



New York City Council
Hon. Julie Menin, Speaker of the Council
Hon. Linda Lee, Chair Finance Committee
Hon. Shekar Krishnan, Chair, Oversight & Investigations Committee

**Report on the Fiscal 2027 Executive Plan for
Committee on Finance and the Committee on Oversight & Investigations**

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Fiscal 2027 Executive Plan

Department of Investigation Budget Overview

The Department of Investigation's (DOI or the Department) mission is to promote and maintain integrity and efficiency in New York City government by investigating and referring to criminal prosecution cases of fraud, corruption, and other illegal activities. Investigations may involve any agency, officer, elected official or employee of the City, or those who do business with or receive benefits from the City. DOI's broad jurisdiction includes criminal and civil investigatory authority over more than 45 mayoral agencies and an array of other City agencies, entities, boards, commissions and authorities. DOI's strategy includes systemic investigations that lead to arrests, public reports, and recommendations for policy and procedural reforms intended to strengthen agencies' internal controls and improve their operations, overall strengthening the way the City runs. DOI serves New Yorkers by acting as an independent and nonpartisan watchdog for City government.

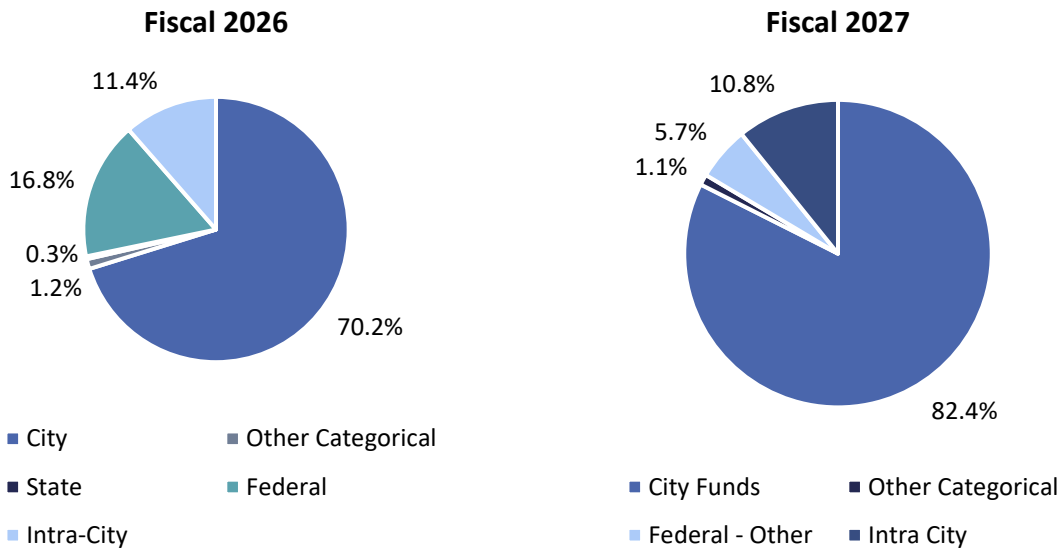
The Department has seen minimal changes to its budget since the release of the Fiscal 2027 Preliminary Plan in February. However, the changes in the Plan coupled with years of vacancy reductions from prior Programs to Eliminate the Gap (PEG) have caused the concern that the Department has lost a significant amount of staff to effectively carry out its mission.

The Executive Financial Plan for Fiscal 2026-2030 (Executive Plan) includes a proposed Fiscal 2027 budget of \$53.7 million for DOI, \$385,066 million (0.7 percent) less than its \$54.1 million Fiscal 2027 budget in the Preliminary Plan. DOI's Fiscal 2026 budget in the Executive Plan is \$1.5 million (2.3 percent) more than its \$64.1 million Fiscal 2026 budget in the Preliminary Plan. The current Fiscal 2027 budget is \$2.2 million less than the \$55.9 million Fiscal 2026 budget at adoption. For additional information on DOI's Preliminary Budget, please refer to the Fiscal 2027 Preliminary Budget report.¹

¹ New York City Council, "[Report on the Fiscal 2027 Preliminary Plan and the Fiscal 2026 Preliminary Mayor's Management Report for the Department of Investigation](#)", as of March 2026.

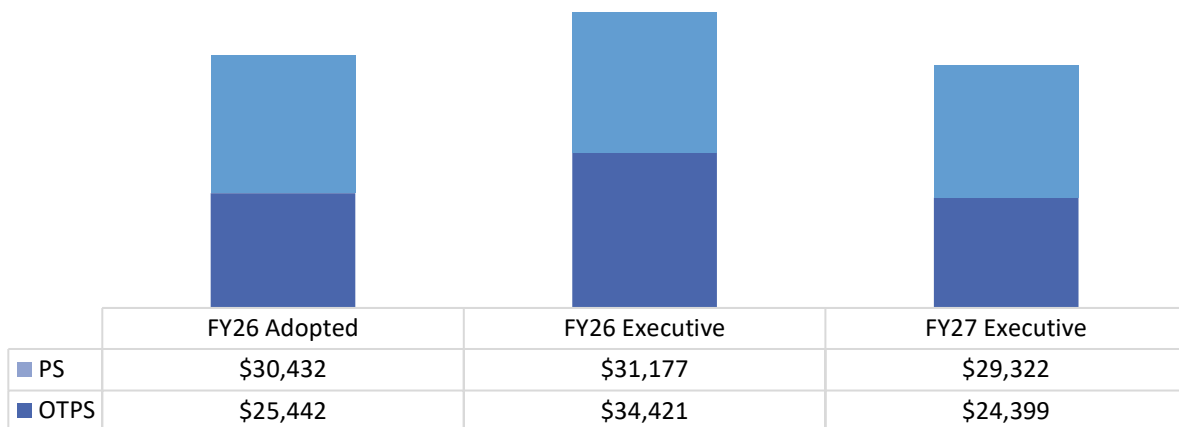
Budget by Funding Source

Fiscal 2027 City Funds: 82.4 percent



Source: New York City Office of Management and Budget

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



Dollars in Thousands

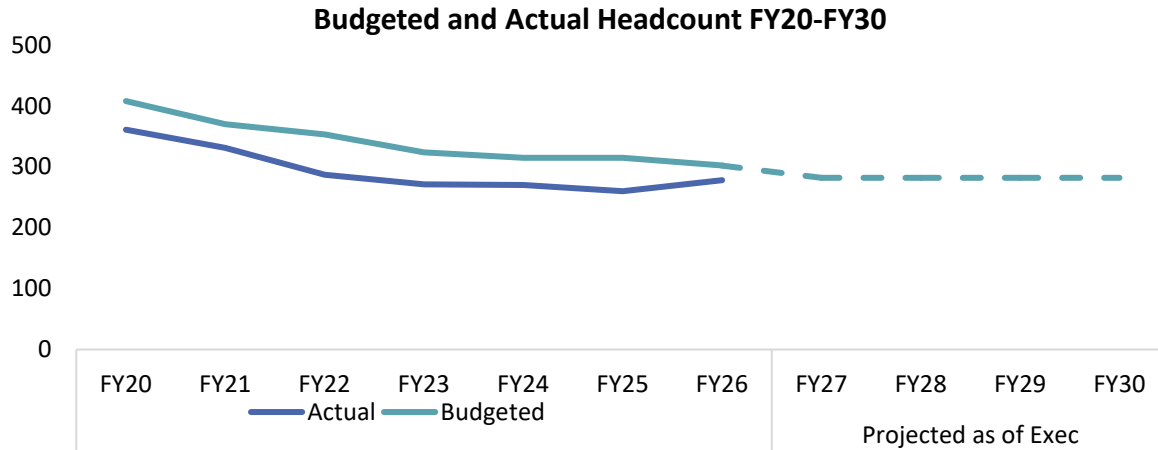
Source: New York City Office of Management and Budget

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.

Civilian Headcount

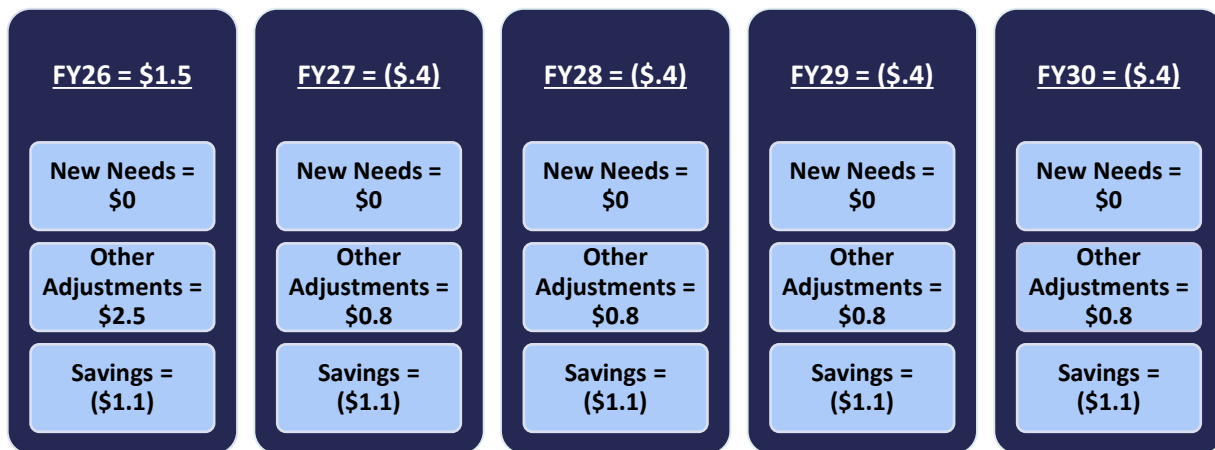
Fiscal 2026 Budgeted Full-Time Positions: 302
Actual Headcount as of April 2026: 278

Fiscal 2027 Budgeted Full-Time Positions: 282
Vacancy Rate as of April 2026: 7.9 percent



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 April 2026.

Executive 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 Savings value.

Significant Executive Plan Changes

Other Adjustments

- **Asset Forfeiture Put-up.** The Executive Plan includes an additional \$1.9 million of federal asset forfeiture funding in Fiscal 2026 only. This funding is part of an initiative the Department has utilized to fill shortfalls in its OTPS budget including costs of software and hardware upgrades, vehicles, and consulting needs. The state and federal government assets with law enforcement departments that assist in investigations that yield recoveries. The funding can then be utilized by the Department to enhance its investigative capabilities.
- **Telephone Monitoring Unit.** The Executive Plan includes an additional \$527,972 in Intra-City funding in Fiscal 2026 only.
- **Lease Adjustment.** The Executive Plan includes an additional \$675,556 of City funding and \$83,501 in Intra-City funding in Fiscal 2027 and the outyears due to increased lease costs.
- **Commission to Combat Police Corruption Renovation.** The Executive Plan includes an additional \$151,590 of Categorical funding in Fiscal 2026 only for renovations.

Savings

- **Vacancy Reduction.** The Executive Plan includes savings of \$500,000 in Fiscal 2026 increasing to \$1.1 million in Fiscal 2027 and the outyears from a reduction of 11 vacant positions in areas including executive leadership, legal oversight, frontline investigative squads, and vital technical support staff
- **Personal Services Re-estimate.** The Executive Plan includes savings of \$550,000 in Fiscal 2026. These savings are accruals from funds unspent on existing vacant positions.

Budget Response

Resource Proposals Included in the Fiscal 2027 Executive Budget: \$1.9 million

In the City Council's Fiscal 2027 Preliminary Budget Response,² the Council identified one area related to DOI that would provide the City with additional resources either through additional revenue or expense savings. The Council suggested that the Department utilize asset forfeiture funding to support allowable expenditures before utilizing city tax levy dollars. The Executive Plan includes an additional \$1.9 million of asset forfeiture funds in Fiscal 2026 only, bringing the total amount in Fiscal 2026 to \$11 million and \$3 million in Fiscal 2027. The Council is still working with the Administration on further allocation of Asset Forfeiture for Fiscal 2027.

² New York City Council, "[Response to the Fiscal 2027 Preliminary Budget and Fiscal 2026 Preliminary Mayor's Management Report](#)", April 2026.

Additionally the Council called on the Administration to make City Marshals employees of the City. This would increase City revenues by an estimated \$10.0 million annually and \$20 million over Fiscals 2026 and 2027. This action was not taken in the Executive Plan.

| Fiscal 2027 Budget Response Resource Priorities | | | | |
|---|-----------------------------------|--------------------|-------------------------|---|
| # | Priorities | Expense or Revenue | Amount for FY26 + FY27* | Amount Included in the Executive Budget for FY26+FY27 * |
| 1 | Make City Marshals City Employees | Revenue | \$20.0 | \$0 |
| 2 | Utilize Asset Forfeiture Funding | Revenue | 7.4 | 1.9 |

Dollars in Millions

* All values are shown as positive as they provide additional resources. Expense items denote savings; revenue items denote additional revenue.

Budget Actions in Executive Plan

| | FY26 | | | FY27 | | |
|--|------------------|-----------------|------------------|------------------|----------------|------------------|
| | City | Non-City | Total | City | Non-City | Total |
| <i>Dollars in Thousands</i> | | | | | | |
| DOI Budget as of the FY27 Preliminary Plan | \$47,116 | \$16,997 | \$64,114 | \$44,747 | \$9,358 | \$54,106 |
| Changes Introduced in the FY27 Executive Plan | | | | | | |
| New Needs | | | | | | |
| Subtotal, New Needs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Adjustments | | | | | | |
| CCPC Renovation | \$0 | \$152 | \$152 | \$0 | \$0 | \$0 |
| DOI-TELEPHONE MONITORING | 0 | 528 | 528 | 0 | 0 | 0 |
| Financial Plan Headcount Adjustments | 0 | 0 | 0 | 0 | 0 | 0 |
| Funding Reallocation | 0 | 0 | 0 | 0 | 0 | 0 |
| FY26 Forfeiture Put-Up (3) | 0 | 1,870 | 1,870 | 0 | 0 | 0 |
| Heat, Light and Power | (16) | 0 | (16) | (0) | 0 | (0) |
| Lease Adjustment | 0 | 0 | 0 | 676 | 84 | 759 |
| PS HC REALIGNM SQ 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| PS HC/NYPD-OIG MOD | 0 | 0 | 0 | 0 | 0 | 0 |
| Training & Subscription | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal, Other Adjustments | (\$16) | \$2,550 | \$2,534 | \$675 | \$84 | \$759 |
| Savings | | | | | | |
| PS Re-estimate | (\$550) | \$0 | (\$550) | \$0 | \$0 | \$0 |
| Vacancy Reduction | (500) | 0 | (500) | (1,144) | 0 | (1,144) |
| Subtotal, Savings | (\$1,050) | \$0 | (\$1,050) | (\$1,144) | \$0 | (\$1,144) |
| TOTAL, All Changes in the FY27 Executive Plan | (\$1,066) | \$2,550 | \$1,484 | (\$469) | \$84 | (\$385) |
| DOI Budget as of the Executive Plan | \$46,050 | \$19,547 | \$65,598 | \$44,278 | \$9,442 | \$53,721 |

Source: New York City Office of Management and Budget

DOI Financial Summary

| <i>Dollars in Thousands</i> | FY24 | FY25 | FY26 | Executive Plan | | *Difference |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | Actual | Actual | Adopted | FY26 | FY27 | FY27 - FY26 |
| Budget by Unit of Appropriation | | | | | | |
| Personal Services | \$22,615 | \$22,087 | \$25,590 | \$24,625 | \$24,477 | (\$1,112) |
| Other Than Personal Services | 27,280 | 29,332 | 22,439 | 31,342 | 21,396 | (1,043) |
| Inspector General - PS | 5,484 | 5,545 | 4,842 | 6,552 | 4,844 | 2 |
| Inspector General - OTPS | 324 | 767 | 3,003 | 3,079 | 3,003 | 0 |
| TOTAL | \$55,703 | \$57,731 | \$55,874 | \$65,598 | \$53,721 | (\$2,153) |
| Funding | | | | | | |
| City Funds | | | \$46,516 | \$46,050 | \$44,279 | (\$2,237) |
| Other Categorical | | | 604 | 796 | 604 | 0 |
| State | | | 0 | 219 | 0 | 0 |
| Federal - Other | | | 3,036 | 11,029 | 3,036 | 0 |
| Intra-City | | | 5,718 | 7,504 | 5,802 | 84 |
| TOTAL | \$55,703 | \$57,731 | \$55,874 | \$65,598 | \$53,721 | (\$2,153) |
| Budgeted Headcount | | | | | | |
| Full-Time Positions - Civilian | 270 | 260 | 293 | 302 | 282 | (11) |
| TOTAL | 270 | 260 | 293 | 302 | 282 | (11) |

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

Source: New York City Office of Management and Budget