



Finance Division
The Council of the City of New York

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Report to the Committee on Finance
on the Fiscal Year 2016 Executive Budget for the

Department of Finance

June 9, 2015

Executive Budget Summary

- **Expense Budget:** The Department of Finance's (DOF, agency, or the Department) budget for Fiscal 2016 totals \$265.2 million, which reflects an increase of \$15.9 million, or 6.3 percent, from the Fiscal 2015 Adopted Budget of \$249.4 million.
- **Headcount:** The Executive Budget supports a workforce of 2,044 positions for Fiscal 2016, which reflects an increase of 106 positions, or 5 percent, from the Fiscal 2015 Adopted Budget.
- **Notable Executive Budget Changes:**
 - \$755,000 for the newly created Office of the Taxpayer Advocate; and
 - \$320,000 for four additional staff in the Office of Special Enforcement (OSE).
- **Citywide Savings Program:** The Fiscal 2016 Executive Budget includes savings of approximately \$1 million in Fiscal 2016 and \$1.5 million in Fiscal 2017 and in the outyears for three programs, as follows:
 - \$413,000 in savings from the modernization of the Property Tax System and Business Tax System;
 - \$32,000 in savings as a result of the reduction of the Marshall and Swift publication subscription used by the Property Division; and
 - \$600,000 in savings from awarding services for operation of the State Title and Registration System (STARS), an automated system that validates vehicle registration documentation and automates the process of parking tickets and fines, to a new vendor.

Overview

This report presents a review of DOF's Fiscal 2016 Executive Budget. This report provides: 1) an overview of the agency's budget and the way in which it has changed during the course of Fiscal 2015; 2) a review of significant agency budget actions introduced in the Fiscal 2016 Executive Budget; and 3) major issues related to DOF's budget. Appendix 1 reflects new actions in the Fiscal 2016 Executive Budget for Fiscal 2015 and Fiscal 2016, and Appendix 2 reflects the changes made to the Fiscal 2015 and Fiscal 2016 budgets since adoption of the Fiscal 2015 budget. For additional information on DOF's budget and its various programs, please refer to the Fiscal 2016 Preliminary Budget Report for the Department of Finance on the Council's website, located at <http://council.nyc.gov/html/budget/2016/Pre/dofp.pdf>.

DOF Financial Summary						
	Actual	Actual	Adopted	Executive Plan		*Difference
<i>Dollars in Thousands</i>	2013	2014	2015	2015	2016	2015 - 2016
Spending						
Personal Services	\$131,132	\$133,368	\$145,884	\$146,865	\$158,439	\$12,555
Other Than Personal Services	91,158	106,921	103,478	119,609	106,791	3,313
TOTAL	\$222,290	\$240,289	\$249,362	\$266,472	\$265,230	\$15,868
Budget by Program Area						
Administration	\$47,114	\$49,236	\$50,193	\$50,780	\$52,374	\$2,181
Audit	14,889	15,896	16,769	18,454	19,345	2,576
Civil Enforcement	24,538	37,880	34,078	42,085	39,499	5,421
Collections	15,361	17,541	16,932	18,652	17,430	498
Communications & Governmental Services	2,333	2,218	3,029	3,066	3,107	78
Financial Plan Savings	0	0	0	74	418	418
FIT (Finance Information Technology)	36,210	37,622	40,075	41,485	41,350	1,275
Legal & Adjudications	14,737	14,629	15,672	16,390	16,576	904
NYCSERV Contract Funding	4,929	2,910	3,356	3,553	3,356	0
Payment Ops & Application Processing	22,527	22,307	22,408	24,719	23,243	835
Property Records	4,844	4,875	5,215	5,601	5,610	395
Treasury	19,898	20,756	24,736	24,688	24,633	(103)
Valuing Property	14,910	14,418	16,900	16,925	18,283	1,389
TOTAL	\$222,290	\$240,289	\$249,362	\$266,472	\$265,230	\$15,868
Funding						
City Funds	\$217,216	\$235,703	\$244,493	\$261,408	\$260,312	\$15,819
Other Categorical	0	0	0	0	0	0
Capital- IFA	0	0	0	0	0	0
State	438	75	438	438	438	0
Federal - Community Development	0	0	0	0	0	0
Federal - Other	195	0	0	0	0	0
Intra City	4,442	4,511	4,431	4,627	4,480	49
TOTAL	\$222,290	\$240,289	\$249,362	\$266,472	\$265,230	\$15,868
Budgeted Headcount						
Full-Time Positions	1,746	1,799	1,938	2,037	2,044	106
TOTAL	1,802	1,870	2,008	2,107	2,044	106

*The difference between the Fiscal 2015 Adopted Budget as compared to the Fiscal 2016 Executive Budget.

The City's Fiscal 2016 Executive Budget totals \$78.3 billion, \$3.3 billion more than the Fiscal 2015 Adopted Budget of \$75 billion. City funds (City tax-levy and non-tax revenues) total \$57.8

billion, compared to the Fiscal 2015 Adopted Budget amount of \$54.8 billion. For DOF, the Fiscal 2016 Executive Budget totals \$265.2 million (including City and non-City funds).

DOF's Fiscal 2016 Executive Budget of \$265.2 million is \$15.9 million, or 6 percent, more than its Fiscal 2015 Adopted Budget of \$249.4 million. The \$15.9 million increase is due to growth in the Personal Services (PS) budget of \$12.6 million and growth in the Other Than Personal Services (OTPS) budget of \$3.3 million. DOF's headcount of 2,044 for Fiscal 2016 is 106 positions, or 5 percent, higher than the Fiscal 2015 Adopted Budget headcount of 1,938. At the time of adoption of the Fiscal 2015 budget, DOF's projected Fiscal 2016 budget of \$246.1 million was \$3.2 million less than the Fiscal 2015 Adopted Budget of \$249.4 million. DOF's projected headcount of 1,933 for Fiscal 2016 at the time of the Fiscal 2015 budget adoption was 5 positions less than the Fiscal 2015 Adopted Budget headcount of 1,938.

Since adoption of the Fiscal 2015 budget, several initiatives have impacted both the agency's budget and headcount for Fiscal 2015 and Fiscal 2016. For Fiscal 2015, these include \$5.6 million in new needs, \$11.6 million in other adjustments, and a headcount increase of 99 positions. Initiatives that make up the bulk of this funding include payments to a vendor, PayLock, which administers DOF's Vehicle Booting Program; collective bargaining agreements; and the use of outside collection agencies to collect debt owed to the City. For Fiscal 2016, these include \$7.3 million in new needs, \$11.7 million in other adjustments, and a headcount increase of 106 positions. Initiatives that make up the bulk of this funding include the addition of 27 auditors in the Department's Audit Division, collective bargaining agreements, and 18 full-time employees and consultants for three years to support the modernization of DOF's antiquated Property Tax System and Business Tax System applications. The aforementioned actions, combined, reconcile the agency to its current Fiscal 2015 budget of \$266.5 million and Fiscal 2016 Executive Budget of \$265.2 million. Headcount changes are reconciled to 2,037 in Fiscal 2015 and 2,044 in Fiscal 2016.

It should be noted that while DOF's Fiscal 2016 Executive Budget shows a \$15.9 million increase compared to the Fiscal 2015 Adopted Budget, DOF's Fiscal 2016 Executive Budget is \$1.2 million less than the current Fiscal 2015 budget. (See Appendix 2 for a list of all budget actions since adoption).

Changes introduced in the Fiscal 2016 Executive Budget increase the Fiscal 2015 Budget by \$1.5 million and the Fiscal 2016 Budget by \$46 million. For Fiscal 2015, changes include \$3.8 million in new needs, offset by a \$2.3 million reduction in other adjustments. For Fiscal 2016 changes include \$51.3 million in new needs, offset by a \$5.3 million reduction in other adjustments. The DOF's overall headcount shows an increase of 293 positions (127 uniform and 156 civilian) in the Fiscal 2016 Executive Budget. The Fiscal 2016 Executive Budget shows an increase of 260 positions when compared to the Fiscal 2015 Current Modified Budget. (See Appendix 1 for a list of all Executive Budget changes.)

- **City Tax-Levy Increase.** The Fiscal 2016 City-funded portion of the budget shows an increase of \$15.8 million when compared to the Fiscal 2015 Adopted Budget, while the Current Modified Budget for Fiscal 2015 shows a decrease of growth of \$1.1 million.
- **Non-City Funding.** For Fiscal 2016 non-City revenue increased by \$49,000 when compared to the Fiscal 2015 Adopted Budget, while the Current Modified Budget for Fiscal 2015 shows a decrease of \$147,000.

- **Headcount Changes.** The Department's overall headcount increases by 106 positions from the Fiscal 2015 Adopted Budget to the Fiscal 2016 Executive Budget, bringing the total full-time positions to 2,044. The Current Modified Budget for Fiscal 2015 increases by 99 positions, bring the total of full-time positions to 2,037.

Miscellaneous Revenue

In the Fiscal 2016 Executive Budget, DOF is expected to generate \$705 million in miscellaneous revenue in Fiscal 2016, which reflects an increase of \$25.5 million as compared to the miscellaneous revenue projected to be generated in the Fiscal 2015 Adopted Budget, and an increase of 21.1 million from the Fiscal 2016 Preliminary Budget.

Miscellaneous Revenue						
<i>Dollars in Thousands</i>	2013	2014	2015	Executive Plan		*Difference
	Actual	Actual	Adopted	2015	2016	2015 - 2016
Licenses, Permits & Franch.						
Cigarette License Fees	\$51	\$46	\$50	\$50	\$50	\$0
Interest Income						
Sales Tax	\$426	\$370	\$530	\$260	\$1,860	\$1,330
Court & Fine Trust	169	187	150	222	430	280
Subtotal, Interest Income	\$595	\$557	\$680	\$482	\$2,290	\$1,610
Charges for Services						
Sheriff Desk Fees & Poundage	\$5,839	\$7,485	\$4,587	\$7,000	\$4,669	\$82
Court & Trust Fees	2,943	2,111	3,500	2,000	2,650	(850)
On-Line Title Access Fees	141	145	250	150	150	(100)
Credit Card Conv. Fee	7,115	9,398	8,000	10,000	8,000	0
Reconveyance In-Rem Prop.	7	3	8	0	0	(8)
City Register Fees	33,730	30,618	34,598	27,000	34,598	0
ICIP Application Fee	51	37	50	0	0	(50)
Marshal Booting	520	11,719	7,500	15,000	12,000	4,500
State Admin Reimbursement	66	72	88	88	88	0
City Collector Misc. Fees	774	765	925	925	925	0
Lower Manhattan Project	111	111	100	100	100	0
Subtotal, Services Charges	\$51,299	\$62,464	\$59,606	\$62,263	\$63,180	\$3,574
Fines & Forfeitures						
RPIE Late Penalty	\$11,345	\$20,240	\$4,000	\$22,000	\$4,000	\$0
RPTT Late Penalty	1,475	3,237	400	540	400	0
Motor Vehicle Fines	18,880	14,122	12,567	12,567	12,567	0
Bus Lane Camera Fines	5,834	11,622	7,292	19,000	15,096	7,804
Speed Camera Fines	175	2,114	7,556	29,000	29,000	21,444
Red light Camera Fines	35,743	27,550	35,000	30,000	27,000	(8,000)
Parking Violation Fines	466,588	645,338	518,700	556,000	518,800	100
Collection Unit-ECB Fines	46,696	41,452	23,000	44,000	23,000	0
Cash Bail Forfeiture	1,418	1,369	2,500	1,500	1,500	(1,000)
Subtotal, Fines & Forfeitures	\$588,153	\$767,043	\$611,015	\$721,607	\$638,363	\$20,348
Other Misc.						
Treasury Misc. Fees	\$773	\$652	\$425	\$425	\$425	\$0
Rent Stabilization Fees	9,098	9,317	7,700	7,700	7,700	0
Sherriff Collections	0	0	0	3,120	0	3,120
Subtotal, Miscellaneous	\$9,871	\$9,969	\$8,125	\$8,125	\$8,125	\$0
TOTAL	\$649,969	\$840,078	\$679,476	\$703,150	\$704,958	\$25,482

*The difference of Fiscal 2015 Adopted Budget compared to Fiscal 2016 Executive Budget.

Ninety-one percent of DOF's miscellaneous revenue comes from fines and forfeitures, and the agency estimates that the miscellaneous revenue generated from fines and forfeitures to increase by \$20.3 million to \$638.4 million in Fiscal 2016 as compared to the Fiscal 2015 Adopted Budget of \$679.5 million. The bulk of this increase comes from bus lane camera fines and speed light camera fines. In Fiscal 2016, parking violation fines are projected to total \$518.8 million, or 73 percent, of the total miscellaneous revenue generated by DOF.

Notable Miscellaneous Revenue actions from the Fiscal 2015 Adopted Budget to the Fiscal 2016 Executive Budget include:

- **Marshal Booting.** DOF has increased its booting operations to operate on Fridays, which has resulted in increased fee collections for parking violations. As reflected in the chart above, the Fiscal 2016 Executive Budget projects an increase of \$7.5 million in miscellaneous revenue generated by DOF for marshal booting from the Fiscal 2015 Adopted Budget to \$15 million in Fiscal 2015, and an increase of \$4.5 million to \$12 million in Fiscal 2016. Revenue has been aligned to current projections in Fiscal 2015 only.
- **Bus Lane Camera Fines.** Bus lane violation issuances are increasing. Revenue has been aligned to current projections. The Fiscal 2016 Executive Budget reflects an increase of \$11.7 million from the Fiscal 2015 Adopted Budget to \$19 million in Fiscal 2015, and an increase of \$7.85 million to \$15.1 million in Fiscal 2016.
- **Speed Light Camera Fines.** Fiscal 2015 is the first full fiscal year of speed camera implementation. Revenue has been aligned to current projections. The Fiscal 2016 Executive Budget reflects an increase of \$21.4 million from the Fiscal 2015 Adopted Budget million to \$29 million in Fiscal 2015 and Fiscal 2016.
- **Red Light Camera Fines.** Red light issuances have decreased over the last few months, so revenue been aligned to current projections. The Fiscal 2016 Executive Budget reflects a decrease of \$5 million from the Fiscal 2015 Adopted Budget to \$30 million in Fiscal 2015, and a decrease of \$8 million to \$27 million in Fiscal 2016.

New in the Executive Budget

DOF's Fiscal 2016 Executive Budget increased by \$2.9 million to \$265.2 million as compared to the Fiscal 2016 Preliminary Budget of \$262.3 million. DOF's headcount increased by nine positions to 2,114 as compared to DOF's Fiscal 2016 Preliminary Budget headcount of 2,105. The increase in DOF's budget is due to new proposed spending of \$1.3 million and other adjustments totaling \$1.6 million. The Fiscal 2016 Executive Plan also includes efficiency measures proposed by DOF that total \$1.05 million in Fiscal 2016 and \$1.5 million in Fiscal 2016. (See Appendix 1 for a list of all new actions in the Fiscal 2016 Executive Budget). Notable actions in DOF's Fiscal 2016 Executive Budget include:

New Needs

- **Office of the Taxpayer Advocate.** The Fiscal 2016 Executive Plan includes \$755,000 in Fiscal 2016 and \$505,000 in the outyears for five positions within the newly created Taxpayer Advocate's Office. This office will assist in the resolution of specific taxpayer disputes with DOF, improve processes with an eye toward efficiency, and make policy recommendations to ensure that similarly situated property owners are treated fairly. The office, which will be located at 253 Broadway, will consist of one Taxpayer Advocate, three caseworkers, and one attorney.

- **Office of Special Enforcement.** The Fiscal 2016 Executive Plan includes \$320,000 in each year of the Plan for four positions within OSE to investigate fraud relating to the City's finances, bringing the total number of OSE positions in DOF to five. OSE is responsible for coordinating enforcement efforts across City agencies in all five boroughs to address quality-of-life issues including adult use locations, lawless clubs, trademark counterfeiting bazaars, and illegal conversions of apartment buildings into hotels. The four positions will consist of two Deputy Sheriffs (uniform) and two Fraud Investigator positions (civilian). The four staff members will assist OSE with civil and criminal investigations trademark infringement, illegal conversions, and removal of public hazards and nuisances.
- **New Property Analysis and Reporting Unit.** The Fiscal 2016 Executive Plan includes \$260,000 in each year of the Plan for three positions within the Property Division to enhance the Property Division's ability to synthesize property information, including the provision of reports and analyses of neighborhood trends in value and tax and building classes. The positions will include project managers and statistical modelers.

Other Adjustments

- **Lease Adjustment.** The Fiscal 2016 Executive Plan includes \$990,438 for a lease adjustment of buildings occupied by DOF. The Office of Management and Budget (OMB) manages lease projections for DOF facilities. Additional funds for base rent and operating costs were added to meet projections for Fiscal 2016 and in the outyears.
- **Credit Card Machine.** The Fiscal 2016 Executive Budget adds \$1.1 million in Fiscal 2016 for DOF reimbursement of credit card processing costs back to DOF.
- **Citywide Savings Program.** Along with the Fiscal 2016 Executive Plan, OMB released a Citywide Savings Program that outlines plans to reduce City spending by \$589 million in Fiscal 2015 and \$465.5 million in Fiscal 2016. To develop the program, OMB asked all agencies to identify efficiencies, alternative funding sources, and programmatic changes that would yield budgetary savings without reducing service levels. DOF has proposed savings totaling \$1.05 million in Fiscal 2015 and \$1.5 million in each year of the plan thereafter. DOF's savings plan include:
 - **Modernization of the Property Tax System and Business Tax System.** DOF has proposed savings of \$413,000 in Fiscal 2015 and \$825,000 in each year of the Executive Plan due to salary savings realized through future attrition of current employees used to facilitate the collection of taxes. The Real Property Assessment Division and Fairtax applications are key systems critical to the annual collection of over \$20 billion in City property, business, and other taxes and charges. The systems were written and deployed more than 30 years ago and have seen extensive modifications through the years as tax and DOF business needs have changed. Upgrades for the modernizations of the systems are scheduled to be complete near the end of Fiscal 2016.
 - **Property Division Subscription Division.** DOF has proposed savings \$32,000 in each year of the Executive Plan as a result of the reduction of the Marshall and Swift publication subscription used by the Property Division.
 - **State Title and Registration System Contract Pricing Renegotiation (STARS).** STARS is a system that automates all vehicle title and registration business functions. Through a competitive bidding process, the agency was able to award

these services to new vendor, LES, at a much lower price, for a savings of \$600,000 in each year of the Executive Plan.

Budget Highlights

Preliminary Budget Response

The Council's response to the Mayor's Fiscal 2016 Preliminary Budget included one recommendation for the Department. The recommendation called upon the Administration to add additional staff within DOF to strengthen OSE's operations. As mentioned previously in this report, the Fiscal 2016 Executive Plan contains funding in the amount of \$320,000 in every year of the Plan for four additional full-time positions within DOF for OSE.

Other Issues/Areas of Interest

- **Sales Tax Suppression Software.** On June 3, 2015, the Manhattan District Attorney released a Grand Jury report relating to Sales Tax suppression software. This new software can use current technology (electronic cash registers and point of sale systems) to hide a portion of daily sales, hide all sales for an entire day, or alter details of particular sales to reduce a merchant's sales tax obligation. To operate, the suppression programs may be embedded into the operating system of electronic hardware, known as phantom aware; be maintained on a thumb drive; or remotely manipulated off-premises through an internet link. This software can also be used to underreport New York City's unincorporated business tax, the general corporation tax, and the MTA surcharge tax. The Grand Jury made the following recommendations to thwart the use of such software:
 - Amend to the New York State Penal Law to make a felony the purchase, possession, installation, maintenance, or use of automated sales suppression software, and create a felony-level conspiracy crime for those who conspire with merchants to defraud the government through suppression program and devices; and
 - Amend the New York City Administrative Code to add a new element to the City's Tax Fraud Act. The new element would encompass the purchase, possession, installation, maintenance, or use of automated sales suppression software.
- **Income Verification for SCRIE and DRIE.** On April 30, 2015, DOF informed over 5,000 Senior Citizen Rent Increase Exemption (SCRIE) and Disabled Rent Increase Exemption (DRIE) program recipients that such recipients may either experience a reduction in their SCRIE or DRIE benefits or lose the benefit entirely. Pursuant to State law, tenants who qualify for SCRIE and DRIE have their rent frozen at either their prior legal rent or one-third of their income (whichever is greater) such that a tenant always pays at least one-third of their income in rent. DOF checks this ratio at the initial application stage, but not at the renewal stage. Now, due to better computers, DOF is checking the income ratio at the renewal stage, which may cause some recipients to see a reduction in their benefit or to lose their benefit. According to DOF, with the new income verification procedures in place, savings in the amount of approximately \$6.1 million could be realized annually. Such savings, however, are not reflected in the Fiscal 2016 Executive Budget.
- **SCRIE/DRIE Lawsuit.** On June 3, 2015, the New York City Public Advocate and senior advocates filed a lawsuit against the Department of Finance alleging that the City failed to properly inform the public about a newly implemented rule that required survivors of SCRIE tenants to apply for a "benefit takeover" within 60 days in order to continue receiving

the benefits previously received by the decedent. The plaintiffs alleged that the improper notice violated the City Administrative Procedure Act, due process, the Americans With Disabilities Act, and the City Human Rights Law.

- **Tax Conformity.** On April 13, 2015, the New York State Governor signed into law Chapter 59 of the Laws of 2015, which restructures New York City's business taxes so that they are in conformity with the recent changes to the State's business taxes, including merging the banking tax with the general corporation tax and reducing the corporate tax rate for small corporations and manufacturers. In 2014, New York State enacted sweeping reforms with respect to its taxation of corporations, including eliminating the tax on banking corporations, enacting economic nexus provisions, amending the combined reporting provisions, and implementing customer-based sourcing. New York City's tax structure, however, was not changed at that time, resulting in concern among taxpayers about having to comply with two completely different sets of rules for New York State and New York City. The City's adoption of the same tax structure as the State makes tax filing considerably less complicated and expensive for businesses, and facilitates transparency for the City in processing business taxes. The City and State will review the same tax forms for each taxpayer, and will be able to perform joint audits.

The changes were made revenue-neutral by raising the cap on the capital base alternative for calculating the tax from \$1 million to \$10 million. The changes do not apply to S corporations, and the provisions of Chapter 59 apply to tax year 2015 and all subsequent tax years, in synchronization with the tax changes in New York State. A full phase out of the banking tax in New York City is expected to be completed by 2017.

- **Future Tax Reform.** Tax Conformity applied only to firms that are C corporations, a type of business that includes most large corporations and almost all banks. S corporations and unincorporated firms, such as partnerships, now have different rules concerning nexus, combined reporting and apportionment than other firms. DOF is looking at this issue for future action.

Appendix 1: DOF Fiscal 2016 Executive Budget Actions

<i>Dollars in Thousands</i>	Fiscal 2015			Fiscal 2016		
	City	Non-City	Total	City	Non-City	Total
DOF Budget As of the Fiscal 2016 Preliminary Plan	\$260,536	\$5,021	\$265,559	\$257,462	\$4,871	\$262,333
New Needs						
Office of Special Enforcement	\$0	\$0	\$0	\$320	\$0	\$320
Tax Policy and Planning- New Property Analysis and Reporting Unit	0	0	0	260	0	260
Taxpayer Advocate	0	0	0	755	0	755
Subtotal New Needs	\$0	\$0	\$0	\$1,335	\$0	\$1,335
Other Adjustments						
Collective Bargaining	\$1,071	\$29	\$1,100	\$1,120	\$44	\$1,164
Credit card machine	0	1	1	0	0	0
DOF Merchant Fee	0	9	9	0	0	0
Elavon Reimbursement		4	4	0	4	4
Heat, Light, and Power	(70)	0	(70)	(107)	0	(107)
Lease Adjustment	0	0	0	1,415	0	1,415
OTPS Roll	(130)	0	(130)	130	0	130
Property Division Subscription Reduction *	0	0	0	(32)	0	(32)
PTS/BTS System Modernization Savings*	0	0	0	(413)	0	(413)
STARS Contract Pricing Renegotiation*	0	0	0	(600)	0	(600)
Subtotal Other Adjustments	\$871	\$43	\$914	\$1,513	\$48	\$1,561
TOTAL All Changes	\$871	\$43	\$914	\$2,848	\$48	\$2,896
DOF Budget as of the Fiscal 2016 Executive Budget	\$261,407	\$5,064	\$266,472	\$260,311	\$4,919	\$265,230
*These "Other Adjustments" are included in the Citywide Savings Program.						

Appendix 2: DOF Budget Actions since Fiscal 2015 Adoption

<i>Dollars in Thousands</i>	Fiscal 2015			Fiscal 2016		
	City	Non-City	Total	City	Non-City	Total
Agency Budget as of the Adopted 2015 Budget	\$244,492	\$4,870	\$249,362	\$241,274	\$4,870	\$246,144
New Needs						
Business Tax System	\$520	\$0	\$520	\$2,093	\$0	\$2,093
Funding for 55A Staff	377	0	377	665	0	665
One City, Built to Last	74	0	74	98	0	98
Financial Data Matching Unit	90	0	90	180	0	180
New York City Tax Auditors	767	0	767	1,534	0	1,534
Office of Special Enforcement	0	0	0	320	0	320
Paylock	3,000	0	3,000	0	0	0
Sheriff -Support for NYC Law Dept Investigations	102	0	102	193	0	193
Tax Audit Support Staff	223	0	223	446	0	446
Tax Policy and Planning- New Assessors	400	0	400	800	0	800
Tax Policy and Planning- New Property Analysis and Reporting Unit	0	0	0	260	0	260
Taxpayer Advocate	0	0	0	755	0	755
Subtotal New Needs	\$5,552	\$0	\$5,552	\$7,343	\$0	\$7,343
Other Adjustments						
Collective Bargaining (Various Titles)	\$5,063	\$3	\$5,066	\$6,801	\$3	\$6,805
BEC- Finance Dept Credit Cards	0	0	0	0	0	0
CPRS CC MOU with DOF	0	25	25	0	0	0
CPRS- Dept of Finance	0	1	1	0	1	1
Credit card Expenses	0	4	4	0	0	0
Credit card machine	0	1	1	0	0	0
Dept of Finance	0	55	55	0	0	0
DOF Merchant Fee	0	9	9	0	0	0
DOF Security	0	57	57	0	0	0
Elavon Reimbursement		4	4	0	4	4
FY15 DOF- MOME Service Reimbursement	0	6	6	0	0	0
FY2015 DOF Law Mod	0	3	3	0	0	0
Heat, Light, and Power	(70)	0	(70)	(107)	0	(107)
I/C mod with Dept of Finance	0	2	2	0	0	0
IC w/DOF - Credit Card Machines	0	0	0	0	0	0
IC W/DOF Yearly Card Exp	0	0	0	0	0	0
Intra City w/ DOF- Rental Machine	0	0	0	0	0	0
Labor Transfer for Non-Union Employees Correction	(1,689)	0	(1,689)	(2,119)	0	(2,119)
Lease Adjustment	0	0	0	1,415	0	1,415
OTPS Roll (CIAB)	(130)	0	(130)	130	0	130
Outside Collection Agencies	2,000	0	2,000	0	0	0
PayLock	4,500	0	4,500	4,500	0	4,500
Property Division Subscription Reduction	0	0	0	(32)	0	(32)
PS Adjustments	1,689	0	1,689	2,119	0	2,119
PTS/BTS System Modernization Savings	0	0	0	(413)	0	(413)
Sherriff Office Collective Bargaining	0	26	26	0	41	41
STARS Contract Pricing Renegotiation	0	0	0	(600)	0	(600)
Subtotal Other Adjustments	\$11,363	\$195	\$11,557	\$11,694	\$48	\$11,743
Total All Changes	\$16,916	\$195	\$17,110	\$19,037	\$48	\$19,086
DOF Budget as of the Fiscal 2016 Executive Plan	\$261,408	\$5,065	\$266,472	\$260,311	\$4,919	\$265,230