

**NEW YORK CITY COUNCIL
FINANCE DIVISION**

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Report on the Fiscal 2024 Preliminary Plan
and the Fiscal 2023 Preliminary Mayor's
Management Report for the
Department of Finance

March 6, 2023

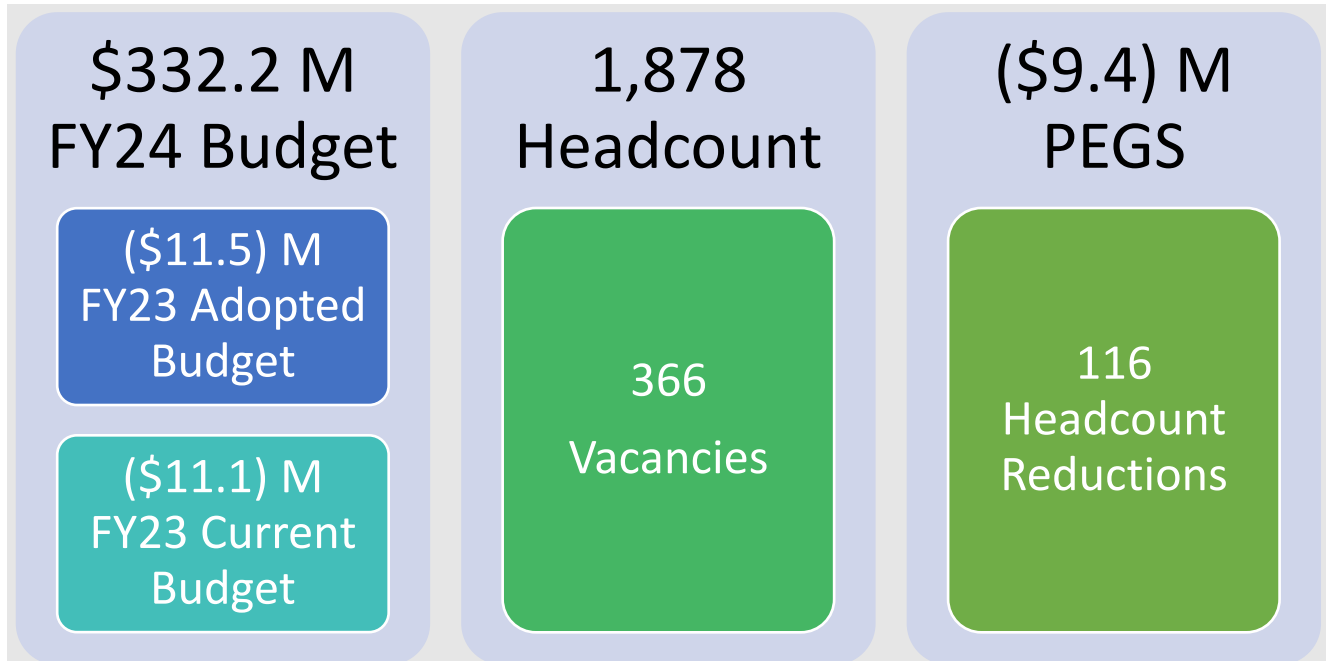
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Department of Finance Fiscal 2024 Budget Snapshot



Department of Finance Financial Plan Overview

The Department of Finance (DOF or the Department) administers and enforces the tax and revenue laws of New York City, collecting more than \$40 billion annually in revenue for the City. The Department’s activities also include managing property records, assessing property values, administering tax and rent assistance programs, overseeing the City’s treasury, and housing the Office of the Sheriff which serves as the City’s civil enforcement arm. The Fiscal 2024 Preliminary Budget for DOF totals \$332.2 million, less than one percent of the City’s total Fiscal 2024 \$102.7 billion budget, supporting 1,878 full-time positions. The Fiscal 2024 Preliminary Budget includes additional baseline funding of \$4.4 million starting in Fiscal 2023 for the administrative costs and two full-time positions associated with the speed camera expansion program. Additionally, the Preliminary Fiscal 2024 Financial Plan (the Plan) includes a headcount reduction of 116 positions in each year of the Plan, which is projected to save \$9.4 million annually.

The Fiscal 2024 Preliminary Contract Budget for the entire City totals \$19.4 billion, a decrease of \$1.3 billion from the Fiscal 2023 Adopted Budget. The Department’s Fiscal 2024 Preliminary Contract Budget is \$82.5 million. This can be seen in the chart in Appendix B.

Financial Summary

Expense Budget

The Fiscal 2024 Financial Plan includes \$332.2 million for DOF’s Fiscal 2024 budget \$11.5 million less than the Fiscal 2023 Adopted Budget of \$343.7 million. This projected decline is partially due to a vacancy reduction of 116 positions, which is expected to reduce expenditures by \$4.6 million in Fiscal 2023 and \$9.4 million in Fiscal 2024 and in the outyears.

DOF’s budget is divided into 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, and Civil Enforcement, which combined make up

approximately 63.5 percent of the Department's budget. More information on DOF's 12 program areas can be found in the appendices of this report.

There are number of DOF program areas which had changes in the Fiscal 2024 Preliminary Budget:

- **Administration.** Funding in this program area supports the Executive Division, the Employee Services Division which provides support services to Finance 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 program area budget increased by \$25.3 million between the Fiscal 2023 Adopted and Fiscal 2024 Preliminary budgets; this was largely due to the increase in full-time salaried costs that increased from \$15.6 million to \$40.6 million. This is offset by a decrease in the Financial Plan Savings program area. The increase is the result of a funding source change, with federal funds replacing city funds for these positions. The actual budgeted amount is unchanged and there is no related change to the headcount.
- **Finance Information Technology.** Funding in this program area ensures the development and delivery of information and technology solutions that aid the agency in achieving its goals. The Financial Plan includes an increase of \$695,000 in the finance information and technology program area budget in Fiscal 2024. The change is due, in part, to increases in the Other the Personal Services (OTPS) budget associated with supplies and materials. There is no change to the PS budget and no change in the headcount.
- **NYC SERV Contract Funding.** This program area includes OTPS expense funding for the NYCServ Contract. NYCServ is the payment and adjudications engine for all debts, collections, licensing, and permits to the City of New York. It enables customers to pay taxes and fines or dispute parking tickets and violations in a single location while improving customer service. Overall, the Preliminary Plan reflects a decrease of \$161,000 between the Fiscal 2023 Adopted and the Fiscal 2024 Preliminary budgets due to a change in the contractual services budget related to the IBM annual license maintenance cost.

The Financial Summary below provides actual spending for Fiscal 2021 and Fiscal 2022, the Adopted Budget for Fiscal 2023 and planned spending for Fiscal 2023 and Fiscal 2024 as of the Fiscal 2024 Preliminary Budget. This information is broken down by program area, funding source, and includes headcount.

Table 1: DOF Financial Summary						
<i>Dollars in Thousands</i>						
	FY21	FY22	FY23	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY23	FY24	FY23-FY24
Spending						
Personal Services	\$172,710	\$164,739	\$182,668	\$168,606	\$173,763	(\$8,905)
Other Than Personal Services	128,356	136,474	161,056	174,683	158,442	(2,613)
TOTAL	\$301,066	\$301,213	\$343,724	\$343,290	\$332,205	(\$11,519)
Budget By Program Area						
Administration	\$73,170	\$67,974	\$74,389	\$77,067	\$99,671	\$25,282
Audit	22,920	21,041	23,412	22,432	23,412	0
Civil Enforcement	30,020	37,242	47,387	52,045	47,416	29
Collections	16,490	18,342	22,411	22,796	22,411	0
Communications & Governmental Services	3,812	3,476	3,821	3,805	3,803	(18)
Financial Plan Savings	0	0	3,109	(21,656)	(34,236)	(37,345)
FIT(Finance Information Technology)	59,467	55,087	63,338	77,052	64,033	695
Legal & Adjudications	15,283	15,557	18,760	19,185	18,760	0
NYCSERV Contract Funding	1,708	4,522	3,498	4,111	3,337	(161)
Payment Ops & Application Processing	17,139	17,415	19,269	19,893	19,269	0
Property Records	6,133	5,674	5,734	5,920	5,734	0
Treasury	26,950	27,110	27,290	27,261	27,290	0
Valuing Property	27,975	27,774	31,305	33,379	31,305	0
TOTAL	\$301,066	\$301,213	\$343,724	\$343,290	\$332,205	(\$11,519)
Funding						
City Funds	\$	\$	\$338,171	\$337,434	\$301,653	(\$36,519)
Federal - Other			0	154	25,000	25,000
Intra City			5,115	5,115	5,115	0
State			438	588	438	0
TOTAL	\$301,066	\$301,213	\$343,724	\$343,290	\$332,205	(\$11,519)
Budgeted Headcount						
Full-Time Positions – Civilian	1,906	1,685	1,992	1,878	1,878	(114)
TOTAL	1,906	1,685	1,992	1,878	1,878	(114)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Revenue

DOF collects miscellaneous revenue that is classified separately from State and federal funding streams and tax revenue. 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 miscellaneous revenue for Fiscal 2022 totaled \$1.1 billion. This is \$65.1 million greater than the projected revenue for Fiscal 2024. The largest source of revenue is derived from parking violations and speed camera fines. Speed camera revenue is expected to increase due to the State legislation that increased the operational time for speed cameras to all hours of the week; additionally, the budget includes two new positions related to speed cameras. A full breakdown of miscellaneous revenue can be found in Appendix C.

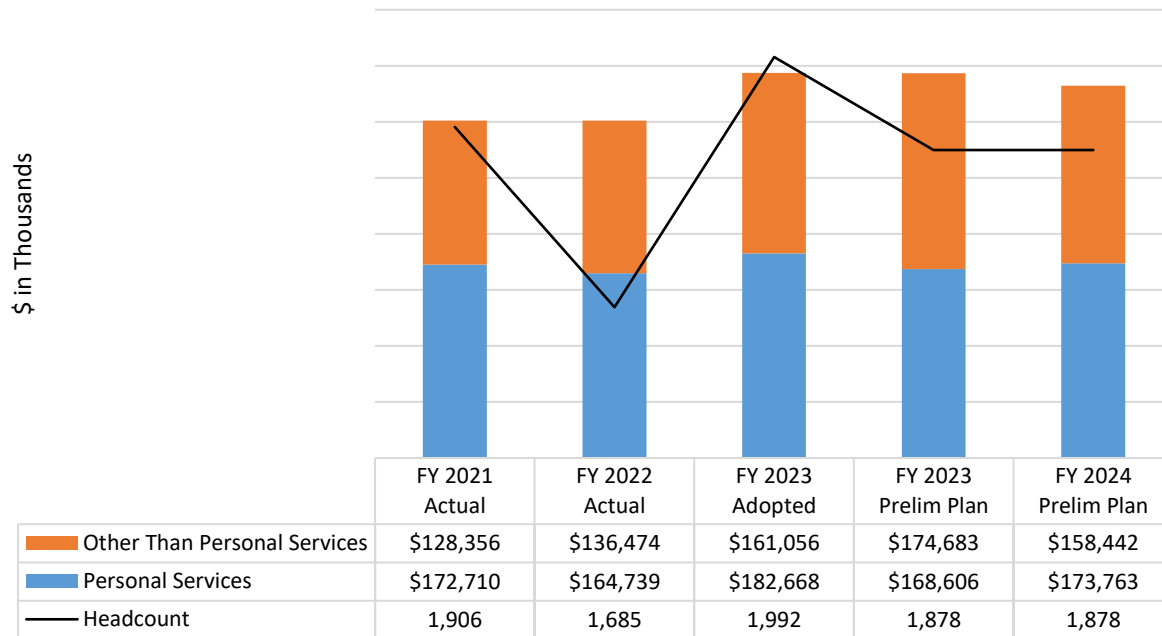
Fiscal 2024 Preliminary Budget Changes

DOF’s Fiscal 2024 budget decreased by \$11.5 million from the Fiscal 2023 Adopted Budget. This decrease was primarily in the Personal Services (PS) budget, which was reduced by \$8.9 million, while the OTPS budget decreased by \$2.6 million. Much of the decrease is the result of the vacancy reductions plan, resulting in savings of \$4.6 million in Fiscal 2023 and \$9.4 million in Fiscal 2024 and in the outyears.

The Department’s federal funding includes an additional \$25 million grant for Fiscal 2024 and 2025 as part of the American Rescue Plan and Coronavirus State and Local Fiscal Recovery Funds (ARPSLFRF); this funding offset the need for City funds. This did not reduce the Department’s budget; rather it reduced the city tax levy commitment to DOF by \$25 million replacing it with the federal funding.

Most of DOF’s funding, 91 percent, is City Funds.

Chart 1: Total DOF Headcount and Budget by Spending Category



The above chart represents DOF’s PS and OTPS budgets as well as actual headcount for Fiscals 2021 and 2022. A more comprehensive breakdown of changes can be found in Appendix A.

The Fiscal 2024 Preliminary Plan includes new needs, other adjustments, and a Program to Eliminate the Gap (PEG) that result in a decrease of \$11.5 million to DOF’s Fiscal 2024 budget compared to the Fiscal 2023 Adopted Budget. This section provides highlights of these changes:

New Needs

- Speed Camera Expansion Administrative Costs:** \$4.4 million of funds in Fiscal 2024 and the outyears was added for two additional full-time positions (Camera Violations Business Analyst and Camera Violations Analyst) at DOF. These additional positions are related to the expansion of the hours of the City’s speed cameras. Additional OTPS funding is required to meet the expected increased demand for postage for summonses. DOF expects a 50 percent increase in the number of summons it issues, or 2.3 million additional summonses. This new

need is funded with City tax-levy and is expected to be offset by additional revenues from the cameras.

Other Adjustments

- **Federal Funding (ARP-SLFRF) Adjustment:** The Financial Plan includes an additional \$25 million in federal funding for DOF in Fiscals 2024 and 2025 which offsets City funds that were allocated for these expenses.
- **Lease Adjustment:** OMB reassessed lease costs for several DOF offices. The Department's spending on rented space is managed by OMB and is adjusted as needed. The Fiscal 2024 Preliminary Plan includes savings of \$500,000 for lease costs adjustment.
- **Office of Economic Opportunity Funding Adjustment:** Funding of \$35,000 was transferred from the Department of Social Services to DOF in order to cover the costs of the Fiscal 2023 Child Tax Credit mailing.

Programs to Eliminate the Gap (PEG)

- **Vacancy Reduction:** The Fiscal 2024 Preliminary Budget includes headcount reductions of 116 positions, which will generate savings of \$4.6 million in Fiscal 2023 and \$9.4 million in Fiscal 2024 and in the outyears. These positions are reduced from a variety of responsibility centers with the majority of roles being administrative support roles such as, Clerical Associate and Principal Administrative Associate.

Headcount

The Department’s Fiscal 2024 Preliminary Budget includes a budgeted headcount of 1,878 positions; this is a decrease of 114 positions compared to the Fiscal 2023 Adopted Budget headcount of 1,992. However, following the release of the January Plan, the Council successfully negotiated with the Administration to restore 19 vacant positions that were reduced as part of the Fiscal 2024 Preliminary Budget. The actual headcount as of December 2022 is 1,626, with a vacancy rate of 18.4 percent.

Chart 2: DOF Headcount in the FY24 Preliminary Plan

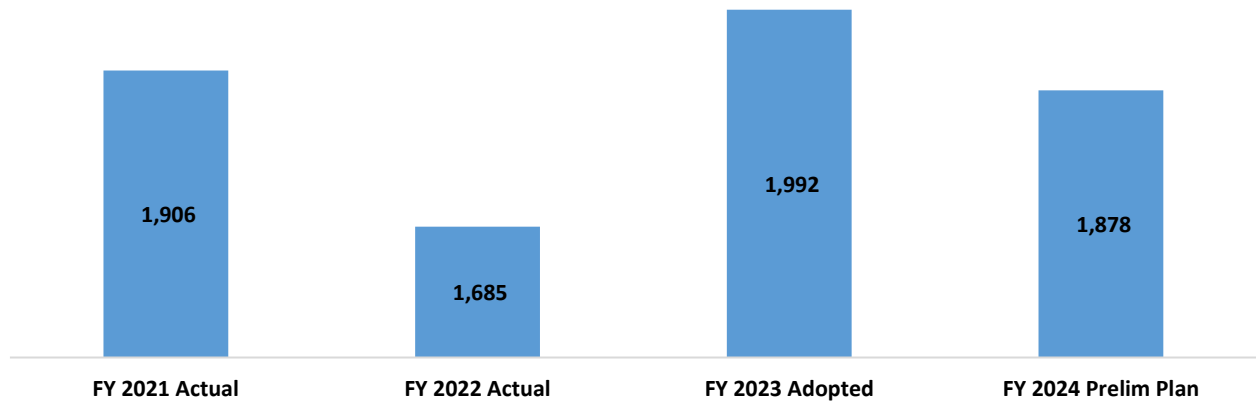


Table 3 presents the DOF vacancy rates by unit of appropriation as well as agency wide. The areas of DOF with the greatest vacancy rates are Audit, Parking Violations Bureau, and City Sheriff.

Table 2: Vacancy Rate by Units of Appropriation

Unit of Appropriation	Fiscal 2023 Adopted Headcount	Actual Headcount	Vacancy Rate
Administration and Planning	466	395	15.2%
Operations	317	266	16.1%
Property	406	329	19.0%
Audit	406	316	22.2%
Legal	63	52	17.5%
Parking Violations Bureau	65	51	21.5%
City Sheriff	269	217	19.3%
Total	1,992	1,626	18.4%

Fiscal 2024 Preliminary Mayor’s Management Report

The Fiscal 2023 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:

- **Bill and Collect Property and Other Taxes.** A large number of cases were delayed due to a lack of field auditors; additionally, turnaround time for field audits increased by 13.3 percent compared to the same time last year.
- **Bill, Adjudicate and Collect On Parking Tickets.** There are one-third fewer judges in the adjudications unit, which combined with 147 percent greater in person hearings compared

to Fiscal 2022 has led to increased wait times for adjudications hearings. The amount of summonses adjudicated increased from 607,000 in Fiscal 2022 to 816,000 in Fiscal 2023.

- **Administer Rent and Property Owner Exemption Programs.** Partially as a result of COVID era policies, there are increased processing times for Senior Citizen Rent Increase Exemption (SCRIE) and Disability Rent Increase Exemption (DRIE) programs. The average time to process renewal SCRIE and DRIE applications during the first four months of Fiscal 2023 increased by 534% and 428.9% respectively compared to the first four months of Fiscal 2022. Additionally, the authorized headcount for processing staff decreased by eight percent.
- **Serve and Execute Legal Process and Mandates.** There was a 25 percent decrease in arrest warrants executed compared to the same time last year as well as a decrease in the success rate of property execution compared to the same time last year (63 percent to 48 percent).
- **Agency Resources.** Overtime paid increased from \$1.7 million during the first four months of Fiscal 2022 to \$2.2 million during the same time in Fiscal 2023.

Budget Issues and Concerns

- **Service Decrease.** The Senior Citizen Rent Increase Exemption (SCRIE) and Disability Rent Increase Exemption (DRIE) are programs that protect the City's most vulnerable. The programs are suffering due to increased applications compared to last year and DOF cannot keep up with the new demand; this has led to the average time to process applications increasing.
- **Staffing.** There is a reduction of 116 vacant positions in the Fiscal 2024 Preliminary Budget; the current vacancy rate is 18.4 percent. The Department's inability to fill vacant positions and to keep vacant positions from being cut could limit its ability to collect fines and fees, which may have a direct impact on the City's budget.
- **Sheriff.** The Sheriff's Department has had key service goals below target for this fiscal year as of the PMMR; this includes the percentage of arrest warrants successfully executed and property seizure orders successfully executed. Additionally, staffing levels have led the Sheriff's Department to increase overtime spending while attempting to work on a number of additional assignments, such as cracking down on illegal cannabis dispensaries, in addition to their normal assignments.

Appendices

A. Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY23			FY24		
	City	Non-City	Total	City	Non-City	Total
DOF Budget as of the Adopted FY23 Budget	\$343,286	\$438	\$343,724	\$337,908	\$438	\$338,346
Changes Introduced in the November 2022 Plan						
New Needs						
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal, New Needs	\$0	\$0	\$0	\$0	\$0	\$0
Programs to Eliminate the Gap (PEGs)						
CACS Replacement Maintenance	\$0	\$0	\$0	(\$750)	\$0	(\$750)
Less than Anticipated OTPS Spending	(200)		(200)	(275)		(275)
Telecommunication Savings	(33)		(33)	(98)		(98)
Subtotal, PEGs	(\$233)	\$0	(\$233)	(\$1,123)	\$0	(\$1,123)
Other Adjustments						
Sheriff Office Federal Funding	\$0	\$154	\$154	\$0	\$0	\$0
Local Government Records Management Improvement Grant	0	75	75	0	0	0
Local Government Records Management Improvement Grant	0	75	75	0	0	0
Subtotal, Other Adjustments	\$0	\$304	\$304	\$0	\$0	\$0
TOTAL, All Changes in November 2022 Plan	(\$233)	\$304	\$71	(\$1,123)	\$0	(\$1,123)
DOF Budget as of the November 2022 Plan Budget	\$343,053	\$742	\$343,795	\$336,785	\$438	\$337,223
Changes Introduced in the FY24 Preliminary Plan						
New Needs						
Speed Camera Expansion Administrative Costs	\$4,462	\$0	\$4,462	\$4,412	\$0	\$4,412
Subtotal, New Needs	\$4,462	\$0	\$4,462	\$4,412	\$0	\$4,412
Programs to Eliminate the Gap (PEGs)						
Vacancy Reduction	(\$4,636)	\$0	(\$4,636)	(\$9,430)	\$0	(\$9,430)
Subtotal, PEGs	(\$4,636)	\$0	(\$4,636)	(\$9,430)	\$0	(\$9,430)
Other Adjustments						
ARP-SLFRF Adjustment	\$0	\$0	\$0	(\$25,000)	\$25,000	\$0
Heat, Light and Power	134	0	134	0	0	0
Lease Adjustment	(500)	0	(500)	0	0	0
OEO Funding Adjustment	35	0	35	0	0	0
Subtotal, Other Adjustments	(\$331)	\$0	(\$331)	(\$25,000)	\$25,000	\$0
TOTAL, All Changes in the FY24 Preliminary Plan	(\$505)	\$0	(\$505)	(\$30,018)	\$25,000	(\$5,018)
DOF Budget as of the FY23 Preliminary Budget	\$342,548	\$742	\$343,291	306,768	\$25,438	\$332,206

Source: The Office of Management and Budget

B. Contract Budget

DOF FY24 Preliminary Contract Budget				
<i>Dollars in Thousands</i>				
Category	FY23 Adopted	Number of Contracts	FY24 Preliminary	Number of Contracts
Contractual Services General	\$25,592	19	\$23,308	19
Maintenance & Rep General	21,517	19	15,112	19
Printing Contracts	2,353	10	2,370	10
Costs Associated with Financing	33,723	3	33,723	3
Security Services	806	3	2,083	3
Temporary Services	-	0	550	1
Cleaning Services	65	1	23	1
Training Program City Employees	452	6	458	6
Professional Services Computer Services	4,472	3	4,712	3
Professional Services Other	182	2	137	1
TOTAL	\$89,164	66	\$82,476	66

C. Miscellaneous Revenue

DOF Miscellaneous Revenue Budget Overview				
<i>Dollars in Thousands</i>				
	FY22 Actual	Preliminary Plan		*Difference FY22-FY24
		FY23	FY24	
Revenue Sources				
Licenses, Permits, and Franchises				
Cigarette License Fees	\$64	\$50	\$50	(\$14)
Subtotal	\$64	\$50	\$50	(\$14)
Interest Income				
Interest -Court & Fine Trust	\$77	\$250	\$ 280	\$203
Interest on Sales Tax	612	10,500	16,180	15,568
Subtotal	\$689	\$ 10,750	\$ 16,460	\$ 15,771
Charges for Services				
Sheriff Desk Fees & Poundage	\$1,491	\$1,366	\$ 3,600	\$ 2,109
Court & Trust Fees	2617	1,600	1,600	(1,017)
Credit Card Convenience Fee	15,062	16,300	13,000	(2,062)
City Register Fees	33,698	25,000	28,600	(5,098)
Taxes CC Convenience Fees	2,811	2,500	2,500	(311)
Marshal Booting	6,435	14,000	14,000	7,565
State Admin Reimbursement	80	88	88	8
City Collector Misc. Fees	1,020	925	925	(95)
Lower Manhattan Project	403	340	340	(63)
Subtotal	\$63,617	\$63,119	\$64,653	\$1,036
Fines and Forfeitures				
RPIE Late Penalty	\$24,421	\$15,000	\$15,000	(\$9,421)
RPTT Late Penalty	2,294	2,000	1,500	(794)
Motor Vehicle Fines	0	0	0	0
Bus Lane Camera Fines	32,061	30,000	25,000	(7,061)
BQE Overweight Fines	0	1,330	1,330	1,330
Speed Camera Fines	184,706	289,862	190,312	5,606
Red-light Camera Fines	22,407	27,000	22,000	(407)
Parking Violation Fines	600,870	607,000	559,420	(41,450)
Collection Unit-ECB Fines	113,882	65,148	65,148	(48,734)
Cash Bail Forfeiture	785	490	490	(295)
Subtotal	\$981,426	\$1,037,830	\$880,200	(\$101,226)

DOF Miscellaneous Revenue Budget Overview				
<i>Dollars in Thousands</i>				
	FY22	Preliminary Plan		*Difference
	Actual	FY23	FY24	FY22-FY24
Miscellaneous				
Treasury MISC Fees	\$ 938	\$425	\$ 5,425	\$ 4,487
Rent Stabilization Fees	16,344	15,400	15,400	(944)
Subtotal	\$17,282	\$ 15,825	\$ 20,825	\$ 3,543
TOTAL	\$1,063,767	\$1,126,574	\$982,188	(\$80,890)

D. Program Area Charts

Administration						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$349	\$453	\$283	\$283	\$ 283	\$0
Fringe Benefits	8	3	0	0	0	0
Full-Time Salaried - Civilian	17,456	16,149	15,587	15,439	40,587	25,000
Other Salaried	61	8	0	0	0	0
Overtime - Civilian	221	292	2	2	2	0
P.S. Other	0	3	0	0	0	0
Unsalaries	10	14	0	0	0	0
Subtotal	\$18,104	\$16,922	\$15,872	\$15,725	\$40,872	\$25,000
Other Than Personal Services						
Contractual Services	\$1,718	\$3,295	\$1,588	\$5,580	\$ 3,251	\$1,663
Contractual Services - Professional Services	3	24	15	18	0	(15)
Fixed & Misc. Charges	0	6	8	17	9	1
Other Services & Charges	52,063	46,190	55,434	53,196	53,261	(2,173)
Property & Equipment	231	66	155	940	758	603
Supplies & Materials	1,051	1,472	1,316	1,591	1,519	202
Subtotal	\$55,066	\$51,052	\$58,516	\$61,342	\$58,798	\$282
TOTAL	\$73,170	\$67,974	\$74,389	\$77,067	\$99,671	\$25,282
Funding						
City Funds			\$ 74,389	\$ 77,067	\$ 74,671	\$282
Federal - Other			0	0	25,000	25,000
TOTAL	\$73,170	\$67,974	\$74,389	\$77,067	\$99,671	\$25,282
Budgeted Headcount						
Full-Time Positions - Civilian	189	159	195	195	195	0
TOTAL	189	159	195	195	195	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Audit						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$1,492	\$1,436	\$1,657	\$1,657	\$1,657	\$0
Full-Time Salaried - Civilian	21,163	19,444	21,486	20,402	21,486	0
Other Salaried	51	0	7	7	7	0
Overtime - Civilian	31	0	0	0	0	0
P.S. Other	(8)	(6)	0	0	0	0
Subtotal	\$22,728	\$20,874	\$23,150	\$22,066	\$23,150	\$0
Other Than Personal Services						
Contractual Services	\$ 31	\$ 33	\$ 59	\$ 89	\$59	\$0
Contractual Services - Professional Services	0	0	0	20	0	0
Other Services & Charges	13	18	77	35	77	0
Property & Equipment	86	98	105	203	105	0
Supplies & Materials	63	18	21	20	21	0
Subtotal	\$192	\$167	\$262	\$367	\$262	\$0
TOTAL	\$22,920	\$21,041	\$23,412	\$22,432	\$23,412	\$0
Funding						
City Funds			\$ 23,412	\$ 22,432	\$ 23,412	\$0
TOTAL	\$ 22,920	\$ 21,041	\$ 23,412	\$ 22,432	\$ 23,412	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	289	249	284	284	284	0
TOTAL	289	249	284	284	284	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Civil Enforcement						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$1,324	\$1,427	\$1,788	\$1,788	\$1,788	\$0
Fringe Benefits	9	103	30	30	30	0
Full-Time Salaried - Civilian	19,846	20,755	25,791	25,752	25,819	29
Full-Time Salaried - Uniformed	3	24	0	0	0	0
Other Salaried	12	0	0	0	0	0
Overtime - Civilian	6,032	5,689	882	1,717	882	0
Unsalariated	0	8	8	8	8	0
Subtotal	\$27,226	\$28,005	\$28,500	\$29,296	\$28,529	\$29
Other Than Personal Services						
Contractual Services	\$1,258	\$7,194	\$16,692	\$17,460	\$16,692	\$0
Fixed & Misc. Charges	1	2	13	1	13	0
Other Services & Charges	831	847	1,110	2,610	1,110	0
Property & Equipment	367	684	682	1,912	682	0
Supplies & Materials	337	510	390	765	390	0
Subtotal	\$2,794	\$9,237	\$18,887	\$22,749	\$18,887	\$0
TOTAL	\$30,020	\$37,242	\$47,387	\$52,045	\$47,416	\$29
Funding						
City Funds			\$42,273	\$46,777	\$42,302	\$29
Federal - Other			0	154	0	0
Intra City			\$5,114	\$5,114	\$5,114	40
TOTAL	\$30,020	\$37,242	\$47,387	\$52,045	\$47,416	\$29

<i>Dollars in Thousands</i>	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Budgeted Headcount						
Full-Time Positions - Uniform	0	5	0	0	0	0
Full-Time Positions - Civilian	279	270	275	275	275	0
TOTAL	279	275	275	275	275	0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Collections						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$272	\$282	\$346	\$346	\$346	\$0
Fringe Benefits	0	1	0	0	0	0
Fringe Benefits - SWB	401	404	467	505	467	0
Full-Time Salaried - Civilian	6,277	5,838	9,232	9,232	9,232	0
Other Salaried	0	0	1	1	1	0
Overtime - Civilian	114	203	15	15	15	0
Unsalaries	0	2	0	0	0	0
Subtotal	\$7,064	\$6,730	\$10,060	\$10,098	\$10,060	\$0
Other Than Personal Services						
Contractual Services	\$657	\$652	\$1,146	\$1,224	\$1,146	\$0
Contractual Services - Financing	6378	8711	9214	9214	9214	0
Other Services & Charges	919	919	1,032	1,242	1,032	0
Property & Equipment	309	301	271	333	271	0
Supplies & Materials	1,162	1,029	688	685	688	0
Subtotal	\$9,426	\$11,612	\$12,351	\$12,698	\$12,351	\$0
TOTAL	\$16,490	\$18,342	\$22,411	\$22,796	\$22,411	\$0
Funding						
City Funds			\$22,411	\$22,796	\$22,411	\$0
TOTAL	\$16,490	\$18,342	\$22,411	\$22,796	\$22,411	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	98	79	114	114	114	0
TOTAL	98	79	114	114	114	0

**The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.*

Communications & Governmental Services						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$52	\$68	\$70	\$70	\$70	\$0
Full-Time Salaried - Civilian	3,046	2,694	3,385	3,385	3,385	0
Other Salaried	0	0	95	95	95	0
Overtime - Civilian	25	5	3	3	3	0
Unsalaries	0	5	5	5	5	0
Subtotal	\$3,123	\$2,772	\$3,557	\$3,557	\$ 3,557	\$0
Other Than Personal Services						
Contractual Services	\$0	\$29	\$14	\$27	\$29	\$15
Contractual Services - Professional Services	6	7	30	2	0	(30)
Other Services & Charges	115	100	181	143	144	(37)
Property & Equipment	8	16	19	25	28	8
Supplies & Materials	559	551	20	51	45	25
Subtotal	\$689	\$703	\$264	\$248	\$246	(\$18)
TOTAL	\$3,812	\$3,476	\$3,821	\$3,805	\$ 3,803	(\$18)
Funding						
City Funds			\$3,821	\$3,805	\$3,803	(\$18)
TOTAL	\$3,812	\$3,476	\$3,821	\$3,805	\$3,803	(\$18)
Budgeted Headcount						
Full-Time Positions - Civilian	33	31	39	39	39	0
TOTAL	33	31	39	39	39	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Financial Plan Savings						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$0	\$0	(\$1,949)	(\$12,010)	(\$35,884)	(\$33,934)
Subtotal	\$0	\$0	(\$1,949)	(\$12,010)	(\$35,884)	(\$33,934)
Other Than Personal Services						
Contractual Services	\$0	\$0	\$3,477	\$0	\$686	(\$42,791)
Other Services & Charges	0	0	1581	(9,446)	1236	(345)
Supplies & Materials	0	0	0	(200)	(275)	(275)
Subtotal	\$0	\$0	\$5,058	(\$9,646)	\$1,647	(\$3,411)
TOTAL	\$0	\$0	\$3,109	(\$21,656)	(\$34,236)	(\$37,345)
Funding						
City Funds			\$3,109	(\$21,656)	(\$34,236)	(\$37,345)
TOTAL	\$0	\$0	\$3,109	(\$21,656)	(\$34,236)	(\$37,345)
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	(77)	(191)	(191)	(114)
TOTAL	0	0	(77)	(191)	(191)	(114)

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Finance Information Technology						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$684	\$686	\$704	\$704	\$704	\$0
Full-Time Salaried - Civilian	30,593	28,830	32,904	30,786	32,904	0
Overtime - Civilian	528	426	96	96	96	0
Unsalaries	0	3	5	5	5	0
Subtotal	\$31,806	\$29,945	\$33,709	\$31,591	\$33,709	\$0
Other Than Personal Services						
Contractual Services	\$17,083	\$15,422	\$21,171	\$29,017	\$15,564	(\$5,608)
Contractual Services - Professional Services	4,473	4,861	4,448	6,170	4,687	239
Other Services & Charges	1,166	2,086	2,633	2,099	2,752	118
Property & Equipment	397	49	356	121	121	(235)
Supplies & Materials	4,542	2,724	1,020	8,054	7,202	6,181
Subtotal	\$27,661	\$25,142	\$29,629	\$45,461	\$30,325	\$695
TOTAL	\$59,467	\$55,087	\$63,338	\$77,052	\$64,033	\$695
Funding						
City Funds			\$63,338	\$77,052	\$64,033	\$695
TOTAL	\$59,467	\$55,087	\$63,338	\$77,052	\$64,033	\$695
Budgeted Headcount						
Full-Time Positions - Civilian	254	228	320	320	320	0
TOTAL	254	228	320	320	320	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Legal & Adjudications						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$702	\$765	\$712	\$712	\$712	\$0
Full-Time Salaried - Civilian	9,037	8,479	12,025	12,025	12,025	0
Other Salaried	0	0	5	5	5	0
Overtime - Civilian	1	0	9	9	9	0
Unsalaries	4,804	5,583	5,122	5,122	5,122	0
Subtotal	\$14,545	\$14,828	\$17,872	\$17,872	\$17,872	\$0
Other Than Personal Services						
Contractual Services	\$557	\$580	\$708	\$685	\$708	\$0
Contractual Services - Professional Services	0	0	0	316	0	0
Fixed & Misc. Charges	0	1	0	1	0	0
Other Services & Charges	62	57	85	108	85	0
Property & Equipment	75	66	77	86	77	0
Supplies & Materials	45	25	18	116	18	0
Subtotal	\$738	\$730	\$888	\$1,313	\$888	\$0
TOTAL	\$15,283	\$15,557	\$18,760	\$19,185	\$18,760	\$0
Funding						
City Funds			\$18,760	\$19,185	\$18,760	\$0
TOTAL	\$15,283	\$15,557	\$18,760	\$19,185	\$18,760	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	115	108	137	137	137	0
TOTAL	115	108	137	137	137	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

NYC SERV Contract Funding						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Other Than Personal Services						
Contractual Services	\$1,708	\$4,497	\$3,472	\$4,010	\$3,311	(\$161)
Other Services & Charges	0	25	26	101	26	0
Subtotal	\$1,708	\$4,522	\$3,498	\$4,111	\$3,337	(\$161)
TOTAL	\$1,708	\$4,522	\$3,498	\$4,111	\$3,337	(\$161)
Funding						
City Funds			\$3,498	\$4,111	\$3,337	(\$161)
TOTAL	\$1,708	\$4,522	\$3,498	\$4,111	\$3,337	(\$161)
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Payment Ops & Application Processing						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$647	\$605	\$857	\$857	\$ 857	\$0
Amounts to be Scheduled	0	0	2	2	2	0
Full-Time Salaried - Civilian	14,121	13,216	15,905	15,385	15,905	0
Overtime - Civilian	213	169	31	31	31	0
Unsalariated	5	2	0	0	0	0
Subtotal	\$ 14,987	\$ 13,991	\$ 16,795	\$ 16,275	\$ 16,795	\$0
Other Than Personal Services						
Contractual Services	\$728	\$793	\$769	\$1,532	\$ 769	\$0
Contractual Services - Financing	0	0	8	8	8	0
Contractual Services - Professional Services	6	98	137	177	137	0
Fixed & Misc. Charges	0	1	1	1	1	0
Other Services & Charges	136	364	294	632	294	0
Property & Equipment	2	4	5	6	5	0
Supplies & Materials	1,281	2,164	1,261	1,262	1,261	0
Subtotal	\$2,152	\$3,424	\$2,474	\$3,618	\$ 2,474	\$0
TOTAL	\$ 17,139	\$ 17,415	\$ 19,269	\$ 19,893	\$ 19,269	\$0
Funding						
City Funds			\$ 19,269	\$ 19,893	\$ 19,269	\$0
TOTAL	\$ 17,139	\$ 17,415	\$ 19,269	\$ 19,893	\$ 19,269	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	213	187	234	234	234	0
TOTAL	213	187	234	234	234	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Property Records						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$232	\$204	\$165	\$165	\$165	\$0
Fringe Benefits	0	0	2	2	2	0
Full-Time Salaried - Civilian	4,992	4,709	4,676	4,676	4,676	0
Overtime - Civilian	43	133	80	80	80	0
Unsalariated	0	2	0	0	0	0
Subtotal	\$5,267	\$5,048	\$4,923	\$4,923	\$ 4,923	\$0
Other Than Personal Services						
Contractual Services	\$485	\$488	\$574	\$763	\$574	\$0
Contractual Services - Professional Services	264	0	25	86	25	0
Fixed & Misc. Charges	0	1	0	1	0	0
Other Services & Charges	112	123	195	114	195	0
Property & Equipment	3	3	5	5	5	0
Supplies & Materials	2	12	11	28	11	0
Subtotal	\$866	\$626	\$811	\$997	\$811	\$0
TOTAL	\$6,133	\$5,674	\$5,734	\$5,920	\$5,734	\$0
Funding						
City Funds			\$5,734	\$5,770	\$5,734	\$0
State			0	150	0	0
TOTAL	\$6,133	\$5,674	\$5,734	\$5,920	\$5,734	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	86	79	88	88	88	0
TOTAL	86	79	88	88	88	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Treasury						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$48	\$64	\$32	\$32	\$32	\$0
Amounts to be Scheduled	0	0	1	1	1	0
Full-Time Salaried - Civilian	2,202	1,933	2,583	2,555	2,583	0
Overtime - Civilian	33	4	0	0	0	0
Unsalariated	0	0	0	0	0	0
Subtotal	\$2,283	\$2,001	\$2,616	\$2,588	\$ 2,616	\$0
Other Than Personal Services						
Contractual Services	\$57	\$89	\$101	\$125	\$101	\$0
Contractual Services - Financing	24,603	25,003	24,501	24,501	24,501	0
Fixed & Misc. Charges	0	0	0	1	0	0
Other Services & Charges	2	5	56	38	56	0
Property & Equipment	3	8	11	6	11	0
Supplies & Materials	1	3	5	2	5	0
Subtotal	\$24,667	\$25,108	\$24,674	\$24,673	\$24,674	\$0
TOTAL	\$26,950	\$27,110	\$27,290	\$27,261	\$27,290	\$0
Funding						
City Funds			\$ 27,289	\$ 27,260	\$ 27,289	\$0
Intra City			\$ 1	\$ 1	\$ 1	\$0
TOTAL	\$ 26,950	\$ 27,110	\$ 27,290	\$ 27,261	\$ 27,290	\$0

<i>Dollars in Thousands</i>	Actual	Actual	Adopted	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Budgeted Headcount						
Full-Time Positions - Civilian	26	21	23	23	23	0
TOTAL	26	21	23	23	23	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.

Valuing Property						
<i>Dollars in Thousands</i>						
	2021	2022	2023	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023-2024
Spending						
Personal Services						
Additional Gross Pay	\$608	\$659	\$590	\$590	\$590	\$0
Amounts to be Scheduled	0	0	1	1	1	0
Full-Time Salaried - Civilian	24,409	22,453	26,731	25,793	26,731	0
Overtime - Civilian	554	503	241	241	241	0
Unsalariated	6	9	0	0	0	0
Subtotal	\$25,577	\$23,624	\$27,563	\$26,625	\$27,563	\$0
Other Than Personal Services						
Contractual Services	\$289	\$1,990	\$1,016	\$3,369	\$1,016	\$0
Other Services & Charges	108	104	190	114	190	0
Property & Equipment	52	27	91	79	91	0
Supplies & Materials	1,949	2,029	2,445	3,192	2,445	0
Subtotal	\$2,398	\$4,150	\$3,742	\$6,754	\$3,742	\$0
TOTAL	\$27,975	\$27,774	\$31,305	\$33,379	\$31,305	\$0
Funding						
City Funds			\$30,868	\$32,941	\$30,868	\$0
State			\$438	\$438	\$438	\$0
TOTAL	\$27,975	\$27,774	\$31,305	\$33,379	\$31,305	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	324	269	360	360	360	0
TOTAL	324	269	360	360	360	0

*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Preliminary Budget.