



THE CITY OF NEW YORK  
**OFFICE OF THE COMPTROLLER**  
 BRAD LANDER

September 30, 2024

Preston Niblack  
 Commissioner  
 New York City Department of Finance  
 1 Centre Street, 5<sup>th</sup> Floor  
 New York, NY 10007

**Re: Report on the New York City Sheriff’s Office Overtime (Report Number FK24-093S)**

Dear Commissioner Niblack:

The Comptroller’s Office has reviewed overtime budget and spending for the New York City Sheriff’s Office.<sup>1</sup> Based on our review, the Sheriff’s Office has exceeded its adopted and modified overtime budgets by significant and growing amounts in recent years. As detailed in the Table I and Chart I below, between Fiscal Year 2017 and 2023, the Sheriff’s Office overtime spending increased by 156%.

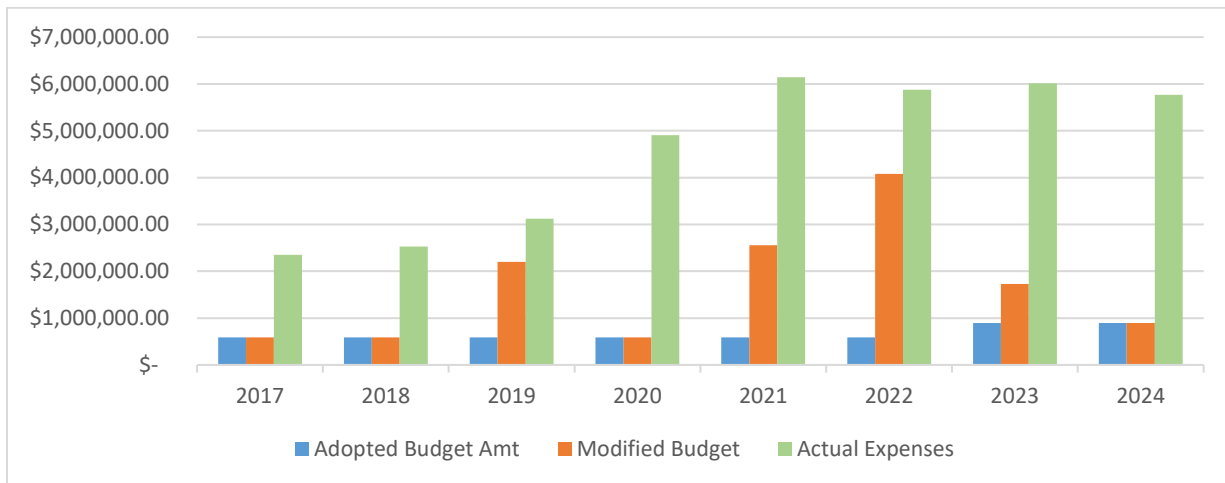
Table I: Sheriff Office Overtime Budgeted vs Actual Amounts

Fiscal Year	Adopted Budget	Modified Budget	Actual Expenses	% Increase over Adopted Budget	% Increase over Modified Budget
2017	\$589,280	\$589,280	\$2,348,562	298.5%	298.5%
2018	\$589,280	\$589,280	\$2,529,664	329.3%	329.3%
2019	\$589,280	\$2,200,000	\$3,122,434	429.9%	41.9%
2020	\$589,280	\$589,280	\$4,904,424	732.3%	732.3%
2021	\$589,280	\$2,554,783	\$6,140,271	942.0%	140.3%
2022	\$589,280	\$4,082,064	\$5,877,577	897.4%	44.0%
2023	\$897,064	\$1,732,064	\$6,013,359	570.3%	247.2%
2024 <sup>2</sup>	\$897,064	\$897,064	\$5,767,166	542.9%	542.9%

<sup>1</sup> The Comptroller’s Office generated overtime spending and budget reports from the City’s Financial Management System (FMS) and the City Human Resources Management System (CHRMS).

<sup>2</sup> Fiscal Year 2024 amounts are as of July 3, 2024.

Chart I: Sheriff Office Overtime Budgeted vs Actual Amounts<sup>3</sup>



Based on historical overtime spending, it appears the Sheriff’s Office’s is not appropriately planning for or controlling overtime spending. The Sheriff’s Office does not set realistic overtime budgets and does not limit overtime spending to adopted budget amounts. Further, the Sheriff’s Office does not properly manage and modify the budget on an ongoing basis during the fiscal year.

For example, for Fiscal Year 2023, the Sheriff’s Office’s adopted budget for overtime was \$897,064. The Sheriff’s Office overtime budget was modified and increased by \$835,000 to \$1,732,064 in November 2022. However, at that time, actual overtime spending already exceeded that amount and totaled \$2,188,829. Furthermore, although actual overtime spending continued to increase to \$6,013,359, the Sheriff’s Office did not make any other budget modifications during the year.

These budget and spending issues continued in Fiscal Year 2024. As of July 3, 2024, actual overtime expenses recorded in the City’s Financial Management System (FMS) totaled \$5,767,166. These expenses included payments totaling \$63,091 made to 127 employees for 1,117 overtime hours worked on one day, Saturday, December 9, 2023, nearly nine hours per employee.

Nevertheless, the Adopted Budget for Fiscal Year 2025 overtime amount for the Sheriff’s Office remains the same as last year’s budget, at \$897,064, just 15% of the amount the office has spent in any of the last four years. Meanwhile, given the Sheriff’s Office’s increased work to address the proliferation of illegal cannabis stores, there is reason to anticipate that overtime could increase even further.

To comply with responsible budgeting practices, the Sheriff’s Office should set realistic overtime budgets based on historical data and planned activities and only modify budgets as necessary in response to changing conditions. I urge you to address what appear to be systemic issues with overtime budgeting, spending and controls at the Sheriff’s Office.

<sup>3</sup> Ibid.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Lander", with a stylized flourish at the end.

Brad Lander  
New York City Comptroller