



New York City Council
Hon. Julie Menin, Speaker of the Council
Hon. Linda Lee, Chair, Finance Committee
Hon. Gale Brewer, Chair, Governmental Operations, State and Federal Legislation Committee

**Report on the Fiscal 2027 Preliminary Plan,
the Fiscal 2027 Preliminary Capital Commitment Plan, and the Fiscal 2026
Preliminary Mayor’s Management Report for the Committee on Governmental
Operations, State and Federal Legislation**

Richard Lee, Director
Jonathan Rosenberg, Managing Deputy Director
Elizabeth Hoffman, Deputy Director
Chima Obichere, Deputy Director
Paul Scimone, Deputy Director
Eisha Wright, Deputy Director

Prepared By:
Saiyemul Hamid, Senior Financial Analyst
Julia K. Haramis, Assistant Director

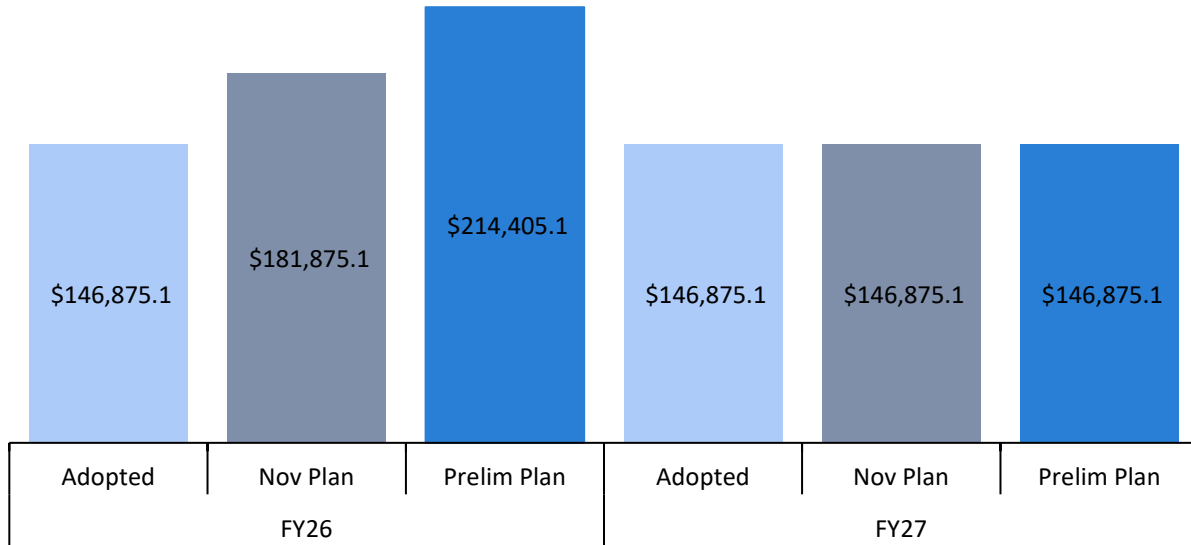
Fiscal 2027 Preliminary Plan

Board of Elections Budget Overview

The Board of Elections (BOE or the Board) is responsible for the implementation of fair and honest elections within the City, pursuant to State law. The BOE is an administrative body of ten Commissioners, two from each borough, selected on the recommendation of the two major political parties and then appointed by the City Council for a term of four years. The Board has a central office and five borough offices. Additionally, BOE is responsible for canvassing and certification of votes, voter registration and outreach, maintaining and updating official voter records, processing and verification of candidate petitions/documents, and operating poll site locations. Local elections include primaries to determine party nominees for a general election, general elections to elect candidates to public office, and special elections to fill public offices that become vacant during an official’s term.

The Preliminary Financial Plan for Fiscals 2026-2030 (Preliminary Plan), includes a proposed Fiscal 2027 budget of \$146.9 million for BOE. BOE’s Fiscal 2026 budget in the Preliminary Plan is \$32.5 million (17.9 percent) more than its \$181.9 million Fiscal 2026 budget in the November Plan, and the Fiscal 2027 budget in the Preliminary Plan is unchanged since the November Plan. The current Fiscal 2027 budget is the same as the Fiscal 2026 budget at adoption.

Comparison of the Last Three Financial Plans



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

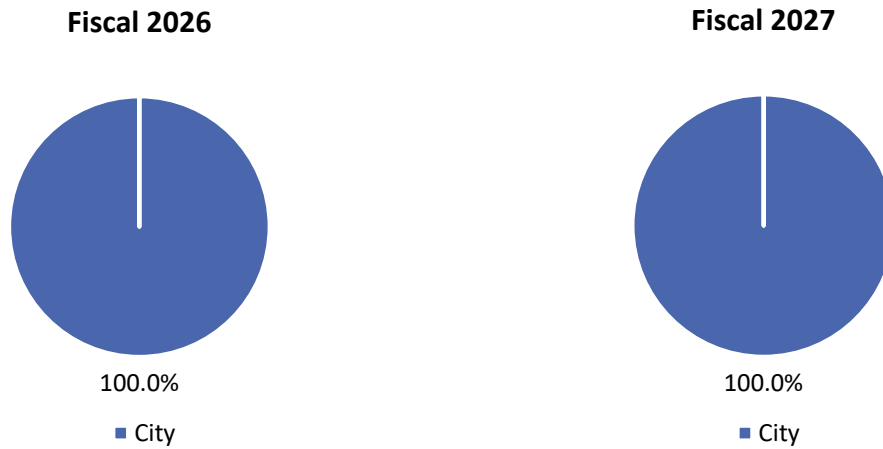
BOE Financial Summary

<i>Dollars in Thousands</i>	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27 - FY26
				FY26	FY27	
Budget by Unit of Appropriation						
001 - Personal Services	\$122,712	\$126,592	\$69,854	\$69,854	\$69,854	\$0
002 - Other Than Personal Services	134,630	146,765	77,021	144,551	77,021	0
TOTAL	\$257,342	\$273,357	\$146,875	\$214,405	\$146,875	\$0
Funding						
City Funds			\$146,875	\$214,405	\$146,875	\$0
TOTAL	\$257,342	\$273,357	\$146,875	\$214,405	\$146,875	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	695	698	517	517	517	0
Full-Time Equivalent Positions			135	135	135	0
TOTAL	695	698	652	652	652	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*
 Source: New York City Office of Management and Budget

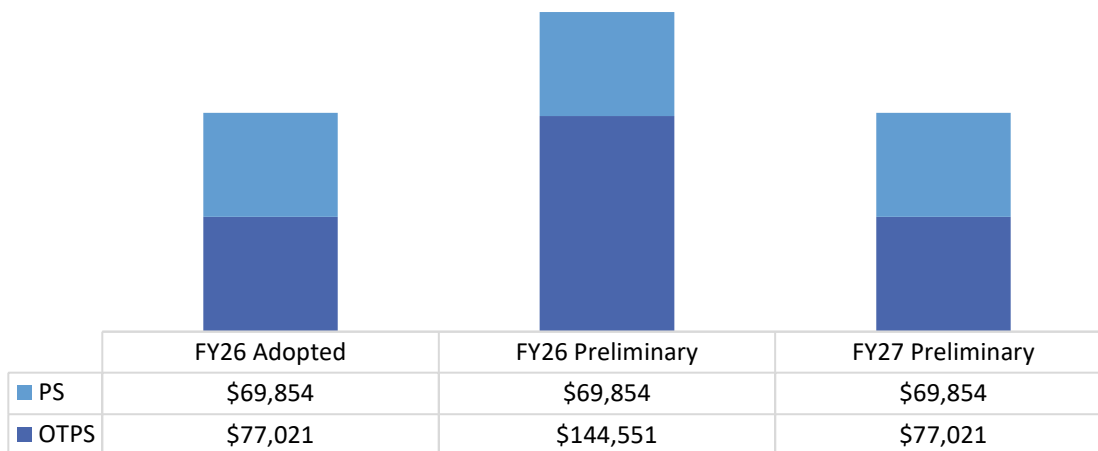
Budget by Funding Source

Fiscal 2027 City Funds: 100.0 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

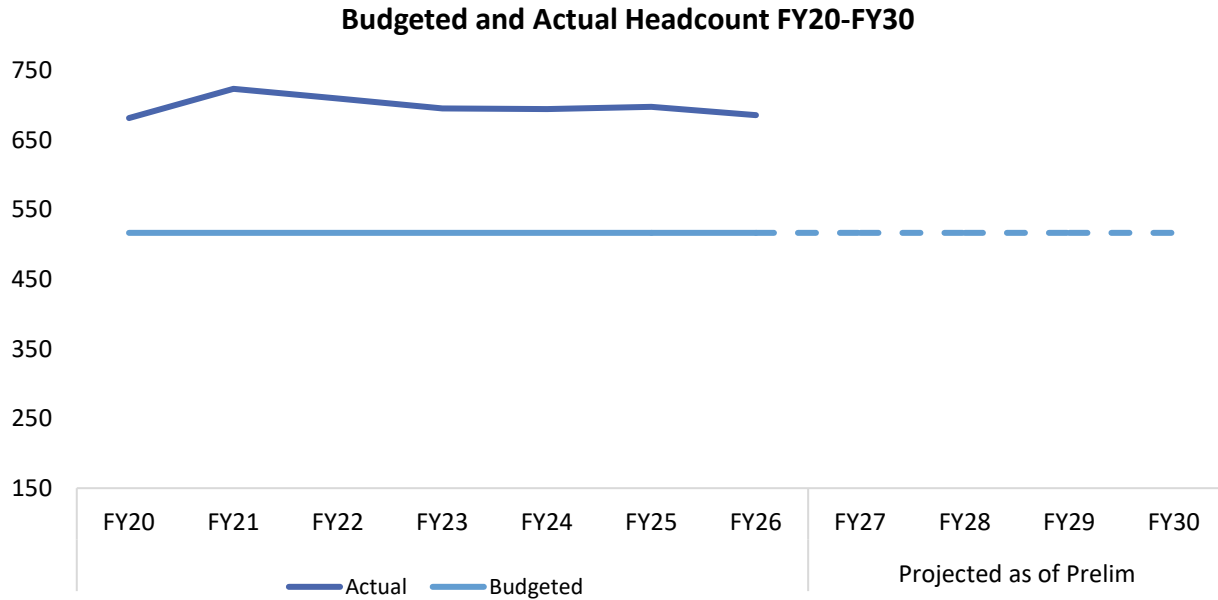
Headcount

FY26 Budgeted Full-Time Positions: 517

Actual Headcount as of January 2026: 686

FY27 Budgeted Full-Time Positions: 517

Vacancy Rate as of January 2026: (32.7 percent)



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.

BOE Contract Budget

Fiscal 2027 Contract Budget: \$20.3 million

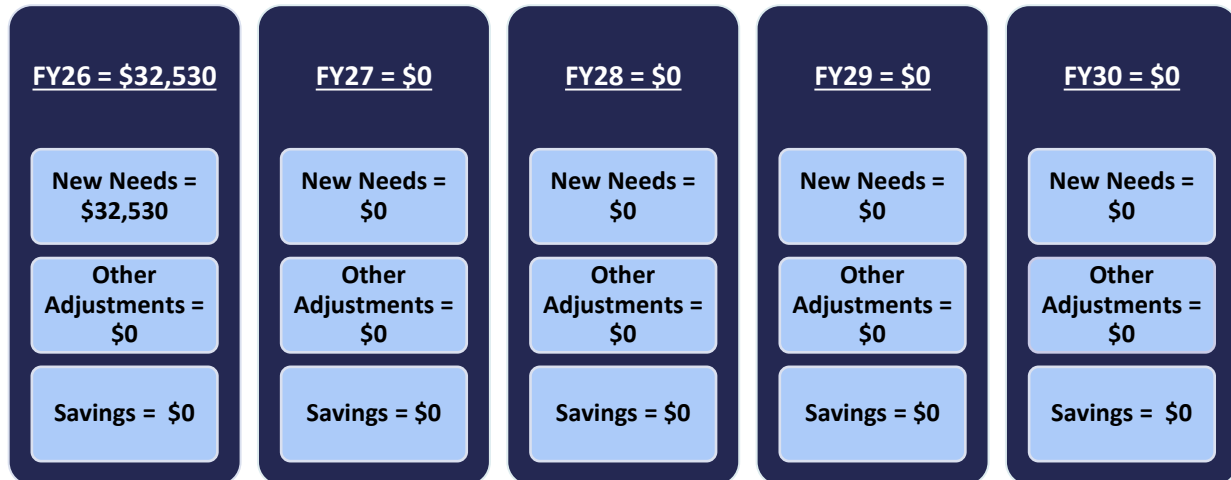
Number of Contracts in Fiscal 2027: 37

Dollars in Thousands

Category	FY26 Adopted	Number of Contracts	FY27 Preliminary	Number of Contracts
Cleaning Services	\$100	1	\$100	1
Contractual Services General	5,514	2	5,514	2
Data Processing Equipment	200	1	200	1
Maintenance and Repair General	1,258	1	1,258	1
Office Equipment Maintenance	220	2	220	2
Printing Contracts	8,740	9	8,740	9
Professional Services - Other	100	1	100	1
Professional Services - Legal Services	150	1	150	1
Security Services	200	1	200	1
Telecommunications Maintenance	841	8	841	8
Training Program City Employees	190	1	190	1
Transportation Expenditures	2,750	9	2,750	9
TOTAL	\$20,263	37	\$20,263	37

Source: New York City Office of Management and Budget

Preliminary 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.

Significant Preliminary Plan Changes

New Needs

- Election Funding.** The Preliminary Plan includes an additional \$32.5 million of City funding in Fiscal 2026 only for election expenditures. The funding covers BOE’s projected need above the baseline budget for scheduled elections, including the upcoming June primary election and two special elections.

Preliminary Mayor’s Management Report

The Preliminary Mayor's Management Report (PMMR) for Fiscal 2026 reports on 23 metrics for BOE. No metrics were included in the PMMR for the first four months of Fiscal 2026, as is typical for BOE. Noteworthy metrics that were reported are detailed below.

- Voter Turnout.** In Fiscal 2023, voter turnout for general elections totaled 1.8 million, decreasing to 579,000 in Fiscal 2024, before increasing considerably to 2.8 million in Fiscal 2025. The decline in Fiscal 2024 was due to the general election including only municipal elections, including the entire City Council, which typically have lower turnout. The sharp increase in Fiscal 2025 was largely due to the last presidential election in November 2024.

- **Absentee Ballots Utilized.** In the PMMR, it was reported that 262,000 absentee ballots were utilized in Fiscal 2023, decreasing to 66,000 in Fiscal 2024, and then increased to 473,000 in Fiscal 2025, an increase of over 600 percent. This sharp increase was also largely due to the most recent presidential election.
- **Poll Worker Attendance on Election Day.** According to the PMMR, poll worker attendance on Election Day was 90.6 percent in Fiscal 2023, increasing to 97.3 percent in Fiscal 2024, and decreasing to 96.2 percent in Fiscal 2025. While the PMMR does not specify reasons for the fluctuations, the Board maintains a very large database of poll workers to ensure there are enough poll workers to run voting sites.
- **Voter Complaints Regarding Poll Workers.** According to the PMMR, there were 551 complaints about poll workers in Fiscal 2023, which decreased to 154 in Fiscal 2024, and further dropped to 90 in Fiscal 2025. No details or explanation regarding this metric were provided in the PMMR.

Budget Issues and Concerns, Including Federal and State Budget Risks

- **Forecasting Expenditures.** Several factors make it challenging for the BOE to accurately forecast expenditures, including special elections, redistricting, legal challenges related to redistricting, and the number of City Council primaries that will be held. The implementation of early voting is another factor that makes BOE's costs difficult to project. BOE is continuing to collaborate with the New York City Office of Management and Budget (OMB) to determine a more accurate baseline amount for full expansion of early voting. Adjustments to the budget may be made in a future financial plan once an amount has been determined. Regardless of this, the Board will still have to deal with special elections and other unexpected additional elections that are difficult to plan for and require that additional funding is allocated during the fiscal year.

Miscellaneous Revenue

- The Preliminary Plan includes approximately \$38.0 million of BOE miscellaneous revenue in Fiscal 2027, which is unchanged since the Fiscal 2026 Adopted Budget.

Dollars in Thousands

Revenue Sources	FY24 Actual	FY25 Actual	FY26 Adopted	Preliminary Plan		*Difference FY27-FY26
				FY26	FY27	
Photocopies and Searches	\$21.9	\$21.1	\$18.0	\$18.0	\$18.0	\$0.0
Sales of Maps and Voter Lists	9.7	14.9	20.0	20.0	20.0	0.0
TOTAL	\$31.7	\$36.0	\$38.0	\$38.0	\$38.0	\$0

**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
BOE Budget as of the Adopted FY26 Plan	\$146,875	\$0	\$146,875	\$146,875	\$0	\$146,875
Changes Introduced in the November 2025 Plan						
New Needs						
Election Funding	\$35,000	\$0	\$35,000	\$0	\$0	\$0
Subtotal, New Needs	\$35,000	\$0	\$35,000	\$0	\$0	\$0
TOTAL, All Changes in November 2025 Plan	\$35,000	\$0	\$35,000	\$0	\$0	\$0
BOE Budget as of the November 2025 Plan	\$181,875	\$0	\$181,875	\$146,875	\$0	\$146,875
Changes Introduced in the FY27 Preliminary Plan						
New Needs						
Election Funding	\$32,530	\$0	\$32,530	\$0	\$0	\$0
Subtotal, New Needs	\$32,530	\$0	\$32,530	\$0	\$0	\$0
TOTAL, All Changes in the FY27 Preliminary Plan	\$32,530	\$0	\$32,530	\$0	\$0	\$0
BOE Budget as of the FY27 Preliminary Plan	\$214,405	\$0	\$214,405	\$146,875	\$0	\$146,875

Source: New York City Office of Management and Budget

Budget by Unit of Appropriation

Units of Appropriation (U/A): 001 - Personal Services and 002 - Other Than Personal Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$43,873	\$44,893	\$37,835	\$37,835	\$37,835	\$0
Other Salaried and Unsalariated	62,518	63,978	22,433	22,433	22,433	0
Additional Gross Pay	3,843	1,592	89	89	89	0
Overtime - Civilian	12,388	16,141	8,327	8,327	8,327	0
P.S. Other	(1)	(12)	0	0	0	0
Fringe Benefits	92	0	24	24	24	0
Amounts to be Scheduled	0	0	1,146	1,146	1,146	0
Subtotal	\$122,712	\$126,592	\$69,854	\$69,854	\$69,854	\$0
Other Than Personal Services						
Contractual Services	\$58,651	\$79,492	\$20,263	\$63,596	\$20,263	\$0
Supplies and Materials	6,995	9,344	3,999	8,347	3,999	0
Property and Equipment	16,164	5,361	4,009	12,287	4,009	0
Fixed and Misc. Charges	181	156	0	0	0	0
Other Services and Charges	52,639	52,411	48,750	60,321	48,750	0
Subtotal	\$134,630	\$146,765	\$77,021	\$144,551	\$77,021	\$0
TOTAL	\$257,342	\$273,357	\$146,875	\$214,405	\$146,875	\$0
Funding						
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