



# **Fiscal 2009 Executive Budget Hearings**

---

## **❖ Committee on Finance**

*May 2008*

### **Scheduled To Testify:**

- *Department of Finance*

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

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

*Preston Niblack, Director  
Finance Division*

New York City Council Finance Division

Preston Niblack  
Director

Andy Grossman  
Acting Deputy Director, Expense

---

David Pechefsky  
Assistant Director, Housing & Economic Development

Anthony Brito  
Analyst

**TABLE OF CONTENTS**

Department of Finance (836) .....	3
Department of Finance Performance-Based Budget.....	10

### 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 Mod. as of 4/25/2008	Fiscal 2009 Preliminary Budget	Fiscal 2009 Executive Budget
City	\$212,889,829	\$212,889,829	\$206,295,482	\$202,070,574
Other Categorical	\$0	\$0	\$0	\$0
Capital IFA	\$0	\$0	\$0	\$0
State	\$2,000,000	\$2,180,540	\$2,000,000	\$1,960,000
Community Development	\$0	\$0	\$0	\$0
Federal-Other	\$0	\$0	\$0	\$0
Intra-City	\$2,205,919	\$2,861,323	\$2,205,919	\$2,205,919
<b>Total</b>	<b>\$217,095,748</b>	<b>\$217,931,692</b>	<b>\$210,501,401</b>	<b>\$206,236,493</b>

#### HEADCOUNT OVERVIEW

Headcount	Fiscal 2008 Adopted Budget	Fiscal 2008 Forecast for 6/30/2008	Fiscal 2009 Preliminary Budget	Fiscal 2009 Executive Budget
City	2,241	2,181	2,110	2,102
Non-City	12	12	12	12
<b>Total</b>	<b>2,253</b>	<b>2,193</b>	<b>2,122</b>	<b>2,114</b>

The headcount reduction of 139 from the Fiscal 2008 Adopted Budget to the Fiscal 2009 Executive budget is due to the elimination of 123 current vacancies and vacancies through future attrition. In addition there was the elimination of the tax appeals tribunal which consisted of 16 positions.

## Fiscal 2009 Executive Budget Report

---

### **PROGRAM FUNDING OVERVIEW (\$000S)**

<b>Program</b>	<b>2006 Actual Spending</b>	<b>2007 Actual Spending</b>	<b>2008 Adopted Budget</b>	<b>2008 Budget (May 1, 2008 Financial Plan)</b>	<b>2009 Preliminary Budget</b>	<b>2009 Executive Budget</b>
Administration	\$43,158	\$44,443	\$52,598	\$51,894	\$50,558	\$48,472
Audit	\$14,396	\$17,091	\$19,643	\$19,654	\$18,958	\$18,934
Civil Enforcement	\$17,831	\$15,446	\$13,253	\$13,874	\$13,253	\$13,099
Collections	\$17,433	\$15,899	\$19,660	\$19,689	\$18,520	\$18,578
Communications & Governmental Services	\$976	\$1,000	\$3,350	\$1,777	\$1,771	\$1,777
Customer Relations	\$4,334	\$4,820	\$4,803	\$4,870	\$4,803	\$4,870
FIT(Finance Information Technology)	\$28,946	\$29,976	\$31,229	\$32,205	\$30,599	\$31,923
Legal & Adjudications	\$14,143	\$14,450	\$15,473	\$15,601	\$15,117	\$12,428
NYCSERV Contract Funding	\$17,060	\$18,443	\$11,979	\$12,096	\$11,979	\$11,495
Payment Operations & Application Processing	\$13,548	\$14,725	\$15,144	\$15,809	\$15,729	\$15,718
Property Records	\$9,316	\$10,138	\$11,020	\$11,550	\$11,291	\$10,983
Tax Appeals Tribunal	\$1,417	\$1,547	\$1,658	\$1,025	\$0	\$0
Treasury	\$5,527	\$6,180	\$4,203	\$5,577	\$5,526	\$5,577
Valuing Property	\$12,442	\$11,709	\$13,083	\$12,905	\$12,397	\$12,383
<b>Total</b>	<b>\$200,527</b>	<b>\$205,866</b>	<b>\$217,096</b>	<b>\$218,527</b>	<b>\$210,501</b>	<b>\$206,236</b>

#### **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.

## Fiscal 2009 Executive Budget Report

### PROGRAM HEADCOUNT OVERVIEW

Program	2006 Actual Headcount	2007 Actual Headcount	2008 Adopted Budget	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
Administration	209	209	198	198	198	190
Audit	222	272	247	239	227	227
Civil Enforcement	211	148	216	216	216	216
Collections	300	289	337	325	306	306
Communications & Governmental Services	11	5	13	13	13	13
Customer Relations	112	102	132	132	132	132
FIT(Finance Information Technology)	192	194	222	209	188	225
Legal & Adjudications	179	181	196	191	182	145
Payment Operations & Application Processing	281	289	277	277	277	277
Property Records	155	151	110	110	110	110
Tax Appeals Tribunal	15	15	16	0	0	0
Treasury	40	40	43	43	43	43
Valuing Property	176	168	246	240	230	230
<b>Total</b>	<b>2,103</b>	<b>2,063</b>	<b>2,253</b>	<b>2,193</b>	<b>2,122</b>	<b>2,114</b>

### UNITS 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 Current Mod. as of 4/25/2008	Fiscal 2009 Preliminary Budget	Fiscal 2009 Executive Budget
001	Administration & Planning	\$35,757,602	\$35,757,602	\$34,875,485	\$34,142,844
002	Operations	\$22,552,239	\$22,552,239	\$22,344,896	\$22,483,242
003	Property	\$19,206,545	\$19,206,545	\$18,791,920	\$18,791,199
004	Audit	\$21,629,264	\$21,629,264	\$20,944,832	\$20,959,767
005	Legal	\$3,895,848	\$3,895,848	\$3,787,493	\$3,792,247
006	Tax Appeals Tribunal	\$1,438,702	\$1,438,702	\$0	\$0
007	Parking Violations Bureau	\$10,985,387	\$10,985,387	\$10,737,483	\$9,961,284
009	City Sheriff	\$13,297,294	\$13,858,977	\$12,948,610	\$12,956,565
	<b>Total PS</b>	<b>\$128,762,881</b>	<b>\$129,324,564</b>	<b>\$124,430,719</b>	<b>\$123,087,148</b>
011	Administration & Planning	\$72,403,975	\$72,411,475	\$70,361,445	\$68,068,373
022	Operations	\$4,495,000	\$4,495,000	\$4,495,000	\$4,434,000
033	Property	\$6,396,000	\$6,569,040	\$6,396,000	\$6,043,990
044	Audit	\$460,000	\$460,000	\$460,000	\$414,000
055	Legal	\$141,990	\$141,990	\$141,990	\$127,790

## Fiscal 2009 Executive Budget Report

U/A#	U/A Name	Fiscal 2008 Adopted Budget	Fiscal 2008 Current Mod. as of 4/25/2008	Fiscal 2009 Preliminary Budget	Fiscal 2009 Executive Budget
066	Tax Appeals Tribunal	\$219,655	\$219,655	\$0	\$0
077	Parking Violations Bureau	\$450,000	\$450,000	\$450,000	\$450,000
099	City Sheriff	\$3,766,247	\$3,859,968	\$3,766,247	\$3,611,192
	<b>Total OTPS</b>	<b>\$88,332,867</b>	<b>\$88,607,128</b>	<b>\$86,070,682</b>	<b>\$83,149,345</b>
	<b>Total Agency</b>	<b>\$217,095,748</b>	<b>\$217,931,692</b>	<b>\$210,501,401</b>	<b>\$206,236,493</b>

Continued from previous page

### EXECUTIVE BUDGET ACTIONS (\$000)

Description	Fiscal 2008			Fiscal 2009		
	City	Non-City	Total	City	Non-City	Total
<b>Agency Budget as per the Preliminary Plan</b>	<b>\$213,217</b>	<b>\$5,043</b>	<b>\$218,260</b>	<b>\$206,296</b>	<b>\$4,206</b>	<b>\$210,502</b>
<b>Executive Plan Budget Changes</b>						
<b>PEGs</b>						
Across the Board PS Reductions			\$0	(\$1,339)		(\$1,339)
Agency Wide OTPS Reductions			\$0	(\$3,917)		(\$3,917)
Reduce Expenditure on College Aides			\$0	(\$441)		(\$441)
Reduce Expenditure on Summer Interns			\$0	(\$156)		(\$156)
Reduce Supplemental Cleaning			\$0	(\$337)		(\$337)
<b>Total PEGs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,189)</b>	<b>\$0</b>	<b>(\$6,189)</b>
<b>New Needs</b>						
<b>Total New Needs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Adjustments</b>						
Across the Board PS Reductions			\$0	\$114		\$114
Heat, Light and Power	(\$235)		(\$235)	\$243		\$243
Lease Adjustment			\$0	\$1,104		\$1,104
OSA Staff Analyst Salary Adjustments	\$503		\$503	\$503		\$503
State Funding Reduction			\$0		(\$40)	(\$40)
<b>Total Other Adjustments</b>	<b>\$268</b>	<b>\$0</b>	<b>\$268</b>	<b>\$1,964</b>	<b>(\$40)</b>	<b>\$1,924</b>
<b>PEG Restorations and Substitutions (PRS)</b>						
<b>Total PRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Executive Plan Budget Changes</b>	<b>\$268</b>	<b>\$0</b>	<b>\$268</b>	<b>(\$4,225)</b>	<b>(\$40)</b>	<b>(\$4,265)</b>
<b>Agency Budget as per the Executive Plan</b>	<b>\$213,485</b>	<b>\$5,043</b>	<b>\$218,528</b>	<b>\$202,071</b>	<b>\$4,166</b>	<b>\$206,237</b>



### EXECUTIVE BUDGET ACTION ANALYSIS

#### Other Adjustments

- **Heat, Light and Power.** The Executive Plan shows an increase to the agency's budget in Fiscal 2009 in the amount of \$243,427 to properly reflect the costs associated with heat, light, and power.
- **Lease Adjustment.** The Executive Plan adds \$243,427 to the agency's budget in Fiscal 2009 and the outyears to properly reflect the costs associated with leases.
- **Organization of Staff Analyst Salary Assumptions.** There is an adjustment for collective bargaining costs of \$503,015 for Fiscal 2009 and the outyears associated with recent collective bargaining settlements with the Organization of Staff Analyst.
- **State Funding Reduction.** The Executive Plan shows a reduction of \$40,000 in Fiscal 2009 to administer the New York State Tax Relief Program (STAR). This reduction is a result of the State implementing a 2% budget cut to all localities that administer the STAR program.

#### Program to Eliminate the Gap

- **Across the Board Personal Services Reduction.** The Department anticipates savings of \$1.3 million in Fiscal 2009 and \$1.4 million in Fiscal 2010 and the outyears from a combination of savings from reducing the Administrative Law Judge (ALJ) services and an across the board personal services reduction. The personal services reduction is a result of the elimination of 8 vacancies for a savings of approximately \$500,000 in Fiscal 2009.

DOF will be reducing the ALJ hours based on how the public utilizes the center. The ALJ's are paid an hourly wage of \$39. The savings from reducing ALJ hours will be approximately \$800,000 in Fiscal 2009.

- Since more people are requesting hearings by mail, DOF can eliminate one ALJ in each borough every day.
- The number of hearings in the Staten Island Business Center is only 125 per day. Therefore, DOF will reduce the number of ALJ's by one.
- As a result of the program that DOF implemented wherein companies agree to pay a stipulated amount depending on the violation, the number of commercial hearings has declined from 80,000 per month to 60,000 per month. Therefore, DOF can handle all hearings from Monday to Thursday and can eliminate Friday hearings in the Commercial Adjudications Unit.
- If an individual does not agree with an ALJ's decision, he/she has the right to appeal. Most appeals are by mail; however, occasionally people request in person appeals. DOF has determined that staffing up the appeals unit for in person hearings with three people waiting for people who often cancel appointments is costly and inefficient. Therefore,

## Fiscal 2009 Executive Budget Report

---

DOF will eliminate in person appeals. DOF will pull three senior judges together as needed allowing for appeals to be conducted in boroughs as well as in Manhattan.

- **Agency Wide OTPS Reductions.** The Department anticipates savings of \$3.9 million in Fiscal 2009 and \$3.8 million in Fiscal 2010 and the outyears from the following agency wide administrative reductions.
  - Reducing the number of photocopier machines and PC Printers throughout the Agency through consolidation.
  - Reducing the number of paper subscriptions and having DOF staff share their subscriptions and/or getting them on-line.
  - Reducing the use of postage by better managing the way certain documents are mailed.
  - Reducing DOF printing and postage by allowing the public to get their statement of accounts and other documents on-line rather than in the mail.
  - Eliminating the Armored Car contract by having the City Sheriff's make daily pick ups from DOF's Business Centers and depositing the documents and funds at the Bank.
  - Reducing the number of Contractual Security Guards by 13. Instead the City Sheriff's will patrol DOF facilities, installing panic bars where needed and utilizing the Q-Matic systems in each location.
  - Reducing the need for funding for Credit Card Fees by promoting the use of Debit Cards over Credit Cards because the rate charged for Debit Cards is less as well as renegotiating DOF's contracts with several credit card companies.
  - Reducing the number of consultants on NYCServ, STARS, and ACRIS projects that can be handled internally by DOF's IT staff.
- **Reduce expenditures on College Aides.** The Executive Plan shows a decrease of 441,000 in Fiscal 2009 and the outyears to reflect the reduction of 60 college aides to 30.
- **Reduce expenditures on Summer Interns.** The Executive Plan shoes a decrease of \$156,000 in Fiscal 2009 and the outyears to reflect a reduction of 75 Summer internship positions to 40.
- **Reduce Supplemental Cleaning.** The Executive Plans shows a reduction of \$337,000 in Fiscal 2009 and the outyears to reflect that DOF will no longer provide outside supplemental cleaning services in City owned buildings, and will instead rely on DCAS to provide this service.

## Department of Finance

## 2009 Executive Budget

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending by Program</b>					
Administration	\$43,158,024	\$44,443,162	\$51,894,207	\$50,558,181	\$48,471,769
Audit	\$14,395,675	\$17,090,779	\$19,654,352	\$18,958,175	\$18,934,371
Civil Enforcement	\$17,830,986	\$15,445,662	\$13,873,670	\$13,252,901	\$13,098,540
Collections	\$17,433,070	\$15,898,904	\$19,689,228	\$18,519,567	\$18,577,856
Communications & Governmental Services	\$975,731	\$999,775	\$1,776,640	\$1,771,275	\$1,776,640
Customer Relations	\$4,333,852	\$4,819,971	\$4,870,421	\$4,803,285	\$4,870,421
FIT(Finance Information Technology)	\$28,946,209	\$29,975,556	\$32,204,742	\$30,599,235	\$31,922,995
Legal & Adjudications	\$14,143,388	\$14,449,846	\$15,600,759	\$15,116,966	\$12,428,063
NYCSERV Contract Funding	\$17,060,177	\$18,443,261	\$12,096,200	\$11,978,507	\$11,495,180
Payment Operations & Application Processing	\$13,548,073	\$14,724,706	\$15,808,999	\$15,728,942	\$15,717,999
Property Records	\$9,315,548	\$10,137,966	\$11,550,099	\$11,290,535	\$10,982,649
Tax Appeals Tribunal	\$1,417,308	\$1,547,430	\$1,024,712	\$0	\$0
Treasury	\$5,527,205	\$6,180,228	\$5,577,470	\$5,526,447	\$5,577,470
Valuing Property	\$12,441,840	\$11,708,511	\$12,905,227	\$12,397,385	\$12,382,540
<b>Total</b>	<b>\$200,527,085</b>	<b>\$205,865,756</b>	<b>\$218,526,726</b>	<b>\$210,501,401</b>	<b>\$206,236,493</b>
<b>Funding</b>					
City Funds	NA	NA	\$213,484,863	\$206,295,482	\$202,070,574
Intra City	NA	NA	\$2,861,323	\$2,205,919	\$2,205,919
State	NA	NA	\$2,180,540	\$2,000,000	\$1,960,000
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$218,526,726</b>	<b>\$210,501,401</b>	<b>\$206,236,493</b>
<b>Full-Time Positions</b>	<b>2,103</b>	<b>2,063</b>	<b>2,193</b>	<b>2,122</b>	<b>2,114</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>74</b>	<b>72</b>	<b>72</b>

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$11,136,249	\$11,587,545	\$11,615,048	\$11,489,368	\$11,174,551
Other than Personal Services	\$32,021,774	\$32,855,617	\$40,279,159	\$39,068,813	\$37,297,218
<b>Total</b>	<b>\$43,158,024</b>	<b>\$44,443,162</b>	<b>\$51,894,207</b>	<b>\$50,558,181</b>	<b>\$48,471,769</b>
<b>Funding</b>					
City Funds	NA	NA	\$51,886,707	\$50,558,181	\$48,471,769
State	NA	NA	\$7,500	\$0	\$0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$51,894,207</b>	<b>\$50,558,181</b>	<b>\$48,471,769</b>
<b>Full-Time Positions</b>	<b>209</b>	<b>209</b>	<b>198</b>	<b>198</b>	<b>190</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>21</b>	<b>21</b>	<b>21</b>
Cleaning Services	NA	NA	4	4	4
Contractual Services - General	NA	NA	3	3	3
Maintenance and Repairs - General	NA	NA	5	5	5
Printing Services	NA	NA	1	1	1
Professional Services - Accounting Services	NA	NA	1	1	1
Professional Services - Computer Services	NA	NA	1	1	1
Professional Services - Other	NA	NA	1	1	1
Security Services	NA	NA	2	2	2
Temporary Services	NA	NA	2	2	2
Training Program for City Employees	NA	NA	1	1	1

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
--	-----------------	-----------------	--	-------------------------------	-----------------------------

## Spending

Personal Services	\$14,092,912	\$16,777,999	\$19,344,352	\$18,648,175	\$18,655,371
Other than Personal Services	\$302,763	\$312,780	\$310,000	\$310,000	\$279,000
<b>Total</b>	<b>\$14,395,675</b>	<b>\$17,090,779</b>	<b>\$19,654,352</b>	<b>\$18,958,175</b>	<b>\$18,934,371</b>

## Funding

City Funds	NA	NA	\$19,654,352	\$18,958,175	\$18,934,371
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$19,654,352</b>	<b>\$18,958,175</b>	<b>\$18,934,371</b>

<b>Full-Time Positions</b>	<b>222</b>	<b>272</b>	<b>239</b>	<b>227</b>	<b>227</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>1</b>	<b>0</b>	<b>0</b>
Training Program for City Employees	NA	NA	1	0	0

## 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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$14,087,531	\$11,536,259	\$9,914,031	\$9,336,654	\$9,352,348
Other than Personal Services	\$3,743,455	\$3,909,402	\$3,959,639	\$3,916,247	\$3,746,192
<b>Total</b>	<b>\$17,830,986</b>	<b>\$15,445,662</b>	<b>\$13,873,670</b>	<b>\$13,252,901</b>	<b>\$13,098,540</b>
<b>Funding</b>					
City Funds	NA	NA	\$11,012,347	\$11,046,982	\$10,892,621
Intra City	NA	NA	\$2,861,323	\$2,205,919	\$2,205,919
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$13,873,670</b>	<b>\$13,252,901</b>	<b>\$13,098,540</b>
<b>Full-Time Positions</b>	<b>211</b>	<b>148</b>	<b>216</b>	<b>216</b>	<b>216</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>5</b>	<b>6</b>	<b>6</b>
Contractual Services - General	NA	NA	1	1	1
Maintenance and Repairs - General	NA	NA	1	1	1
Security Services	NA	NA	1	1	1
Telecommunications Maintenance	NA	NA	1	1	1
Training Program for City Employees	NA	NA	1	2	2

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$14,851,058	\$14,675,739	\$15,804,228	\$14,634,567	\$14,692,856
Other than Personal Services	\$2,582,012	\$1,223,165	\$3,885,000	\$3,885,000	\$3,885,000
<b>Total</b>	<b>\$17,433,070</b>	<b>\$15,898,904</b>	<b>\$19,689,228</b>	<b>\$18,519,567</b>	<b>\$18,577,856</b>
<b>Funding</b>					
City Funds	NA	NA	\$19,689,228	\$18,519,567	\$18,577,856
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$19,689,228</b>	<b>\$18,519,567</b>	<b>\$18,577,856</b>
<b>Full-Time Positions</b>	<b>300</b>	<b>289</b>	<b>325</b>	<b>306</b>	<b>306</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>3</b>	<b>4</b>	<b>4</b>
Contractual Services - General	NA	NA	1	1	1
Financing Costs	NA	NA	1	1	1
Maintenance and Repairs - General	NA	NA	1	1	1
Training Program for City Employees	NA	NA	0	1	1

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$615,483	\$730,671	\$1,191,840	\$1,186,475	\$1,191,840
Other than Personal Services	\$360,247	\$269,104	\$584,800	\$584,800	\$584,800
<b>Total</b>	<b>\$975,731</b>	<b>\$999,775</b>	<b>\$1,776,640</b>	<b>\$1,771,275</b>	<b>\$1,776,640</b>
<b>Funding</b>					
City Funds	NA	NA	\$1,776,640	\$1,771,275	\$1,776,640
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$1,776,640</b>	<b>\$1,771,275</b>	<b>\$1,776,640</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>5</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>2</b>	<b>2</b>	<b>2</b>
Maintenance and Repairs - General	NA	NA	1	1	1
Security Services	NA	NA	1	1	1

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$4,333,852	\$4,819,971	\$4,870,421	\$4,803,285	\$4,870,421
<b>Total</b>	<b>\$4,333,852</b>	<b>\$4,819,971</b>	<b>\$4,870,421</b>	<b>\$4,803,285</b>	<b>\$4,870,421</b>
<b>Funding</b>					
City Funds	NA	NA	\$4,870,421	\$4,803,285	\$4,870,421
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$4,870,421</b>	<b>\$4,803,285</b>	<b>\$4,870,421</b>
<b>Full-Time Positions</b>	<b>112</b>	<b>102</b>	<b>132</b>	<b>132</b>	<b>132</b>

## 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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$14,250,738	\$14,914,454	\$16,177,168	\$14,936,661	\$16,298,571
Other than Personal Services	\$14,695,471	\$15,061,102	\$16,027,574	\$15,662,574	\$15,624,424
<b>Total</b>	<b>\$28,946,209</b>	<b>\$29,975,556</b>	<b>\$32,204,742</b>	<b>\$30,599,235</b>	<b>\$31,922,995</b>
<b>Funding</b>					
City Funds	NA	NA	\$32,204,742	\$30,599,235	\$31,922,995
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$32,204,742</b>	<b>\$30,599,235</b>	<b>\$31,922,995</b>
<b>Full-Time Positions</b>	<b>192</b>	<b>194</b>	<b>209</b>	<b>188</b>	<b>225</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>24</b>	<b>24</b>	<b>24</b>
Contractual Services - General	NA	NA	10	10	10
Maintenance and Repairs - General	NA	NA	11	11	11
Printing Services	NA	NA	1	1	1
Professional Services - Computer Services	NA	NA	2	2	2

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$13,815,269	\$13,891,565	\$15,008,769	\$14,524,976	\$11,850,273
Other than Personal Services	\$328,119	\$558,281	\$591,990	\$591,990	\$577,790
<b>Total</b>	<b>\$14,143,388</b>	<b>\$14,449,846</b>	<b>\$15,600,759</b>	<b>\$15,116,966</b>	<b>\$12,428,063</b>
<b>Funding</b>					
City Funds	NA	NA	\$15,600,759	\$15,116,966	\$12,428,063
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$15,600,759</b>	<b>\$15,116,966</b>	<b>\$12,428,063</b>
<b>Full-Time Positions</b>	<b>179</b>	<b>181</b>	<b>191</b>	<b>182</b>	<b>145</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>4</b>	<b>3</b>	<b>3</b>
Contractual Services - General	NA	NA	1	0	0
Temporary Services	NA	NA	1	1	1
Training Program for City Employees	NA	NA	2	2	2

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Other than Personal Services	\$17,060,177	\$18,443,261	\$12,096,200	\$11,978,507	\$11,495,180
<b>Total</b>	<b>\$17,060,177</b>	<b>\$18,443,261</b>	<b>\$12,096,200</b>	<b>\$11,978,507</b>	<b>\$11,495,180</b>
<b>Funding</b>					
City Funds	NA	NA	\$12,096,200	\$11,978,507	\$11,495,180
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$12,096,200</b>	<b>\$11,978,507</b>	<b>\$11,495,180</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>2</b>	<b>2</b>	<b>2</b>
Professional Services - Computer Services	NA	NA	2	2	2

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$12,824,682	\$13,800,833	\$14,448,999	\$14,368,942	\$14,433,999
Other than Personal Services	\$723,390	\$923,873	\$1,360,000	\$1,360,000	\$1,284,000
<b>Total</b>	<b>\$13,548,073</b>	<b>\$14,724,706</b>	<b>\$15,808,999</b>	<b>\$15,728,942</b>	<b>\$15,717,999</b>
<b>Funding</b>					
City Funds	NA	NA	\$14,308,999	\$14,228,942	\$14,247,999
State	NA	NA	\$1,500,000	\$1,500,000	\$1,470,000
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$15,808,999</b>	<b>\$15,728,942</b>	<b>\$15,717,999</b>
<b>Full-Time Positions</b>	<b>281</b>	<b>289</b>	<b>277</b>	<b>277</b>	<b>277</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>2</b>	<b>1</b>	<b>1</b>
Temporary Services	NA	NA	1	1	1
Training Program for City Employees	NA	NA	1	0	0

## 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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$6,251,567	\$6,779,913	\$6,482,646	\$6,480,345	\$6,484,549
Other than Personal Services	\$3,063,981	\$3,358,053	\$5,067,453	\$4,810,190	\$4,498,100
<b>Total</b>	<b>\$9,315,548</b>	<b>\$10,137,966</b>	<b>\$11,550,099</b>	<b>\$11,290,535</b>	<b>\$10,982,649</b>
<b>Funding</b>					
City Funds	NA	NA	\$11,400,099	\$11,290,535	\$10,982,649
State	NA	NA	\$150,000	\$0	\$0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$11,550,099</b>	<b>\$11,290,535</b>	<b>\$10,982,649</b>
<b>Full-Time Positions</b>	<b>155</b>	<b>151</b>	<b>110</b>	<b>110</b>	<b>110</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>2</b>	<b>1</b>	<b>1</b>
Professional Services - Computer Services	NA	NA	1	1	1
Professional Services - Other	NA	NA	1	0	0

## 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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$1,225,128	\$1,342,115	\$805,057	\$0	\$0
Other than Personal Services	\$192,181	\$205,315	\$219,655	\$0	\$0
<b>Total</b>	<b>\$1,417,308</b>	<b>\$1,547,430</b>	<b>\$1,024,712</b>	<b>\$0</b>	<b>\$0</b>
<b>Funding</b>					
City Funds	NA	NA	\$1,024,712	\$0	\$0
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$1,024,712</b>	<b>\$0</b>	<b>\$0</b>
<b>Full-Time Positions</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$2,325,353	\$2,636,952	\$2,510,719	\$2,459,696	\$2,510,719
Other than Personal Services	\$3,201,853	\$3,543,275	\$3,066,751	\$3,066,751	\$3,066,751
<b>Total</b>	<b>\$5,527,205</b>	<b>\$6,180,228</b>	<b>\$5,577,470</b>	<b>\$5,526,447</b>	<b>\$5,577,470</b>
<b>Funding</b>					
City Funds	NA	NA	\$5,577,470	\$5,526,447	\$5,577,470
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$5,577,470</b>	<b>\$5,526,447</b>	<b>\$5,577,470</b>
<b>Full-Time Positions</b>	<b>40</b>	<b>40</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>1</b>	<b>1</b>	<b>1</b>
Financing Costs	NA	NA	1	1	1

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.

	2006 Actuals	2007 Actuals	2008 Budget (May 1, 2008 Financial Plan)	2009 Preliminary Budget	2009 Executive Budget
<b>Spending</b>					
Personal Services	\$11,639,951	\$11,271,756	\$12,153,640	\$11,561,575	\$11,571,650
Other than Personal Services	\$801,889	\$436,755	\$751,587	\$835,810	\$810,890
<b>Total</b>	<b>\$12,441,840</b>	<b>\$11,708,511</b>	<b>\$12,905,227</b>	<b>\$12,397,385</b>	<b>\$12,382,540</b>
<b>Funding</b>					
City Funds	NA	NA	\$12,382,187	\$11,897,385	\$11,892,540
State	NA	NA	\$523,040	\$500,000	\$490,000
<b>Total</b>	<b>NA</b>	<b>NA</b>	<b>\$12,905,227</b>	<b>\$12,397,385</b>	<b>\$12,382,540</b>
<b>Full-Time Positions</b>	<b>176</b>	<b>168</b>	<b>240</b>	<b>230</b>	<b>230</b>
<b>Contracts</b>	<b>NA</b>	<b>NA</b>	<b>7</b>	<b>7</b>	<b>7</b>
Contractual Services - General	NA	NA	1	1	1
Maintenance and Repairs - General	NA	NA	3	3	3
Professional Services - Engineering and Architectural Services	NA	NA	1	1	1
Security Services	NA	NA	1	1	1
Training Program for City Employees	NA	NA	1	1	1

## 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