103,914	105,799,515
Total Budgeted Costs Attributable to CPD, Not in CPD Budget	736,117,643	810,048,541	840,331,654	1,113,718,637	1,218,646,306
CPD Overbudget Costs					
Judgement/Settlement/Outside Counsel Expenses Over (Under) Budget	18,738,330	83,637,176	28,950,055	(22,477,878)	15,365,149
Overbudget Spending on Overtime	71,715,988	26,034,458	29,602,317	69,269,378	22,050,537
Total CPD Overbudget Costs	90,454,318	109,671,634	58,552,372	46,791,500	37,415,686
TOTAL REAL COST OF CPD	2,320,700,738	2,495,308,955	2,554,886,083	2,922,588,486	2,954,797,494
REAL CPD COST IS X% HIGHER THAN CPD BUDGET	55%	58%	54%	66%	74%

	2021	2022	2023	2024	2025	2011-2025 TOTAL
CPD Budget	1,698,735,503	1,899,239,537	1,943,242,055	2,011,524,627	2,089,630,593	24,498,030,253
Budgeted Costs Attributable to CPD but Not Included in CPD Budget						
Police Pension	786,793,000	799,447,000	940,640,000	1,008,930,000	1,109,939,593	8,454,228,593
CPD Employee Benefits	172,629,141	174,741,917	196,479,102	200,403,787	211,592,284	2,882,989,096
Maintenance, utilities and fuel for Police facilities and vehicles	33,031,265	36,217,698	37,422,587	39,117,038	39,938,493	516,304,390
Pension contributions for CPD civilian employees (MEABF)	39,038,317	63,564,603	68,655,287	92,798,747	78,386,896	583,973,632
CPD costs outsourced to the Office of Public Safety Administration	81,355,067	103,736,840	108,009,691	109,794,065	100,111,177	523,073,870
Set aside for FOP contract appropriated in the Finance General budget	105,799,515					201903429
Total Budgeted Costs Attributable to CPD, Not in CPD Budget	1,218,646,306	1,177,708,058	1,351,206,668	1,451,043,637	1,539,968,443	13,162,473,009
CPD Overbudget Costs						
Judgement/Settlement/Outside Counsel Expenses Over (Under) Budget	15,365,149	43,828,493	68,290,929	42,494,857	42,494,857	474,462,578
Overbudget Spending on Overtime	22,050,537	72,600,451	173,897,107	145,338,506	147,685,506	945,274,970
Total CPD Overbudget Costs	37,415,686	116,428,944	242,188,036	187,833,363	190,180,363	1,419,737,548
TOTAL REAL COST OF CPD	2,954,797,494	3,193,376,539	3,536,636,759	3,650,401,627	3,819,779,399	39,080,240,810
REAL CPD COST IS X% HIGHER THAN CPD BUDGET	74%	68%	82%	81%	83%	60%

The 2024-2025 legal costs are projections based on 2021-2023 averages.

The 2024-2025 Overtime costs are projections based on 2024 YTD figures.

Comparison to Other Cities

Among the five largest cities in the United States, Chicago has the least transparent Police budget.^{iv}

Costs Included in Other Cities' Police Budgets but not Chicago's				
New York City	Los Angeles	Houston	Phoenix	
Building Services	Pensions and Retirement	Pensions and Retirement	Pensions and Retirement	
Natural Gas and Electricity	Employee Benefits	Employee Benefits	Employee Benefits	
Vehicle Maintenance	Water and Electricity	Central Services and In-House		
Vehicle Fuel	Building Services	Renovation		
	Capital Finance and Wastewater	Fleet Services	Services Provided to the Police Department by other Departments, including:	
	Bond Interest and Redemption	Risk-based premiums to the Property and Casualty Fund	<i>Accounting, Accounts Payable, City Administration, City Clerk, Debt Services, Employee Development, Equal Opportunity, Equipment Management, Facilities Management, General Management Services, Government Relations, Human Resource Administration, Information Technology Services, Internal and External Auditing, Labor Relations and Training, Legal Services, Materials Management, Money Management, Payroll, Real Estate, Risk Management, Safety, Various Financial Services</i>	

Every city has internal service departments that perform functions such as fleet and facility, human resources, etc. But cities other than Chicago charge those costs back to line departments in order to provide transparency and to better control costs. Even New York City does that, although its budgeting system shares many of Chicago's shortcomings. NYPD's 2023 budget is \$5.3 billion, but according to The Citizen's Budget Commission, the full cost of the Department including pensions and benefits is \$10.8 billion. Like Chicago, NYPD's overtime costs chronically exceed its budget.^v

Using full-cost accounting, New York and Chicago spend far more per capita on their Police departments than the other cities. Chicago has the most Police Officers relative to its population, although it has the fewest civilian Police Department employees.^{vi} The table below compares 2023 Police budgets

	NYC	LA	Chicago	Houston	Phoenix
Budget	\$ 5,436,734,023	\$ 3,153,241,688	\$ 1,943,389,802	\$ 972,168,489	\$ 849,794,762
Real Cost	\$ 10,800,000,000	\$ 3,153,241,688	\$ 3,391,937,255	\$ 972,168,489	\$ 849,794,762
% Transparent	50%	100%	57%	100%	100%
Population	8,467,513	3,849,297	2,696,555	2,288,250	1,625,569
Budget Per Capita	\$ 642	\$ 819	\$ 721	\$ 425	\$ 523
Real Cost Per Capita	\$ 1,275	\$ 819	\$ 1,258	\$ 425	\$ 523
Police Dept Civilian FTE	16,910	3,000	926	929	1,369
Police Dept Uniformed FTE	35,030	9,974	13,176	5,629	3,125
Total Police Dept FTE	51,940	12,974	14,102	6,558	4,494
Residents per Civilian FTE	501	1,283	2,912	2,463	1,187
Residents Per Uniformed FTE	242	386	205	407	520
Residents per Total FTE	163	297	191	349	362

Comparison to Other City of Chicago Departments

Chicago understates the cost of all departments by lumping pension contributions and employee benefits together under Finance General rather than attributing them to departments. The City understates the cost of all Departments other than Fleet and Facility Management because it does not charge departments for the cost of the facility and fleet services they receive. So, it is reasonable to ask whether the understatement of CPD's cost is unique or typical.

The City of Chicago has 39 operating departments, but the 20 largest departments account for more than 98% of the 2025 Appropriation (excluding the appropriation for Finance General). Among those 20, we can be confident that the budget understates CPD's cost more than any other, with the possible exception of the Fire Department. The reasons are explained below.

1. Pension contributions and employee benefits make up 81% of CPD's \$1.7 billion unbudgeted 2025 costs, and they account for 82% of CPD's \$14.6 billion unbudgeted 2011-2025 costs. For all departments pension obligations are roughly proportional to payroll and benefit costs are roughly proportional to number of employees. But those costs are much larger relative to CPD's budget because personnel costs make up 85% of CPD's 2025 budget, but only make up 28% of the other departments' budgets.^{vii}

CPD's proposed 2025 budget contains 19% of the City's total non-Finance General appropriation, but it contains 42% of the City's non-Finance General personnel costs.

2025 Appropriations for Operating Departments				
	Appropriation	% of Total	Cummulative % of Total	Personnel Cost as % of Department's Appropriation
Police	2,089,630,593	19.27%	19.27%	84.7%
Transportation	2,037,827,721	18.79%	38.07%	8.0%
Aviation	1,547,506,617	14.27%	52.34%	14.9%
Family and Support Services	955,438,394	8.81%	61.15%	8.2%
Fire	760,774,192	7.02%	68.17%	89.1%
Public Health	699,839,541	6.45%	74.62%	19.1%
Fleet and Facility Management	558,347,657	5.15%	79.77%	21.1%
Water Management	417,185,283	3.85%	83.62%	66.3%
Streets and Sanitation	352,858,177	3.25%	86.87%	59.5%
Housing	238,512,603	2.20%	89.07%	6.7%
Office of Public Safety Administration	166,851,962	1.54%	90.61%	22.5%
Planning and Development	132,736,014	1.22%	91.83%	15.2%
Public Library	122,112,855	1.13%	92.96%	66.7%
Finance	111,004,093	1.02%	93.98%	47.4%
Office of Emergency Management and Communications	97,376,598	0.90%	94.88%	80.1%
Business Affairs and Consumer Protection	87,074,763	0.80%	95.68%	23.8%
Technology and Innovation	82,083,894	0.76%	96.44%	13.2%
Cultural Affairs and Special Events	72,961,225	0.67%	97.11%	10.9%
Law	45,920,152	0.42%	97.54%	91.0%
Buildings	39,704,856	0.37%	97.90%	87.5%
City Council	36,619,458	0.34%	98.24%	81.1%
Board of Election Commissioners	28,507,734	0.26%	98.50%	27.4%
Office of the Mayor	21,525,698	0.20%	98.70%	66.7%
Office of Budget and Management	20,449,968	0.19%	98.89%	34.7%
Civilian Office of Police Accountability	15,093,747	0.14%	99.03%	87.6%
Office of City Clerk	15,091,753	0.14%	99.17%	53.4%
Mayor's Office for People with Disabilities	14,833,880	0.14%	99.31%	30.1%
Office of Inspector General	14,233,766	0.13%	99.44%	85.0%
Procurement Services	13,978,092	0.13%	99.57%	87.4%
Human Resources	13,495,641	0.12%	99.69%	92.8%
Administrative Hearings	8,457,216	0.08%	99.77%	40.2%
Animal Care and Control	7,531,760	0.07%	99.84%	77.9%
City Treasurer's Office	6,534,645	0.06%	99.90%	65.6%
Community Commission for Public Safety and Accountability	4,072,702	0.04%	99.94%	84.6%
Commission on Human Relations	2,782,600	0.03%	99.96%	95.2%
Environment	2,399,239	0.02%	99.98%	58.1%
Board of Ethics	981,875	0.01%	99.99%	94.7%
Police Board	509,970	0.00%	100.00%	60.7%
License Appeal Commission	206,624	0.00%	100.00%	54.3%
Grand Total	10,843,053,558	100.00%		38.8%

- From 2011 through 2023 CPD paid out \$389 million more than budgeted for legal settlements, judgements and verdicts. The Police Department's legal costs are unique among City Departments.
- The Police Department has overspent its Overtime budget to a greater extent than any other Department.
- Police, Fire and OEMC are unique among City Departments for having been able to outsource their administrative costs to the Office of Public Safety Administration.

Part II:

Sources, Methods and Notes

Appendix

Sources and Methods

Budget Information

All of the Chicago budget data in this report is from the “Budget Ordinance – Appropriations” and “Budget Ordinance – Positions and Salaries” downloads on the City of Chicago’s Data Portal. Those spreadsheets combine data from the Annual Appropriation Ordinances and from the Grants Detail books.

<https://data.cityofchicago.org/browse?q=budget&sortBy=relevance>

The author applied the following formula to derive Full Time Equivalents (FTE) from the Positions and Salaries data:

	BUDGETED UNITS represents	POSITIONS=	FTE =
If POSITION CONTROL=0 and BUDGETED UNITS=Annual	Personnel cost not tied to a particular position (e.g., Fringe Benefits).	0	0
If POSITION CONTROL=1 and BUDGETED UNITS=Annual	Positions	TOTAL BUDGETED UNITS	TOTAL BUDGETED UNITS
If POSITION CONTROL=0 and BUDGETED UNITS=Hourly	Hours	undefined	TOTAL BUDGETED UNITS/2080
If POSITION CONTROL=1 and BUDGETED UNITS=Hourly	Positions	TOTAL BUDGETED UNITS	(TOTAL BUDGETED AMOUNT/BUDGETED PAY RATE)/2080
If POSITION CONTROL=0 and BUDGETED UNITS=Monthly	Months	undefined	TOTAL BUDGETED UNITS/12
If POSITION CONTROL=1 and BUDGETED UNITS=Monthly	Positions	TOTAL BUDGETED UNITS	(TOTAL BUDGETED AMOUNT/BUDGETED PAY RATE)/12

Although the Budget Ordinance spreadsheets were used for the report, the author used the Budget Recommendations to test the FTE formula, because the Office of Budget and Management (OBM) lists FTEs in the Budget Overview books, and the Overview is based on the Budget Recommendations. The FTE figures generated by the formula matched those in the 2011-2020 Overviews (most current at time of test) 100%.

Employee Benefits

OBM lists a figure for Employee Benefits in the Budget Overview books, but not in the Appropriation Ordinance, and does not disclose which Appropriation Codes make up Employee Benefits. However, the author compared the 2011-2020 Budget Recommendation spreadsheets to the Overviews, and, through a process that combined common sense with trial and error,

determined that the following combination of Appropriation Codes 100% matched the Employee Benefits figures:

0003	Scheduled Wage Adjustments
0029	For Health Maintenance Organization Premiums (HMO) Provided to Eligible Employees and Their Families
0042	For the Costs of Claims and Administration for Hospital and Medical Care Provided to Eligible Employees, Provided However, That All Payments to the Independent Utilization Reviewer Shall Be Subject to the Approval of the Chairman of the Committee on the Budget and Government Operations
0043	For the Health Maintenance Organization Premiums or Cost of Claims and Administration for Hospital and Medical Care Provided to Police and Fire Departments' Sworn Personnel on Duty or Occupational Disease (Fire Department) Disability Pension and Their Dependents; and for the Spouses and Dependents of Police and Fire Departments' Sworn Personnel Killed or Fatally Injured in the Performance of Their Duties. (IL Rev. Stat. Chap.
0045	For the Cost of Claims and Administration or Premiums for Term Life Insurance
0052	Costs of Claims and Administration for Hospital and Medical Care to Eligible Annuitants and Their Eligible
0056	For the Cost of Claims and Administration or Premiums for a Co-Insured Dental Plan for Employees
0095	For Payment of Allowances of Money to Families or Dependents of Policemen or Firemen Fatally Injured While in the Performance of Their Duties
0096	For Paying the Salary of Any Sworn Member of the Police or Fire Department Killed in the Line of Duty for a Period of One Year Commencing From the Date of the Death of the Deceased Member of the Police or Fire Department to the Spouse of the Deceased Member of the Police or Fire Department, or in the Absence of a Spouse, to the Guardian or Person Standing in Loco Parentis of Dependent Minor Children, or in the Absence of a Spouse or Minor Children, to Dependent Parents Who Were Residents in the Deceased Member of the Police or Fire Department's Household at the Time of the Injury Which Resulted in His or Her Death
9085	City Deferred Compensation Contributions for Union Members

For the Employee Benefits calculation in this report, the author excluded 0003 because that is sometimes in specific Department budgets, and because it was included in a different section of the report.

To determine CPD's share of the Employee Benefits Appropriation, the total appropriation was multiplied by CPD's share of City FTE. The 2011 Positions and Salaries spreadsheet did not include Bargaining Unit data, so CPD's Employee Benefits share was estimated based on 2012.

Maintenance, utilities and fuel for Police facilities and vehicles

The author obtained actual facility maintenance costs for Police Stations and the Public Safety Headquarters for 2018-2019; the actual natural gas and electric costs for Police Stations and Public Safety Headquarters and fuel costs for CPD vehicles from 2017-2019; and the actual 2019 CPD fleet repair costs through emails from the Chicago Department of Assets and Information Services. The author attributed 75% of the cost of Public Safety Headquarters to the Police

because the Police Department has approximately three times as many employees as the Fire Department.

For other years, the figures were adjusted according to the CPI-U for the Chicago metropolitan region. Annual average CPI-U was used, except for 2024, for which October was used because it was the latest available. For 2025, the 202 figure was multiplied by 1.021 based on the latest inflation forecast available from the St. Louis Federal Reserve. ([2025, Release Tables: Summary of Economic Projections | FRED | St. Louis Fed](#))

CPD Share of MEABF Pension Contributions

The author filtered data from the Positions and Salaries spreadsheets according to Bargaining Unit, removing units 53, 54 (Laborers), 80, 87, 89 (uniformed CFD) and 71, 73, 75 and 91 (uniformed CPD). The remaining Bargaining Units are subject to MEABF. Bargaining Unit codes are listed on pages 505-526 of the 2022 Appropriation Ordinance (https://www.chicago.gov/content/dam/city/depts/obm/supp_info/2022Budget/2022_Budget_Ordinance.pdf).

The City's total MEABF appropriation was multiplied by CPD's share of the TOTAL BUDGETED AMOUNT for MEABF Bargaining Units in the Positions and Salaries spreadsheet.

CPD costs outsourced to the Office of Public Safety Administration

OPSA was created in 2020 to assume administrative duties previously housed in CPD, CFD and OEMC, with the justification that the new Department could reduce costs by combining some the tasks and positions. But, just because some tasks disappeared from the Police Department's budget does not mean they disappeared from the City's budget- it only means that someone else is performing them on the Police Department's behalf.

There are a couple ways we could estimate what portion of OPSA's budget goes to serving CPD. All OPSA employees are civilians. From 2019 to 2020, OPSA's authorized FTE went from 0 to 411. During that same period, the combined CPD/CFD/OEMC civilian workforce went down by 416 FTE, but 149 of those reductions were in OEMC technical job titles that do not seem related to OPSA, and which do not appear in OPSA's budget, such as Aviation Communications Operator. Of the remaining 267 civilian FTE reduction, 171, or 64% was in CPD.

Another way of looking at it is the shared non-personnel Appropriation Codes that transferred from CPD/OEMC/CFD from 2020 to 2021, OPSA's first full year budget. OPSA's appropriation for various office expenses went up by \$53m while CPD/CFD/OEMC's went down by \$44m.

Another way of looking at it is that from 2019, the last pre-OPSA year, to 2022, the number of civilian CPD/OEMC/CFD FTE went down by 938. However, we exclude the 147 OEMC mentioned previously as well as the Crossing Guard positions that went from OEMC to CPS in

2021. That leaves us with a reduction of 441 civilian positions, of which 241, or 55% were from CPD.

Finally, I just looked at the total combined CPD/CFD/OEMC budget from 2019, the last pre-OPSA year, and saw that CPD made up 65% of the total.

So, I sort of split the difference between those measures and estimated that 60% of OPSA's budget was for serving the Police Department.

Set Aside for FOP contract appropriated in the Finance General budget

The City's budget never once used Appropriation Code 0003 SCHEDULED WAGE ADJUSTMENTS from 2011-2014, and when it was used after that it was in small amounts, usually within a Department's budget. Then, suddenly, there were \$96m and \$106m SCHEDULED WAGE ADJUSTMENT appropriations in the 2020 and 2021 Finance General budgets. Mayor Lightfoot has since acknowledged that these were not in fact non-Departmental expenses, but for the Police Department in order to prepare for an anticipated FOP contract.

Actual Legal Settlement Costs

The budget for Police settlement/judgement/outside counsel expenses is Fund 0100, Department 57, Appropriation 0931. For 2011-2023, the actual figures were taken from the Budget Recommendation books two FY following the budget year for that same account.

For 2024-2025 I assumed that the cost would be \$125,052,857 per year, which was the 2021-2023 average. To test this assumption, I used Judgement and Settlement Payment Request spreadsheets available for download on the Chicago Department of Law's web page. At the time of test, the spreadsheets had been updated through August 30, 2024. The 2024 YTD data did not give any reason to believe that whole year 2024 costs would be lower than the other years.

Judgement and Settlement Payment Requests through August 30			
2021	2022	2023	2024
72,811,723	70,469,434	28,333,127	62,392,815

Actual 0931 Expenditures, whole year		
2021	2022	2023
97,923,149	126,386,493	150,848,929

Spending Over Budget on Overtime

I defined Overtime as the sum of Appropriation 0020 OVERTIME plus 0032 REMIMBURSABLE OVERTIME.

The actual figures for 2011-2022 were taken from the Budget Recommendation books from two fiscal years after the budget years in question. I counted actual expenditures in Funds 0100 (Corporate Fund), 0610 (Midway Airport Fund) and 0740 (O'Hare Airport Fund). Doing so undercounted actual overtime expenditures, because the City budgeted some Police overtime in grant funds, for which it does not post actual expenditures. However, during this period this undercounting is likely trivial, because during that period the Corporate, Midway and O'Hare Funds accounted for over 95% of the Police overtime budget.

Actual figures for 2023 and 2024 were taken from the Employee Payroll Data (FMPS Payroll Costing) database on the City's Data Portal. That database shows complete actual expenditures for all accounts. (<https://catalog.data.gov/dataset/employee-payroll-data-fmps-payroll-costing>)

At time of study, the database was complete through June 30, 2024. By that time, CPD had already spent \$129 million on overtime, more than its entire \$112 million annual budget. I projected that CPD would have the same overtime expenditures in the second half of 2024 as the first, which is a very low estimate in light of the August Democratic National Convention. I projected that 2025 overtime expenditures would be the same as projected 2024 expenditures.

Another way to look at it would be to compare 2023 January-June expenditures to 2024 January-June expenditures.

	2023 Jan-June	2023 Whole Year	2024 Jan-June
F0100 - CORPORATE FUND	148,624,718	291,674,661	125,694,953
A0020 - OVERTIME	145,657,432	285,732,472	120,902,179
A0032 - REIMBURSABLE OVERTIME	2,967,286	5,942,189	4,792,773
F0610 - CHICAGO MIDWAY AIRPORT FUND	888,336	1,649,665	805,757
A0020 - OVERTIME	888,336	1,649,665	805,757
F0740 - CHICAGO O'HARE AIRPORT FUND	2,828,406	5,360,054	2,564,044
A0020 - OVERTIME	2,828,406	5,360,054	2,564,044
FG019 - COPS HIRING PROGRAM	14,570	14,570	
A0020 - OVERTIME	14,570	14,570	
Grand Total	152,356,030	298,698,950	129,064,753

2024 actual January-June overtime was 15% lower than 2023 January-June. If 2024 whole year ends up being 15% lower than 2023 whole year, it will be \$254 million, close to the \$258 million I projected, and far more than CPD's 2024 \$112 million OT budget and its 2025 \$110 million OT budget.

NOTES:

ⁱ Authorized Full-Time Equivalents (FTE).

ⁱⁱ Ibid.

ⁱⁱⁱ Throughout this report Overtime is defined as the sum of Appropriation 0020 OVERTIME and 0032 REIMBURSABLE OVERTIME. CPD has exceeded its budgeted appropriation for both line items in every year of the study period.

^{iv} New York City:

Source: *June 2022 Adopted Budget, Fiscal Year 2023*

(<https://www1.nyc.gov/site/omb/publications/finplan06-22-cc.page>)

Note that the Police Department budget includes line items for the following Object Code Names:

AUTOMOTIVE SUPPLIES & MATERIAL	14,620,265
FUEL OIL	1,037,350
MAINT & OPER OF INFRASTRUCTURE	7,362,396
MAINT & REP GENERAL	4,604,725
MAINT & REP MOTOR VEH EQUIP	1,463,345
MOTOR VEHICLE FUEL	20,564,656
MOTOR VEHICLES	2,000,000

Los Angeles:

Source: *City of Los Angeles Adopted Budget, Fiscal Year 2022-2023*

(<https://lacontroller.org/budgets/2022-2023/>)

See page 152 (page 313 of the pdf)

Houston:

Source: *City of Houston Adopted Operating Budget for the Period July 1, 2021 to June 30, 2022*

(https://www.houstontx.gov/budget/22budadopt/FY2022_Adopted_Budget.pdf)

See page III-21 (page 129 of the pdf): “The FY2022 [Police Department] Budget provides funding for health benefits, pension contribution, and classified employees contractual pay increases.”

Page XII-16 (page 520 of the pdf): “The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. **Revenue in this fund is generated from assessed premiums to the other funds.** These premiums are based upon projected expenditures. It has two distinct parts: one managed by the Legal Department to account for claims against the City, and the other managed by Administration and Regulatory Affairs to account for property and other commercial insurance costs.” [Emphasis added]

Page XII-26 (page 530 of the pdf): “The Workers' Compensation Fund is a service chargeback fund administered by the Human Resources Department... All financial liability for indemnity payments, medical costs, and other claims related payments are processed directly to the departments.”

Page XII-34 (page 538 of the pdf) describes the function of the Central Service Revolving Fund: “The Central Service Revolving Fund provides budgetary accounts for a centralized service function that provides for the

purchase of goods and/or services for citywide operating departments... [Services funded by the Fund include:] The Finance Department is responsible for administering the electricity and natural gas accounts for the City. They are also responsible for overseeing procurement contracts, forecasting, providing price certainty, and financial reporting. The role of Energy Management is the responsibility of the General Services Department. The Administration and Regulatory Affairs Department manages the reprographics and office services accounts. The communications and data services fees and citywide copier services are administered by the Houston Information Technology Services Department. The Planning and Development Department provides a centralized service for geographic information system purchases. The Human Resources Department administers the accounts for Contingent Workforce Services (formerly known as Temporary Personnel Services), Human Resources Client Relations Division, and Learning and Development Center. The revenue and expenditure summaries include: General Services, Administration and Regulatory Affairs, Houston Information Technology Services, Planning and Development, Human Resources, and Finance.”

Page XII-39 (page 543 of the pdf): Describes funding for the Central Services Revolving Fund: “The FY2022 Budget provides funding for financial, procurement, and accounts payable and receivable support to client departments within the City. Client departments include the Houston Fire Department, Fleet Management, Houston Information Technology Services, Houston Public Works, and General Services Department – Energy.”

Phoenix:

Source: *2022-23 Phoenix Detail Budget*

(https://www.phoenix.gov/budgetsite/budget-books/2022-23_Detail_Budget_Book.pdf)

Page 75 (page 98 of the pdf): Police budget includes Capital Outlay

Page 309 (page 332 of the pdf): “Employee benefit costs are distributed proportionately to each department’s budget, rather than making a lump sum appropriation for these items. This distribution of costs for each employee benefit results in more accurate costs for each program.”

Page 310 (page 333 of the pdf) shows that the employee benefit costs distributed proportionally to each department’s budget includes pension contributions.

Pages 375-376 (pages 398-399 of the pdf) detail the Central Service Costs charged back to departments.

^v “Six Fast Facts about the NYPD’s Preliminary FY2023 Budget,” Citizen’s Budget Commission, March 18, 2022, (<https://cbcny.org/research/six-fast-facts-about-nypds-preliminary-fy2023-budget>)

^{vi} For purposes of this calculation, this report accepts the LA, Houston and Phoenix budgets as a full-cost accounting. The NYPD costs are as calculated by the Citizens Budget Commission. The Chicago Police Department full-cost accounting are as calculated in this report. Population figures are from the Census Bureau’s *Annual Estimates of the Resident Population for Incorporated Places of 50,000 or More, Ranked by July 1, 2021 Population: April 1, 2020 to July 1, 2021* (<https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-cities-and-towns.html>). The number of uniformed and civilian FTE are from these sources:

NY: <https://cbcny.org/research/six-fast-facts-about-nypds-preliminary-fy2023-budget>

LA: https://en.wikipedia.org/wiki/Los_Angeles_Police_Department

Chicago: authorized positions in 2022 Appropriation Ordinance

Houston: authorized positions in FY 2022 Adopted Budget

Phoenix: authorized positions in 2022-2023 Budget

^{vii} This report uses OBM’s definition of Personnel Costs: all appropriation codes from 0001 through 0099. The calculation is the percentage of total appropriation for operating departments. Therefore, Finance General was excluded from the total.