

New York City Council
Hon. Julie Menin, Speaker of the Council
Hon. Linda Lee, Chair, Finance Committee

**Report on the Fiscal 2027 Preliminary Plan and the Fiscal 2026 Preliminary
Mayor's Management Report for the Committee on Finance**

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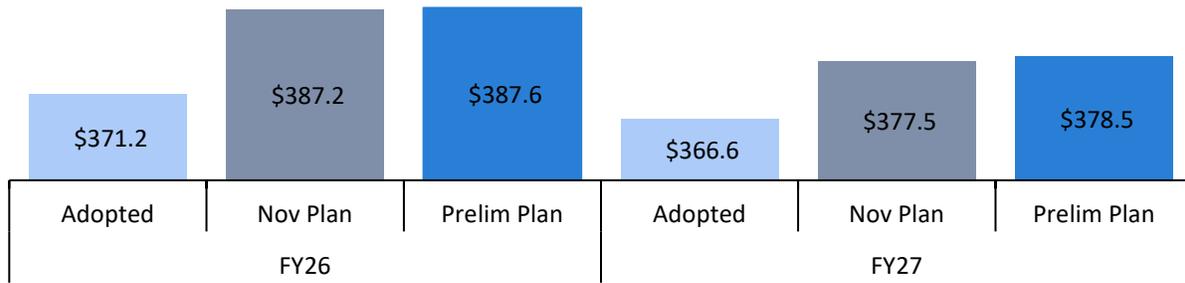
Fiscal 2027 Preliminary Plan

Department of Finance Budget Overview

The Department of Finance (DOF or the Department) is responsible for the collection of taxes, fines, and fees for New York City. It is also responsible for the oversight of the Sheriff and is responsible for tax exemption programs, property record maintenance, and audit enforcement. DOF's has not seen significant changes to its budget since the release of the Fiscal 2026 Adopted Plan in June 2025.

The Preliminary Financial Plan for Fiscal 2026-2030 (Preliminary Plan) includes a proposed Fiscal 2027 budget of \$378.5 million for DOF, \$1.0 million (0.3 percent) more than its \$377.5 million Fiscal 2027 budget in the November Plan. DOF's Fiscal 2026 budget in the Preliminary Plan is \$0.4 million (0.1 percent) more than its \$387.2 million Fiscal 2026 budget in the November Plan. The current Fiscal 2027 budget is \$7.3 million more than the \$371.2 million Fiscal 2026 budget at adoption.

Comparison of the Last Three Financial Plans



Dollars in Millions

Source: New York City Office of Management and Budget

DOF Financial Summary

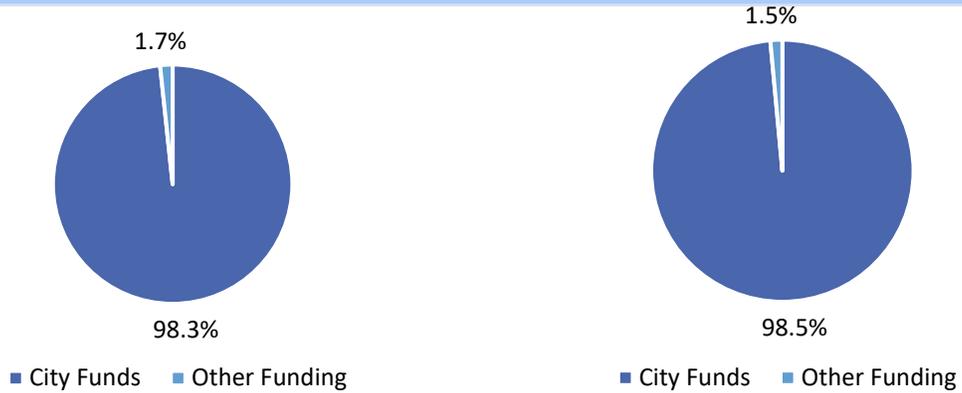
Dollars in Thousands	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27 - FY26
Budget by Program Area						
Administration	\$75,533	\$83,392	\$89,990	\$93,571	\$88,263	(\$1,728)
Audit	20,079	19,610	32,975	25,378	28,105	(4,870)
Civil Enforcement	50,280	54,251	50,423	63,206	49,602	(821)
Collections	18,306	15,614	23,152	22,179	20,577	(2,575)
Communications & Governmental Services	3,056	3,392	4,231	4,173	4,319	88
Financial Plan Savings	0	0	(14,873)	(8,934)	0	14,873
FIT(Finance Information Technology)	70,328	70,676	67,939	74,127	75,848	7,909
Legal & Adjudications	16,101	16,744	21,741	20,063	21,918	177
NYCSERV Contract Funding	3,110	2,932	3,337	3,317	3,337	0
Payment Ops & Application Processing	22,420	19,066	21,675	18,626	18,325	(3,349)
Property Records	6,101	6,235	6,858	7,278	7,745	887
Treasury	28,400	31,048	28,861	32,605	28,372	(489)
Valuing Property	28,095	28,529	34,884	32,037	32,085	(2,799)
TOTAL	\$341,809	\$351,491	\$371,193	\$387,625	\$378,498	\$7,305
Funding						
City Funds	\$337,746	\$346,335	\$365,625	\$381,101	\$372,929	\$7,304
Other Categorical	0	367	0	0	0	0
State	113	75	438	512	438	0
Federal - Other	0	0	0	880	0	0
Intra City	3,951	4,714	5,131	5,131	5,132	1
TOTAL	\$341,810	\$351,491	\$371,193	\$387,625	\$378,498	\$7,305
Budgeted Headcount						
Full-Time Positions - Civilian	1,672	1,718	1,998	2,015	2,021	23
TOTAL	1,672	1,718	1,998	2,015	2,021	23

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

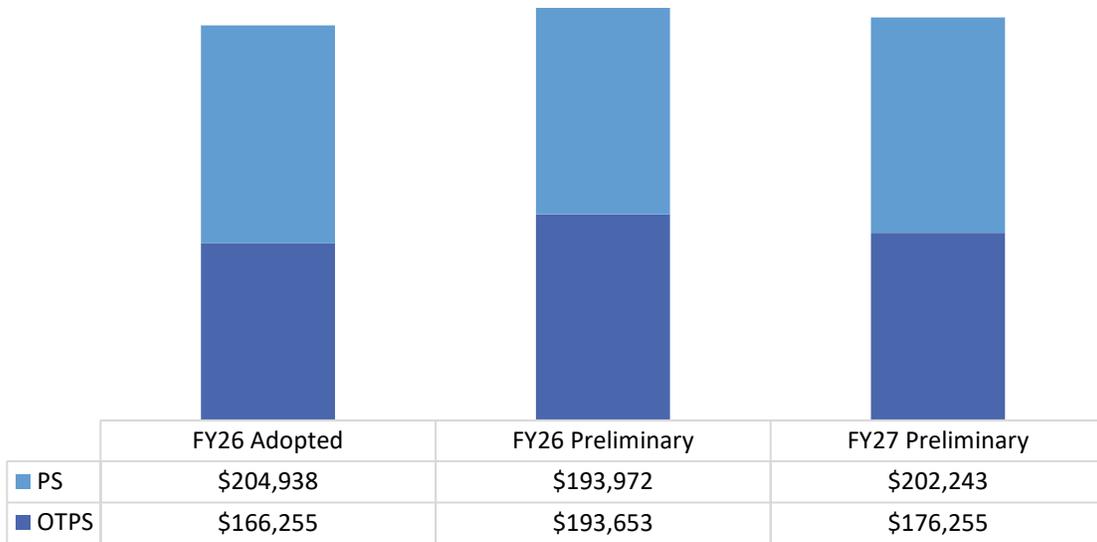
Budget by Funding Source

Fiscal 2027 City Funds: 98.5 percent



Source: New York City Office of Management and Budget

Personal Services (PS) and Other Than Personal Services (OTPS)



Dollars in Thousands

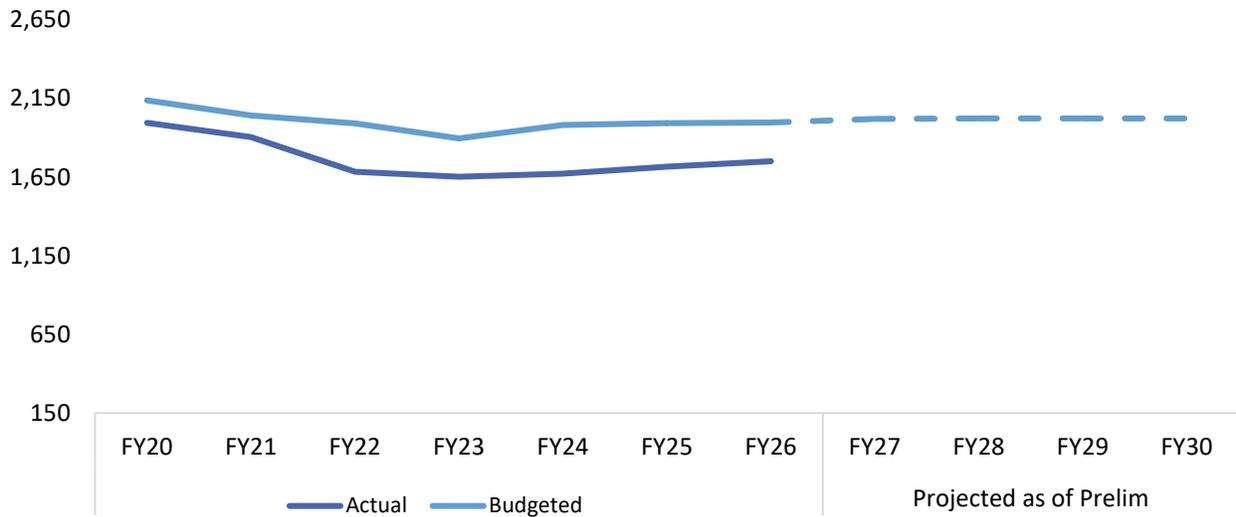
Source: New York City Office of Management and Budget

Headcount

FY26 Budgeted Full-Time Positions: 1,998
Actual Headcount as of January 2026: 1,752

FY27 Budgeted Full-Time Positions: 2,021
Vacancy Rate as of January 2026: 12.3 percent

Budgeted and Actual Headcount FY20-FY30



Source: New York City Office of Management and Budget

Note: Budgeted and actual headcounts are as of the end of the fiscal year, except for Fiscal 2026 where budgeted headcount is as of the Preliminary Plan and actual headcount is as of January 2026.

DOF Contract Budget

Fiscal 2027 Contract Budget: \$94.9 million

Number of Contracts in Fiscal 2027: 68

Dollars in Thousands

Category	FY26 Adopted	Number of Contracts	FY27 Preliminary	Number of Contracts
CONTRACTUAL SERVICES GENERAL	\$24,096	19	\$23,754	19
MAINT & REP GENERAL	11,536	20	22,037	20
PRINTING CONTRACTS	2,307	10	2,559	10
COSTS ASSOC WITH FINANCING	34,940	3	34,940	3
SECURITY SERVICES	2,500	3	5,091	3
TEMPORARY SERVICES	550	1	550	1
CLEANING SERVICES	23	1	23	1
TRAINING PRGM CITY EMPLOYEES	642	6	692	6
PROF SERV COMPUTER SERVICES	5,130	4	5,130	4
PROF SERV OTHER	117	1	117	1
TOTAL	\$81,841	68	\$94,893	68

Source: New York City Office of Management and Budget

Preliminary Plan Changes



Dollars in Millions

Savings in this chart are the sum of all expense savings, from all revenue sources, including but not limited to, City, State, and federal savings. As some agency savings may be revenue actions or savings from non-City sources, this number will not necessarily equal the agency's PEG value.

Significant Preliminary Plan Changes New Needs

- Office to Prevent Deed Theft.** The Preliminary Plan includes an additional \$500,000 in Fiscal 2026 and \$1.0 million in Fiscal 2027 and the outyears for the creation of the Office to Prevent Deed Theft. The current Plan includes a budgeted headcount of five positions which have not yet been determined. This office will work along with existing DOF operations related to deed theft and will also work with other City and State partners.

Preliminary Mayor's Management Report

The Preliminary Mayor's Management Report (PMMR) for Fiscal 2026 reports on six service areas and six goals for DOF. Noteworthy metrics that were reported are detailed below.

- Increase in Tax Liability as a Result of Audits (%)** – The increase in tax liability as a result of audits saw a significant increase from 14.6 percent in the first four months of Fiscal 2025 to 34.7 percent in the same period this year. According to DOF, this increase is a result of the additional hiring of new and more experienced auditors who are able to accomplish more and secure more revenue from both field and non-field audits. The

average amount collected from a closed audit also increased from \$67,000 in the first four months of Fiscal 2025 to \$96,000 in the same period in Fiscal 2026.

- **Average turnaround time for in-person parking summons hearings** – The average turnaround time for in-person parking summons hearings increased from 9.0 to 13.6 minutes between the first four months of Fiscal 2025 and the first four months of Fiscal 2026. 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, Including Federal and State Budget Risks

Auditors: For several years, DOF has used the additional hiring of auditors to provide additional revenues to meet the Department's savings targets. At the release of the Financial Plan the Mayor referenced the hiring of additional auditors to increase audit revenues, but the Plan does not include any additional auditor headcount. The Council will continue to monitor budget additions in the Executive Plan to ensure that the additional revenue included in the Preliminary Plan can be brought in by the additional auditors.

Miscellaneous Revenue

- The Preliminary Plan includes approximately \$1.14 billion of DOF miscellaneous revenue in Fiscal 2027, \$63.0 million greater than the Fiscal 2026 Adopted Budget.
- The increase is largely attributable to a \$36.9 million increase in budgeted revenue from red light camera fines, bringing the Fiscal 2027 budget to \$59.2 million. Revenue from parking violations are still the Department's largest revenue source with \$603.9 million budgeted in Fiscal 2027.
- The Preliminary Plan includes increases in the revenue projection of several fines and fees, specifically bus lane camera fines, red light camera fines, and Environmental Control Board fines. Combined these revenues account for \$193.9 million in Fiscal 2027, \$68.8 million more than budgeted in the Fiscal 2026 Adopted Budget.

Dollars in Thousands

Revenue Sources	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Licenses, Permits, and Franchises						
Cigarette License Fees	\$59	\$60	\$50	\$50	\$50	\$0
Subtotal	\$59	\$60	\$50	\$50	\$50	\$0
Interest Income						
Interest-Court & Fine Trust	\$925	\$1,098	\$250	\$952	\$550	\$300
Interest on Sales Tax	\$22,860	\$21,810	\$16,230	\$15,793	\$12,780	(\$3,450)
Subtotal	\$23,785	\$22,908	\$16,480	\$16,745	\$13,330	(\$3,150)
Charges for Services						
Sheriff Desk Fees & Poundage	\$2,054	\$1,947	\$3,600	\$3,600	\$3,600	\$0
Court & Trust Fees	\$1,605	\$1,815	\$1,600	\$1,600	\$1,600	\$0
Credit Card Convenience Fee	\$17,195	\$18,920	\$14,350	\$19,000	\$14,350	\$0
City Register Fees	\$18,439	\$19,616	\$26,100	\$21,000	\$26,100	\$0
Taxes CC Convenience Fees	\$4,271	\$5,183	\$2,500	\$5,300	\$2,500	\$0
Marshal Booting	\$17,006	\$21,747	\$14,000	\$27,490	\$14,000	\$0
State Admin Reimbursement	\$66	\$70	\$88	\$88	\$88	\$0
City Collector Misc. Fees	\$1,082	\$1,069	\$925	\$925	\$925	\$0
Lower Manhattan Project	\$367	\$324	\$340	\$340	\$340	\$0
Subtotal	\$62,085	\$70,691	\$63,503	\$79,343	\$63,503	\$0
Fines and Forfeitures						
RPIE Late Penalty	\$18,410	\$35,509	\$12,000	\$17,000	\$12,000	\$0
RPTT Late Penalty	\$1,056	\$1,344	\$1,500	\$1,500	\$1,500	\$0
Motor Vehicle Fines	\$0	\$0	\$0	\$0	\$0	\$0
Bus Lane Camera Fines	\$49,375	\$52,865	\$37,650	\$52,650	\$44,532	\$6,882
BQE Overweight Fines	\$573	\$1,055	\$1,330	\$1,330	\$1,330	\$0
Speed Camera Fines	\$290,862	\$267,100	\$237,132	\$237,132	\$233,330	(\$3,802)
Redlight Camera Fines	\$37,421	\$37,215	\$22,350	\$41,811	\$59,216	\$36,866
Parking Violation Fines	\$600,584	\$627,668	\$602,719	\$602,719	\$603,913	\$1,194
Collection Unit-ECB Fines	\$66,093	\$68,893	\$65,148	\$70,148	\$90,198	\$25,050
Cash Bail Forfeiture	\$918	\$371	\$490	\$490	\$490	\$0
Subtotal	\$1,065,293	\$1,092,019	\$980,319	\$1,024,780	\$1,046,509	\$66,190
Miscellaneous						
Treasury MISC Fees	\$5,916	\$3,944	\$3,425	\$5,100	\$3,425	\$0
Rent Stabilization Fees	\$18,046	\$17,210	\$15,400	\$15,400	\$15,400	\$0
Mobile Bus Lane Reimbursement	\$1,627	\$9,346	\$0	\$7,500	\$0	\$0
Subtotal	\$25,590	\$30,501	\$18,825	\$28,000	\$18,825	\$0
TOTAL	\$1,176,812	\$1,216,179	\$1,079,177	\$1,148,918	\$1,142,217	\$63,040

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

Supporting Budget Charts

Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY26			FY27		
	City	Non-City	Total	City	Non-City	Total
DOF Budget as of the Adopted FY26 Plan	\$365,625	\$5,569	\$371,193	\$361,064	\$5,570	\$366,633
Changes Introduced in the November 2025 Plan						
New Needs						
Camera Expansion	\$1,704	\$0	\$1,704	\$3,397	\$0	\$3,397
Marshall Booting Fee Re-Estimate	13,490	0	\$13,490	0	0	\$0
OTPS Adjustment	0	0	\$0	7,616	0	\$7,616
Subtotal, New Needs	\$15,194	\$0	\$15,194	\$11,013	\$0	\$11,013
Other Adjustments						
DOF to MOCJ Transfer	(\$150)	\$0	(\$150)	(\$150)	\$0	(\$150)
FY26 LGRMIG GRANT	0	75	75	0	0	0
To load FY26 Revenue	0	634	634	0	0	0
To load revenue for FY26	0	246	246	0	0	0
Subtotal, Other Adjustments	(\$150)	\$955	\$805	(\$150)	\$0	(\$150)
TOTAL, All Changes in November 2025 Plan	\$15,044	\$955	\$15,999	\$10,863	\$0	\$10,863
DOF Budget as of the November 2025 Plan	\$380,669	\$6,524	\$387,192	\$371,927	\$5,570	\$377,495
Changes Introduced in the FY27 Preliminary Plan						
New Needs						
Office to Prevent Deed Theft	\$500	\$0	\$500	\$1,000	\$0	\$1,000
Subtotal, New Needs	\$500	\$0	\$500	\$1,000	\$0	\$1,000
Other Adjustments						
Lease Adjustment	(\$145)	\$0	(\$145)	\$0	\$0	\$0
MVO Collective Bargaining	2	0	2	2	0	2
OEO Transfer - NYCO Innovation	75	0	75	0	0	0
Subtotal, Other Adjustments	(\$68)	\$0	(\$68)	\$2	\$0	\$2
TOTAL, All Changes in the FY27 Preliminary Plan	\$432	\$0	\$432	\$1,002	\$0	\$1,002
DOF Budget as of the FY27 Preliminary Plan	\$381,102	\$6,524	\$387,624	\$372,929	\$5,570	\$378,498

Source: New York City Office of Management and Budget

Budget by Program Area

Administration						
<i>Dollars in Thousands</i>						
	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$18,513	\$18,684	\$22,234	\$23,108	\$24,222	\$1,988
Unsalaries	24	46	4	4	5	0
Additional Gross Pay - Labor Reserve	372	39	0	0	0	0
Overtime - Civilian	653	579	2	2	2	0
P.S. Other	1	1	0	0	0	0
Fringe Benefits	5	5	0	0	0	0
Additional Gross Pay	546	322	293	293	293	0
Subtotal	\$20,113	\$19,675	\$22,534	\$23,408	\$24,522	\$1,988
Other Than Personal Services						
Contractual Services	\$4,190	\$6,280	\$3,706	\$7,398	\$6,404	\$2,698
Contractual Services - Professional Services	0	0	0	0	0	0
Property & Equipment	46	2,194	1,153	1,303	758	(395)
Fixed & Misc. Charges	34	23	9	21	9	0
Supplies & Materials	1,001	2,530	1,319	1,073	1,319	0
Other Services & Charges	50,150	52,691	61,269	60,369	55,251	(6,019)
Subtotal	\$55,421	\$63,717	\$67,457	\$70,164	\$63,741	(\$3,716)
TOTAL	\$75,533	\$83,392	\$89,990	\$93,571	\$88,263	(\$1,728)
Funding						
City Funds			\$89,990	\$93,571	\$88,263	(\$1,728)
TOTAL	\$75,533	\$83,392	\$89,990	\$93,571	\$88,263	(\$1,728)
Budgeted Headcount						
Full-Time Positions - Civilian	182	185	255	254	254	(1)
TOTAL	182	185	255	254	254	(1)

*The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.

Source: New York City Office of Management and Budget

Audit						
<i>Dollars in Thousands</i>						
	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$18,182	\$18,038	\$31,025	\$23,393	\$26,155	(\$4,870)
Other Salaried	0	0	7	7	7	0
Unsalaries	27	32	5	5	5	0
Additional Gross Pay - Labor Reserve	72	3	0	0	0	0
Overtime - Civilian	157	129	0	0	0	0
P.S. Other	(0)	(33)	0	0	0	0
Additional Gross Pay	1,304	1,182	1,657	1,657	1,657	0
Subtotal	\$19,741	\$19,351	\$32,694	\$25,062	\$27,824	(\$4,870)
Other Than Personal Services						
Contractual Services	\$93	\$61	\$77	\$130	\$77	\$0
Contractual Services - Professional Services	14	18	0	20	0	0
Property & Equipment	196	96	105	99	105	0
Fixed & Misc. Charges	0	0	0	0	0	0
Supplies & Materials	17	65	21	10	21	0
Other Services & Charges	18	19	77	57	77	0
Subtotal	\$338	\$259	\$281	\$315	\$281	0
TOTAL	\$20,079	\$19,610	\$32,975	\$25,378	\$28,105	(\$4,870)
Funding						
City Funds			\$32,975	\$25,378	\$28,105	(\$4,870)
TOTAL	\$20,079	\$19,610	\$32,975	\$25,378	\$28,105	(\$4,870)
Budgeted Headcount						
Full-Time Positions - Civilian	235	214	327	318	318	(9)
TOTAL	235	214	327	318	318	(9)

*The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.

Source: New York City Office of Management and Budget

Civil Enforcement						
<i>Dollars in Thousands</i>						
	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Uniformed	\$0	\$1	\$0	\$0	\$0	\$0
Full-Time Salaried - Civilian	21,082	22,526	28,055	26,694	26,810	(1,245)
Unsalaries	74	21	27	27	28	1
Additional Gross Pay - Labor Reserve	69	0	0	3	0	0
Overtime - Civilian	5,684	5,904	882	1,327	1,327	445
Fringe Benefits	81	73	30	51	51	21
Additional Gross Pay	1,398	1,350	1,788	1,742	1,745	(43)
Subtotal	\$28,389	\$29,876	\$30,783	\$29,844	\$29,962	(\$821)
Other Than Personal Services						
Contractual Services	\$19,347	\$22,697	\$16,692	\$30,167	\$16,692	\$0
Property & Equipment	476	412	453	479	453	0
Fixed & Misc. Charges	1	2	13	1	13	0
Supplies & Materials	952	444	390	322	390	0
Other Services & Charges	1,115	820	2,091	2,393	2,092	0
Subtotal	\$21,891	\$24,375	\$19,640	\$33,362	\$19,640	\$0
TOTAL	\$50,280	\$54,251	\$50,423	\$63,206	\$49,602	(\$821)
Funding						
City Funds			\$45,293	\$57,196	\$44,471	(\$822)
Federal - Other			0	880	0	0
Intra City			5,130	5,130	5,131	1
TOTAL	\$50,280	\$54,251	\$50,423	\$63,206	\$49,602	(\$821)
Budgeted Headcount						
Full-Time Positions - Civilian	281	326	275	289	289	14
TOTAL	281	326	275	289	289	14

**The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.*

Source: New York City Office of Management and Budget

Collections*Dollars in Thousands*

	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$5,263	\$4,851	\$9,973	\$6,769	\$7,178	(\$2,795)
Other Salaried	0	0	1	1	1	0
Unsalariated	5	9	0	0	0	0
Additional Gross Pay - Labor Reserve	135	0	0	0	0	0
Overtime - Civilian	228	226	15	15	15	0
Fringe Benefits	1	2	0	0	0	0
Fringe Benefits - SWB	505	485	467	625	625	158
Additional Gross Pay	264	189	346	346	346	0
Subtotal	\$6,402	\$5,761	\$10,801	\$7,755	\$8,164	(\$2,637)
Other Than Personal Services						
Contractual Services	\$788	\$1,151	\$1,146	\$1,463	\$1,208	\$62
Contractual Services - Financing	9,214	6,354	9,214	10,998	9,214	0
Property & Equipment	297	359	271	323	271	0
Fixed & Misc. Charges	0	0	0	0	0	0
Supplies & Materials	690	692	688	716	688	0
Other Services & Charges	916	1,297	1,032	924	1,032	0
Subtotal	\$11,905	\$9,854	\$12,351	\$14,423	\$12,413	\$62
TOTAL	\$18,306	\$15,614	\$23,152	\$22,179	\$20,577	(\$2,575)
Funding						
City Funds			\$23,152	\$22,179	\$20,577	(\$2,575)
TOTAL	\$18,306	\$15,614	\$23,152	\$22,179	\$20,577	(\$2,575)
Budgeted Headcount						
Full-Time Positions - Civilian	68	61	114	106	106	(8)
TOTAL	74	68	114	114	114	0

**The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.*

Source: New York City Office of Management and Budget

Communications & Governmental Services						
<i>Dollars in Thousands</i>						
	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$2,835	\$3,179	\$3,809	\$3,833	\$3,897	\$88
Other Salaried	0	0	95	95	95	0
Unsalaries	17	13	8	8	8	0
Additional Gross Pay - Labor Reserve	45	0	0	0	0	0
Overtime - Civilian	53	99	2.5	3	3	0
Additional Gross Pay	36	36	70	70	70	0
Subtotal	\$2,987	\$3,327	\$3,985	\$4,009	\$4,073	\$88
Other Than Personal Services						
Contractual Services	\$13	\$17	\$29	\$31	\$29	0
Property & Equipment	22	17	28	18	28	0
Fixed & Misc. Charges	0	0	0	0	0	0
Supplies & Materials	25	22	45	39	45	0
Other Services & Charges	8	8	144	75	144	0
Subtotal	\$69	\$64	\$246	\$164	\$246	\$0
TOTAL	\$3,056	\$3,392	\$4,231	\$4,173	\$4,319	\$88
Funding						
City Funds			\$4,231	\$4,173	\$4,319	\$88
TOTAL	\$3,056	\$3,392	\$4,231	\$4,173	\$4,319	\$88
Budgeted Headcount						
Full-Time Positions - Civilian	30	31	39	28	28	(11)
TOTAL	30	31	39	28	28	(11)

**The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.*

Source: New York City Office of Management and Budget

Financial Plan Savings						
<i>Dollars in Thousands</i>						
	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$0	\$0	(\$14,873)	\$0	\$0	\$14,873
Subtotal	\$0	\$0	(\$14,873)	\$0	\$0	\$14,873
Other Than Personal Services						
Other Services & Charges	\$0	\$0	\$0	(\$8,934)	\$0	\$0
Subtotal	\$0	\$0	\$0	(\$8,934)	\$0	\$0
TOTAL	\$0	\$0	(\$14,873)	(\$8,934)	\$0	\$14,873
Funding						
City Funds			(\$14,873)	(\$8,934)	\$0	\$14,873
TOTAL	0	0	(\$14,873)	(\$8,934)	\$0	\$14,873
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	(191)	0	0	191
TOTAL	0	0	(191)	0	0	191

**The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.*

Source: New York City Office of Management and Budget

FIT(Finance Information Technology)*Dollars in Thousands*

	2024	2025	2026	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2026	2027	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$30,325	\$31,578	\$38,693	\$33,216	\$34,419	(\$4,274)
Unsalariied	61	91	6	6	6	0
Additional Gross Pay - Labor Reserve	249	6	0	0	0	0
Overtime - Civilian	324	454	96	96	96	0
Additional Gross Pay	581	560	704	704	704	0
Subtotal	\$31,540	\$32,689	\$39,499	\$34,021	\$35,225	(\$4,274)
Other Than Personal Services						
Contractual Services	\$23,282	\$21,305	\$13,487	\$24,184	\$23,541	\$10,054
Contractual Services - Professional Services	4,470	4,680	4,687	4,766	4,687	0
Property & Equipment	365	132	121	68	121	0
Fixed & Misc. Charges	0	5	0	0	0	0
Supplies & Materials	8,009	7,184	7,202	6,253	7,202	0
Other Services & Charges	2,662	4,681	2,944	4,834	5,073	2,129
Subtotal	\$38,788	\$37,987	\$28,440	\$40,105	\$40,624	\$12,183
TOTAL	\$70,328	\$70,676	\$67,939	\$74,127	\$75,848	\$7,909
Funding						
City Funds			\$67,939	\$74,127	\$75,848	\$7,909
TOTAL	\$70,328	\$70,676	\$67,939	\$74,127	\$75,848	\$7,909
Budgeted Headcount						
Full-Time Positions - Civilian	224	227	329	281	287	(42)
TOTAL	224	227	329	281	287	(42)

**The difference of Fiscal 2026 Adopted Budget compared to Fiscal 2027 Preliminary Budget.*

Source: New York City Office of Management and Budget