



**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

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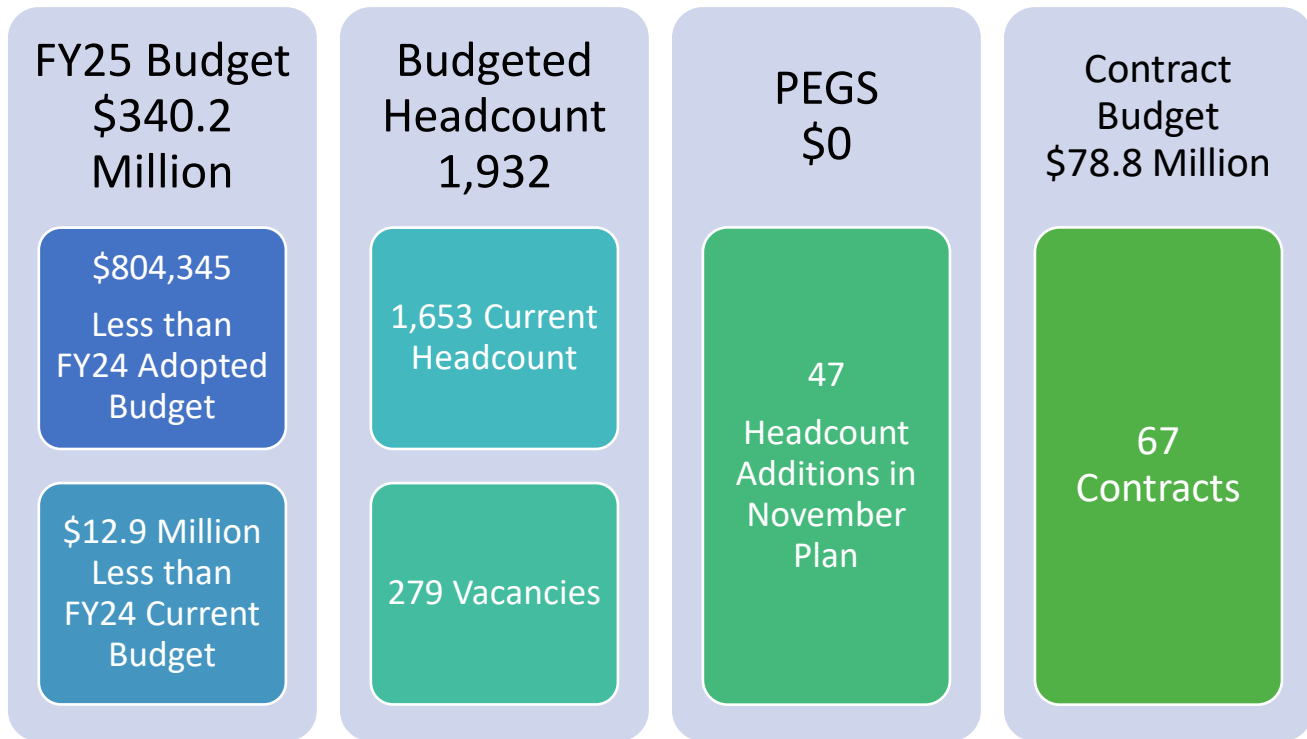
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Department of Finance Overview

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.

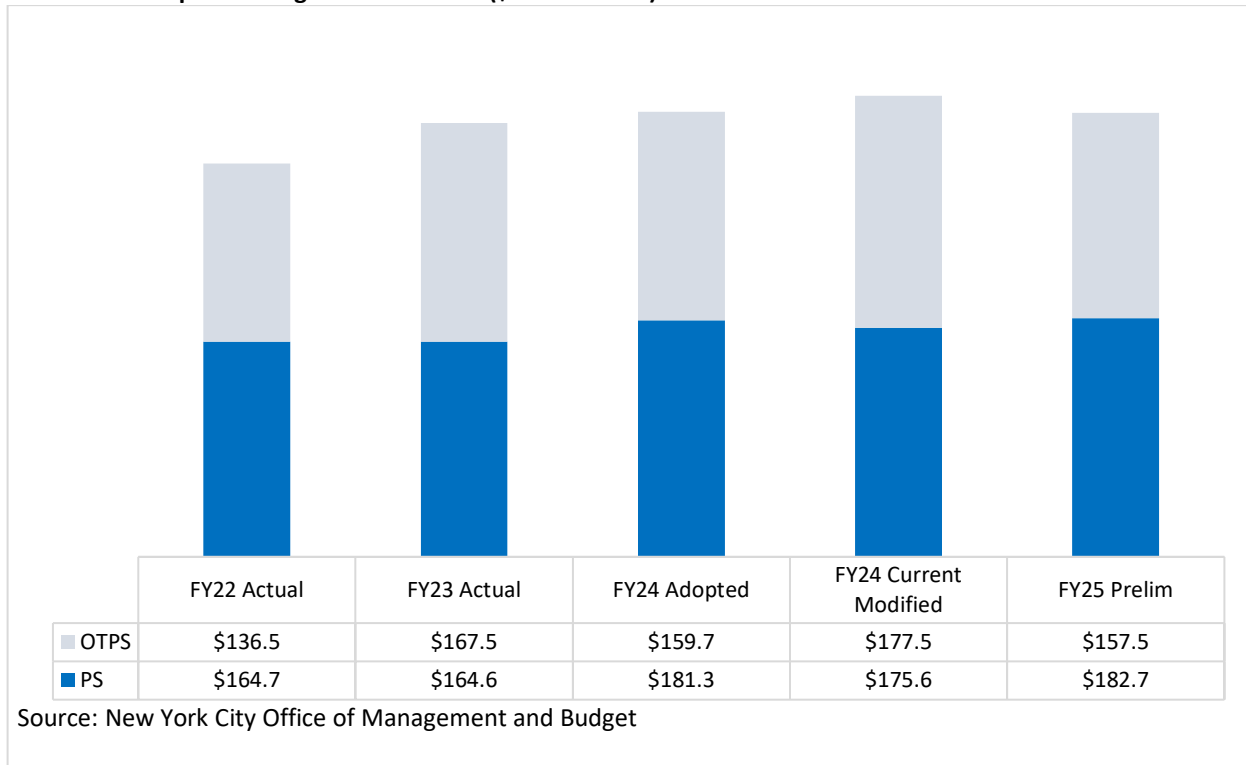
Department of Finance Fiscal 2025 Budget Snapshot



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

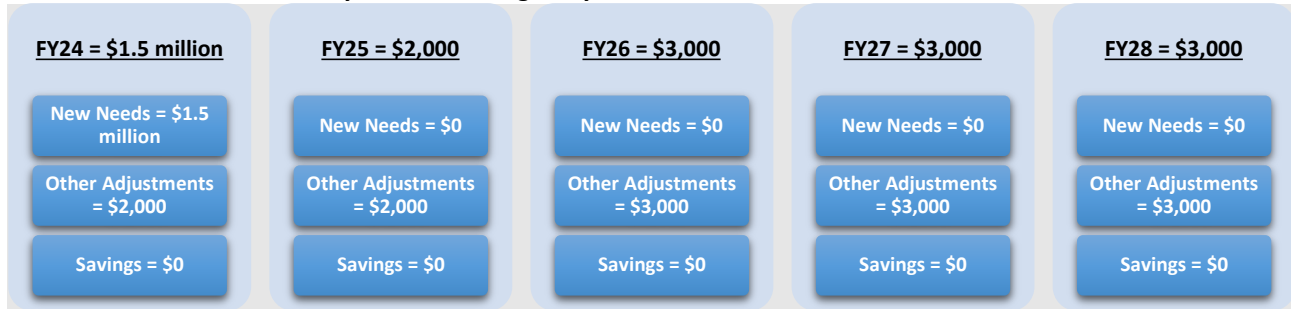


Table 2: DOF Total Program to Eliminate the Gap (PEG)

| 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 |
| Unsalariad | 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.*