



**NEW YORK CITY COUNCIL
FINANCE DIVISION**

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Report on the Fiscal 2025 Preliminary Plan
and the Fiscal 2024 Preliminary Mayor's
Management Report for the

Department of Finance

March 4, 2024

Prepared by Michael Sherman, Senior Financial Analyst



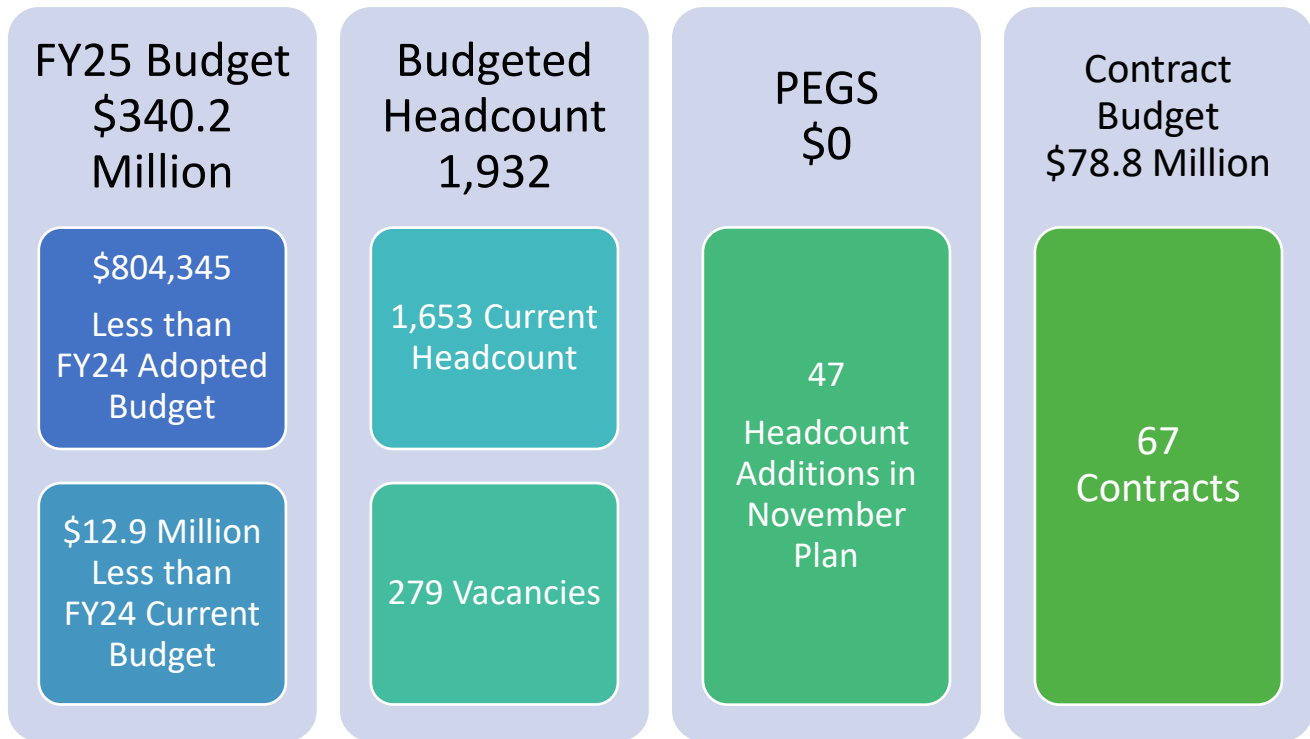
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Department of Finance Overview

The Department of Finance (DOF or the Department) is responsible for the collection of more than \$47 billion in revenue annually for the City and the valuation of over one million properties worth a total of nearly \$1.4 trillion in Fiscal Year 2023. DOF administers property tax exemption and abatement programs, assists New Yorkers with tax payment issues through the Office of the Taxpayer Advocate (OTA), adjudicates parking tickets, records property-related documents, and administers the City’s bank accounts, cash flows, and business and excise taxes.

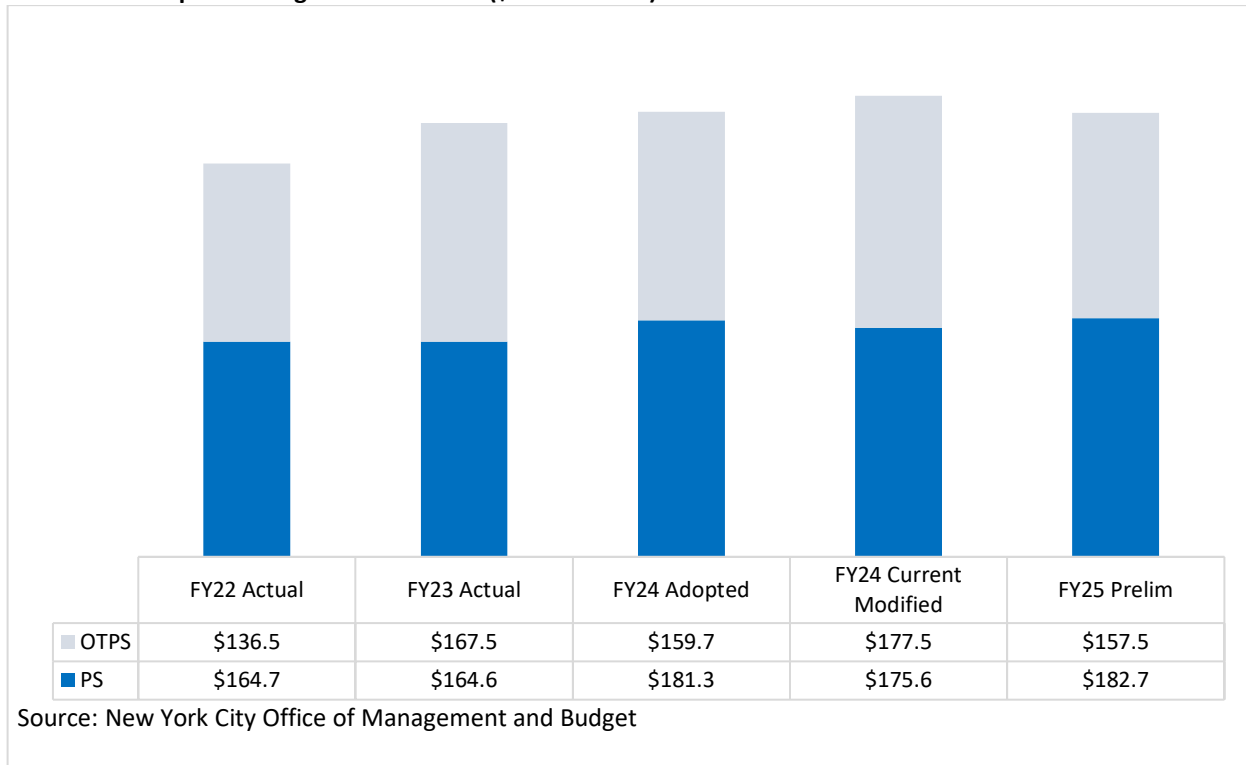
Department of Finance Fiscal 2025 Budget Snapshot



Financial Plan Overview

DOF’s Fiscal 2024 – 2028 Preliminary Financial Plan (Preliminary Plan) includes a budget of \$340.2 million in Fiscal 2025, which represents less than one percent of the City’s \$109.4 billion Fiscal 2025 budget. DOF’s Fiscal 2025 Budget includes \$182.7 million for Personal Services (PS) to support 1,932 full-time positions. DOF’s Other Than Personal Services (OTPS) funding totals \$157.5 million and includes \$78.8 million for contractual services, this is a decrease of \$3.6 million since the Fiscal 2024 Adopted Budget. Chart 1 presents the Department’s budget broken down by PS and OTPS spending.

Chart 1: DOF Expense Budget: PS and OTPS (\$'s in Millions)



Financial Summary

The Preliminary Plan includes \$340.2 million for DOF in Fiscal 2025 growing to \$344.8 million by the end of the Plan period, an increase of 1.3%.

DOF’s budget is comprised of 12 program areas. Program areas allow for a greater understanding of the allocation of funds within DOF and increase transparency. The largest program areas are Administration, Finance Information Technology (FIT), Civil Enforcement, and Valuing Property; these program areas account for 65.2 percent of the total DOF Fiscal 2025 Preliminary Budget. More information on DOF’s 12 program areas can be found in Appendix C of this report.

There are a number of DOF program areas which had changes in the Preliminary Plan, the most significant change occurred in the Administration program area:

- Administration:** Funding in this program area supports the Executive Division, the Employee Services Division which provides support services to DOF employees in accordance with City rules and regulation, and the Tax Policy division which provides timely and accurate information and analysis to help decision makers improve the City's tax system and public understanding of the revenue system. The Administration Fiscal 2024 program area budget decreased by \$24.5 million between the Fiscal 2024 to 2027 Adopted Financial Plan (Adopted Plan) and the Preliminary Plan. This change was largely due to PS cost reductions, specifically related to a funding swap which totaled \$25 million in the Adopted Plan and was eliminated in the Preliminary Plan.

The Financial Summary, Table 1, provides actual spending for Fiscal 2022 and Fiscal 2023, the Adopted Budget for Fiscal 2024 and planned spending for Fiscal 2024 and Fiscal 2025 as of the Fiscal 2025

Preliminary Budget. This information is broken down by program area, funding source, and includes headcount positions for each of the fiscal year

Table 1: DOF Financial Summary

<i>Dollars in Thousands</i>	FY22	FY23	FY24	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY24	FY25	FY25-FY24
Budget by Program Area						
Administration	\$67,974	\$72,592	\$100,894	\$77,556	\$76,427	\$(24,467)
Audit	21,041	21,161	24,919	23,447	26,868	1,949
Civil Enforcement	37,242	45,624	50,304	51,509	49,419	(885)
Collections	18,342	18,646	22,626	22,655	22,648	22
Communications & Governmental Services	3,476	3,119	3,896	3,987	3,992	97
Financial Plan Savings	0	0	(35,884)	(11,168)	(15,275)	20,608
FIT(Finance Information Technology)	55,087	73,746	65,735	72,676	62,933	(2,803)
Legal & Adjudications	15,557	16,397	18,909	19,960	19,942	1,033
NYCSERV Contract Funding	4,522	3,779	3,337	3,937	3,337	0
Payment Ops & Application Processing	17,415	17,135	19,895	23,192	23,550	3,654
Property Records	5,674	5,565	5,853	6,144	6,046	194
Treasury	27,110	27,728	27,324	27,335	27,365	41
Valuing Property	27,774	26,585	33,179	31,837	32,931	(248)
TOTAL	\$301,213	\$332,077	\$340,987	\$353,066	\$340,183	(\$804)
Funding						
City Funds	\$296,291	\$330,849	\$310,431	\$347,313	\$334,618	\$24,187
State	0	113	438	550	438	0
Federal - Other	0	0	25,000	77	0	(25,000)
Intra City	4,922	1,115	5,119	5,127	5,127	8
TOTAL	\$301,213	\$332,077	\$340,987	\$353,066	\$340,183	(\$804)
Budgeted Headcount						
Full-Time Positions - Civilian	1,685	1,653	1,885	1,932	1,932	47
TOTAL	1,685	1,653	1,885	1,932	1,932	47

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Source: New York City Office of Management and Budget

Fiscal 2025 Preliminary Budget Changes

Budget actions in the Preliminary Plan increased DOF’s budget by \$1.5 million in Fiscal 2024 and \$2,000 in Fiscal 2025 when compared to the November 2023 Financial Plan. The increase in Fiscal 2024 is a result of new needs associated with increased booting fees, this funding will be used to pay the contracted vendor for boot fees in DOF’s booting program.

Chart 2 provides a summary of DOF’s spending changes from the November Plan to the Preliminary Plan. In the November Plan, DOF included several revenue and expense savings initiatives as part of its program to eliminate the gap (PEG) which are projected to provide \$61.5 million of additional resources in Fiscal 2025 increasing to \$58.0 million in Fiscal 2026 and in the outyears. The largest portion of DOF’s PEG was an increase in tax audit revenue that would provide an additional \$48.7 million. The revenue increase is the result of the addition of 45 audit positions which would increase the number of assigned and completed audit cases in Fiscal 2025 and in the outyears.

The Preliminary Plan includes minimal changes and no additional PEG savings for DOF. The agency generated PEG savings of approximately 15 percent in the November Plan and thus was exempt from an additional round of PEGs in the Preliminary Plan.

Chart 2: Fiscal 2025 Preliminary Plan Net Changes, by Fiscal Year

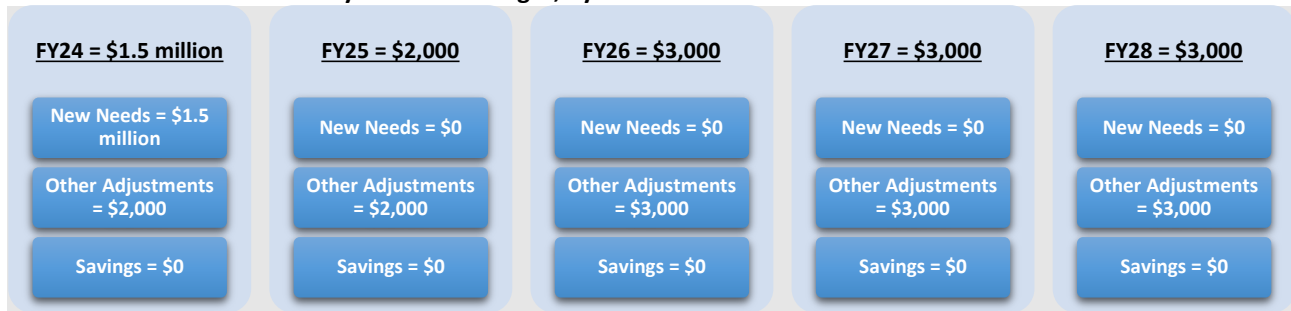


Table 2: DOF Total Program to Eliminate the Gap (PEG)

Dollars in Thousands	FY24	FY25	FY26	FY27	FY28
November Plan	\$2,204	\$4,171	\$4,517	\$4,758	\$4,758
Preliminary Plan	0	0	0	0	0
TOTAL PEGs	\$2,204	\$4,171	\$4,517	\$4,758	\$4,758

Source: New York City Office of Management and Budget

Headcount

The Department’s Fiscal 2025 Preliminary Budget includes a budgeted headcount of 1,932 full-time positions; this is an increase of 47 full-time positions compared to the Fiscal 2024 Adopted Budget headcount of 1,885. This increase is largely due to the 45 additional auditor positions that were included in the November Plan. The actual headcount as of December 2023 is 1,653.

Table 3: DOF Headcount: Fiscal 2022-2023 Actual and Fiscal 2024 – 2025 Planned

Program	2022 Actual	2023 Actual	2024 Adopted	2024 Preliminary	2025 Preliminary
Administration	159	180	202	202	202
Audit	249	247	284	327	327
Civil Enforcement	270	254	275	275	275
Civil Enforcement	5	1	0	0	0
Collections	79	74	114	114	114
Communications & Governmental Services	31	27	39	39	39
Financial Plan Savings	0	0	(191)	(191)	(191)
FIT(Finance Information Technology)	228	226	320	320	320
Legal & Adjudications	108	102	137	141	141
Payment Ops & Application Processing	187	191	234	234	234
Property Records	79	70	88	88	88
Treasury	21	23	23	23	23
Valuing Property	269	258	360	360	360
Total	1,685	1,653	1,885	1,932	1,932

As of January 2024, the Department had a vacancy rate of 14.4 percent, with the highest vacancy rates being in the units of appropriation for the Parking Violations Bureau (25.4 percent), Audit (23 percent) and the City Sheriff (23 percent). The Department’s current vacancy rate is lower than its vacancy rate of 18.4 percent from a year prior.

Table 4: Vacancy Rate by Units of Appropriation (Actuals as of January 2024)

Unit of Appropriation	Fiscal 2024 Budgeted Headcount	Actual Headcount	Vacancy Rate
Administration and Planning	439	409	6.8%
Operations	282	275	2.5%
Property	385	327	15.1%
Audit	440	339	23.0%
Legal	60	53	11.7%
Parking Violations Bureau	67	50	25.4%
City Sheriff	259	200	22.8%
Total	1,932	1,653	14.4%

Contract Budget

The Preliminary Plan includes a total of 67 contracts with a total value of \$78.8 million in Fiscal 2025 for DOF; this is a decrease of \$3.6 million as compared to the Fiscal 2024 contract budget in the Adopted Plan. Most contracts are within the Finance Information Technology (FIT) and Administration program areas.

Table 5: DOF Contract Budget: FY24 Adopted vs. FY25 Preliminary
Dollars in Thousands

Category	FY24 Adopted	Number of Contracts	FY25 Preliminary	Number of Contracts
CONTRACTUAL SERVICES GENERAL	\$22,966	19	\$22,622	19
MAINT & REP GENERAL	15,112	19	11,587	19
PRINTING CONTRACTS	2,712	10	2,370	10
COSTS ASSOC WITH FINANCING	33,723	3	33,723	3
SECURITY SERVICES	2,083	3	2,500	3
TEMPORARY SERVICES	550	1	550	1
CLEANING SERVICES	23	1	23	1
TRAINING PRGM CITY EMPLOYEES	458	6	476	6
PROF SERV LEGAL SERVICES	0	0	141	1
PROF SERV COMPUTER SERVICES	4,712	3	4,712	3
PROF SERV OTHER	137	1	137	1
TOTAL	\$82,477	66	\$78,841	67

Source: New York City Office of Management and Budget

Table 6: DOF Contract Budget by Program Area
Dollars in Thousands

Program Area	FY24 Adopted	FY24 Preliminary	FY25 Preliminary
FIT (Finance Information Technology)	22	22	22
Administration	13	13	13
Valuing Property	7	8	7
Audit	6	7	6
Legal & Adjudications	4	6	5
Collections	4	4	4
Civil Enforcement	3	4	3
Payment Ops & Application Processing	3	5	3
Property Records	2	1	2
Communications & Governmental Services	1	1	1
Treasury	1	1	1
TOTAL	66	72	67

Miscellaneous Revenue

DOF collects revenue that is classified separately from State and federal funding streams and tax revenue. These miscellaneous revenues do not support the operations of the Department, but rather flow into the City's General Fund to support operations of agencies citywide. Miscellaneous revenue is comprised of several categories including licenses/permits, interest income, charges for services, fines and forfeitures, and other miscellaneous sources. DOF collects miscellaneous revenue from interest on sales tax, sheriff fees, credit card fees, city register fees, marshal booting, motor vehicle fines, bus lane camera fines, speed camera fines, Environmental Control Board (ECB) collections, rent stabilization fees, parking violations, and Real Property Income and Expense (RPIE) non-compliance penalties. Actual DOF miscellaneous revenue for Fiscal 2023 totaled \$1.3 billion. This is \$220 million greater than the projected revenue for Fiscal 2025. The largest source of revenue is parking violation fines which totaled \$701 million in Fiscal 2023 and is projected to total \$597.4 million in Fiscal 2025. A full breakdown of miscellaneous revenue can be found in Appendix D.

Fiscal 2024 Preliminary Mayor's Management Report

The Fiscal 2024 Preliminary Mayor's Management Report (PMMR) includes six goals and six service areas for DOF. There are several performance indicators and operating changes that will have impact on the Department of Finance moving forward:

- **Serve and Execute Legal Processes and Mandates:** The percentage of child support orders successfully served has decreased from 57 percent in the first four months of Fiscal 2023 to 55 percent in the first four months of Fiscal 2024. According to the PMMR, this is due to a higher number of incorrect addresses that were provided to the Sheriff's Office.
- **Administer Rent and Property Owner Exemption Programs:** The average time to process initial Senior Citizen Homeowners' Exemption (SCHE) applications increased from 7.8 days in the first four months of Fiscal 2023 to 19.3 days in the first four months of Fiscal 2024. Additionally, the average time to process initial Disability Rent Increase Exemption (DRIE) applications increased from 10.9 days in the first four months of Fiscal 2023 to 27.7 days in the first four months of Fiscal 2024. Finally, the average time to process Senior Citizen Rent Increase Exemption (SCRIE) applications increased from 12.9 days in the first four months of Fiscal 2023 to 29.1 days in the first four months of Fiscal 2024. According to the PMMR, this increase was a result of the implementation of a policy which suspended automatic revocations. Additionally there was an increase in applications and a decrease in staff which has led to a dramatic increase in processing time.

Terms and Conditions

Taxpayer Advocate: Included in the Fiscal 2024 Terms and Conditions is a requirement for DOF to submit an annual report to the City Council which includes:

the number and nature of inquiries received by the Taxpayer Advocate regarding property tax exemptions or business tax exemptions, whichever is applicable. Such report shall also include the number, nature, and resolution of complaints received by the Taxpayer Advocate; any recommendations made by the Taxpayer Advocate to the commissioner; the acceptance and denial rates of such recommendations by the commissioner; and the number and nature of inquiries referred to the Taxpayer Advocate by the ombudspersons at the Department; the number and nature of inquiries referred to the Taxpayer Advocate by 311.

This report will cover the time period of March 1, 2023 to February 28, 2024.

Budget Issues and Concerns

- Shortage of Judges:** According to the Fiscal 2024 PMMR, there are currently 40 percent fewer judges as compared to the start of the pandemic. This has resulted in in-person hearing turnaround time increasing from 2.3 minutes in the first four months of Fiscal 2023 to 4.5 minutes in the first four months of Fiscal 2024.
- SCRIE/DRIE/SCHE:** As mentioned previously, the Department has seen large increases in processing time for SCRIE/DRIE/SCHE applications between the first four months of Fiscal 2023 and the first four months of Fiscal 2024. This increase is not a recent phenomenon, as processing times have been increasing for several years. Table 7 presents the average time to process SCRIE/DRIE/SCHE applications by DOF between Fiscal Year 2016 and Fiscal Year 2023. In nearly all cases the trend has been towards increasing application process times.

Table 7: SCRIE/DRIE/SCHE Application Process Times (days)

Performance Indicators	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Average time to process initial SCRIE applications (days)	4.7	3	5	7	6.9	8.5	11.1	25.8
Average time to process initial DRIE applications (days)	7.5	3.4	6	7.3	7.6	6.7	10	22.7
Average time to process initial SCHE applications (days)	NA	NA	30.2	16.3	37.1	11.7	10.3	14.5

Appendices

A. Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY24			FY25		
	City	Non-City	Total	City	Non-City	Total
DOF Budget as of the Adopted FY24 Budget	\$310,431	\$30,557	\$340,988	\$302,416	\$30,559	\$332,975
Changes Introduced in the November Plan						
New Needs						
Business Tax System Support	\$1,727	\$0	\$1,727	\$0	\$0	\$0
PTS Post-Production Support and Maintenance	3,137	0	3,137	0	0	0
Subtotal, New Needs	\$4,864	\$0	\$4,864	\$0	\$0	\$0
Programs to Eliminate the Gap (PEGs)						
<i>Increased Booting Enforcement</i>	\$381	\$0	\$381	\$611	\$0	\$611
Increased Tax Audit Revenue	1,856	0	1,856	3,580	0	3,580
Telecommunications Savings - DOF	(34)	0	(34)	(20)	0	(20)
Subtotal, PEGs	\$2,203	\$0	\$2,203	\$4,171	\$0	\$4,171
Other Adjustments						
Aid to Asylum Seekers	\$114	\$0	\$114	\$0	\$0	\$0
ARP-SLFRF Adjustment	25,000	(25,000)	0	25,000	(25,000)	0
Buyers L300 Collective Bargaining Adjustment	153	0	153	153	0	153
Buyers L300 Collective Bargaining Adjustment (IC Funds)	0	1	1	0	1	1
CSBA Collective Bargaining Adjustment	299	0	299	307	0	307
CWA L1180 Collective Bargaining Adjustment	2,665	0	2,665	2,522	0	2,522
CWA L1180 Collective Bargaining Adjustment (IC)	0	8	8	0	7	7
FY24 LGRMIF GRANT	0	75	75	0	0	0
IBT L237 Collective Bargaining Adjustment	49	0	49	46	0	46
Increase Asset Forfeiture fund	0	77	77	0	0	0
TO INCREASE FY24 APPROVED AMT	0	38	38	0	0	0
Subtotal, Other Adjustments	\$28,280	(\$24,801)	\$3,479	\$28,028	(\$24,992)	\$3,036
TOTAL, All Changes in November Plan	\$35,347	(\$24,801)	\$10,546	\$32,199	(\$24,992)	\$7,207
DOF Budget as of the November Plan	\$345,778	\$5,756	\$351,534	\$334,615	\$5,567	\$340,182
Changes Introduced in the Preliminary Plan						
New Needs						
Increased Booting Fees	\$1,530	\$0	\$1,530	\$1,200	\$0	\$1,200
Subtotal, New Needs	\$1,530	\$0	\$1,530	\$1,200	\$0	\$1,200
Programs to Eliminate the Gap (PEGs)						
Subtotal, PEGs	\$0	\$0	\$0	\$0	\$0	\$0
Other Adjustments						
Auto Mechanics Collective Bargaining (Intra-City)	\$2	\$0	\$2	\$3	\$0	\$3
Subtotal, Other Adjustments	\$2	\$0	\$2	\$3	\$0	\$3
TOTAL, All Changes in the Preliminary Plan	\$1,532	\$0	\$1,532	\$1,203	\$0	\$1,203
DOF Budget as of the Preliminary Budget	\$347,313	\$5,755	\$353,068	\$334,618	\$5,565	\$340,183

Source: New York City Office of Management and Budget

B. Program Areas

Administration						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$453	\$407	\$283	\$283	\$283	\$0
Additional Gross Pay - Labor Reserve	0	117	0	0	0	0
Fringe Benefits	3	3	0	0	0	0
Full-Time Salaried - Civilian	16,149	15,931	41,673	17,104	17,235	(24,438)
Other Salaried	8	0	0	0	0	0
Overtime - Civilian	292	433	2	116	2	0
P.S. Other	3	2	0	0	0	0
Unsalaries	14	39	0	0	0	0
Subtotal	\$16,922	\$16,932	\$41,958	\$17,503	\$17,520	(\$24,438)
Other Than Personal Services						
Contractual Services	\$3,295	\$4,087	\$3,251	\$4,849	\$3,667	\$416
Contractual Services - Professional Services	24	0	0	0	0	0
Fixed & Misc. Charges	6	18	9	24	9	0
Other Services & Charges	46,190	50,116	53,598	53,745	53,153	(445)
Property & Equipment	66	443	758	285	758	0
Supplies & Materials	1,472	997	1,319	1,151	1,319	0
Subtotal	\$51,052	\$55,661	\$58,936	\$60,053	\$58,907	(\$29)
TOTAL	\$67,974	\$72,592	\$100,894	\$77,556	\$76,427	(\$24,467)
Funding						
City Funds			\$75,894	\$77,556	\$76,427	\$533
Federal - Other			25,000	0	0	(25,000)
TOTAL	\$67,974	\$72,592	\$100,894	\$77,556	\$76,427	(\$24,467)
Budgeted Headcount						
Full-Time Positions - Civilian	159	180	202	202	202	0
TOTAL	159	180	202	202	202	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Audit						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$1,436	\$1,503	\$1,657	\$1,657	\$1,657	\$0
Additional Gross Pay - Labor Reserve	0	660	0	0	0	0
Full-Time Salaried - Civilian	19,444	18,631	22,918	21,229	24,924	2,006
Other Salaried	0	0	7	7	7	0
Overtime - Civilian	0	63	0	0	0	0
P.S. Other	(6)	(6)	0	0	0	0
Unsalaries	0	5	0	0	0	0
Subtotal	\$20,874	\$20,850	\$24,582	\$22,893	\$26,588	\$2,006
Other Than Personal Services						
Contractual Services	\$33	\$55	\$134	\$107	\$77	(\$57)
Contractual Services - Professional Services	0	20	0	20	0	0
Other Services & Charges	18	21	77	19	77	0
Property & Equipment	98	176	105	335	105	0
Supplies & Materials	18	33	21	73	21	0
Subtotal	\$167	\$305	\$337	\$554	\$281	(\$57)
TOTAL	\$21,041	\$21,155	\$24,919	\$23,447	\$26,868	\$1,949
Funding						
City Funds			\$24,919	\$23,447	\$26,868	\$1,949
TOTAL	\$21,041	\$21,155	\$24,919	\$23,447	\$26,868	\$1,949
Budgeted Headcount						
Full-Time Positions - Civilian	249	247	284	327	327	43
TOTAL	249	247	284	327	327	43

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Civil Enforcement						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$1,427	\$1,325	\$1,788	\$1,788	\$1,788	\$0
Additional Gross Pay - Labor Reserve	0	261	0	0	0	0
Fringe Benefits	103	86	30	30	30	0
Full-Time Salaried - Civilian	20,755	19,943	26,945	25,650	27,127	182
Full-Time Salaried - Uniformed	24	222	0	0	0	0
Overtime - Civilian	5,689	5,817	882	882	882	0
Unsalaries	8	43	8	8	8	0
Subtotal	\$28,005	\$27,697	\$29,654	\$28,359	\$29,836	\$182
Other Than Personal Services						
Contractual Services	\$7,194	\$15,040	\$17,036	\$19,760	\$16,692	(\$344)
Fixed & Misc. Charges	2	1	13	12	13	0
Other Services & Charges	847	978	2,757	1,776	2,034	(723)
Property & Equipment	684	1,507	453	793	453	0
Supplies & Materials	510	400	390	809	390	0
Subtotal	\$9,237	\$17,927	\$20,650	\$23,150	\$19,583	(\$1,067)
TOTAL	\$37,242	\$45,624	\$50,304	\$51,509	\$49,419	(\$885)
Funding						
City Funds			\$45,186	\$46,306	\$44,292	(\$893)
Federal - Other			0	77	0	0
Intra City			5,118	5,126	5,126	8
TOTAL	\$37,242	\$45,624	\$50,304	\$51,509	\$49,419	(\$885)
Budgeted Headcount						
Full-Time Positions - Uniform	5	1	0	0	0	0
Full-Time Positions - Civilian	270	254	275	275	275	0
TOTAL	275	255	275	275	275	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Collections						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$282	\$291	\$346	\$346	\$346	\$0
Additional Gross Pay - Labor Reserve	0	75	0	0	0	0
Fringe Benefits	1	1	0	0	0	0
Fringe Benefits - SWB	404	467	467	467	467	0
Full-Time Salaried - Civilian	5,838	5,426	9,350	9,285	9,469	119
Other Salaried	0	0	1	1	1	0
Overtime - Civilian	203	295	15	15	15	0
Unsalaries	2	6	0	0	0	0
Subtotal	\$6,730	\$6,562	\$10,178	\$10,113	\$10,297	\$119
Other Than Personal Services						
Contractual Services	\$652	\$724	\$1,242	\$1,111	\$1,146	(\$96)
Contractual Services - Financing	8,711	9,409	9,214	9,214	9,214	0
Fixed & Misc. Charges	0	10	0	10	0	0
Other Services & Charges	919	924	1,032	1,215	1,032	(0)
Property & Equipment	301	330	271	309	271	0
Supplies & Materials	1,029	688	688	684	688	0
Subtotal	\$11,612	\$12,085	\$12,447	\$12,543	\$12,351	(\$96)
TOTAL	\$18,342	\$18,646	\$22,626	\$22,655	\$22,648	\$22
Funding						
City Funds			\$22,626	\$22,655	\$22,648	\$22
TOTAL	\$18,342	\$18,646	\$22,626	\$22,655	\$22,648	\$22
Budgeted Headcount						
Full-Time Positions - Civilian	79	74	114	114	114	0
TOTAL	79	74	114	114	114	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Communications & Governmental Services						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$68	\$35	\$70	\$70	\$70	\$0
Additional Gross Pay - Labor Reserve	0	42	0	0	0	0
Full-Time Salaried - Civilian	2,694	2,753	3,478	3,541	3,574	97
Other Salaried	0	0	95	95	95	0
Overtime - Civilian	5	22	3	3	3	0
Unsalariated	5	13	5	5	5	0
Subtotal	\$2,772	\$2,865	\$3,650	\$3,714	\$3,747	\$97
Other Than Personal Services						
Contractual Services	\$29	\$25	\$29	\$49	\$29	\$0
Contractual Services - Professional Services	7	0	0	0	0	0
Other Services & Charges	100	159	144	148	144	0
Property & Equipment	16	21	28	35	28	0
Supplies & Materials	551	49	45	40	45	0
Subtotal	\$703	\$254	\$246	\$273	\$246	\$0
TOTAL	\$3,476	\$3,119	\$3,896	\$3,987	\$3,992	\$97
Funding						
City Funds			\$3,896	\$3,987	\$3,992	\$97
TOTAL	\$3,476	\$3,119	\$3,896	\$3,987	\$3,992	\$97
Budgeted Headcount						
Full-Time Positions - Civilian	31	27	39	39	39	0
TOTAL	31	27	39	39	39	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Financial Plan Savings						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$0	\$0	(\$35,884)	(\$10,884)	(\$15,275)	\$20,608
Subtotal	\$0	\$0	(\$35,884)	(\$10,884)	(\$15,275)	\$20,608
Other Than Personal Services						
Other Services & Charges	\$0	\$0	\$0	(\$284)	\$0	\$0
Subtotal	\$0	\$0	\$0	(\$284)	\$0	\$0
TOTAL	\$0	\$0	(\$35,884)	(\$11,168)	(\$15,275)	\$20,608
Funding						
City Funds			(\$35,884)	(\$11,168)	(\$15,275)	\$20,608
TOTAL	\$0	\$0	(\$35,884)	(\$11,168)	(\$15,275)	\$20,608
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	(191)	(191)	(191)	0
TOTAL	0	0	(191)	(191)	(191)	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Finance Information Technology						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$686	\$908	\$704	\$704	\$704	\$0
Additional Gross Pay - Labor Reserve	0	432	0	0	0	0
Full-Time Salaried - Civilian	28,830	28,658	34,606	33,123	35,328	723
Overtime - Civilian	426	622	96	96	96	0
Unsalaries	3	20	5	5	5	0
Subtotal	\$29,945	\$30,639	\$35,411	\$33,928	\$36,133	\$723
Other Than Personal Services						
Contractual Services	\$15,422	\$24,277	\$15,564	\$22,770	\$12,038	(\$3,525)
Contractual Services - Professional Services	4,861	4,543	4,687	4,542	4,687	0
Other Services & Charges	2,086	2,964	2,752	3,864	2,752	0
Property & Equipment	49	163	121	376	121	0
Supplies & Materials	2,724	11,160	7,202	7,196	7,202	0
Subtotal	\$25,142	\$43,107	\$30,325	\$38,748	\$26,800	(\$3,525)
TOTAL	\$55,087	\$73,746	\$65,735	\$72,676	\$62,933	(\$2,803)
Funding						
City Funds			\$65,735	\$72,676	\$62,933	(\$2,803)
TOTAL	\$55,087	\$73,746	\$65,735	\$72,676	\$62,933	(\$2,803)
Budgeted Headcount						
Full-Time Positions - Civilian	228	226	320	320	320	0
TOTAL	228	226	320	320	320	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Legal & Adjudications						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$765	\$611	\$712	\$712	\$712	\$0
Additional Gross Pay - Labor Reserve	0	96	0	0	0	0
Full-Time Salaried - Civilian	8,479	8,419	12,174	12,451	13,066	891
Other Salaried	0	0	5	5	5	0
Overtime - Civilian	0	58	9	9	9	0
Unsalaries	5,583	6,196	5,122	5,122	5,122	0
Subtotal	\$14,828	\$15,380	\$18,022	\$18,298	\$18,913	\$891
Other Than Personal Services						
Contractual Services	\$580	\$659	\$708	\$693	\$708	\$0
Contractual Services - Professional Services	0	70	0	717	141	141
Fixed & Misc. Charges	1	0	0	1	0	0
Other Services & Charges	57	106	85	67	85	0
Property & Equipment	66	78	77	82	77	0
Supplies & Materials	25	103	18	102	18	0
Subtotal	\$730	\$1,016	\$888	\$1,662	\$1,029	\$141
TOTAL	\$15,557	\$16,397	\$18,909	\$19,960	\$19,942	\$1,033
Funding						
City Funds			\$18,909	\$19,960	\$19,942	\$1,033
TOTAL	\$15,557	\$16,397	\$18,909	\$19,960	\$19,942	\$1,033
Budgeted Headcount						
Full-Time Positions - Civilian	108	102	137	141	141	4
TOTAL	108	102	137	141	141	4

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

NYC SERV Contract Funding						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Other Than Personal Services						
Contractual Services	\$4,497	\$3,272	\$3,311	\$3,390	\$3,311	\$0
Other Services & Charges	25	507	26	547	26	0
Subtotal	\$4,522	\$3,779	\$3,337	\$3,937	\$3,337	\$0
TOTAL	\$4,522	\$3,779	\$3,337	\$3,937	\$3,337	\$0
Funding						
City Funds			\$3,337	\$3,937	\$3,337	\$0
TOTAL	\$4,522	\$3,779	\$3,337	\$3,937	\$3,337	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Payment Ops & Application Processing						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$605	\$606	\$857	\$857	\$857	\$0
Additional Gross Pay - Labor Reserve	0	243	0	0	0	0
Amounts to be Scheduled	0	0	2	2	2	0
Full-Time Salaried - Civilian	13,216	12,902	16,359	15,835	16,935	576
Overtime - Civilian	169	381	31	31	31	0
Unsalaries	2	13	0	0	0	0
Subtotal	\$13,991	\$14,145	\$17,250	\$16,725	\$17,825	\$576
Other Than Personal Services						
Contractual Services	\$793	\$976	\$940	\$1,469	\$769	(\$171)
Contractual Services - Financing	0	0	8	0	8	0
Contractual Services - Professional Services	98	117	137	157	137	0
Fixed & Misc. Charges	0.6	1	1	1	1	0
Other Services & Charges	364	248	294	318	294	0
Property & Equipment	4	5	5	6	5	0
Supplies & Materials	2,164	1,643	1,261	4,517	4,511	3250
Subtotal	\$3,424	\$2,990	\$2,646	\$6,467	\$5,724	\$3,079
TOTAL	\$17,415	\$17,135	\$19,895	\$23,192	\$23,550	\$3,654
Funding						
City Funds			\$19,895	\$23,192	\$23,550	\$3,654
TOTAL	\$17,415	\$17,135	\$19,895	\$23,192	\$23,550	\$3,654
Budgeted Headcount						
Full-Time Positions - Civilian	187	191	234	234	234	0
TOTAL	187	191	234	234	234	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Property Records						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$204	\$163	\$165	\$165	\$165	\$0
Additional Gross Pay - Labor Reserve	0	69	0	0	0	0
Fringe Benefits	0	0	2	2	2	0
Full-Time Salaried - Civilian	4,709	4,480	4,795	4,974	4,988	194
Other Salaried	0	0	0	0	0	0
Overtime - Civilian	133	53	80	80	80	0
Unsalaries	2	3	0	0	0	0
Subtotal	\$5,048	\$4,768	\$5,041	\$5,220	\$5,235	\$194
Other Than Personal Services						
Contractual Services	\$88	\$624	\$574	\$708	\$574	\$0
Contractual Services - Professional Services	0	35	25	0	25	0
Fixed & Misc. Charges	1	1	0	1	0	0
Other Services & Charges	123	109	195	205	195	0
Property & Equipment	3	10	5	4	5	0
Supplies & Materials	12	19	11	6	11	0
Subtotal	\$626	\$798	\$811	\$924	\$811	\$0
TOTAL	\$5,674	\$5,565	\$5,853	\$6,144	\$6,046	\$194
Funding						
City Funds			\$5,853	\$6,032	\$6,046	\$194
State			0	113	0	0
TOTAL	\$5,674	\$5,565	\$5,853	\$6,144	\$6,046	\$194
Budgeted Headcount						
Full-Time Positions - Civilian	79	70	88	88	88	0
TOTAL	79	70	88	88	88	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Treasury						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$64	\$60	\$32	\$32	\$32	\$0
Additional Gross Pay - Labor Reserve	0	18	0	0	0	0
Amounts to be Scheduled	0	0	1	1	1	0
Full-Time Salaried - Civilian	1,933	1,928	2,616	2,648	2,657	41
Overtime - Civilian	4	4	0	0	0	0
Unsalariad	0	0	0	0	0	0
Subtotal	\$2,001	\$2,010	\$2,650	\$2,682	\$2,691	\$41
Other Than Personal Services						
Contractual Services	\$89	\$60	\$101	\$84	\$101	\$0
Contractual Services - Financing	25,003	25,645	24,501	24,501	24,501	0
Fixed & Misc. Charges	0	0	0	1	0	0
Other Services & Charges	5	5	56	55	56	(0)
Property & Equipment	8	4	11	6	11	0
Supplies & Materials	3	4	5	6	5	0
Subtotal	\$25,108	\$25,718	\$24,674	\$24,653	\$24,674	\$0
TOTAL	\$27,110	\$27,728	\$27,324	\$27,335	\$27,365	\$41
Funding						
City Funds			\$27,323	\$27,334	\$27,364	\$41
Intra City			1	1	1	-
TOTAL	\$27,110	\$27,728	\$27,324	\$27,335	\$27,365	\$41
Budgeted Headcount						
Full-Time Positions - Civilian	21	23	23	23	23	0
TOTAL	21	23	23	23	23	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

Valuing Property						
<i>Dollars in Thousands</i>						
	2022	2023	2024	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2024	2025	FY25-FY24
Spending						
Personal Services						
Additional Gross Pay	\$659	\$679	\$590	\$590	\$590	\$0
Additional Gross Pay - Labor Reserve	0	444	0	0	0	0
Amounts to be Scheduled	0	0	1	1	1	0
Full-Time Salaried - Civilian	22,453	20,803	27,939	26,187	28,357	418
Overtime - Civilian	503	804	241	241	241	0
Unsalariated	9	27	0	0	0	0
Subtotal	\$23,624	\$22,757	\$28,771	\$27,019	\$29,189	\$418
Other Than Personal Services						
Contractual Services	\$1,990	\$960	\$1,016	\$1,405	\$1,016	\$0
Contractual Services - Professional Services	0	1,225	0	2449	0	0
Other Services & Charges	104	135	855	816	190	(666)
Property & Equipment	27	71	91	79	91	0
Supplies & Materials	2,029	1,436	2,445	68	2,445	0
Subtotal	\$4,150	\$3,827	\$4,408	\$4,817	\$3,742	(\$666)
TOTAL	\$27,774	\$26,585	\$33,179	\$31,837	\$32,931	(\$248)
Funding						
City Funds			\$32,741	\$31,399	\$32,493	(\$248)
State			438	438	438	0
TOTAL	\$27,774	\$26,585	\$33,179	\$31,837	\$32,931	(\$248)
Budgeted Headcount						
Full-Time Positions - Civilian	269	258	360	360	360	0
TOTAL	269	258	360	360	360	0

**The difference of Fiscal 2024 Adopted Budget compared to Fiscal 2025 Preliminary Budget.*

C. Revenue

DOF Miscellaneous Revenue Budget Overview				
<i>Dollars in Thousands</i>				
	FY23	Preliminary Plan		*Difference
	Actual	FY24	FY25	FY25-FY23
Revenue Sources				
Licenses, Permits, and Franchises				
Cigarette License Fees	\$65	\$50	\$50	(\$15)
Subtotal	\$65	\$50	\$50	(\$15)
Interest Income				
Interest -Court & Fine Trust	\$785	\$508	\$248	(\$537)
Interest on Sales Tax	13,626	22,502	16,900	3,274
Subtotal	\$14,411	\$23,010	\$17,148	\$2,737
Charges for Services				
Sheriff Desk Fees & Poundage	\$1,333	\$2,400	\$3,600	\$2,267
Court & Trust Fees	1,748	1,600	1,600	(148)
Credit Card Convenience Fee	17,813	16,000	13,000	(4,813)
City Register Fees	21,993	19,000	26,100	4,107
Taxes CC Convenience Fees	3,386	2,500	2,500	(886)
Marshal Booting	13,889	15,530	14,000	111
State Admin Reimbursement	68	88	88	20
City Collector Misc. Fees	1,052	925	925	(127)
Lower Manhattan Project	449	340	340	(109)
Subtotal	\$61,731	\$58,383	\$62,153	\$422
Fines and Forfeitures				
RPIE Late Penalty	\$21,226	\$15,000	\$12,000	(\$9,226)
RPTT Late Penalty	1,567	1,500	1,500	(67)
Motor Vehicle Fines	0	0	0	0
Bus Lane Camera Fines	46,972	38,100	38,100	(8,872)
BQE Overweight Fines	0	1,330	1,330	1,330
Speed Camera Fines	320,701	258,714	240,857	(79,844)
Red-light Camera Fines	35,731	30,500	22,500	(13,231)
Parking Violation Fines	700,956	596,920	597,426	(103,530)
Collection Unit-ECB Fines	76,243	65,148	65,148	(11,095)
Cash Bail Forfeiture	577	490	490	(87)
Subtotal	\$1,203,973	\$1,007,702	\$979,351	(\$224,622)
Miscellaneous				
Treasury MISC Fees	\$819	\$5,425	\$3,425	\$2,606
Rent Stabilization Fees	16,168	15,400	15,400	(768)
Subtotal	\$16,987	\$20,825	\$18,825	\$1,838
TOTAL	\$1,297,167	\$1,109,970	\$1,077,527	(\$219,640)

**The difference of Fiscal 2023 actual revenue compared to Fiscal 2025 Preliminary Budget.*