



**New York City Council**  
Hon. Adrienne Adams, Speaker of the Council  
Hon. Lincoln Restler, Chair, Governmental Operations,  
State and Federal Legislation Committee

**Report on the Fiscal 2026 Preliminary Plan and  
the Fiscal 2026 Preliminary Capital Commitment Plan for  
the Committee on Governmental  
Operations, State and Federal Legislation**

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

Prepared By: Julia K. Haramis, Unit Head  
Ross Goldstein, Financial Analyst

**Fiscal 2026 Preliminary Plan**

**FY25**

**FY26**

**\$1.2  
million  
since  
Adopt.**



**\$525,067  
since Nov.**



**\$1.6  
million  
since  
Adopt.**



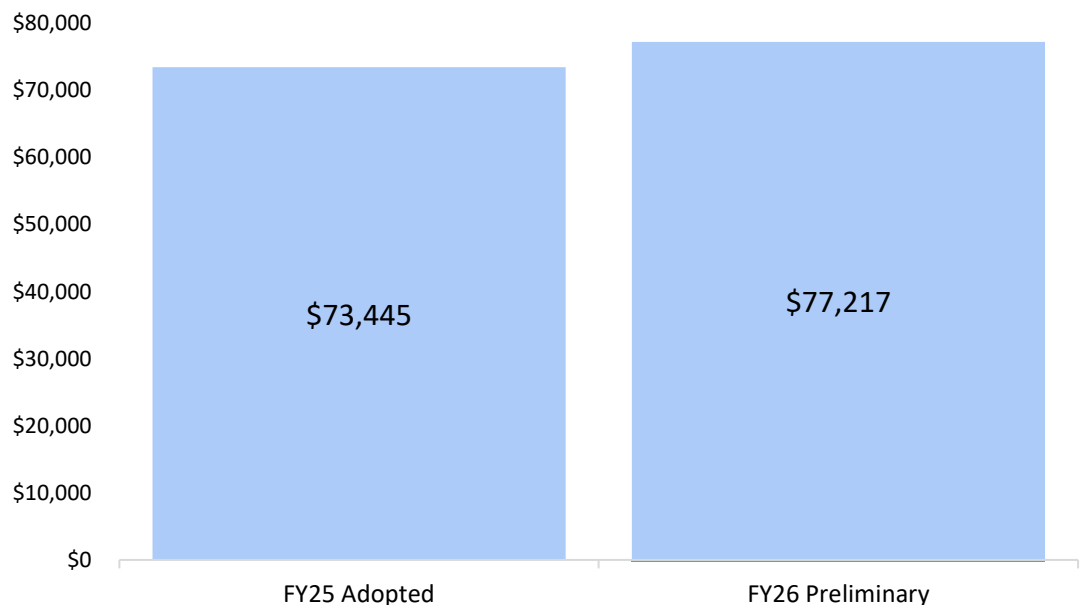
**\$262,000  
since Nov.**



**Office of Administrative Trials and Hearings Budget Overview**

The Preliminary Financial Plan for Fiscal 2025-2029 (Preliminary Plan), includes a proposed Fiscal 2026 budget of \$77.2 million for the Office of Administrative Trials and Hearings (OATH). OATH's Fiscal 2026 budget in the Preliminary Plan is \$262,000 (0.3 percent) greater than its \$77.0 million Fiscal 2026 budget in the November Financial Plan. The Fiscal 2026 Preliminary Budget is \$3.8 million greater than the Fiscal 2025 Adopted Budget.

**Difference between FY25 Adopted and FY26 Preliminary**

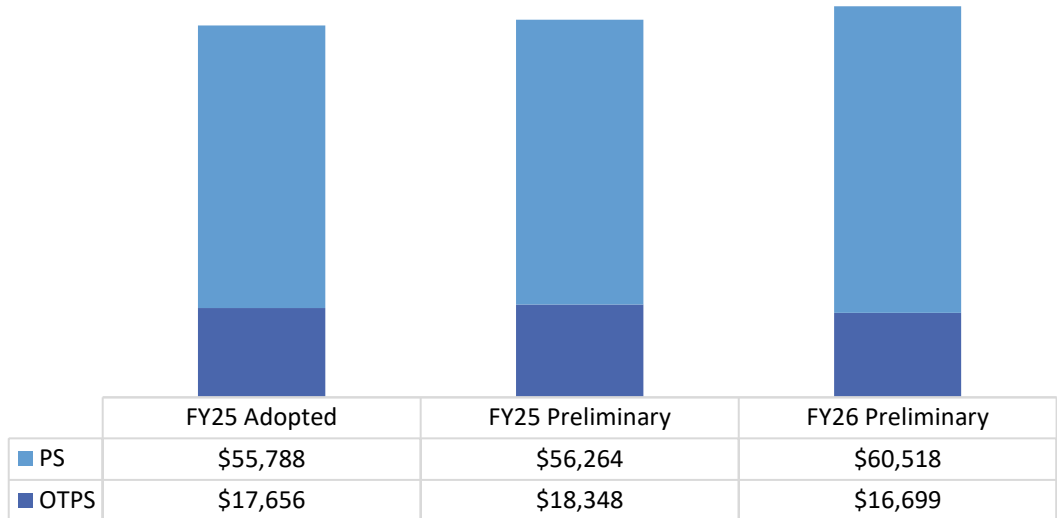


*Dollars in Thousands  
Source: New York City Office of Management and Budget*

## PS and OTPS:

PS:  
\$60.5 million

OTPS:  
\$16.7 million



Dollars in Thousands

Source: New York City Office of Management and Budget

## Agency Financial Summary

Dollars in Thousands	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan		*Difference
				FY25	FY26	FY26 - FY25
<b>Budget by Unit of Appropriation</b>						
001 - Personal Services	\$41,483	\$53,311	\$55,788	\$56,264	\$60,518	\$4,730
002 - Other Than Personal Services	14,292	13,949	17,656	18,348	16,699	(958)
<b>TOTAL</b>	<b>\$55,775</b>	<b>\$67,261</b>	<b>\$73,445</b>	<b>\$74,613</b>	<b>\$77,217</b>	<b>\$3,772</b>
<b>Funding</b>						
City			\$73,445	\$74,608	\$77,217	\$3,772
Intra-City			0	5	0	0
<b>TOTAL</b>	<b>\$55,775</b>	<b>\$67,261</b>	<b>\$73,445</b>	<b>\$74,613</b>	<b>\$77,217</b>	<b>\$3,772</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	385	422	415	437	455	40
<b>TOTAL</b>	<b>385</b>	<b>422</b>	<b>415</b>	<b>437</b>	<b>455</b>	<b>40</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:  
\$7.7 Million

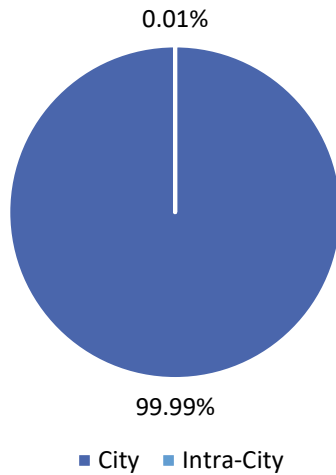
Number of  
Contracts in FY26:  
30

Dollars in Thousands				
Category	FY25 Adopted	Number of Contracts	FY26 Preliminary	Number of Contracts
Cleaning Services	\$238	2	\$238	2
Contractual Services - General	6,210	18	6,210	18
Maintenance and Repairs - General	35	1	35	1
Office Equipment Maintenance	54	1	54	1
Printing Services	23	1	23	1
Professional Services - Direct				
Educational Services to Students	638	1	7	1
Professional Services - Other	7	1	638	1
Security Services	199	2	199	2
Telecommunications Maintenance	153	1	153	1
Temporary Services	75	1	75	1
Training Program for City Employees	83	1	83	1
<b>TOTAL</b>	<b>\$7,715</b>	<b>30</b>	<b>\$7,715</b>	<b>30</b>

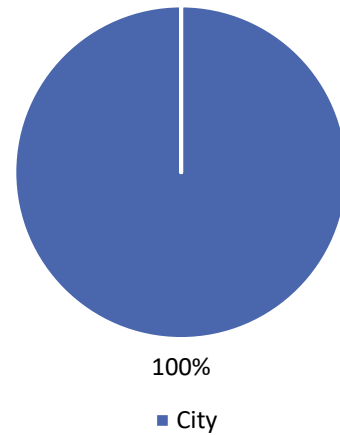
Source: New York City Office of Management and Budget

### Agency Budget by Funding Source

**Fiscal 2025**



**Fiscal 2026**



Source: New York City Office of Management and Budget

### Budgeted Headcount:

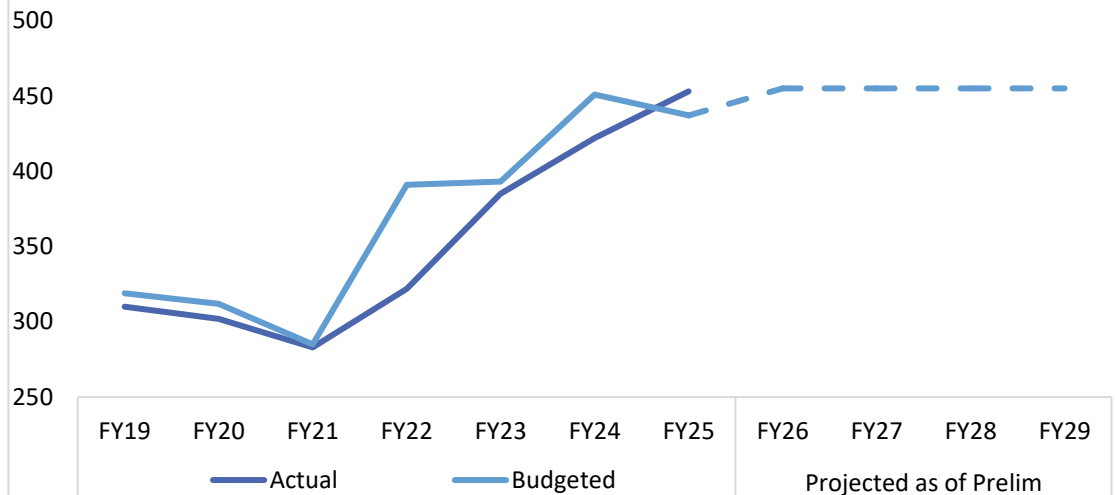
FY26 full-time  
positions: 455

FY25 full-time  
positions: 437

Actual Headcount  
as of January: 453

Positions Over  
Budgeted as of  
January: 16

**Budgeted and Actual Headcount FY19-FY29**



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 FY26 where budgeted headcount is as of the Preliminary Plan and actual headcount is as of January 2025.

Preliminary Plan Changes	<u>FY25 = \$525</u>	<u>FY26 = \$262</u>	<u>FY27 = \$0</u>	<u>FY28 = \$0</u>	<u>FY29 = \$0</u>
	New Needs = \$0	New Needs = \$0	New Needs = \$0	New Needs = \$0	New Needs = \$0
	Other Adjustments = \$525	Other Adjustments = \$262	Other Adjustments = \$0	Other Adjustments = \$0	Other Adjustments = \$0
	Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0
	<p><i>Dollars in Thousands</i></p> <p><i>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.</i></p>				
FY26 Changes in Preliminary Plan:  Total: \$262,000  New Needs: \$0  Other Adjustments: \$262,000	<p>Significant Preliminary Plan Changes</p> <p>Other Adjustments</p> <ul style="list-style-type: none"><li><b>Remote Hearing Services.</b> The Preliminary Plan includes an additional \$523,800 in City funding in Fiscal 2025 and \$262,000 in Fiscal 2026 for a contracted provider that supports the operation of OATH’s remote hearing services. Court Call, OATH’s telephonic hearing system, has facilitated telephonic hearings since the pandemic. OATH conducts over 200,000 telephonic hearings annually for City agencies and members of the public. This additional funding supports a short-term extension of current services while the required open-competitive solicitation process is conducted for new contracts that are expected to start next year.</li></ul>				
Preliminary Mayor’s Management Report	<p>The Preliminary Mayor's Management Report (PMMR) for Fiscal 2025 reports on five service areas and five goals for OATH. Noteworthy metrics that were reported are detailed below.</p> <ul style="list-style-type: none"><li><b>OATH Trials Division – Cases Filed, Closed, and Settlement Rate.</b> OATH’s Trials Division provides fair and neutral administrative proceedings to protect due process rights. In the Trials Division, cases are adjudicated in a manner similar to civil trials but by a judge without a jury. In Fiscal 2022 OATH closed 2,748 cases, increasing to 3,874 cases in Fiscal 2023, due to the resumption of case activity after COVID-19 restrictions were eased. In Fiscal 2024, OATH closed 3,538 cases, a decline of 8.7 percent from the prior year. In the first four months of Fiscal 2025, OATH closed 1,008 cases, 8.9 percent less than the number closed during the same period in Fiscal 2024. OATH filed 897 cases in the first four months of Fiscal 2025, 2.8 percent fewer cases than in the first four months of Fiscal 2024. In Fiscal 2022, 2,975 cases were filed, this increased to 3,759 cases filed in Fiscal 2023, before decreasing to 3,653 cases filed in Fiscal 2024. OATH’s Trial Division had a settlement rate of 63 percent in the first four months of Fiscal 2025, exceeding the target of 55 percent, and greater than during any</li></ul>				

other recent period reported in the PMMR. The average time for OATH's Trials Division to issue decisions after records close was 26.5 business days, which is the quickest turnaround for all periods reported in the PMMR and 14.4 percent quicker than the same period in Fiscal 2024.

- **OATH Hearings Division – Summonses, Adjudications, and Decisions Rendered.** The Hearings Division at OATH received more than 390,000 summonses from issuing agencies in the first four months of Fiscal 2025, 35.6 percent more than in the same period in Fiscal 2024. The Department of Sanitation, the Police Department, the Fire Department, the Department of Buildings, and the Sheriff's Office most significantly contributed to the increase in summons filings, according to the PMMR. The Hearings Division has seen a steady increase in the number of summonses received in recent years. The number of summonses received grew by nearly 50 percent between Fiscal 2022 and Fiscal 2024; from 571,354 to 850,256. While the number of summonses received has grown over the past several years, the number of summonses adjudicated has remained relatively stable, growing by just 1.6 percent from 228,967 in Fiscal 2022 to 232,606 in Fiscal 2024. In the first four months of Fiscal 2025, 86,895 summonses were adjudicated, which is 7.8 percent more than during the same period last year. Summonses with decisions rendered at OATH's Hearings Division have increased from 158,578 in Fiscal 2022, growing by 26.2 percent to 200,116 in Fiscal 2024. In the first four months of Fiscal 2025, 72,000 decisions were rendered, 3.1 percent more than during that period last fiscal year.
- **Complaints Related to Special Education.** In Fiscal 2022, the Administration and OATH signed a Memorandum of Agreement that designated OATH as the independent administrative tribunal to hold hearings related to City students who may require special education services. OATH's goal was to hear cases promptly and issue timely and fair decisions. The PMMR includes 10 metrics related to special education hearings with two being critical indicators for reporting. The two critical indicators are cases closed within the regulatory time frame and the average time from the appointment of OATH Special Education Hearing Officer to case closure. For the first metric, in the first four months of Fiscal 2025 OATH closed 85.7 percent of cases within the regulatory time frame, which is below the target of 90 percent and 11.6 percent below the percentage closed in the same period in the prior year. For the second metric, OATH averaged 83.9 calendar days from the appointment of the Special Education Hearing Officer to case closure, well below the target of 105 days but 23.1 days greater than during the same period last year. The PMMR noted the increase in average closure time is due to the steep increase in case filings handled by OATH. In Fiscal 2024 OATH revised the PMMR metrics so there is no year-over-year reporting comparison. During the first four months of Fiscal 2025, 13,216 special education cases were appointed to OATH, which is 62.2 percent more than during that period last year. The PMMR indicates that the increase is mainly because starting on January 1, 2024, the transition of these cases to

	OATH was completed as all cases in the City were being handled exclusively by OATH.																																																																																																																																																
<b>Budget Issues and Concerns</b>	<ul style="list-style-type: none"> <li> <b>Budgeted Headcount.</b> The budgeted headcount for OATH has increased from 319 in Fiscal 2019 to 437 in Fiscal 2025. The Financial Plan includes additional growth, increasing OATH's headcount to 455 in Fiscals 2026 and in the outyears. As of the end of January 2025, 453 positions were filled, which put OATH 16 positions over its budgeted headcount for the current fiscal year and just three positions under the budgeted headcount for Fiscal 2026. In recent years OATH has taken on significant new responsibilities, including the adjudication of matters related to special education cases and cannabis enforcement. It is atypical for City agencies to have an actual headcount greater than the number of positions budgeted. Given the considerable growth in legal matters handled by OATH, the Administration should evaluate if further increases to budgeted headcount are needed for the OATH to efficiently and effectively adjudicate all legal matters within its jurisdiction. </li> </ul>																																																																																																																																																
<b>Budget Actions in the November and Preliminary Plans</b>	<table> <tr> <th rowspan="2"><i>Dollars in Thousands</i></th><th colspan="3">FY25</th><th colspan="3">FY26</th></tr> <tr> <th>City</th><th>Non-City</th><th>Total</th><th>City</th><th>Non-City</th><th>Total</th></tr> <tr> <td><b>OATH Budget as of the Adopted FY25 Plan</b></td><td><b>\$73,444</b></td><td><b>\$0</b></td><td><b>\$73,444</b></td><td><b>\$75,580</b></td><td><b>\$0</b></td><td><b>\$75,580</b></td></tr> <tr> <td colspan="7"><b>Changes Introduced in the November 2024 Plan</b></td></tr> <tr> <td><b>New Needs</b></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Cannabis Enforcement Staff</td><td>\$633</td><td>\$0</td><td>\$633</td><td>\$1,375</td><td>\$0</td><td>\$1,375</td></tr> <tr> <td><b>Subtotal, New Needs</b></td><td><b>\$633</b></td><td><b>\$0</b></td><td><b>\$633</b></td><td><b>\$1,375</b></td><td><b>\$0</b></td><td><b>\$1,375</b></td></tr> <tr> <td><b>Other Adjustments</b></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Asylum Seekers City Funding Realignment</td><td>\$5</td><td>\$0</td><td>\$5</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr> <td>Intra-City for Summons Form</td><td>0</td><td>5</td><td>5</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td><b>Subtotal, Other Adjustments</b></td><td><b>\$5</b></td><td><b>\$5</b></td><td><b>\$10</b></td><td><b>\$0</b></td><td><b>\$0</b></td><td><b>\$0</b></td></tr> <tr> <td><b>TOTAL, All Changes in November 2024 Plan</b></td><td><b>\$638</b></td><td><b>\$5</b></td><td><b>\$643</b></td><td><b>\$1,375</b></td><td><b>\$0</b></td><td><b>\$1,375</b></td></tr> <tr> <td><b>OATH Budget as of the November 2024 Plan</b></td><td><b>\$74,082</b></td><td><b>\$5</b></td><td><b>\$74,087</b></td><td><b>\$76,955</b></td><td><b>\$0</b></td><td><b>\$76,955</b></td></tr> <tr> <td colspan="7"><b>Changes Introduced in the FY26 Preliminary Plan</b></td></tr> <tr> <td><b>Other Adjustments</b></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>Asylum Seeker Response Adjustment</td><td>\$1</td><td>\$0</td><td>\$1</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr> <td>Remote Hearing Services</td><td>524</td><td>0</td><td>524</td><td>262</td><td>0</td><td>262</td></tr> <tr> <td><b>Subtotal, Other Adjustments</b></td><td><b>\$525</b></td><td><b>\$0</b></td><td><b>\$525</b></td><td><b>\$262</b></td><td><b>\$0</b></td><td><b>\$262</b></td></tr> <tr> <td><b>TOTAL, All Changes in the FY26 Preliminary Plan</b></td><td><b>\$525</b></td><td><b>\$0</b></td><td><b>\$525</b></td><td><b>\$262</b></td><td><b>\$0</b></td><td><b>\$262</b></td></tr> <tr> <td><b>OATH Budget as of the FY26 Preliminary Plan</b></td><td><b>\$74,607</b></td><td><b>\$5</b></td><td><b>\$74,612</b></td><td><b>\$77,217</b></td><td><b>\$0</b></td><td><b>\$77,217</b></td></tr> </table>						<i>Dollars in Thousands</i>	FY25			FY26			City	Non-City	Total	City	Non-City	Total	<b>OATH Budget as of the Adopted FY25 Plan</b>	<b>\$73,444</b>	<b>\$0</b>	<b>\$73,444</b>	<b>\$75,580</b>	<b>\$0</b>	<b>\$75,580</b>	<b>Changes Introduced in the November 2024 Plan</b>							<b>New Needs</b>							Cannabis Enforcement Staff	\$633	\$0	\$633	\$1,375	\$0	\$1,375	<b>Subtotal, New Needs</b>	<b>\$633</b>	<b>\$0</b>	<b>\$633</b>	<b>\$1,375</b>	<b>\$0</b>	<b>\$1,375</b>	<b>Other Adjustments</b>							Asylum Seekers City Funding Realignment	\$5	\$0	\$5	\$0	\$0	\$0	Intra-City for Summons Form	0	5	5	0	0	0	<b>Subtotal, Other Adjustments</b>	<b>\$5</b>	<b>\$5</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL, All Changes in November 2024 Plan</b>	<b>\$638</b>	<b>\$5</b>	<b>\$643</b>	<b>\$1,375</b>	<b>\$0</b>	<b>\$1,375</b>	<b>OATH Budget as of the November 2024 Plan</b>	<b>\$74,082</b>	<b>\$5</b>	<b>\$74,087</b>	<b>\$76,955</b>	<b>\$0</b>	<b>\$76,955</b>	<b>Changes Introduced in the FY26 Preliminary Plan</b>							<b>Other Adjustments</b>							Asylum Seeker Response Adjustment	\$1	\$0	\$1	\$0	\$0	\$0	Remote Hearing Services	524	0	524	262	0	262	<b>Subtotal, Other Adjustments</b>	<b>\$525</b>	<b>\$0</b>	<b>\$525</b>	<b>\$262</b>	<b>\$0</b>	<b>\$262</b>	<b>TOTAL, All Changes in the FY26 Preliminary Plan</b>	<b>\$525</b>	<b>\$0</b>	<b>\$525</b>	<b>\$262</b>	<b>\$0</b>	<b>\$262</b>	<b>OATH Budget as of the FY26 Preliminary Plan</b>	<b>\$74,607</b>	<b>\$5</b>	<b>\$74,612</b>	<b>\$77,217</b>	<b>\$0</b>	<b>\$77,217</b>
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## Budget by Units of Appropriation

### Units of Appropriation (U/A): 001 - Personal Services and 002 - Other Than Personal Services

Dollars in Thousands

	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan		*Difference
				FY25	FY26	FY26-FY25
<b>Spending</b>						
<b>U/A 001 - Personal Services</b>						
Full-Time Salaried - Uniformed	\$10	\$0	\$0	\$0	\$0	\$0
Full-Time Salaried - Civilian	31,478	42,025	42,882	43,352	47,356	4,475
Other Salaried and Unsalariad	8,895	9,171	12,384	12,384	12,630	246
Additional Gross Pay	\$1,070	\$1,975	\$513	\$513	\$522	\$10
Overtime - Civilian	39	128	10	16	10	0
P.S. Other	(13)	0	0	0	0	0
Fringe Benefits	5	14	0	0	0	0
<b>Subtotal</b>	<b>\$41,483</b>	<b>\$53,311</b>	<b>\$55,788</b>	<b>\$56,264</b>	<b>\$60,518</b>	<b>\$4,730</b>
<b>U/A 002 - Other Than Personal Services</b>						
Contractual Services	\$4,291	\$2,291	\$7,715	\$5,107	\$7,715	\$0
Supplies and Materials	1,351	1,009	1,549	1,533	1,616	67
Fixed and Misc. Charges	20	32	0	0	0	\$0
Property and Equipment	420	297	375	282	290	(84)
Other Services and Charges	8,210	10,320	8,018	11,426	7,077	(941)
<b>Subtotal</b>	<b>\$14,292</b>	<b>\$13,949</b>	<b>\$17,656</b>	<b>\$18,348</b>	<b>\$16,699</b>	<b>(\$958)</b>
<b>TOTAL</b>	<b>\$55,775</b>	<b>\$67,261</b>	<b>\$73,445</b>	<b>\$74,613</b>	<b>\$77,217</b>	<b>\$3,772</b>
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\*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 \$144.4 million of OATH miscellaneous revenue in Fiscal 2026, approximately \$303,000 greater than the Fiscal 2025 budget at Adoption due to a projected increase in Environmental Control Board fines.

Dollars in Thousands

Revenue Sources	FY23 Actual	FY24 Actual	FY25 Adopted	Preliminary Plan		*Difference
				FY25	FY26	FY26-FY25
DOHMH Fines	\$24,582	\$24,139	\$22,000	\$22,000	\$22,000	\$0
Environmental Control Board Fines	108,860	120,124	118,920	119,620	119,223	303
OATH Hearing Fees	0	1	11	11	11	0
Taxi Fines	3,703	2,380	3,200	3,200	3,200	0
<b>TOTAL</b>	<b>\$137,145</b>	<b>\$146,643</b>	<b>\$144,131</b>	<b>\$144,831</b>	<b>\$144,434</b>	<b>\$303</b>

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

Source: New York City Office of Management and Budget