



Fiscal 2009 Preliminary Budget Hearings

❖ Committee on Finance

March 2008

Scheduled To Testify:

- *Office of Management & Budget*
- *Department of Finance*
- *Department of Design & Construction*
- *Office of the Comptroller*
- *Independent Budget Office*

***Hon. Christine C. Quinn
Speaker of the Council***

***Hon. David I. Weprin, Chair
Committee on Finance***

***James Caras, Acting Director
Finance Division***

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DEPARTMENT OF FINANCE (836)

Agency Operations

The Department of Finance (DOF) collects City revenues, complies with City tax and other revenue laws, values all real property in the City, provides a forum for the public to dispute tax and parking violation liability, and maintains property records.

AGENCY FUNDING OVERVIEW

Agency Funding Sources	Fiscal 2008 Adopted Budget	Fiscal 2008 Current Modified	Fiscal 2009 Preliminary Budget
City	\$212,889,829	\$212,889,829	\$206,295,482
Other Categorical	\$0	\$0	\$0
Capital IFA	\$0	\$0	\$0
State	\$2,000,000	\$2,180,540	\$2,000,000
Community Development	\$0	\$0	\$0
Federal-Other	\$0	\$0	\$0
Intra-City	\$2,205,919	\$2,861,323	\$2,205,919
Total	\$217,095,748	\$217,931,692	\$210,501,401

HEADCOUNT OVERVIEW

Headcount	Fiscal 2008 Adopted Budget	6/30/2008 Forecast	Fiscal 2009 Preliminary Budget
City	2,241	2,181	2,110
Non-City	12	12	12
Total	2,253	2,193	2,122

PROGRAM FUNDING OVERVIEW (\$000s)

Program	2005 Actual Spending	2006 Actual Spending	2007 Actual Spending	2008 Budget (Jan 24,2008 Financial Plan)	2009 Preliminary Budget
Administration	\$41,323	\$43,158	\$44,443	\$52,455	\$50,558
Audit	\$14,451	\$14,396	\$17,091	\$19,647	\$18,958
Civil Enforcement	\$16,658	\$17,831	\$15,446	\$13,887	\$13,253
Collections	\$16,861	\$17,433	\$15,899	\$19,631	\$18,520
Communications & Governmental Services	\$886	\$976	\$1,000	\$1,771	\$1,771
Customer Relations	\$4,624	\$4,334	\$4,820	\$4,803	\$4,803
FIT(Finance Information Technology)	\$29,625	\$28,946	\$29,976	\$31,784	\$30,599
Legal & Adjudications	\$15,883	\$14,143	\$14,450	\$15,591	\$15,117
NYCSERV Contract Funding	\$18,166	\$17,060	\$18,443	\$11,979	\$11,979
Payment Operations & Application Processing	\$13,660	\$13,548	\$14,725	\$15,729	\$15,729
Property Records	\$9,217	\$9,316	\$10,138	\$11,546	\$11,291
Tax Appeals Tribunal	\$1,494	\$1,417	\$1,547	\$1,025	\$0
Treasury	\$5,251	\$5,527	\$6,180	\$5,526	\$5,526
Valuing Property	\$14,048	\$12,442	\$11,709	\$12,885	\$12,397
Total	\$202,147	\$200,527	\$205,867	\$218,259	\$210,501

Administration

This program area includes funding for 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 information and analysis to help decision makers improve the City's tax system and public understanding of the revenue system.

Audit

This program area includes funding for the Audit division which provides feedback to taxpayers about the accuracy of their returns.

Civil Enforcement

This program area includes funding for the Tax Enforcement Division which attempts to ensure that all taxpayers pay their fair share and provides enforcement against those who intentionally do not. Funding is also included for the part of The Sheriff's Division which promotes public safety and enforces court orders, including those for the collection of judgment debt.

Collections

This program area includes funding for The Collections Division which resolves outstanding debt issues and for Marshal Enforcement which helps people pay the right amount on time.

Communications & Governmental Services

This program area includes funding for the Communications & Governmental Services division which provides clear and timely information and assistance to employees and the public, and effectively promotes the agency's policies and programs on behalf of its operating divisions.

Customer Relations

This program area includes funding for the Customer Relations Division to ensure that Finance responds to inquiries quickly and accurately, keeps the public well informed and resolves customer issues.

Legal & Adjudications

This program area includes funding for Legal Affairs to ensure that laws, rules and regulations are clear, easy to understand and fairly applied to the public, and that finance has adequate legal support. Also funds the Adjudication Division's which provides a fair and efficient forum for motorists to challenge their parking or red light tickets.

NYCSERV Contract Funding

This program area includes funding for Other than Personal Services expenses 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.

Payment Ops & Application Processing

This program area includes funding for Payment Operations which ensures quick and accurate processing of payments, returns exemptions and business tax refunds, while providing people with convenient options to pay and file.

Property Records

This program area includes funding for the City Register which maintains official records of real and personal property transfers and interests. ACRIS is the Automated City Register Information System, which allows anyone to view property-related ownership documents online going back to 1966. The Surveyor, who reports to the City Register, updates and maintains the official tax maps of the City of New York when property owners request the subdivision of large lots into smaller lots (apportionment) or the merging of smaller lots into one large lot (merging).

Tax Appeals Tribunal

This program area includes funding for the New York City Tax Appeals Tribunal which resolves disputes between taxpayers and the New York City Department of Finance for all non-property income and excise taxes administered by the City of New York. The tribunal consists of two divisions – the Administrative Law Judge Division and the Appeals Division.

PROGRAM HEADCOUNT OVERVIEW

Program	2008 Budget (Jan 24,2008 Financial Plan)	2009 Preliminary Budget
Administration	198	198
Audit	239	227
Civil Enforcement	216	216
Collections	325	306
Communications & Governmental Services	13	13
Customer Relations	132	132
FIT (Finance Information Technology)	209	188
Legal & Adjudications	191	182
Payment Operations & Application Processing	277	277
Property Records	110	110
Treasury	43	43
Valuing Property	240	230
Total	2,193	2,122

UNIT OF APPROPRIATION

The operating budget of an agency is structured into several levels, each of which provides varying levels of detail on an agency's spending plans. The City Charter requires that U/As represent the amount appropriated for Personal Services (i.e. salaries) or Other Than Personal Services (i.e. supplies) for a particular program, purpose, activity or institution.

U/A#	U/A Name	Fiscal 2008 Adopted Budget	Fiscal 2008 Modified as of 1/24/2008	Fiscal 2009 Preliminary Budget
001	Administration & Planning	\$35,757,602	\$35,757,602	\$34,875,485
002	Operations	\$22,552,239	\$22,552,239	\$22,344,896
003	Property	\$19,206,545	\$19,206,545	\$18,791,920
004	Audit	\$21,629,264	\$21,629,264	\$20,944,832
005	Legal	\$3,895,848	\$3,895,848	\$3,787,493
006	Tax Appeals Tribunal	\$1,438,702	\$1,438,702	\$0
007	Parking Violations Bureau	\$10,985,387	\$10,985,387	\$10,737,483
009	City Sheriff	\$13,297,294	\$13,858,977	\$12,948,610
	Total PS	\$128,762,881	\$129,324,564	\$124,430,719
011	Administration & Planning	\$72,403,975	\$72,411,475	\$70,361,445
022	Operations	\$4,495,000	\$4,495,000	\$4,495,000
033	Property	\$6,396,000	\$6,569,040	\$6,396,000
044	Audit	\$460,000	\$460,000	\$460,000
055	Legal	\$141,990	\$141,990	\$141,990
066	Tax Appeals Tribunal	\$219,655	\$219,655	\$0
077	Parking Violations Bureau	\$450,000	\$450,000	\$450,000
099	City Sheriff	\$3,766,247	\$3,859,968	\$3,766,247
	Total OTPS	\$88,332,867	\$88,607,128	\$86,070,682
	Total Agency	\$217,095,748	\$217,931,692	\$210,501,401

Fiscal 2009 Preliminary Budget Report

PRELIMINARY BUDGET ACTIONS (\$000)

Description	Fiscal 2008			Fiscal 2009		
	City	Non-City	Total	City	Non-City	Total
Agency Budget as per the Adopted Plan	\$212,890,000	\$5,020,000	\$217,910,000	\$210,818,000	\$4,206,000	\$215,024,000
Other Adjustments			\$0			\$0
Collective Bargaining Increases	\$1,555,364		\$1,555,364	\$1,555,364		\$1,555,364
Heat, Light, and Power	(\$171,923)		(\$171,923)			\$0
Tax Appeals Tribunal Transfer	(\$646,425)		(\$646,425)	(\$1,671,137)		(\$1,671,137)
To Schedule Additional Funds	\$23,040		\$23,040			
Total Other Adjustments	\$760,056		\$760,056	(\$115,773)		(\$115,773)
PEG Restorations			\$0			\$0
Hiring Freeze & Vacancy Reduction	(\$409,600)		(\$409,600)	(\$4,407,164)		(\$4,407,164)
Total PEG Restorations	(\$409,600)		(\$409,600)	(\$4,407,164)		(\$4,407,164)
Total Preliminary Budget Changes	\$350,456		\$350,456	(\$4,522,937)		(\$4,522,937)
Preliminary Budget	\$213,240,456	\$5,020,000	\$218,260,456	\$206,295,063	\$4,206,000	\$210,501,063

Preliminary Budget Action Analysis

Other Adjustments

- **Collective Bargaining Increases.** There is an adjustment for collective bargaining costs of \$1.5 million for Fiscal 2009 and the outyears associated with recent collective bargaining settlements with CWA Local 1180.
- **Tax Appeals Tribunal Transfer.** City tax levy funding in the amount of \$646,000 in Fiscal 2008 and \$1.6 million in Fiscal 2009 and the outyears along with 16 personal will be transferred to the Tax Commission associated with the merger between the Commission and the Tax Appeals Tribunal.
- **Heat, Light and Power.** The January Plan shows a decrease to the agency's budget in Fiscal 2009 in the amount of \$172,000 to properly reflect the costs associated with heat, light, and power.

Program to Eliminate the Gap (PEGs)

- **Hiring Freeze and Vacancy Reduction Program.** The Department anticipates savings of \$4.4 million in Fiscal 2008 and \$6.6 million in Fiscal 2009 and the outyears from the elimination of 115 current vacancies and vacancies through future attrition.
- **One-Time Rebates.** The Department of Finance will realize one-time payments from prior year purchased of services and equipment in the amount of \$1.3 million in Fiscal 2008.

Fiscal 2009 Preliminary Budget Report

- **Additional City Register Fee Activity.** Based on current year activity of real estate transactions from mortgage deeds, the Department of Finance projects additional revenue in the amount \$6.2 million in Fiscal 2009 and the outyears
- **Surveyor Fees.** The Department of Finance anticipates generating additional revenue from the increase and consolidation of surveyor fees in the amount of \$1.5 million in Fiscal 2009 and the outyears. Surveyor fees that will be increasing include the fees to access tentative tax lot numbers and a fee to receive a tax map certification.
- **Implement a New Fleet Program Fee.** The Department of Finance will establish an annual fee for every plate to register companies in the Fleet Program that is expected to generate \$1.8 million in Fiscal 2009 and the outyears.
- **Additional Court and Trust Fee Revenue.** The Department of Finance is anticipating additional court and trust fees based on higher cash balances held and processed by the Court and Trust Divisions in the amount \$1 million in Fiscal 2009 and the outyears.

Department of Finance

The Department of Finance (DOF) collects City revenues, complies with City tax and other revenue laws, values all real property in the City, provides a forum for the public to dispute tax and parking violation liability, and maintains property records.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending by Program					
Administration	\$41,323,310	\$43,158,024	\$44,443,162	\$52,454,652	\$50,558,181
Audit	\$14,451,018	\$14,395,675	\$17,090,779	\$19,647,156	\$18,958,175
Civil Enforcement	\$16,657,522	\$17,830,986	\$15,445,662	\$13,887,062	\$13,252,901
Collections	\$16,860,808	\$17,433,070	\$15,898,904	\$19,630,939	\$18,519,567
Communications & Governmental Services	\$886,094	\$975,731	\$999,775	\$1,771,275	\$1,771,275
Customer Relations	\$4,623,503	\$4,333,852	\$4,819,971	\$4,803,285	\$4,803,285
FIT(Finance Information Technology)	\$29,624,742	\$28,946,209	\$29,975,556	\$31,784,090	\$30,599,235
Legal & Adjudications	\$15,883,025	\$14,143,388	\$14,449,846	\$15,590,994	\$15,116,966
NYCSERV Contract Funding	\$18,165,640	\$17,060,177	\$18,443,261	\$11,978,507	\$11,978,507
Payment Operations & Application Processing	\$13,659,881	\$13,548,073	\$14,724,706	\$15,728,942	\$15,728,942
Property Records	\$9,217,317	\$9,315,548	\$10,137,966	\$11,545,895	\$11,290,535
Tax Appeals Tribunal	\$1,493,896	\$1,417,308	\$1,547,430	\$1,024,712	\$0
Treasury	\$5,251,192	\$5,527,205	\$6,180,228	\$5,526,447	\$5,526,447
Valuing Property	\$14,048,381	\$12,441,840	\$11,708,511	\$12,885,152	\$12,397,385
Total	\$202,146,329	\$200,527,085	\$205,865,756	\$218,259,108	\$210,501,401
Funding					
City Funds	NA	NA	NA	\$213,217,245	\$206,295,482
Intra City	NA	NA	NA	\$2,861,323	\$2,205,919
State	NA	NA	NA	\$2,180,540	\$2,000,000
Total	NA	NA	NA	\$218,259,108	\$210,501,401
Full-Time Positions	2,155	2,103	2,063	2,193	2,122

Note: "NA" means that data is not available

Administration

Administrative services not elsewhere classified include the Commissioner's office and other executive offices which plan and coordinate the agency's different operations and serve as the department's liaisons to City oversight agencies. The administrative departments providing agency wide services such as purchasing and payroll are also included in this category.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$10,545,355	\$11,136,249	\$11,587,545	\$11,486,489	\$11,489,368
Other than Personal Services	\$30,777,954	\$32,021,774	\$32,855,617	\$40,968,163	\$39,068,813
Total	\$41,323,310	\$43,158,024	\$44,443,162	\$52,454,652	\$50,558,181
Funding					
City Funds	NA	NA	NA	\$52,447,152	\$50,558,181
State	NA	NA	NA	\$7,500	\$0
Total	NA	NA	NA	\$52,454,652	\$50,558,181
Full-Time Positions	211	209	209	198	198

Note: "NA" means that data is not available

Audit

DOF conducts in-depth audits of business and personal income, excise and other tax returns. It identifies non-filing and delinquent businesses, and, when appropriate, assesses additional taxes and/or seeks civil penalties.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$14,294,789	\$14,092,912	\$16,777,999	\$19,337,156	\$18,648,175
Other than Personal Services	\$156,229	\$302,763	\$312,780	\$310,000	\$310,000
Total	\$14,451,018	\$14,395,675	\$17,090,779	\$19,647,156	\$18,958,175
Funding					
City Funds	NA	NA	NA	\$19,647,156	\$18,958,175
Total	NA	NA	NA	\$19,647,156	\$18,958,175
Full-Time Positions	233	222	272	239	227

Performance Measures

	Type of Measure	2005 Annual Target	2005 Annual Actual	2006 Annual Target	2006 Annual Actual	2007 Annual Target	2007 Annual Actual	2008 Annual Target	2008 4-Month Actual
Field audit cases closed within 1 year (%)	Efficiency	20%	46%	20%	33%	20%	36%	20%	36%
Average amount collected from a field audit case (\$000)	Output	\$275	\$322	\$275	\$366	\$275	\$632	\$275	\$97

Note: "NA" means that data is not available

Civil Enforcement

The Office of the Sheriff enforces civil law court orders and judgments by serving court orders, seizing property, executing evictions, and making arrests. It also tows cars for parking violations and auctions towed cars if their owners do not pay their judgment debt to redeem their vehicles.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$12,758,485	\$14,087,531	\$11,536,259	\$9,898,337	\$9,336,654
Other than Personal Services	\$3,899,037	\$3,743,455	\$3,909,402	\$3,988,725	\$3,916,247
Total	\$16,657,522	\$17,830,986	\$15,445,662	\$13,887,062	\$13,252,901
Funding					
City Funds	NA	NA	NA	\$11,025,739	\$11,046,982
Intra City	NA	NA	NA	\$2,861,323	\$2,205,919
Total	NA	NA	NA	\$13,887,062	\$13,252,901
Full-Time Positions	211	211	148	216	216

Note: "NA" means that data is not available

Collections

DOF processes business income tax returns, collects remittances and issues refunds for this and other taxes, and bills the real property tax. It also collects non-tax revenue and provides taxpayer assistance.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$14,386,162	\$14,851,058	\$14,675,739	\$15,745,939	\$14,634,567
Other than Personal Services	\$2,474,646	\$2,582,012	\$1,223,165	\$3,885,000	\$3,885,000
Total	\$16,860,808	\$17,433,070	\$15,898,904	\$19,630,939	\$18,519,567
Funding					
City Funds	NA	NA	NA	\$19,630,939	\$18,519,567
Total	NA	NA	NA	\$19,630,939	\$18,519,567
Full-Time Positions	324	300	289	325	306

Note: "NA" means that data is not available

Communications & Governmental Services

Through this program, DOF communicates information about property taxes, parking violations, and other services to the general public.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$698,477	\$615,483	\$730,671	\$1,186,475	\$1,186,475
Other than Personal Services	\$187,618	\$360,247	\$269,104	\$584,800	\$584,800
Total	\$886,094	\$975,731	\$999,775	\$1,771,275	\$1,771,275
Funding					
City Funds	NA	NA	NA	\$1,771,275	\$1,771,275
Total	NA	NA	NA	\$1,771,275	\$1,771,275
Full-Time Positions	10	11	5	13	13

Note: "NA" means that data is not available

Customer Relations

In recent years, a significant share of DOF expenditures have been devoted to general taxpayer assistance, improving outreach and communications with customers and working with the 311 Citizen Service (call-in) Center.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$4,623,503	\$4,333,852	\$4,819,971	\$4,803,285	\$4,803,285
Total	\$4,623,503	\$4,333,852	\$4,819,971	\$4,803,285	\$4,803,285
Funding					
City Funds	NA	NA	NA	\$4,803,285	\$4,803,285
Total	NA	NA	NA	\$4,803,285	\$4,803,285
Full-Time Positions	111	112	102	132	132

Performance Measures

	Type of Measure	2005 Annual Target	2005 Annual Actual	2006 Annual Target	2006 Annual Actual	2007 Annual Target	2007 Annual Actual	2008 Annual Target	2008 4-Month Actual
Average response time for email correspondence (days)	Service Quality	NA	10.4	NA	28.4	7.0	22.2	7.0	4.0
Average response time for mail correspondence (days)	Service Quality	NA	27.0	NA	33.7	30.0	21.5	7.0	7.3
Average wait time on customer assistance helpline (minutes)	Service Quality	10.0	10.9	10.0	7.7	5.0	6.0	5.0	11.0

Note: "NA" means that data is not available

FIT(Finance Information Technology)

DOF's MIS operations entail managing the selection, development, and implementation of technologies to meet the needs of the department's different operations and further the agency's goals of improving services.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$13,505,325	\$14,250,738	\$14,914,454	\$16,121,516	\$14,936,661
Other than Personal Services	\$16,119,416	\$14,695,471	\$15,061,102	\$15,662,574	\$15,662,574
Total	\$29,624,742	\$28,946,209	\$29,975,556	\$31,784,090	\$30,599,235
Funding					
City Funds	NA	NA	NA	\$31,784,090	\$30,599,235
Total	NA	NA	NA	\$31,784,090	\$30,599,235
Full-Time Positions	191	192	194	209	188

Note: "NA" means that data is not available

Legal & Adjudications

The Legal division advises the department on all legal, legislative, and regulatory issues involving both tax and non-tax revenue. It works with the Tax Policy unit in drafting legislation, administers real property tax exemptions and policies, and attempts to negotiate settlements to taxpayer disputes in order to avoid the disputes having to be heard by the Tax Tribunal.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$15,181,412	\$13,815,269	\$13,891,565	\$14,999,004	\$14,524,976
Other than Personal Services	\$701,613	\$328,119	\$558,281	\$591,990	\$591,990
Total	\$15,883,025	\$14,143,388	\$14,449,846	\$15,590,994	\$15,116,966
Funding					
City Funds	NA	NA	NA	\$15,590,994	\$15,116,966
Total	NA	NA	NA	\$15,590,994	\$15,116,966
 Full-Time Positions	 197	 179	 181	 191	 182

Note: "NA" means that data is not available

NYCSERV Contract Funding

The NYCServ ePayment Center enables residents to pay various New York City taxes and other charges using the Internet. It is available 24 hours a day, 7 days a week.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Other than Personal Services	\$18,165,640	\$17,060,177	\$18,443,261	\$11,978,507	\$11,978,507
Total	\$18,165,640	\$17,060,177	\$18,443,261	\$11,978,507	\$11,978,507
Funding					
City Funds	NA	NA	NA	\$11,978,507	\$11,978,507
Total	NA	NA	NA	\$11,978,507	\$11,978,507

Note: "NA" means that data is not available

Payment Operations & Application Processing

DOF processes tax returns and remittances, issues refunds, and collects non-tax revenue, other than fines for parking violations.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$12,576,088	\$12,824,682	\$13,800,833	\$14,368,942	\$14,368,942
Other than Personal Services	\$1,083,794	\$723,390	\$923,873	\$1,360,000	\$1,360,000
Total	\$13,659,881	\$13,548,073	\$14,724,706	\$15,728,942	\$15,728,942
Funding					
City Funds	NA	NA	NA	\$14,228,942	\$14,228,942
State	NA	NA	NA	\$1,500,000	\$1,500,000
Total	NA	NA	NA	\$15,728,942	\$15,728,942
Full-Time Positions	275	281	289	277	277

Performance Measures

	Type of Measure	2005 Annual Target	2005 Annual Actual	2006 Annual Target	2006 Annual Actual	2007 Annual Target	2007 Annual Actual	2008 Annual Target	2008 4-Month Actual
Average time to issue decision for a parking ticket by mail/web (days)	Service Quality	60.0	66.6	60.0	86.4	60.0	34.1	40.0	33.3
Average time to issue decision for parking ticket appeals (days)	Service Quality	NA	54.0	NA	10.0	20.0	11.0	17.0	13.8
Average time to issue refunds for parking ticket appeals and towing charges (days)	Service Quality	NA	NA	NA	NA	NA	NA	10.0	5.0
Average time to process refunds - Parking ticket appeals (days)	Service Quality	5.0	3.0	5.0	2.0	2.0	2.0	2.0	No longer in use
Average time to process refunds - Towing charges (days)	Service Quality	5.0	4.0	5.0	2.0	2.0	2.0	2.0	No longer in use
Average turnaround time for in-person parking ticket hearings (minutes)	Service Quality	NA	55	NA	60	45	24	45	26

Note: "NA" means that data is not available

Property Records

The Department updates and maintains official maps of New York City, and maintains the City Register, which records, files, and preserves all records of property transfers, such as deeds, mortgages, and leases, for all boroughs except Staten Island.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$6,133,139	\$6,251,567	\$6,779,913	\$6,478,442	\$6,480,345
Other than Personal Services	\$3,084,178	\$3,063,981	\$3,358,053	\$5,067,453	\$4,810,190
Total	\$9,217,317	\$9,315,548	\$10,137,966	\$11,545,895	\$11,290,535
Funding					
City Funds	NA	NA	NA	\$11,395,895	\$11,290,535
State	NA	NA	NA	\$150,000	\$0
Total	NA	NA	NA	\$11,545,895	\$11,290,535
Full-Time Positions	153	155	151	110	110

Performance Measures

	Type of Measure	2005 Annual Target	2005 Annual Actual	2006 Annual Target	2006 Annual Actual	2007 Annual Target	2007 Annual Actual	2008 Annual Target	2008 4-Month Actual
Average time to record and index property documents - Bronx (days)	Service Quality	14.0	5.4	14.0	2.8	5.0	1.6	2.0	1.7
Average time to record and index property documents - Brooklyn (days)	Service Quality	14.0	3.3	14.0	1.3	5.0	1.6	2.0	1.1
Average time to record and index property documents - Manhattan (days)	Service Quality	14.0	12.0	14.0	4.2	5.0	2.8	2.0	1.5
Average time to record and index property documents - Queens (days)	Service Quality	14.0	12.3	14.0	3.3	5.0	1.2	2.0	1.4

Note: "NA" means that data is not available

Tax Appeals Tribunal

The Tax Appeals Tribunal provides taxpayers with an independent process to hear and resolve appeals relating to city-administered non-property taxes.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$1,292,820	\$1,225,128	\$1,342,115	\$805,057	\$0
Other than Personal Services	\$201,077	\$192,181	\$205,315	\$219,655	\$0
Total	\$1,493,896	\$1,417,308	\$1,547,430	\$1,024,712	\$0
Funding					
City Funds	NA	NA	NA	\$1,024,712	\$0
Total	NA	NA	NA	\$1,024,712	\$0
Full-Time Positions	16	15	15	0	0

Note: "NA" means that data is not available

Treasury

DOF's Treasury administers the City's network of bank accounts, manages the cash flow of the City's investments, and holds all cash bail until it is ordered to be refunded.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$2,276,937	\$2,325,353	\$2,636,952	\$2,459,696	\$2,459,696
Other than Personal Services	\$2,974,255	\$3,201,853	\$3,543,275	\$3,066,751	\$3,066,751
Total	\$5,251,192	\$5,527,205	\$6,180,228	\$5,526,447	\$5,526,447
Funding					
City Funds	NA	NA	NA	\$5,526,447	\$5,526,447
Total	NA	NA	NA	\$5,526,447	\$5,526,447
 Full-Time Positions	 40	 40	 40	 43	 43

Note: "NA" means that data is not available

Valuing Property

In its assessment program, DOF determines the taxable value of more than 900,000 parcels of NYC real estate each year. It oversees the computer-assisted mass appraisal system (CAMA) to enhance data collection and the accuracy of assessments for small residential properties.

	2005 Actuals	2006 Actuals	2007 Actuals	2008 Budget (Jan 24, 2008 Financial Plan)	2009 Preliminary Budget
Spending					
Personal Services	\$11,548,163	\$11,639,951	\$11,271,756	\$12,133,565	\$11,561,575
Other than Personal Services	\$2,500,218	\$801,889	\$436,755	\$751,587	\$835,810
Total	\$14,048,381	\$12,441,840	\$11,708,511	\$12,885,152	\$12,397,385
Funding					
City Funds	NA	NA	NA	\$12,362,112	\$11,897,385
State	NA	NA	NA	\$523,040	\$500,000
Total	NA	NA	NA	\$12,885,152	\$12,397,385
Full-Time Positions	183	176	168	240	230

Performance Measures

	Type of Measure	2005 Annual Target	2005 Annual Actual	2006 Annual Target	2006 Annual Actual	2007 Annual Target	2007 Annual Actual	2008 Annual Target	2008 4-Month Actual
Filed property assessment appeals resulting in reductions (%)	Outcome	NA	17%	NA	14%	NA	11%	NA	NA

Note: "NA" means that data is not available