

**New York City Council**  
**Hon. Julie Menin, Speaker of the Council**  
**Hon. Linda Lee, Chair Finance Committee**  
**Hon. Joann Ariola, Chair, Fire and Emergency Management Committee**

**Report on the Fiscal 2027 Executive Plan and  
the Fiscal 2027 Executive Capital Commitment Plan for  
Committee on Finance and the Committee on Fire and Emergency  
Management**

Nathan Toth, Director  
Jonathan Rosenberg, Managing Deputy Director  
Chima Obichere, Deputy Director  
Eisha Wright, Deputy Director  
Paul Scimone, Deputy Director

Prepared By:  
Tanveer Singh, Senior Financial Analyst  
Jack Storey, Assistant Director

**Fiscal 2027 Executive Plan**

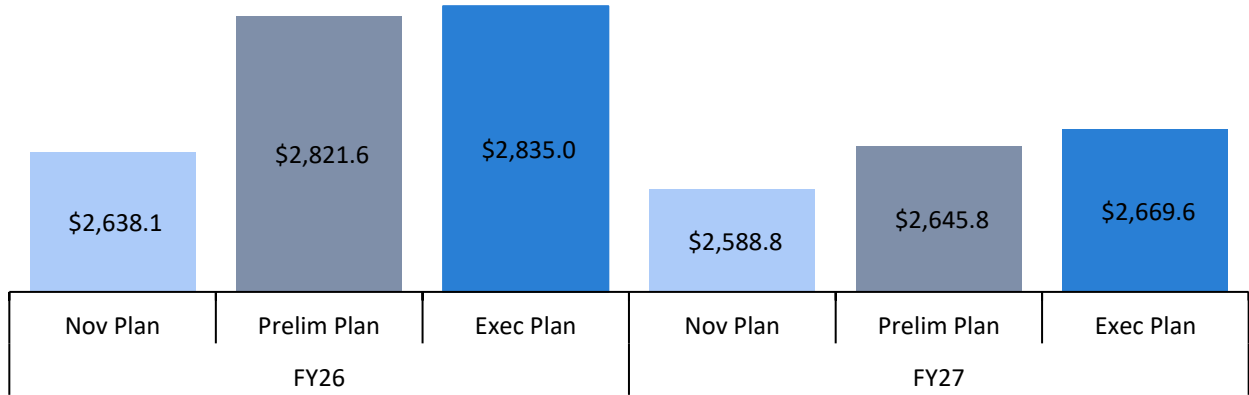
*New York City Fire Department Budget Overview*

The Fire Department of New York City (FDNY or the Department) is responsible for fire suppression, emergency medical services (EMS), fire prevention, and the investigation of fire-related crimes throughout New York City.

The Executive Financial Plan for Fiscal 2026-2030 (Executive Plan) includes a proposed Fiscal 2027 budget of \$2.67 billion for FDNY, \$23.8 million (0.9 percent) more than its \$2.65 billion Fiscal 2027 budget in the Preliminary Plan. The Department’s projected Fiscal 2027 budget represents 2.1 percent of the City’s proposed Fiscal 2027 budget in the Executive Plan. FDNY’s Fiscal 2026 budget in the Executive Plan is \$13.5 million (0.5 percent) more than its \$2.82 billion Fiscal 2026 budget in the Preliminary Plan. The current Fiscal 2027 budget is \$44.4 million more than the \$2.62 billion Fiscal 2026 budget at adoption. For additional information on FDNY’s Preliminary Budget, please refer to the Fiscal 2027 Preliminary Budget report.<sup>1</sup>

<sup>1</sup> New York City Council, [“Report on the Fiscal 2026 Preliminary Plan and the Fiscal 2025 Preliminary Mayor’s Management Report for the New York City Fire Department”](#), as of March 2026.

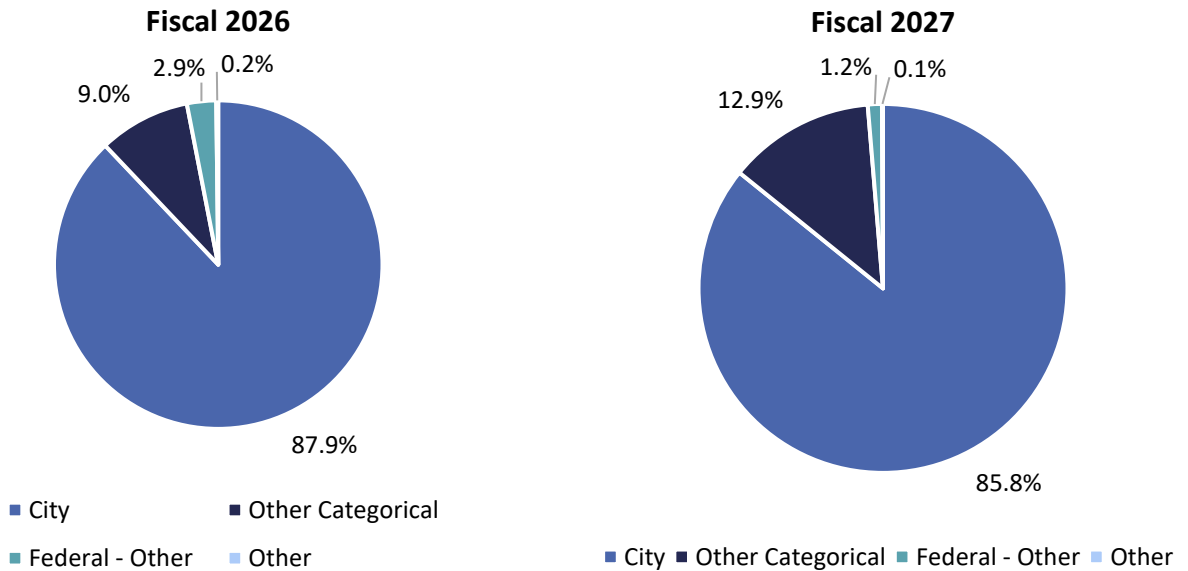
### Comparison of the Last Three Financial Plans



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

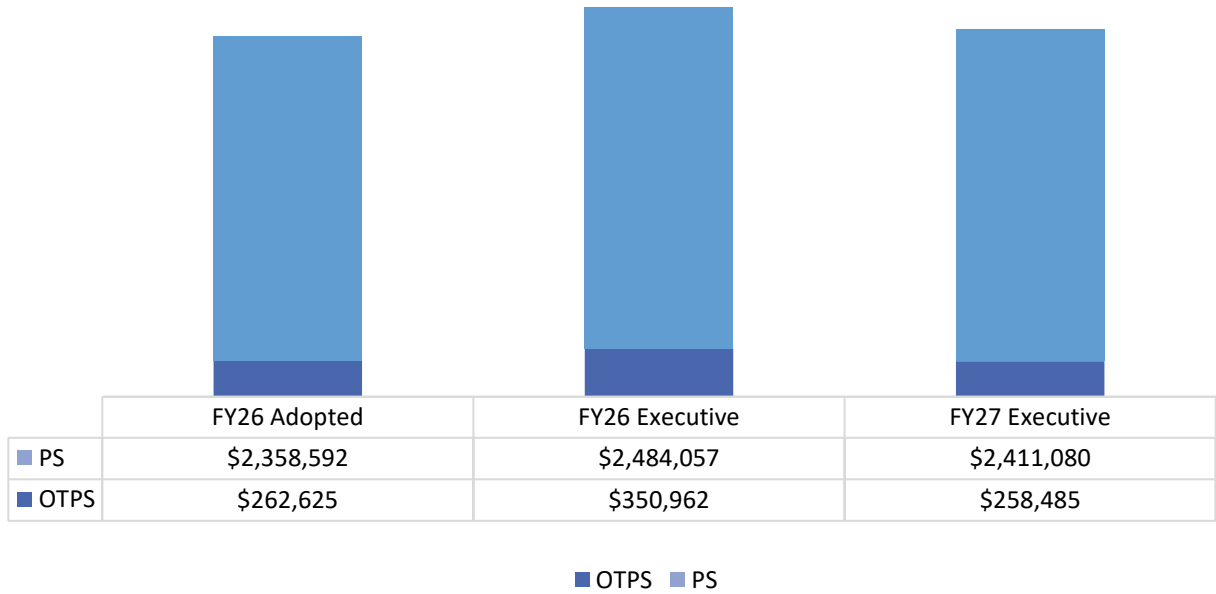
### Budget by Funding Source

Fiscal 2027 City Funds: 85.8 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

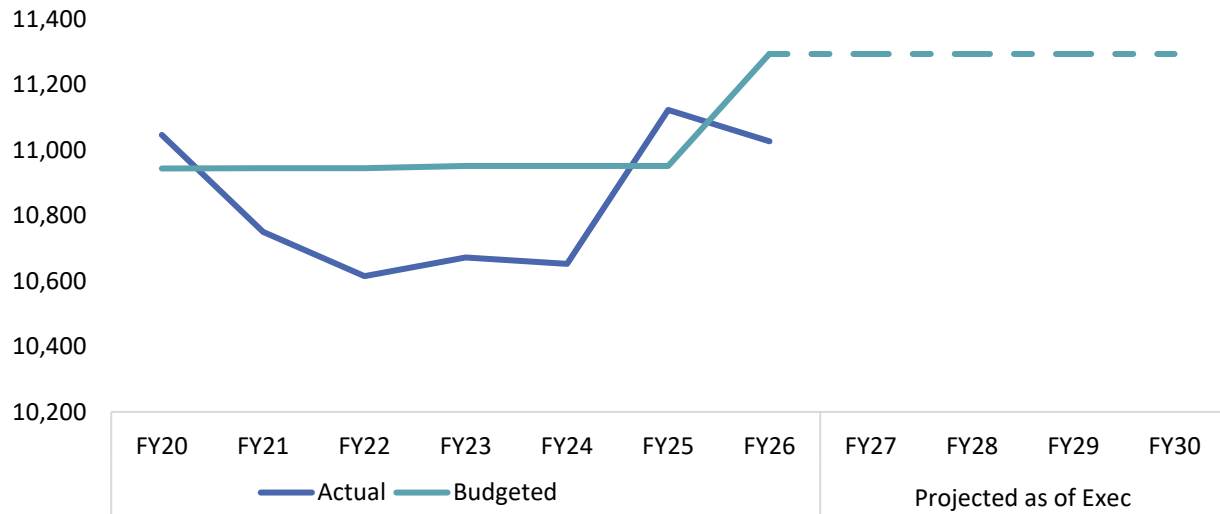
FY26 Budgeted Uniformed Positions: 11,294

FY27 Budgeted Uniformed Positions: 11,294

Actual Uniformed Headcount as of April 2026: 11,027

Vacancy Rate as of April 2026: 2.36 percent

**Budgeted and Actual Uniformed Headcount FY20-FY30**



Source: New York City Office of Management and Budget

## Headcount

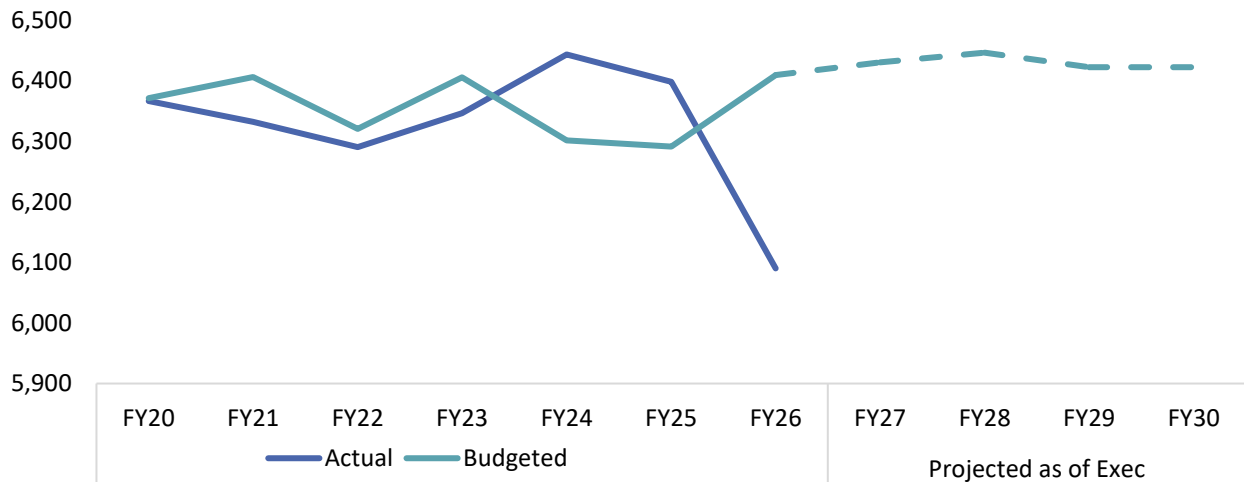
FY26 Budgeted Civilian Positions: 6,409

FY27 Budgeted Civilian Positions: 6,430

Actual Civilian Headcount as of April 2026: 6,090

Vacancy Rate as of April 2026: 4.98 percent

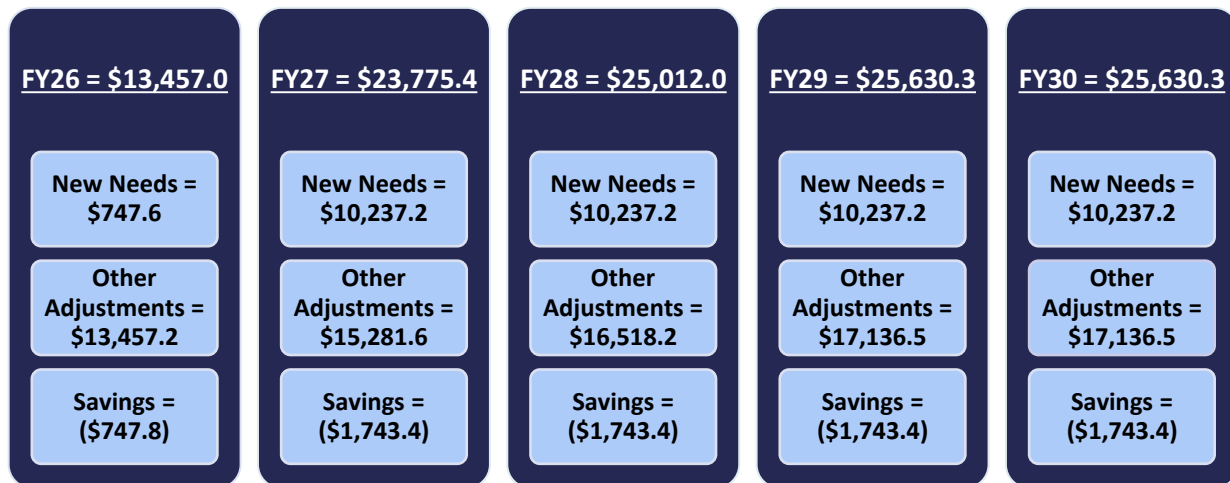
**Budgeted and Actual Civilian Headcount FY20-FY30**



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 Executive Plan and actual headcount is as of March 2026.

## Executive Plan Changes



*Dollars in Thousands*

*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 Savings value.*

### Significant Executive Plan Changes

#### New Needs

- Civilian Staffing.** The Executive Plan includes an additional \$747,611 of City funding in Fiscal 2026, increasing to \$9.0 million in Fiscal 2027 and the outyears, to fund 84 new civilian positions to support FDNY operations across IT/Technology staff, facilities trades staff, procurement staff, and nurses for the Health Services Bureau
- Fire Prevention Staffing.** The Executive Plan includes an additional \$1.3 million of City funding baselined beginning in Fiscal 2027 to fund 14 new fire prevention positions; these positions include 3 project managers, and 11 inspectors.
- EMS Revenue.** The Executive Plan includes a funding shift of \$92 million in Fiscal 2026, replacing Other Categorical funding with City funds. This shift has a net zero impact on FDNY's budget. The City had originally anticipated reimbursement for Medicaid transports; however, that reimbursement is currently pending federal approval. As a result, City funds have been substituted for the unreceived federal dollars, as FDNY continues to incur costs for the provision of emergency medical services.

#### Other Adjustments

- Behavioral Health Emergency Assistance Response Division (BHEARD) Transfer.** The Executive Plan includes an additional \$2.0 million of City funding in Fiscal 2026, increasing to \$4.8 million in Fiscal 2027, \$6.1 million in Fiscal 2028, and \$6.7 million in Fiscal 2029

and the outyears, reflecting the transfer of the BHEARD program from DOHMH to FDNY. BHEARD deploys mental health co-responder teams alongside EMS personnel on appropriate 911 calls. The teams are jointly operated by the FDNY's EMS and NYC Health + Hospitals, with oversight from the Mayor's Office of Community Mental Health, that de-escalate emergency situations and respond to a range of behavioral health problems. Funding supports a growing number of co-responder positions, expanding from 44 in Fiscal 2026 to 84 in the outyears.

- **Heat, Light and Power.** The Executive Plan includes an additional \$2.5 million in City funding in Fiscal 2026, increasing to \$4.9 million in Fiscal 2027 and the outyears, reflecting rising utility costs across FDNY facilities citywide.
- **Motor Fuel.** The Executive Plan includes an additional \$1.5 million of City funding in Fiscal 2026, increasing to \$4.3 million in Fiscal 2027 and the outyears, reflecting increased fuel costs for the FDNY vehicle fleet.

### Savings

- **Ambulance Transport Rate Increase.** The Executive Plan includes City savings of \$24.6 million in Fiscal 2027 and the outyears through an increase in federal and State ambulance transport reimbursement rates, which reduces the City's net costs for EMS transport operations, offset by a corresponding categorical funds adjustment resulting in a net zero impact to the budget. The rate change will take effect on July 1, 2026 and reflect current costs to the Department, as the previous rates were set in May 2023.
- **Treatment in Place Revenue.** The Executive Plan includes \$10.1 million in new revenue beginning in Fiscal 2027 and extending into the outyears. This revenue reflects reimbursements for EMS calls resolved on scene without transporting the patient to a hospital. This action is offset by a categorical funds adjustment, with an additional \$500,000 in net revenue to the City beginning in Fiscal 2027 and the outyears. Historically, FDNY has only billed patients who receive an ambulance transport to the emergency room. The Department estimates that roughly \$7.1 million of the \$10.1 million in increased revenue will come from Medicaid insured patients.
- **Telecommunication Savings.** The Executive Plan includes savings of \$747,808 in Fiscal 2026, increasing to \$2.2 million in Fiscal 2027 and the outyears, through reductions in telecommunication expenditures across FDNY operations.

## Budget Response

Resource Proposals Included in the Fiscal 2027 Executive Budget: \$28.7 million

In the City Council's Fiscal 2027 Preliminary Budget Response, the Council identified several areas related to FDNY where the City could re-estimate revenue and expenditures that would provide additional resources. The Council identified more than \$28 million in additional revenue within FDNY's budget, including \$26 million from adjusting the Foreign Fire Insurance Tax revenue up by \$26 million to \$62.0 million and \$2 million of additional revenue from Fire Prevention Liens. The Executive Plan includes the following, as shown in the table.

Fiscal 2027 Budget Response Resource Priorities				
#	Priorities	Expense or Revenue	Amount for FY26+27	Amount Included in the Executive Budget for FY26+27
1	Foreign Fire Insurance Tax Revenue	Revenue	\$26.0	\$24.3
2	Fire Prevention Liens	Revenue	2.0	4.4

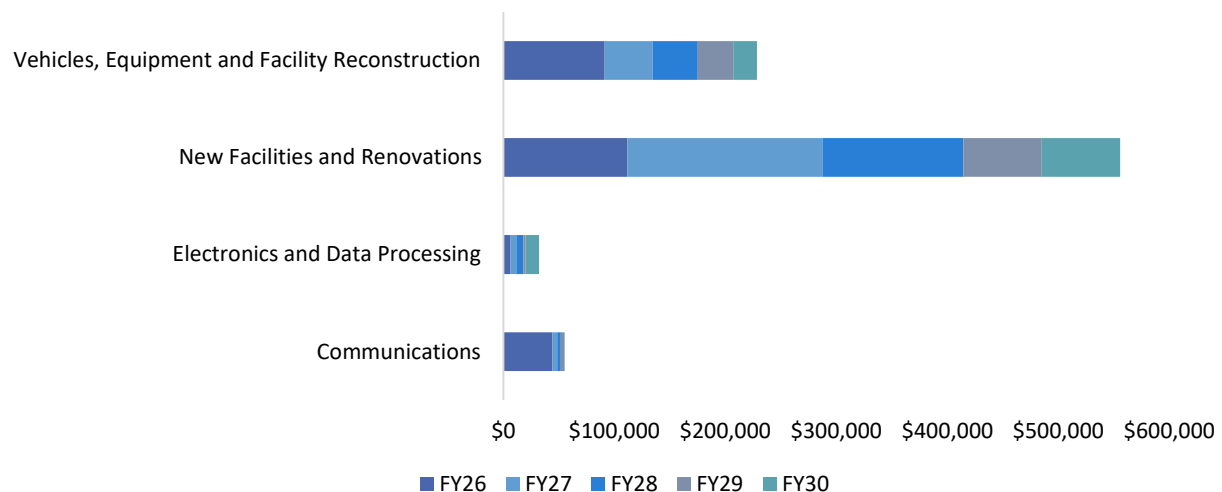
*Dollars in Millions*

- **Foreign Fire Insurance Tax Revenue Increase.** The Council called on the Administration to increase the FDNY's budgeted Foreign Fire Insurance Tax revenue by \$26 million to \$62 million in Fiscal 2027. This tax, levied on non-U.S. insurers writing premiums in New York State, has generated \$46 million in Fiscal 2024 and \$58.1 million in Fiscal 2025, and the City has already received \$62 million in the current year, making the Preliminary Plan's \$36 million estimate for Fiscal 2027 a significant understatement of expected collections. The Executive Plan includes \$60.3 million for this revenue source, reflecting the Council's analysis.
- **Fire Prevention Liens Revenue Increase.** The Council called on the Administration to recognize an additional \$2 million in Fiscal 2026 revenue from fire prevention liens, which represent claims against insurance proceeds and property for unpaid fire inspection fees and fines. Year-to-date collections of \$6.3 million already exceeded the Preliminary Plan's \$3.6 million estimate by over \$2.7 million. The Executive Plan includes \$8.0 million for this revenue source, exceeding the Council's estimates.

## Capital Commitment Plan

- FDNY’s commitments, as presented in the Executive Capital Commitment Plan for Fiscal 2026-2030 (the Executive Commitment Plan), total \$869.9 million, 9.6 percent less than the total for the same period presented in the Preliminary Capital Commitment Plan released in February.
- The Department's planned commitments are broken down into four project types: communications, electronics and data processing, new facilities and renovations, and vehicles, equipment and facility reconstruction. New facilities and renovations is the largest category with \$555.9 million planned commitments between Fiscal 2026 - 2030, followed by vehicles, equipment and facility reconstruction with \$228.4 million, communications at \$55.1 million, and electronics and data processing at \$32.1 million.

### FY26-30 Capital Commitment Plan by Category

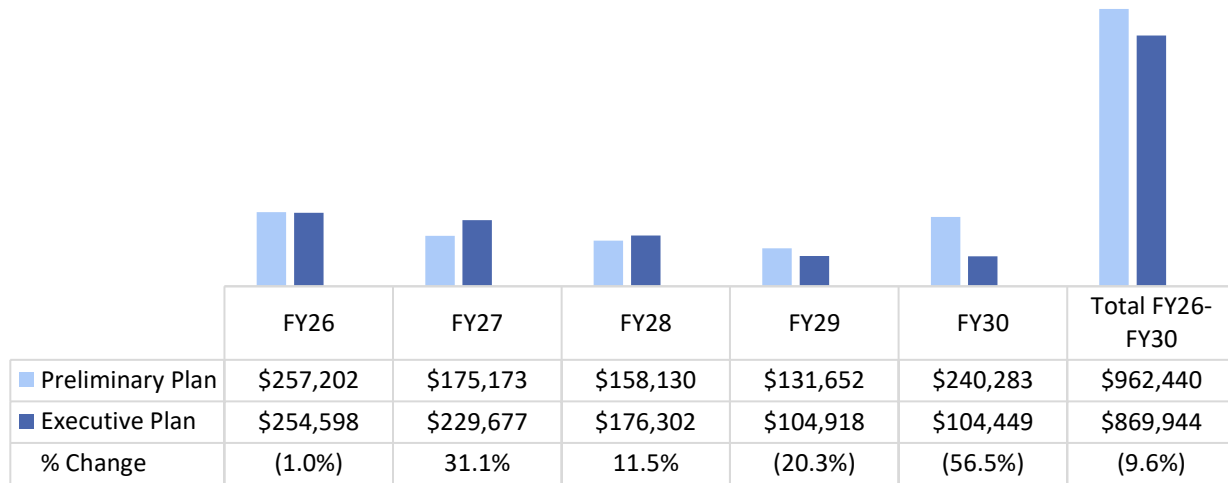


*Dollars in Thousands*

- Since the Preliminary Capital Commitment Plan was released, planned commitments in Fiscal 2030 fell sharply from \$240.3 million to \$104.4 million, a reduction of 56.5 percent, while Fiscal 2027 commitments increased from \$175.2 million to \$229.7 million, a 31.1 percent increase.

- The Department's planned commitments comprise approximately 0.7 percent of the City's total \$117.14 billion Fiscal 2026-2030 Capital Commitment Plan.

### Fiscal 2026-2030 Capital Commitment Plan



*Dollars in Thousands*

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

- **New Firehouse Construction.** The Executive Capital Plan includes \$31.2 million between Fiscal 2026 and 2028 for the construction of a new Engine Company 268 firehouse in Queens. The Plan also includes funding for construction at EMS Stations: \$32.2 million for EMS Station 17 in the Bronx, \$29.2 million for EMS Station 58 in Fiscal 2027 and Fiscal 2028. Funding for EMS Station 7 (\$25.2 million), located in Brooklyn, was shifted out from Fiscal 2026-2030 to Fiscal 2031 through Fiscal 2033, with an additional \$45.3 million in the outyears, for total planned commitment of \$70.5 million. The Plan includes \$265.8 million in total funding for facility improvements citywide in Fiscal 2026-2028.
- **Apparatus Floors.** The Executive Capital Plan includes \$35.4 million in Fiscal 2026-2028 for apparatus floors and an additional \$88 million between Fiscal 2029 and Fiscal 2035. Several individual apparatus floor projects are planned for Fiscal 2026-2028, including Engine Companies 163 (Staten Island), 221 (Brooklyn), 294 (Brooklyn), 295 (Queens), and 260 (Brooklyn). Apparatus floors are the reinforced concrete or steel floors inside firehouses where heavy fire trucks and emergency vehicles are parked and maintained, they require periodic replacement due to the weight and wear of apparatus over time.
- **Fort Totten Training Center.** The Executive Capital Plan includes significant ongoing investment in the Fort Totten training complex, including \$58.9 million for infrastructure upgrades, \$15.3 million for the Emergency Vehicle Operations Course facility at Buildings 137 and 138, \$15.3 million for Building 318/332 renovations, and \$13.1 million for natural gas infrastructure. In Fiscal 2027, the plan includes \$19 million for infrastructure upgrades, \$9.8 million for the EVOC facility at Buildings 137 and 138, \$6.7 million for Building 318/332 renovations, and \$8.7 million for natural gas infrastructure.

- Vehicle Acquisition.** The Executive Capital Plan includes a multi-year vehicle acquisition program encompassing tower ladders, pumpers, rear mount apparatus, rescue trucks, and support vehicles. The Plan includes \$162.3 million for vehicle acquisition citywide in Fiscal 2026 - 2029. In Fiscal 2027 the Plan includes \$7.98 million for support vehicles, and \$3.3 million for Initial Equipment, the baseline inventory of tools and gear required to outfit a newly delivered or existing emergency response vehicle. The Plan includes \$27.8 million in Fiscal 2029 for tower ladders and \$10.5 million for rescue trucks in Fiscal 2028. Additionally, the Plan includes \$1.1 million for 20 Type 2 ambulances for the BHEARD Program in Fiscal 2032.

## Budget Actions in Executive Plan

<i>Dollars in Thousands</i>	FY26			FY27		
	City	Non-City	Total	City	Non-City	Total
<b>FDNY Budget as of the FY27 Preliminary Plan</b>	<b>\$2,486,435</b>	<b>\$335,128</b>	<b>\$2,821,563</b>	<b>\$2,209,969</b>	<b>\$435,821</b>	<b>\$2,645,790</b>
<b>Changes Introduced in the FY27 Executive Plan</b>						
<b>New Needs</b>						
Civilian Staffing	\$748	\$0	\$748	\$8,971	\$0	\$8,971
Fire Prevention Staffing	0	0	0	1,266	0	1,266
<b>Subtotal, New Needs</b>	<b>\$748</b>	<b>\$0</b>	<b>\$748</b>	<b>\$10,237</b>	<b>\$0</b>	<b>\$10,237</b>
<b>Other Adjustments</b>						
Auto Arson Grant	\$0	\$125	\$125	\$0	\$0	\$0
BHEARD Transfer	1,976	0	1,976	4,819	0	4,819
DC37 Equity CB Funding	0	0	0	62	0	62
DCAS Demand Response Program	0	89	89	0	0	0
Dormitory State Award	0	56	56	0	0	0
EMAC - Arizona Floods	0	188	188	0	0	0
ESInet Readiness Grant Award	0	690	690	0	0	0
FY23 Tech Rescue & USAR	0	70	70	0	0	0
Heat, Light and Power	2,483	0	2,483	4,867	0	4,867
Heating Fuel Adjustment	16	0	16	219	0	0
Lease Adjustment	0	0	0	1,037	0	1,037
Local Initiatives	(26)	0	(26)	0	0	0
Motor Fuel	1,546	0	1,546	4,278	0	4,278
Federal Grants	0	6,244	6,244	0	0	0
<b>Subtotal, Other Adjustments</b>	<b>\$5,996</b>	<b>\$7,461</b>	<b>\$13,457</b>	<b>\$15,062</b>	<b>\$0</b>	<b>\$15,062</b>
<b>Savings</b>						
Ambulance Transport Rate Increase	(\$24,600)	\$24,600	\$0	\$0	\$0	\$0
Telecommunication Savings	(748)	0	(748)	(2,243)	0	(2,243)
Treatment in Place Revenue	0	0	0	(10,600)	11,100	500
<b>Subtotal, Savings</b>	<b>(\$748)</b>	<b>\$0</b>	<b>(\$748)</b>	<b>(\$1,743)</b>	<b>\$0</b>	<b>(\$1,743)</b>
<b>TOTAL, All Changes in the FY27 Executive Plan</b>	<b>\$5,996</b>	<b>\$7,461</b>	<b>\$13,457</b>	<b>\$23,556</b>	<b>\$0</b>	<b>\$23,556</b>
<b>FDNY Budget as of the Executive Plan</b>	<b>\$2,492,431</b>	<b>\$342,589</b>	<b>\$2,835,020</b>	<b>\$2,233,525</b>	<b>\$435,821</b>	<b>\$2,669,346</b>

Source: New York City Office of Management and Budget

## FDNY Financial Summary

<i>Dollars in Thousands</i>	FY24	FY25	FY26	Executive Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27 - FY26
<b>Budget by Program Area</b>						
Emergency Medical Services	\$434,619	\$439,853	\$419,732	\$441,627	\$457,206	\$37,473
Executive Administrative	366,370	370,898	302,827	404,267	314,644	11,817
Fire Extinguishment/Emergency Response	1,840,739	1,923,538	1,822,206	1,901,523	1,812,978	(9,227)
Fire Investigation	26,996	28,627	26,635	27,076	26,765	130
Fire Prevention	51,114	80,878	49,816	60,526	57,971	8,155
<b>TOTAL</b>	<b>\$2,719,837</b>	<b>\$2,843,793</b>	<b>\$2,621,216</b>	<b>\$2,835,019</b>	<b>\$2,669,565</b>	<b>\$48,349</b>
<b>Funding</b>						
City Funds			\$2,160,093	\$2,492,430	\$2,290,544	\$130,451
Other Categorical			400,489	255,579	343,689	(56,800)
Capital- IFA			567	567	567	0
State			1,835	3,930	1,835	0
Federal - Other			58,227	81,540	32,925	(25,302)
Intra City			6	973	6	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,621,216</b>	<b>\$2,835,019</b>	<b>\$2,669,565</b>	<b>\$48,349</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Uniformed	10,652	11,123	11,294	6,409	6,430	(4,864)
Full-Time Positions - Civilian	6,443	6,391	6,316	11,294	11,294	4,978
<b>TOTAL</b>	<b>17,095</b>	<b>17,514</b>	<b>17,610</b>	<b>17,703</b>	<b>17,724</b>	<b>114</b>

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

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