

Local Budgets and Police Expenditure in the Biggest U.S. Cities: Methodology and Data Sources

June 2020

Project background

Partnering with volunteers from Goldman Sachs, the Vera Institute of Justice (Vera) led a week-long intensive sprint to collect the most recent city budget data, focusing on police department expenses, for 72 cities across the United States. We included the top 50 largest cities across the country and the largest city in each state. Volunteers were trained in reading local budgets; collecting police department data, including expenditures on personnel, other than personnel services, capital, contracts, etc.; and entering that data into a standardized form so that the data from across the 72 cities could be aggregated to create the database presented here.

Each city budget is unique—organized according to local convention—and is publicly available online on the city’s website in a PDF document or, occasionally, in a downloadable or searchable file. There is no up to date (i.e., Fiscal Year 2020) national database of city budgets. To gather this information nationally, Vera enlisted the help of volunteers to manually scan and collect budget data from local budget documents.

City budgets

Annual city budgets reflect the authorized expenditures and anticipated revenues for that jurisdiction. Cities must balance their budgets, meaning that the expenditures are equal to the revenues, which include local tax receipts (generally property taxes, as well as income and sales taxes in some localities), state and federal funding, and fees and fines. Virtually every city, town, and village posts an annual budget online. At the time of publication in June 2020, the vast majority of jurisdictions had posted their adopted budgets for FY2020, which spans a 12-month period that often begins in July 2019. An adopted budget has been passed by the city’s legislature and has the proposed expenses and revenue for the upcoming fiscal year, and frequently has actual expenses and revenues from previous years as well.

The level of detail in Vera’s budget database varies from city to city due to varying levels of detail in each jurisdiction’s budget book. Some cities include very limited budget data overall, especially for their police departments. Of the 72 cities included in this project, three cities had only two lines of data about the police department, capturing expenses for personnel services and all other expenses: Arlington, Texas; Newark, New Jersey; and Tampa, Florida. Virginia Beach, Virginia, only included three lines of information—personnel, non-personnel, and capital projects. All other cities had somewhat to

significantly more detail available beyond police department personnel costs. Where available, that detail is reflected in the city-level data in this database.

All cities have a budget book, a publicly available document that catalogs the expenses and revenues for all city departments, such as sanitation, parks, social services, and police. These sources are PDFs or, in a few instances, Excel files posted online. Some cities also have an online “open data” source, which is often more detailed than the city’s budget book.

Data collection methodology

Each city records the data in its budget differently, which is why this project required manual data collection. For this reason, Vera enlisted the help of volunteers from Goldman Sachs to manually scan and collect budget data during a one-week sprint.

To reflect the most recent data available, we opted to use FY2020 adopted budget data for all cities except Newark, New Jersey, where the FY2020 budget was not readily available online. In this instance, we used the FY2019 adopted budget. We collected data from the budget book for every city except Austin, Texas; Chicago, Illinois; Dallas, Texas; and Nashville, Tennessee, where the open data sources were more detailed and therefore more helpful to this project. Oakland, California, was omitted from the data collection process due to the lack of 2020 department-level budget data available. For each city, we have included a link to the budget book or open data source. (See table below.)

Most cities’ budget data includes the city’s general fund spending on policing (i.e., allocations made entirely from the city’s own expenditures), as well as external sources of funding, including state and federal funds. Where possible, the database captures both local and external sources of funding and flags the small number of cities that only report general fund spending on policing. The varying level of detail about local versus external sources of funding from city to city included in this database is a function of different levels of reporting and transparency in local budgets. Some cities may receive state and federal funding for the police department, but either do not report these funds on their own line or report them in an entirely different part of the budget book. We strived to include as much detail as publicly available.

For data collection, Vera created a standardized template with drop-down fields that all volunteers used to enter budget numbers. The drop-down fields minimized the potential for misinterpretation of the data or incorrect entry. For the most part, the only data entered manually were the expense amounts, which were copied and pasted from the budget book or open data source to minimize human error. The template itself had three tabs: (1) a summary of the overall city budget; (2) a detailed tab of the police department budget, including spending on personnel, non-personnel costs, capital costs, and, where available, detailed breakdowns of spending by police department unit, rank, etc.; and (3) any specific notes or details captured by the volunteer.

Overall, the volunteers captured 2,699 rows of data across all 72 cities. Some cities had no more than three or four lines of data, whereas others had several hundred lines. All city budgets included a topline figure of total spending on the police department (total department expenditures). Every city had police department spending on personnel services and non-personnel services. The employee to civilian ratio represents the number of staff employed by the city's police department. This figure includes staff who are denoted in the FY 2020 adopted city budget book as either full time, part time, civilian, or sworn staff. It does not include staff from other police agencies (Police Boards, Police Accountability Offices, etc.). These figures were drawn from FY2020 adopted city budget books. In our data collection, we made no assumptions and filled in only reported adopted numbers from the adopted budget books or open data portals.

After we received a completed budget template for each city, Vera staff conducted the following quality assurance process for each city.

- Vera staff verified that the volunteer used the FY2020 adopted budget (with the exception of Newark, New Jersey, for which the FY2019 budget was used instead).
- For approximately 700 rows of data, volunteers added in their own text where they found a discrepancy—for example, a question whether “capital outlay” was the same as “capital.” When those discrepancies occurred, Vera staff manually checked those 700 lines of data to ensure consistency and accuracy.
- After all data was collected and aggregated, a team of Vera staff conducted a second review of each city’s topline budget and police department spending against the numbers in the budget book or open data source to verify accuracy.

Given the manual nature of the data collection and the thousands of rows of data collected and entered, some errors likely remain. If you spot an error or inaccuracy, please email costofpolicing@vera.org.

Appendix

Budget sources

Albuquerque	NM	http://documents.cabq.gov/budget/fy-20-approved-budget.pdf
Anchorage	AK	https://www.muni.org/Departments/budget/operatingBudget/2020%20GGOB/2020%20Apvd%20GGOB/Web%20Complete%20GGOB%20Book.pdf
Arlington	TX	https://www.arlingtontx.gov/city_hall/budget_finance/budget_business_plan/fy_20_20_adopted_budget
Atlanta	GA	https://www.atlantaga.gov/home/showdocument?id=43234
Austin	TX	https://data.austintexas.gov/Budget-and-Finance/Program-Budget-Operating-Budget-Vs-Expense-Raw-Dat/g5k8-8sud
Baltimore	MD	https://bbmr.baltimorecity.gov/sites/default/files/Final%20SOTA%20FY20-compressed%20web.pdf
Billings	MT	https://ci.billings.mt.us/DocumentCenter/View/39251/FY-2020-Operating-Budget--5-Year-Capital-Improvement-Plan
Birmingham	AL	https://data.birminghamal.gov/dataset/annual-operating-budgets/resource/d81525b5-f2bd-4013-8f7a-695d1445f768
Boise	ID	https://www.cityofboise.org/cobmedia/FY_2020_Budget_Book_web.pdf
Boston	MA	https://www.boston.gov/sites/default/files/embed/file/2019-09/v3_12-20_a_public-safety-cabinet.pdf
Bridgeport	CT	https://www.bridgeportct.gov/filestorage/341650/341652/342544/2020_Adopted_Annual_Operating_Budget_Final_Draft_9.30.19.pdf
Burlington	VT	https://www.burlingtonvt.gov/sites/default/files/16%20%20FY20%20Mayor%27s%20Recommended%20Budget_Police.pdf
Charleston	SC	https://www.charleston-sc.gov/DocumentCenter/View/26154/City-of-Charleston-2020-Formal-Budget
Charleston	WV	https://www.charlestonwv.gov/sites/default/files/documents/2019-07/APPROVED-FY-2020-City-of-Charleston-Budget.pdf
Charlotte	NC	https://charlottenc.gov/budget/FY2020%20Documents/FY%202020%20Adopted%20Budget%20Book%207-31%20Complete.pdf
Cheyenne	WY	https://www.cheyennecity.org/DocumentCenter/View/30499/2020-Adopted-Budget
Chicago	IL	https://data.cityofchicago.org/Administration-Finance/Budget-2020-Budget-Ordinance-Appropriations/fyin-2vyd/data
Colorado Springs	CO	https://coloradosprings.gov/sites/default/files/2020fbudgetfulldocument.pdf
Columbus	OH	https://www.columbus.gov/finance/financial-management-group/budget-management/2020-Operating-Budget/
Dallas	TX	https://www.dallasopendata.com/Budget-Finance/Revenue-Budget/rtn4-pmj9/data
Denver	CO	https://www.denvergov.org/content/dam/denvergov/Portals/344/documents/Budget/2020/2020BudgetVolume2.pdf
Des Moines	IA	https://www.dsm.city/document_center/Finance/Operating%20Budget/2020/FY2020%20Adopted%20Operating%20Budget.pdf
Detroit	MI	https://detroitmi.gov/sites/detroitmi.localhost/files/migrated_docs/financial-reports/FY%202019%20-%202022%20City%20Council%20Recommended%20Four%20Year%20Plan%20-%20Section%20B%20Departments.pdf
El Paso	TX	https://www.elpasotexas.gov/omb/city-budget/~/_media/files/coep/office%20of%20management%20and%20budget/fy20%20Obudget/fy%202020%20adopted%20budget%20book%20-%20Updated.pdf#view=FitV

Fargo	ND	https://download.fargond.gov/1/2020_mayors_approved_budget_electronic_copy.pdf
Fort Worth	TX	http://fortworthtexas.gov/performance/budget/fy2020.pdf
Fresno	CA	https://www.fresno.gov/finance/wp-content/uploads/sites/11/2019/10/FY2020AdoptedBudgetUpdated2.pdf
Honolulu	HI	http://www4.honolulu.gov/docushare/dsweb/Get/Document-235412/FINAL_BBook_Operating_FY20_2019-03_01_v1_OPTIMIZED.pdf
Houston	TX	https://www.houstontx.gov/budget/20budadopt/FY2020_Adopted_Budget.pdf
Indianapolis	IN	https://citybase-cms-prod.s3.amazonaws.com/d7a3881fc5744330904c7fa1bfdd0704.pdf
Jackson	MS	https://www.jacksonms.gov/documents/fy-2019-2020-annual-budget/
Jacksonville	FL	https://www.coj.net/departments/finance/docs/budget/city-of-jacksonville-fy19-20-budget.aspx
Kansas City	MO	https://www.kcmo.gov/home/showdocument?id=2368
Las Vegas	NV	https://files.lasvegasnevada.gov/finance/CLV-Final-Budget-FY2020.pdf
Little Rock	AR	https://www.littlerock.gov/media/6543/2020-city-of-little-rock-budget-document.pdf
Long Beach	CA	http://www.longbeach.gov/globalassets/finance/media-library/documents/city-budget-and-finances/budget/budget-documents/fy-20-adopted-budget/full-book-print---1-29-20-v2
Los Angeles	CA	https://lacontroller.org/wp-content/uploads/2019/09/BUDGET-2019-20.pdf
Louisville	KY	https://louisvilleky.gov/sites/default/files/management_budget/2019-2020_council_approved_detail_budget_book.pdf
Manchester	NH	https://www.manchesternh.gov/Portals/2/Departments/finance/FiscalYear2020BudgetBook.pdf?ver=2019-06-20-174921-513
Memphis	TN	https://memphistn.gov/UserFiles/Servers/Server_11150732/File/Gov/Financial%20Division/FY%202020%20Adopted%20Operating%20Budget/Police_Services.pdf
Mesa	AZ	https://www.mesaaz.gov/home/showdocument?id=35356
Miami	FL	http://archive.miamigov.com/Budget/docs/FY20/Adopted%20Budget%20Book%20with%20TOC%20Hyperlinks.pdf
Milwaukee	WI	https://city.milwaukee.gov/ImageLibrary/User/crystal/Budget-Books/2020Budget2.pdf
Minneapolis	MN	http://www.minneapolismn.gov/www/groups/public/@finance/documents/webcontent/wcmssp-221020.pdf
Nashville	TN	https://www.nashville.gov/Portals/0/SiteContent/Finance/docs/OMB/citizens_budget/budgetbook/fy20/FY20OperatingBudgetBook.pdf
New Orleans	LA	https://council.nola.gov/council/media/Assets/Documents/2020-Proposed-Budget-Book.pdf
New York	NY	https://www.portnola.com/assets/pdf/Port-NOLA-FY2020-Financial-Plan-web.pdf
Newark	NJ	https://www.newarknj.gov/viewer/budget
Oklahoma City	OK	https://www.okc.gov/home/showdocument?id=14482
Omaha	NE	https://finance.cityofomaha.org/images/stories/Budgets/Budget2020Adopted/2020Appropriated_Budget_FINAL.pdf
Philadelphia	PA	http://phlcouncil.com/wp-content/uploads/2019/04/FY2020BudgetDetail-Police-Department.pdf

Phoenix	AZ	https://www.phoenix.gov/budgetsite/budget-books/DetailBudgetBook2019-20.pdf
Portland	ME	http://www.portlandmaine.gov/ArchiveCenter/ViewFile/Item/1054
Portland	OR	https://www.portlandoregon.gov/cbo/article/743347
Providence	RI	https://www.providenceri.gov/wp-content/uploads/2019/07/Approved-FY2020-Budget-Book.pdf
Raleigh	NC	https://cityofraleigh0drupal.blob.core.usgovcloudapi.net/drupal-prod/COR11/FY2020AdoptedBudget.pdf
Sacramento	CA	https://www.cityofsacramento.org/-/media/Corporate/Files/Finance/Budget/FY20-Approved_Final.pdf?la=en
Salt Lake City	UT	http://www.slcdocs.com/budget/bookFY20.pdf
San Antonio	TX	https://www.sanantonio.gov/portals/0/files/budget/FY2020/Adopted-Budget.pdf
San Diego	CA	https://www.sandiego.gov/sites/default/files/fy20ab_v2police.pdf
		https://sfmayor.org/sites/default/files/CSF_Budget_Book_June_2019_Final_Web_RE_V2.pdf
San Francisco	CA	https://data.sfgov.org/City-Management-and-Ethics/Budget/xdgd-c79v
San Jose	CA	https://www.sanjoseca.gov/home/showdocument?id=45411
Seattle	WA	https://www.seattle.gov/Documents/Departments/FinanceDepartment/20adoptedbudget/2020%20adopted%20budget.pdf
Sioux Falls	SD	https://www.siouxfalls.org/finance/budget
		https://www.stlouis-mo.gov/government/departments/budget/transparency/expenditure/departments.cfm
St. Louis	MO	
Tampa	FL	https://www.tampagov.net/sites/default/files/budget/files/FY2020-budget1.pdf
Tucson	AZ	https://www.tucsonaz.gov/files/budget/FY_2020_Budget_Book.pdf
Tulsa	OK	https://www.cityoftulsa.org/media/10465/section04-departments7-1-19.pdf
		https://www.vbgov.com/government/departments/budget-office-management-services/budget-archives/Documents/fy20-adopted-budget/FY%202019-20%20Adopted%20OperatingBudget%20WEB.pdf
Virginia Beach	VA	
Washington	DC	https://cfo.dc.gov/node/1391676
		https://www.wichita.gov/Finance/FinancialDocuments/2019-2020%20Adopted%20Budget%20-%20Vol%20I.pdf
Wichita	KS	
Wilmington	DE	https://www.wilmingtonde.gov/home/showdocument?id=8406

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