

**New York City Council**  
 Hon. Adrienne Adams, Speaker of the Council  
 Hon. Justin Brannan, Chair, Finance Committee

**Report on the Fiscal 2026 Preliminary Plan,  
 the Fiscal 2026 Preliminary Capital Commitment Plan and the Fiscal 2025 Preliminary Mayor’s Management Report for  
 the Department of Finance**

Tanisha S. Edwards, Chief Financial Officer and Deputy Chief of Staff  
 Richard Lee, Director  
 Jonathan Rosenberg, Managing Deputy Director  
 Chima Obichere, Deputy Director  
 Eisha Wright, Deputy Director  
 Paul Scimone, Deputy Director  
 Elizabeth Hoffman, Assistant Director

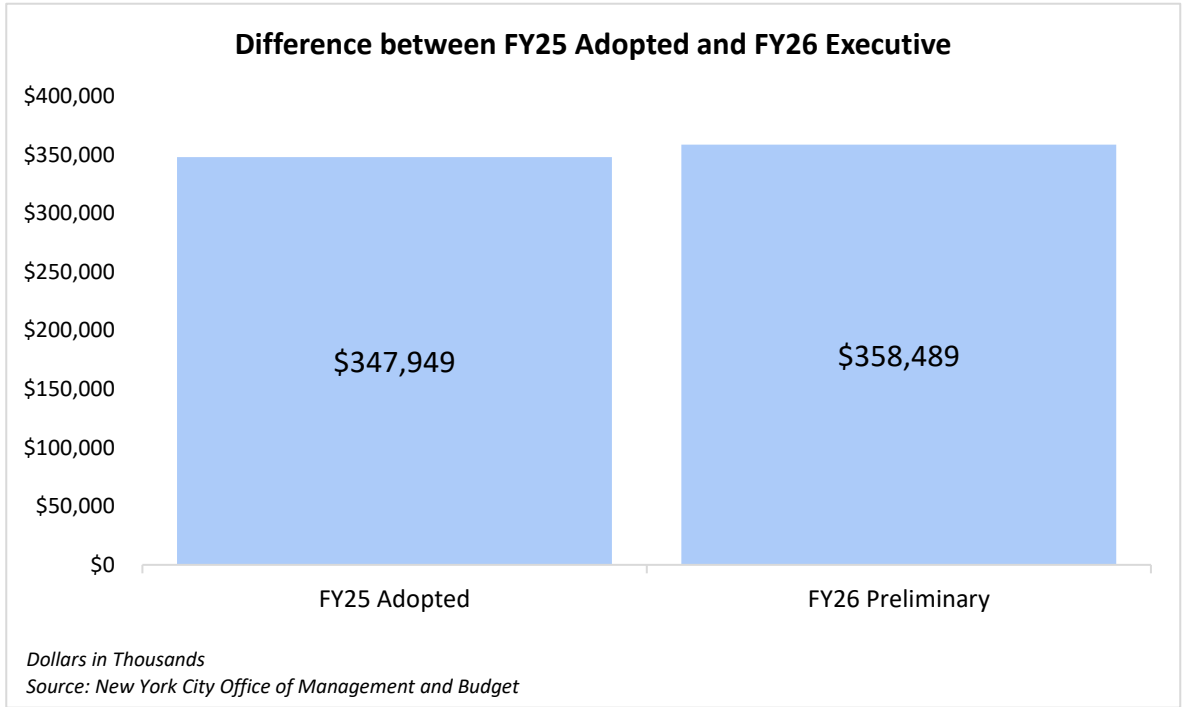
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**Fiscal 2026 Preliminary Plan**

FY25	FY26
\$13.1 million since Adopt.	\$6.5 million since Adopt.
\$5.9 million since Nov.	No Change since Nov.

**Department of Finance Budget Overview**

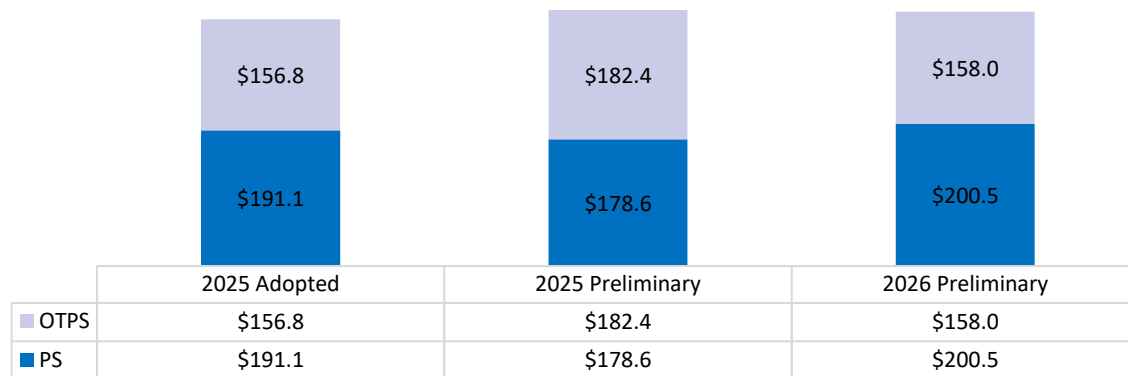
The Preliminary Financial Plan for Fiscal 2025-2029 (Preliminary Plan), includes a proposed Fiscal 2026 budget of \$358.5 million for the Department of Finance (DOF or the Department). DOF’s Fiscal 2026 budget in the Preliminary Plan is unchanged compared to the Fiscal 2026 budget in the November Financial Plan. The Fiscal 2026 Preliminary Budget is \$10.5 million greater than the Fiscal 2025 Adopted Budget.



**PS and OTPS:**

**PS:  
\$200.5M**

**OTPS:  
\$158.0M**



Source: New York City Office of Management and Budget  
Dollars in Millions

**Agency  
Financial  
Summary**

<i>Dollars in Thousands</i>	FY23	FY24	FY25	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY25	FY26	FY26-FY25
<b>Budget by Program Area</b>						
Administration	\$72,593	\$75,533	\$78,462	\$90,176	\$ 84,430	\$5,967
Audit	21,161	20,079	28,658	27,514	29,232	574
Civil Enforcement	45,624	50,280	50,576	54,352	50,423	(153)
Collections	18,646	18,306	22,995	25,463	23,152	157
Communications & Governmental Services	3,119	3,056	4,137	4,019	4,231	94
Financial Plan Savings	0	0	(15,275)	(29,366)	(14,873)	402
FIT(Finance Information Technology)	73,746	70,328	64,082	76,221	65,595	1,513
Legal & Adjudications	16,397	16,101	20,662	19,870	21,278	616
NYCSERV Contract Funding	3,779	3,110	3,337	3,383	3,337	0
Payment Ops & Application Processing	17,135	22,420	20,972	21,353	21,459	487
Property Records	5,565	6,101	6,311	6,135	6,480	169
Treasury	27,728	28,400	28,911	28,800	28,861	(50)
Valuing Property	26,585	28,095	34,122	33,141	34,884	762
<b>TOTAL</b>	<b>\$332,077</b>	<b>\$341,810</b>	<b>\$347,949</b>	<b>\$361,064</b>	<b>\$358,489</b>	<b>\$10,539</b>
<b>Funding</b>						
City Funds	\$330,849	\$337,746	\$342,385	\$352,782	\$352,921	\$10,536
Other Categorical	0	0	0	1,517	0	0
State	113	113	438	512	438	0
Federal - Other	0	0	0	999	0	0
Intra City	1,115	3,951	5,127	5,252	5,131	4
<b>TOTAL</b>	<b>\$332,077</b>	<b>\$341,810</b>	<b>\$347,949</b>	<b>\$361,064</b>	<b>\$358,489</b>	<b>\$10,539</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	1,653	1,672	1,983	1,994	1,993	10
<b>TOTAL</b>	<b>1,653</b>	<b>1,672</b>	<b>1,983</b>	<b>1,994</b>	<b>1,993</b>	<b>10</b>

\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.  
Source: New York City Office of Management and Budget

**Agency Contract Budget:**

**FY26 Contract Budget: \$80.2 million**

**Number of Contracts in FY26: 67**

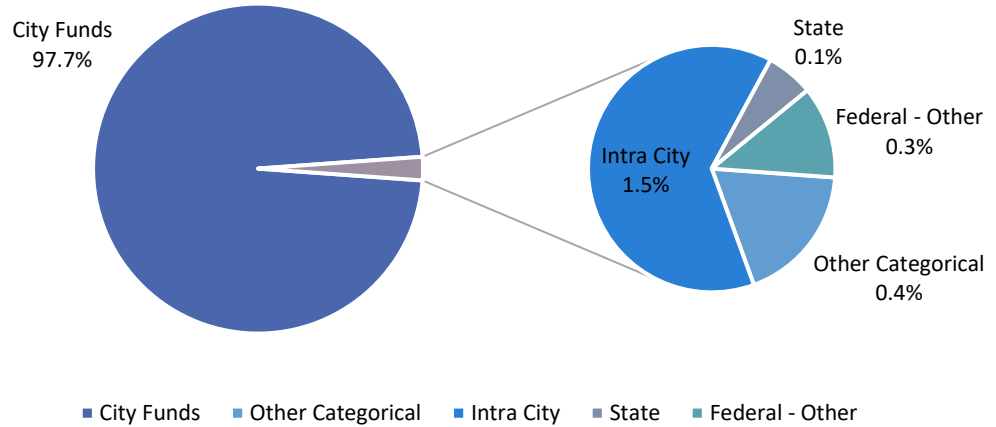
**DOF FY26 Preliminary Contract Budget**  
*Dollars in Thousands*

Category	FY25 Adopted	Number of Contracts	FY26 Preliminary	Number of Contracts
Contractual Services General	\$22,622	19	\$22,996	19
Maint & Rep General	\$11,503	19	\$11,497	19
Printing Contracts	\$2,370	10	\$2,307	10
Costs Assoc with Financing	\$35,073	3	\$34,940	3
Security Services	\$2,500	3	\$2,500	3
Temporary Services	\$550	1	\$550	1
Cleaning Services	\$23	1	\$23	1
Training Prgm City Employees	\$476	6	\$492	6
Prof Serv Legal Services	\$141	1	\$0	0
Prof Serv Computer Services	\$4,712	3	\$4,752	4
Prof Serv Other	\$137	1	\$117	1
<b>TOTAL</b>	<b>\$80,107</b>	<b>67</b>	<b>\$80,173</b>	<b>67</b>

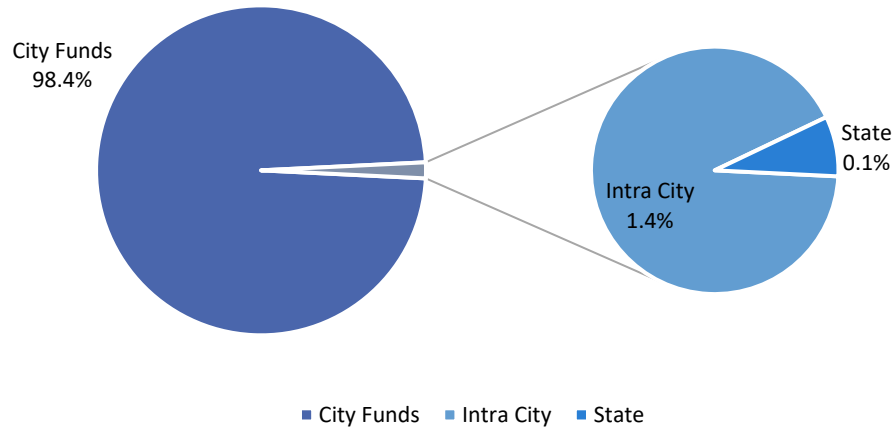
*Source: New York City Office of Management and Budget*

**Agency Budget by Funding Source**

**Fiscal 2025**

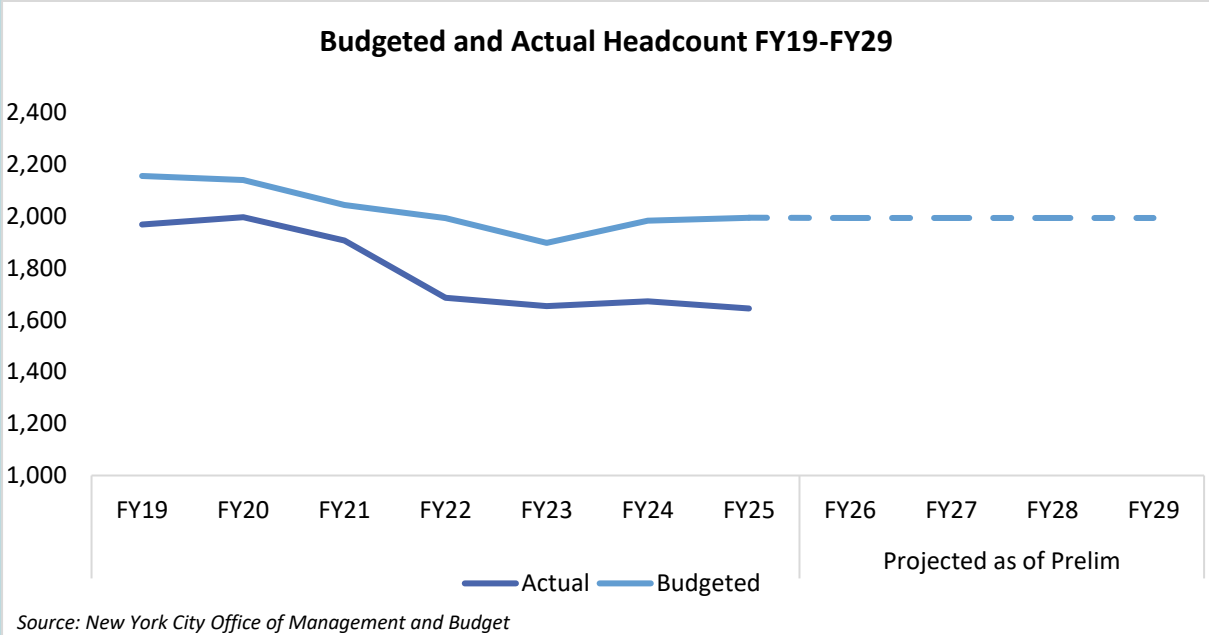


**Fiscal 2026**



*Source: New York City Office of Management and Budget*

**FY26 Budgeted Headcount:**  
1,994 full-time positions  
**Headcount as of January: 1,626**  
**Vacancies as of January: 368**



*Note: Budgeted and actual headcounts are as of the end of the fiscal year, except for FY26 where budgeted headcount is as of the Preliminary Plan and actual headcount is as of January 2025.*

**Preliminary Plan Changes**

FY25 = \$5.9	FY26 = \$0	FY27 = \$0	FY28 = \$0	FY29 = \$0
New Needs = \$4.7	New Needs = \$0	New Needs = \$0	New Needs = \$0	New Needs = \$0
Other Adjustments = \$1.2	Other Adjustments = \$0	Other Adjustments = \$0	Other Adjustments = \$0	Other Adjustments = \$0
Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0

Dollars in Millions

**FY26 Changes in the Preliminary Plan:**  
**Total: \$0**  
**New Needs: \$0**

**Significant Preliminary Plan Changes**  
**New Needs**

- **Cyber Security Software.** The Preliminary Plan includes \$1.1 million in Fiscal 2025 for Splunk, a subscription service for data security. This funding is only in Fiscal 2025 as DOF is exploring a more cost-effective option and hopes to find a more affordable option in the outyears.
- **Increased Marshal Booting Fees.** The Preliminary Plan includes an additional \$3.6 million in Fiscal 2025 related to costs associated with booting by the Marshals. Booting

**Other Adjustments:**  
\$0

ceased during Covid which resulted in a backlog. As the Department has pushed to clear the backlog, expenditures have increased.

**Other Adjustments**

- **Vape Disposal and Destruction.** The Preliminary Plan includes an additional \$1.5 million in Fiscal 2025 for the destruction of vapes held in DOF facilities. These vapes are not related to Operation Padlock to Protect, they were confiscated before the operation began.
- **Child Tax Credit Mailing.** The Preliminary Plan includes an additional \$75,000 in Fiscal 2025 for mailing postcards to HRA clients that are eligible for Earned Income Tax Credits.

**Preliminary Mayor's Management Report**

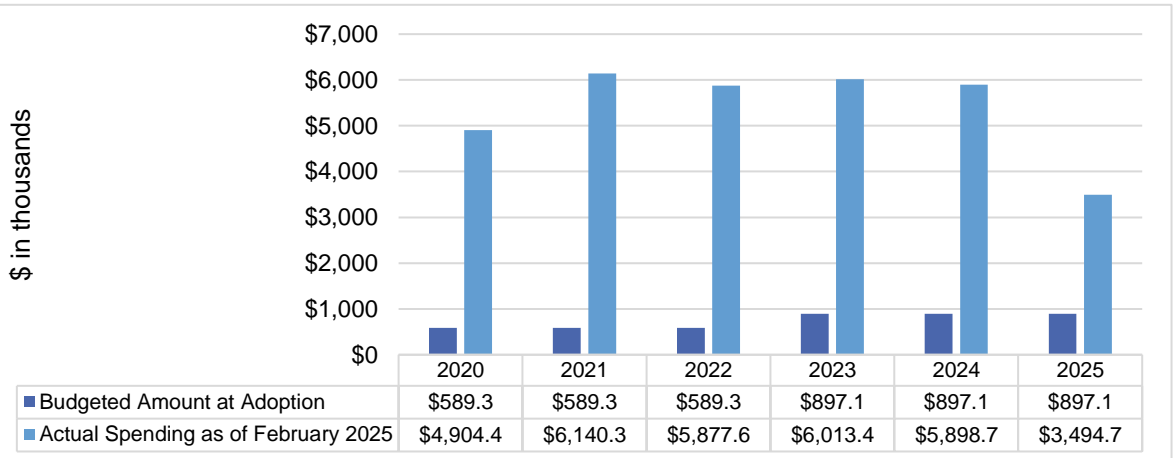
The Preliminary Mayor's Management Report (PMMR) for Fiscal 2025 reports on six service areas and six goals for DOF. Noteworthy metrics that were reported are detailed below.

- **Average turnaround time for field audits** – The average turnaround time for field audits increased from 432 days in the first four months of Fiscal 2024 to 567 days in the first four months of Fiscal 2025, an increase of 135 days or 31.3 percent. The decrease in the number of auditors at DOF assigned to field audits has resulted in lower tax liability due to field audits this year.
- **Average turnaround time for in-person parking summons hearings** – The average turnaround time for in-person parking summons hearings increased from 4.5 to 9.0 minutes between the first four months of Fiscal 2024 and the first four months of Fiscal 2025. This increase is due to a shortage of administrative judges which increases the workload of remaining judges and limits DOF's capacity to quickly resolve administrative hearings. According to the PMMR, part of the shortage is due to current market conditions favoring private sector employment.

**Budget Issues and Concerns**

- **Sheriff Overtime.** The Sheriff Unit regularly exceeds its overtime budget. In Fiscal 2021 the budgeted amount for overtime was \$589,280 and the actual spending totaled \$6.2 million. Between Fiscal 2020 and Fiscal 2024 the Sheriff spent an average of \$5.8 million per year on overtime while the office's annual budget averaged \$712,394 at adoption.

**Budgeted vs Actual Sheriff Overtime Spending Fiscal 2020 to Fiscal 2025**



- **Auditors.** According to the PMMR, field audits were completed less quickly in the first four months of Fiscal 2025 than during the same period in the previous year; (567 days compared to 432 days). According to DOF, this is due to the agency a reduction of 21 auditors assigned to field audits due to attrition. The decline in the number of auditors could have negative long-term impacts on the City’s ability to properly audit and collect revenue.
- **Hearings.** According to the PMMR, the turnaround time for in-person hearings increased from 4.5 days to 9.0 days, online hearings from 4.5 to 5.4 days, and mail hearings from 6.6 to 6.9 days. This increase is due to a shortage of administrative judges. In order alter this trend the Department should recruit and hire additional judges.

**Budget  
Actions in  
the  
November  
and  
Preliminary  
Plans**

<i>Dollars in Thousands</i>	FY25			FY26		
	City	Non-City	Total	City	Non-City	Total
<b>DOF Budget as of the Adopted FY25 Budget</b>	<b>\$342,385</b>	<b>\$5,565</b>	<b>\$347,950</b>	<b>\$346,428</b>	<b>\$5,569</b>	<b>\$351,997</b>
<b>Changes Introduced in the November 2024 Plan</b>						
<b>New Needs</b>						
Legal and Sheriff Administrative Support for Padlock to Protect	\$411	\$0	\$411	\$822	\$0	\$822
Sheriff Electronic Monitoring Expansion	5,330	0	5,330	5,456	0	5,456
STARS Printing Services	340	0	340	384	0	384
<b>Subtotal, New Needs</b>	<b>\$6,081</b>	<b>\$0</b>	<b>\$6,081</b>	<b>\$6,662</b>	<b>\$0</b>	<b>\$6,662</b>
<b>Other Adjustments</b>						
Asylum Seekers City Funding Realignment	\$21	\$0	\$21	\$0	\$0	\$0
Bloomberg Phil. Position	0	125	125	0	0	0
FY25 Asset Forfeiture	0	676	676	0	0	0
FY25 Asset Forfeiture DOJ	0	246	246	0	0	0
LGRMIF grant fund	0	75	75	0	0	0
Load revenue for AFF	0	77	77	0	0	0
MOCEJ Transfer	(113)	0	(113)	(170)	0	(170)
<b>Subtotal, Other Adjustments</b>	<b>(\$92)</b>	<b>\$1,199</b>	<b>\$1,107</b>	<b>(\$170)</b>	<b>\$0</b>	<b>(\$170)</b>
<b>TOTAL, All Changes in November 2024 Plan</b>	<b>\$5,989</b>	<b>\$1,199</b>	<b>\$7,188</b>	<b>\$6,492</b>	<b>\$0</b>	<b>\$6,492</b>
<b>DOF Budget as of the November 2024 Plan Budget</b>	<b>\$348,374</b>	<b>\$6,764</b>	<b>\$355,138</b>	<b>\$352,920</b>	<b>\$5,569</b>	<b>\$358,489</b>
<b>Changes Introduced in the FY25 Preliminary Plan</b>						
<b>New Needs</b>						
Cyber Security Software	\$1,102	\$0	\$1,102	\$0	\$0	\$0
Increased Marshal Booting Fees	3602	0	0	0	0	0
<b>Subtotal, New Needs</b>	<b>\$4,704</b>	<b>\$0</b>	<b>\$1,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Adjustments</b>						
Asylum Seeker Adjustment	\$6	\$0	\$6	\$0	\$0	\$0
Child Tax Credit Mailing	75	0	75	0	0	0
Lease Adjustment	(377)	0	(377)		0	0
Vape Disposal and Destruction	0	1,517	1,517	0	0	0
<b>Subtotal, Other Adjustments</b>	<b>(\$296)</b>	<b>\$1,517</b>	<b>\$1,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL, All Changes in the FY26 Preliminary Plan</b>	<b>\$4,408</b>	<b>\$1,517</b>	<b>\$2,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DOF Budget as of the FY26 Preliminary Budget</b>	<b>\$352,783</b>	<b>\$8,281</b>	<b>\$361,064</b>	<b>\$352,920</b>	<b>\$5,569</b>	<b>\$358,489</b>

Source: New York City Office of Management and Budget

<b>Administration</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$15,931	\$18,513	\$18,448	\$20,490	\$22,898	\$4,450
Unsalaries	39	24	4	4	4	0
Additional Gross Pay	407	546	283	283	283	0
Additional Gross Pay - Labor Reserve	117	372	0	0	0	0
Overtime - Civilian	433	653	2	29	2	0
P.S. Other	2	1	0	0	0	0
Fringe Benefits	3	5	0	0	0	0
<b>Subtotal</b>	<b>\$16,932</b>	<b>\$20,113</b>	<b>\$18,738</b>	<b>\$20,807</b>	<b>\$23,188</b>	<b>\$4,450</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$4,087	\$4,190	\$3,667	\$6,348	\$3,667	\$0
Supplies & Materials	997	1,001	1,319	1,347	1,319	0
Fixed & Misc. Charges	18	34	9	10	9	0
Property & Equipment	443	46	758	551	758	0
Other Services & Charges	50,116	50,150	53,971	61,113	55,488	1,517
<b>Subtotal</b>	<b>\$55,661</b>	<b>\$55,421</b>	<b>\$59,725</b>	<b>\$69,369</b>	<b>\$61,241</b>	<b>\$1,517</b>
<b>TOTAL</b>	<b>\$72,593</b>	<b>\$75,533</b>	<b>\$78,462</b>	<b>\$90,176</b>	<b>\$84,430</b>	<b>\$5,967</b>
<b>Funding</b>						
City Funds			\$78,462	\$90,051	\$84,430	\$5,967
Intra City			0	125	0	0
<b>TOTAL</b>	<b>\$72,593</b>	<b>\$75,533</b>	<b>\$78,462</b>	<b>\$90,176</b>	<b>\$84,430</b>	<b>\$5,967</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	180	182	202	213	212	10
<b>TOTAL</b>	<b>180</b>	<b>182</b>	<b>202</b>	<b>213</b>	<b>212</b>	<b>10</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Audit</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$18,631	\$18,182	\$26,709	\$25,555	\$27,282	\$573
Other Salaried	0	0	7	7	7	0
Unsalaries	5	27	5	5	5	0
Additional Gross Pay	1,503	1,304	1,657	1,657	1,657	0
Additional Gross Pay - Labor Reserve	660	72	0	0	0	0
Overtime - Civilian	63	157	0	0	0	0
P.S. Other	(6)	0	0	0	0	0
<b>Subtotal</b>	<b>\$20,856</b>	<b>\$19,741</b>	<b>\$28,377</b>	<b>\$27,224</b>	<b>\$28,951</b>	<b>\$573</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$55	\$93	\$77	\$124	\$77	\$0
Contractual Services - Professional Services	20	14	0	20	0	0
Supplies & Materials	33	17	21	10	21	0
Property & Equipment	176	196	105	101	105	0
Other Services & Charges	21	18	77	35	77	0
<b>Subtotal</b>	<b>\$305</b>	<b>\$338</b>	<b>\$281</b>	<b>\$290</b>	<b>\$281</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$21,161</b>	<b>\$20,079</b>	<b>\$28,658</b>	<b>\$27,514</b>	<b>\$29,232</b>	<b>\$574</b>
<b>Funding</b>						
City Funds			\$28,658	\$27,514	\$29,232	\$574
<b>TOTAL</b>	<b>\$21,161</b>	<b>\$20,079</b>	<b>\$28,658</b>	<b>\$27,514</b>	<b>\$29,232</b>	<b>\$574</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	247	235	327	327	327	0
<b>TOTAL</b>	<b>247</b>	<b>235</b>	<b>327</b>	<b>327</b>	<b>327</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*



<b>Civil Enforcement</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Uniformed	\$222	\$0	\$0	\$0	\$0	\$0
Full-Time Salaried - Civilian	19,943	21,082	27,751	25,891	28,055	304
Unsalaries	43	74	25	25	27	2
Additional Gross Pay	1,325	1,398	1,788	1,809	1,788	0
Additional Gross Pay - Labor Reserve	261	69	0	0	0	0
Overtime - Civilian	5,817	5,684	882	1,342	882	0
Fringe Benefits	86	81	30	30	30	\$0
<b>Subtotal</b>	<b>\$27,697</b>	<b>\$28,389</b>	<b>\$30,477</b>	<b>\$29,098</b>	<b>\$30,783</b>	<b>\$306</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$15,040	\$19,347	\$16,692	\$20,768	\$16,692	\$0
Supplies & Materials	400	952	390	981	390	0
Fixed & Misc. Charges	1	1	13	2	13	0
Property & Equipment	1,507	476	681	396	453	(228)
Other Services & Charges	978	1,115	2,322	3,107	2,091	(231)
<b>Subtotal</b>	<b>\$17,927</b>	<b>\$21,891</b>	<b>\$20,099</b>	<b>\$25,254</b>	<b>\$19,640</b>	<b>(\$459)</b>
<b>TOTAL</b>	<b>\$45,624</b>	<b>\$50,280</b>	<b>\$50,576</b>	<b>\$54,352</b>	<b>\$50,423</b>	<b>(\$153)</b>
<b>Funding</b>						
City Funds			\$45,450	\$46,710	\$45,293	(\$157)
Other Categorical			0	1,517	0	0
Federal - Other			0	999	0	0
Intra City			5,126	5,126	5,130	4
<b>TOTAL</b>	<b>\$45,624</b>	<b>\$50,280</b>	<b>\$50,576</b>	<b>\$54,352</b>	<b>\$ 50,423</b>	<b>(\$153)</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	255	281	326	326	326	0
<b>TOTAL</b>	<b>255</b>	<b>281</b>	<b>326</b>	<b>326</b>	<b>326</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Collections</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$5,426	\$5,263	\$9,815	\$9,731	\$9,973	\$157
Other Salaried	0	0	1	1	1	0
Unsalaries	6	5	0	0	0	0
Additional Gross Pay	291	264	346	346	346	0
Additional Gross Pay - Labor Reserve	75	135	0	0	0	0
Overtime - Civilian	295	228	15	15	15	0
Fringe Benefits	1	1	0	0	0	0
Fringe Benefits - SWB	467	505	467	467	467	0
<b>Subtotal</b>	<b>\$6,562</b>	<b>\$6,402</b>	<b>\$10,644</b>	<b>\$10,559</b>	<b>\$10,801</b>	<b>\$157</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$724	\$788	\$1,146	\$1,298	\$1,146	\$0
Contractual Services - Financing	9,409	9,214	9,214	11,466	9,214	0
Supplies & Materials	688	690	688	690	688	0
Fixed & Misc. Charges	10	0	0	0	0	0
Property & Equipment	330	297	271	359	271	0
Other Services & Charges	924	916	1,032	1,091	1,032	0
<b>Subtotal</b>	<b>\$12,085</b>	<b>\$11,905</b>	<b>\$12,351</b>	<b>\$14,904</b>	<b>\$12,351</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$18,646</b>	<b>\$18,306</b>	<b>\$22,995</b>	<b>\$25,463</b>	<b>\$23,152</b>	<b>\$157</b>
<b>Funding</b>						
City Funds			\$22,995	\$25,463	\$23,152	\$157
<b>TOTAL</b>	<b>\$18,646</b>	<b>\$18,306</b>	<b>\$22,995</b>	<b>\$25,463</b>	<b>\$23,152</b>	<b>\$157</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	74	68	114	114	114	0
<b>TOTAL</b>	<b>74</b>	<b>68</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Communications &amp; Governmental Services</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$2,753	\$2,835	\$3,716	\$3,716	\$3,809	\$93
Other Salaried	0	0	95	95	95	0
Unsalaries	13	17	8	8	8	0
Additional Gross Pay	35	36	70	70	70	0
Additional Gross Pay - Labor Reserve	42	45	0	0	0	0
Overtime - Civilian	22	53	3	3	3	0
<b>Subtotal</b>	<b>\$2,865</b>	<b>\$2,987</b>	<b>\$3,891</b>	<b>\$3,891</b>	<b>\$3,985</b>	<b>\$94</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$25	\$13	\$29	\$14	\$29	\$0
Supplies & Materials	49	25	45	11	45	0
Property & Equipment	21	22	28	26	28	0
Other Services & Charges	159	8	144	77	144	0
<b>Subtotal</b>	<b>\$254</b>	<b>\$69</b>	<b>\$246</b>	<b>\$128</b>	<b>\$246</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$3,119</b>	<b>\$3,056</b>	<b>\$4,137</b>	<b>\$4,019</b>	<b>\$4,231</b>	<b>\$94</b>
<b>Funding</b>						
City Funds			\$4,137	\$4,019	\$4,231	\$94
<b>TOTAL</b>	<b>\$3,119</b>	<b>\$3,056</b>	<b>\$4,137</b>	<b>\$4,019</b>	<b>\$4,231</b>	<b>\$94</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	27	30	39	39	39	0
<b>TOTAL</b>	<b>27</b>	<b>30</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Financial Plan Savings</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$0	\$0	(\$15,275)	(\$24,813)	(\$14,873)	\$402
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,275)</b>	<b>(\$24,813)</b>	<b>(\$14,873)</b>	<b>\$402</b>
<b>Other Than Personal Services</b>						
Other Services & Charges	\$0	\$0	\$0	(\$4,553)	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,553)</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>(\$15,275)</b>	<b>(\$29,366)</b>	<b>(\$14,873)</b>	<b>\$402</b>
<b>Funding</b>						
City Funds			(\$15,275)	(\$29,366)	(\$14,873)	\$402
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,275)</b>	<b>(\$29,366)</b>	<b>(\$14,873)</b>	<b>\$402</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	0	0	(191)	(191)	(191)	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>(191)</b>	<b>(191)</b>	<b>(191)</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>FIT(Finance Information Technology)</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$28,658	\$30,325	\$36,561	\$36,561	\$37,696	\$1,135
Unsalaries	20	61	5	5	6	0
Additional Gross Pay	908	581	704	704	704	0
Additional Gross Pay - Labor Reserve	432	249	0	0	0	0
Overtime - Civilian	622	324	96	96	96	0
<b>Subtotal</b>	<b>\$30,639</b>	<b>\$31,540</b>	<b>\$37,366</b>	<b>\$37,366</b>	<b>\$38,501</b>	<b>\$1,135</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$24,277	\$23,282	\$11,955	\$22,930	\$12,333	\$378
Contractual Services - Professional Services	4,543	4,470	4,687	4,772	4,687	0
Supplies & Materials	11,160	8,009	7,202	7,196	7,202	0
Fixed & Misc. Charges	0	0	0	0	0	0
Property & Equipment	163	365	121	111	121	0
Other Services & Charges	2,964	2,662	2,752	3,847	2,752	0
<b>Subtotal</b>	<b>\$43,107</b>	<b>\$38,788</b>	<b>\$26,716</b>	<b>\$38,855</b>	<b>\$27,094</b>	<b>\$378</b>
<b>TOTAL</b>	<b>\$73,746</b>	<b>\$70,328</b>	<b>\$64,082</b>	<b>\$76,221</b>	<b>\$65,595</b>	<b>\$1,513</b>
<b>Funding</b>						
City Funds			\$64,082	\$76,221	\$65,595	\$1,513
<b>TOTAL</b>	<b>\$73,746</b>	<b>\$70,328</b>	<b>\$64,082</b>	<b>\$76,221</b>	<b>\$65,595</b>	<b>\$1,513</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	226	224	320	320	320	0
<b>TOTAL</b>	<b>226</b>	<b>224</b>	<b>320</b>	<b>320</b>	<b>320</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Legal &amp; Adjudications</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$8,419	\$8,766	\$13,785	\$13,025	\$14,543	\$758
Other Salaried	0	0	5	5	5	0
Unsalaries	6,196	5,575	5,122	5,122	5,122	0
Additional Gross Pay	611	635	712	712	712	0
Additional Gross Pay - Labor Reserve	96	195	0	0	0	0
Overtime - Civilian	58	6	9	9	9	0
<b>Subtotal</b>	<b>\$15,380</b>	<b>\$15,177</b>	<b>\$19,633</b>	<b>\$18,872</b>	<b>\$20,391</b>	<b>\$758</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$ 659	\$ 580	\$ 708	\$ 584	\$ 708	\$0
Contractual Services - Professional Services	70	95	141	101	0	(141)
Supplies & Materials	103	105	18	115	18	0
Fixed & Misc. Charges	0	0	0	1	0	0
Property & Equipment	78	79	77	85	77	0
Other Services & Charges	106	66	85	112	85	0
<b>Subtotal</b>	<b>\$1,016</b>	<b>\$925</b>	<b>\$1,029</b>	<b>\$998</b>	<b>\$888</b>	<b>(\$141)</b>
<b>TOTAL</b>	<b>\$16,397</b>	<b>\$16,101</b>	<b>\$20,662</b>	<b>\$19,870</b>	<b>\$21,278</b>	<b>\$616</b>
<b>Funding</b>						
City Funds			\$20,662	\$19,870	\$21,278	\$616
<b>TOTAL</b>	<b>\$16,397</b>	<b>\$16,101</b>	<b>\$20,662</b>	<b>\$19,870</b>	<b>\$21,278</b>	<b>\$616</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	102	100	141	141	141	0
<b>TOTAL</b>	<b>102</b>	<b>100</b>	<b>141</b>	<b>141</b>	<b>141</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>NYCSERV Contract Funding</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
<b>Other Than Personal Services</b>						
Contractual Services	\$3,272	\$2,588	\$3,311	\$2,777	\$3,311	\$0
Other Services & Charges	507	522	26	606	26	0
<b>Subtotal</b>	<b>\$3,779</b>	<b>\$3,110</b>	<b>\$3,337</b>	<b>\$3,383</b>	<b>\$3,337</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$3,779</b>	<b>\$3,110</b>	<b>\$3,337</b>	<b>\$3,383</b>	<b>\$3,337</b>	<b>\$0</b>
<b>Funding</b>						
City Funds			\$3,337	\$3,383	\$3,337	\$0
<b>TOTAL</b>	<b>\$3,779</b>	<b>\$3,110</b>	<b>\$3,337</b>	<b>\$3,383</b>	<b>\$3,337</b>	<b>\$0</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Payment Ops &amp; Application Processing</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$12,902	\$14,854	\$17,599	\$17,349	\$18,085	\$487
Unsalaries	13	33	8	8	9	1
Additional Gross Pay	606	592	857	857	857	0
Additional Gross Pay - Labor Reserve	243	309	0	0	0	0
Overtime - Civilian	381	52	31	31	31	0
Amounts to be Scheduled	0	0	2	2	2	0
<b>Subtotal</b>	<b>\$14,145</b>	<b>\$15,840</b>	<b>\$18,497</b>	<b>\$18,247</b>	<b>\$18,984</b>	<b>\$487</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$976	\$1,198	\$769	\$1,368	\$712	(\$57)
Contractual Services - Financing	0	0	8	0	0	(8)
Contractual Services - Professional Services	117	118	137	157	157	20
Supplies & Materials	1,643	5,031	1,261	1,303	1,303	42
Fixed & Misc. Charges	1	0	1	1	1	0
Property & Equipment	5	1	5	6	5	(0)
Other Services & Charges	248	232	294	271	297	3
<b>Subtotal</b>	<b>\$2,990</b>	<b>\$6,580</b>	<b>\$2,474</b>	<b>\$3,106</b>	<b>\$2,474</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$17,135</b>	<b>\$22,420</b>	<b>\$20,972</b>	<b>\$21,353</b>	<b>\$21,459</b>	<b>\$487</b>
<b>Funding</b>						
City Funds			\$20,972	\$21,353	\$21,459	\$487
<b>TOTAL</b>	<b>\$17,135</b>	<b>\$22,420</b>	<b>\$20,972</b>	<b>\$21,353</b>	<b>\$21,459</b>	<b>\$487</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	191	195	234	234	234	0
<b>TOTAL</b>	<b>191</b>	<b>195</b>	<b>234</b>	<b>234</b>	<b>234</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*



<b>Property Records</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$4,480	\$4,975	\$5,253	\$5,010	\$5,422	\$169
Other Salaried	0	0	0	0	0	0
Unsalariated	3	3	0	0	0	0
Additional Gross Pay	163	174	165	165	165	0
Additional Gross Pay - Labor Reserve	69	138	0	0	0	0
Overtime - Civilian	53	6	80	80	80	0
Fringe Benefits	0	0	2	2	2	0
<b>Subtotal</b>	<b>\$4,768</b>	<b>\$5,296</b>	<b>\$5,499</b>	<b>\$5,257</b>	<b>\$5,669</b>	<b>\$169</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$624	\$606	\$574	\$646	\$574	\$0
Contractual Services - Professional Services	35	86	25	25	25	0
Supplies & Materials	19	33	11	85	11	0
Fixed & Misc. Charges	1	0	0	1	0	0
Property & Equipment	10	3	5	4	5	0
Other Services & Charges	109	75	195	117	195	0
<b>Subtotal</b>	<b>\$798</b>	<b>\$804</b>	<b>\$811</b>	<b>\$878</b>	<b>\$811</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$5,565</b>	<b>\$6,101</b>	<b>\$6,311</b>	<b>\$6,135</b>	<b>\$6,480</b>	<b>\$169</b>
<b>Funding</b>						
City Funds			\$6,311	\$6,060	\$6,480	\$169
State			0	75	0	0
<b>TOTAL</b>	<b>\$5,565</b>	<b>\$6,101</b>	<b>\$6,311</b>	<b>\$6,135</b>	<b>\$6,480</b>	<b>\$169</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	70	73	88	88	88	0
<b>TOTAL</b>	<b>70</b>	<b>73</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Treasury</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$1,928	\$2,327	\$2,854	\$2,854	\$2,929	\$75
Unsalaries	0	0	0	0	0	0
Additional Gross Pay	60	60	32	32	32	0
Additional Gross Pay - Labor Reserve	18	57	0	0	0	0
Overtime - Civilian	4	2	0	0	0	0
Amounts to be Scheduled	0	0	1	1	1	0
<b>Subtotal</b>	<b>\$2,010</b>	<b>\$2,447</b>	<b>\$2,887</b>	<b>\$2,887</b>	<b>\$2,963</b>	<b>\$75</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$60	\$86	\$101	\$23	\$101	\$0
Contractual Services - Financing	25,645	25,850	25,851	25,726	25,726	(125)
Supplies & Materials	4	2	5	3	5	0
Fixed & Misc. Charges	0	0	0	1	0	0
Property & Equipment	4	6	11	8	11	0
Other Services & Charges	5	10	56	52	56	0
<b>Subtotal</b>	<b>\$25,718</b>	<b>\$25,953</b>	<b>\$26,024</b>	<b>\$25,913</b>	<b>\$25,899</b>	<b>(\$125)</b>
<b>TOTAL</b>	<b>\$27,728</b>	<b>\$28,400</b>	<b>\$28,911</b>	<b>\$28,800</b>	<b>\$28,861</b>	<b>(\$50)</b>
<b>Funding</b>						
City Funds			\$ 28,911	\$ 28,799	\$ 28,861	(\$50)
Intra City			1	1	1	0
<b>TOTAL</b>	<b>\$27,728</b>	<b>\$28,400</b>	<b>\$28,911</b>	<b>\$28,800</b>	<b>\$28,861</b>	<b>(\$50)</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	23	23	23	23	23	0
<b>TOTAL</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

<b>Valuing Property</b>						
<i>Dollars in Thousands</i>						
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>2025</b>	<b>2026</b>	<b>FY26-FY25</b>
<b>Spending</b>						
<b>Personal Services</b>						
Full-Time Salaried - Civilian	\$20,803	\$21,972	\$29,544	\$28,400	\$30,305	\$761
Unsalaries	27	62	4	4	5	0
Additional Gross Pay	679	685	590	590	590	0
Additional Gross Pay - Labor Reserve	444	339	0	0	0	0
Overtime - Civilian	804	755	241	241	241	0
Amounts to be Scheduled	0	0	1	1	1	0
<b>Subtotal</b>	<b>\$22,757</b>	<b>\$23,813</b>	<b>\$30,380</b>	<b>\$29,236</b>	<b>\$31,142</b>	<b>\$762</b>
<b>Other Than Personal Services</b>						
Contractual Services	\$960	\$1,666	\$1,016	\$1,333	\$1,016	\$0
Contractual Services - Professional Services	1,225	2,447	0	2,392	0	0
Supplies & Materials	1,436	68	2,445	60	2,445	0
Fixed & Misc. Charges	0	0	0	0	0	0
Property & Equipment	71	73	91	78	91	0
Other Services & Charges	135	28	190	42	190	0
<b>Subtotal</b>	<b>\$3,827</b>	<b>\$4,282</b>	<b>\$3,742</b>	<b>\$3,905</b>	<b>\$3,742</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$26,585</b>	<b>\$28,095</b>	<b>\$34,123</b>	<b>\$33,142</b>	<b>\$34,885</b>	<b>\$762</b>
<b>Funding</b>						
City Funds			\$33,685	\$32,704	\$34,447	\$762
State			438	438	438	0
<b>TOTAL</b>	<b>\$26,585</b>	<b>\$28,095</b>	<b>\$34,123</b>	<b>\$33,142</b>	<b>\$34,885</b>	<b>\$762</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	258	261	360	360	360	0
<b>TOTAL</b>	<b>258</b>	<b>261</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>0</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2025 Adopted Budget.*

*Source: New York City Office of Management and Budget*

**Miscellaneous Revenue**

- The Preliminary Plan includes approximately \$1.06 billion of DOF miscellaneous revenue in Fiscal 2026, \$113.1 million less than the amount collected in Fiscal 2024. Of the \$1.06 billion, \$50 million is from licenses and permits, \$15.5 million is from interest income, \$50.9 million is from charges for services, \$976.9 million is from fines and forfeitures, and \$18.8 million is from miscellaneous
- The Fiscal 2026 Preliminary Plan includes projected revenue from Sheriff desk fees and poundage of \$3.6 million, in Fiscal 2023 the actual amount collected was \$1.3 million and in Fiscal 2024 the amount was \$2.1 million.

<b>DOF Miscellaneous Revenue Budget Overview</b>					
<i>Dollars in Thousands</i>					
	<b>FY23 Actual</b>	<b>FY24 Actual</b>	<b>Preliminary Plan</b>		<b>*Difference</b>
			<b>FY25</b>	<b>FY26</b>	<b>FY26-FY24</b>
<b>Revenue Sources</b>					
<b>Licenses, Permits, and Franchises</b>					
Cigarette License Fees	\$65	\$59	\$50	\$50	(\$9)
<b>Subtotal</b>	<b>\$65</b>	<b>\$59</b>	<b>\$50</b>	<b>\$50</b>	<b>(\$9)</b>
<b>Interest Income</b>					
Interest -Court & Fine Trust	\$785	\$925	\$1,112	\$230	(\$695)
Interest on Sales Tax	13,626	22,860	19,900	15,220	(7,640)
<b>Subtotal</b>	<b>\$14,411</b>	<b>\$23,785</b>	<b>\$21,012</b>	<b>\$15,450</b>	<b>(\$8,335)</b>
<b>Charges for Services</b>					
Sheriff Desk Fees & Poundage	\$1,333	\$2,054	\$3,600	\$3,600	\$1,546
Court & Trust Fees	1,748	1,605	1,600	1,600	(5)
Credit Card Convenience Fee	17,813	17,195	14,350	14,350	(2,845)
City Register Fees	21,993	18,439	26,100	26,100	7,661
Taxes CC Convenience Fees	3,386	4,271	2,500	2,500	(1,771)
Marshal Booting	13,889	17,006	17,602	1,400	(15,606)
State Admin Reimbursement	68	66	88	88	22
City Collector Misc. Fees	1,052	1,082	925	925	(157)
Lower Manhattan Project	449	367	340	340	(27)
<b>Subtotal</b>	<b>\$61,731</b>	<b>\$62,085</b>	<b>\$67,105</b>	<b>\$50,903</b>	<b>(\$11,182)</b>
<b>Fines and Forfeitures</b>					
RPIE Late Penalty	\$21,226	\$18,410	\$12,000	\$12,000	(\$6,410)
RPTT Late Penalty	1,567	1,056	1,500	1,500	444
Motor Vehicle Fines	0	0	0	0	0
Bus Lane Camera Fines	46,972	49,375	38,100	37,650	(11,725)
BQE Overweight Fines	0	573	1,330	1,330	757
Speed Camera Fines	320,701	290,862	240,857	237,132	(53,730)
Red-light Camera Fines	35,731	37,421	31,000	22,350	(15,071)
Parking Violation Fines	700,956	600,584	597,766	599,303	(1,281)
Collection Unit-ECB Fines	76,243	66,093	65,148	65,148	(945)
Cash Bail Forfeiture	577	918	490	490	(428)
<b>Subtotal</b>	<b>\$1,203,973</b>	<b>\$1,065,293</b>	<b>\$988,191</b>	<b>\$976,903</b>	<b>(\$88,390)</b>
<b>Miscellaneous</b>					
Treasury MISC Fees	\$819	\$5,916	\$3,425	\$3,425	(\$2,491)
Rent Stabilization Fees	16,168	18,046	15,400	15,400	(2,646)
<b>Subtotal</b>	<b>\$16,987</b>	<b>\$23,963</b>	<b>\$18,825</b>	<b>\$18,825</b>	<b>(\$5,138)</b>
<b>TOTAL</b>	<b>\$1,297,167</b>	<b>\$1,175,185</b>	<b>\$1,095,183</b>	<b>\$1,062,131</b>	<b>(\$113,054)</b>

*\*The difference of Fiscal 2026 Preliminary Budget compared to Fiscal 2024 Actual Revenue.*