

THE COUNCIL OF THE CITY OF NEW YORK

Hon. Corey Johnson
Speaker of the Council

Hon. Daniel Dromm
Chair, Committee on Finance



Report of the Finance Division on the
Fiscal 2019 Preliminary Budget and the
Fiscal 2018 Preliminary Mayor's Management Report for the
Department of Finance

March 5, 2018

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Department of Finance Overview

The Department of Finance (DOF or the Department) administers the tax and revenue laws of the City fairly, efficiently and transparently to instill public confidence and encourage compliance while providing exceptional customer service.

DOF Program Areas

- Administration
- Audit
- Civil Enforcement
- Collections
- Communications and Governmental Services
- Financial Plan Savings
- FIT (Finance Information Technology)
- Legal and Adjudications
- NYCSERV Contract Funding
- Payment Ops and Application Processing
- Property Records
- Treasury
- Valuing Property

DOF's activities include:

- Collects approximately \$36 billion in revenue for the City and values more than one million properties worth a total market value of more than \$1 trillion;
- Records and maintains public property records related to ownership, deeds and mortgages;
- Administers exemption and abatement programs that provide \$3.6 billion in tax relief to property owners and renters;
- Adjudicates and collects parking tickets as well as provides time-saving programs to eligible drivers and businesses;
- Manages the City's treasury with operating cash balances of more than \$14 billion;
- Through the Office of the Sheriff, acts as the City's chief civil law enforcer; and
- Advises the Administration on the City's \$160 billion pension system and \$16 billion deferred compensation plan.

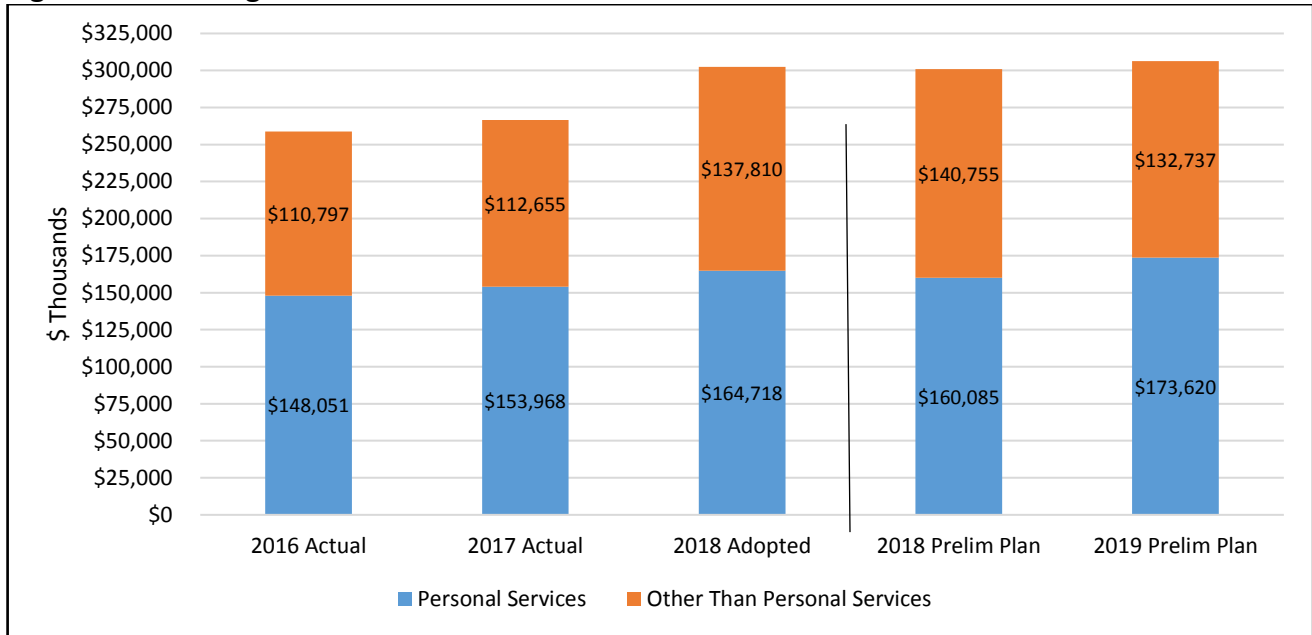
Fiscal 2019 Preliminary Budget

The Department of Finance's Fiscal 2019 Preliminary Budget totals \$306.4 million (including City and non-City funds). The Department's budget is divided into 13 program areas, which reflect the major functions and operations of the DOF.

DOF's Fiscal 2019 Preliminary Budget is \$3.8 million or approximately one and a half percent more than the Fiscal 2018 Adopted Budget of \$302.5 million. For Fiscal 2019, DOF's budget is \$173.6 million or 57 percent for personal services (PS) and \$132.7 million or 43 percent for other than personal services (OTPS). PS includes all full-time and part-time position costs as well as overtime. OTPS includes property, equipment, supplies, and services contracted out to private corporations. Since

the Fiscal 2018 Adopted Budget, PS spending for Fiscal 2019 increased by \$8.9 million or five percent while other than personal services (OTPS) decreased by \$5.1 million or four percent.

Figure 1: DOF Budget Overview



The key actions included in DOF’s Fiscal 2019 Preliminary Financial Plan are as follows: \$7.7 million in new needs, \$150,000 in other adjustments, and \$53.2 million in savings. The changes introduced in the Preliminary Financial Plan are listed in Appendix A on page 20, as are the changes included in the November 2017 Financial Plan. Major changes introduced in the Preliminary Plan include the following:

New Needs

- **Business Tax System Support.** The Fiscal 2019 Preliminary Plan includes \$1.5 million in Fiscal 2018, \$3 million in Fiscal 2019 and \$1.5 million in Fiscal 2020 to procure consultant services for operational support of the Business Tax System (BTS). See Finance Information Technology, on page 13 for more details.
- **City Tax Auditors.** The Fiscal 2019 Preliminary Plan includes partial year funding of \$228,000 in Fiscal 2018, growing to \$2.4 million in Fiscal 2019 and the outyears to hire 24 full-time tax auditors. These hires will support the Audit Division in identifying non-filing and delinquent taxes and/ or seeking civil penalties. With this new addition in headcount, total authorized headcount for auditors in the Office of Tax Audit and Enforcement is 347. See Audit, on page 8 for more details.
- **Technology for Property Assessment.** The Fiscal 2019 Preliminary Plan includes \$790,000 in Fiscal 2019, growing to \$883,000 in the outyears to support service enhancements to the Department’s property imagery technology. See Valuing Property, on pages 18 for more details.
- **Title Searches on Department of Buildings Violations.** The Fiscal 2019 Preliminary Plan includes \$598,000 in Fiscal 2019 and in the outyears to comply with Local Law 153 that expands the number of properties for which Department of Buildings (DOB) judgement

violations may be converted into property tax liens. See Collections, on page 11 for more details.

Savings

- **Property Image Capture.** The Department will realize a savings of \$53.2 million in Fiscal 2019 and \$52.1 million in the outyears as the agency will now receive updated street level imagery twice a year, as opposed to once. This change in schedule will allow assessors to increase the number of inspections completed, reduce incorrect classifications and prevent loss of recurring property tax revenue owed to the City.

Financial Plan Summary

Table 1: Department of Finance Financial Summary

<i>Dollars in Thousands</i>	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 – 2019
Spending						
Personal Services	\$148,051	\$153,968	\$164,718	\$160,085	\$173,620	\$8,902
Other Than Personal Services	110,797	112,655	137,810	140,755	132,737	(5,073)
TOTAL	\$258,848	\$266,623	\$302,527	\$300,840	\$306,357	\$3,829
Budget by Program Area						
Administration	\$52,284	\$53,590	\$64,038	\$60,536	\$63,626	(412)
Audit	18,156	19,268	22,556	21,455	24,050	1,494
Civil Enforcement	40,015	40,594	45,788	44,398	45,164	(624)
Collections	16,852	14,057	18,547	18,037	20,150	1,604
Communications & Governmental Svcs	3,088	3,268	3,835	3,607	3,835	0
Financial Plan Savings	-	-	2,307	2,307	943	(1,364)
FIT (Finance Information Technology)	42,212	44,209	46,162	52,173	47,299	1,138
Legal & Adjudications	17,860	17,968	19,193	18,641	19,195	2
NYCSERV Contract Funding	2,458	4,543	3,356	3,207	3,356	0
Payment Ops & Application Processing	19,772	16,185	19,175	17,904	19,176	1
Property Records	5,186	5,530	5,621	6,493	5,621	0
Treasury	23,759	24,336	24,666	24,692	24,666	0
Valuing Property	17,206	23,075	27,284	27,390	29,274	1,990
TOTAL	\$258,848	\$266,623	\$302,527	\$300,840	\$306,357	\$3,829
Funding						
City Funds			\$297,283	\$295,544	\$301,081	3,797
State			438	438	438	0
Intra City			4,807	4,859	4,839	32
TOTAL	\$258,848	\$266,623	\$302,527	\$300,840	\$306,357	\$3,829
Budgeted Headcount						
Full-Time Positions - Civilian	1,882	1,931	2,196	2,230	2,242	46

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

DOF's agency program areas can provide insight into which programs are priorities and how the budget impacts program outcomes. As illustrated in the chart above, the Department's functions are broken down into 13 program areas. As the Funding section shows, DOF's work is almost entirely funded with City funds. Payments from other City agencies shown as Intra City funding comprise about 1.6 percent of funding in the Preliminary Fiscal 2019 Budget. For Fiscal 2019, three out of DOF's 13 program areas - Administration, Civil Enforcement, and Finance Information Technology - make over 50 percent of the agency's funding, or approximately 20.7 percent, 14.7 percent, and 15.4

percent, respectively. Overall, funding primarily supports personnel services and information technology.

Since the Fiscal 2018 Adopted Budget, the Financial Plans have introduced several changes to DOF’s Fiscal 2018 and Fiscal 2019 budgets. For Fiscal 2018, these include \$2.8 million in new needs, offset by a decrease of \$4.6 million in other adjustments almost which is entirely due to a one-time rent savings driven by delays in the buildout and occupancy of office space within 375 Pearl Street in Manhattan. For Fiscal 2019, changes include \$7.7 million in new needs, of which \$3 million is for consultancy services related to the Business Tax System (BTS) operational support; \$2.8 million to hire 24 tax auditors and 20 assessors for property valuation; and \$1.8 million for technology upgrades. The above actions reconcile DOF to its current budget of \$302.5 million for Fiscal 2018 and \$306.4 million for Fiscal 2019. See Appendix A, on page 20 for a breakdown of all actions.

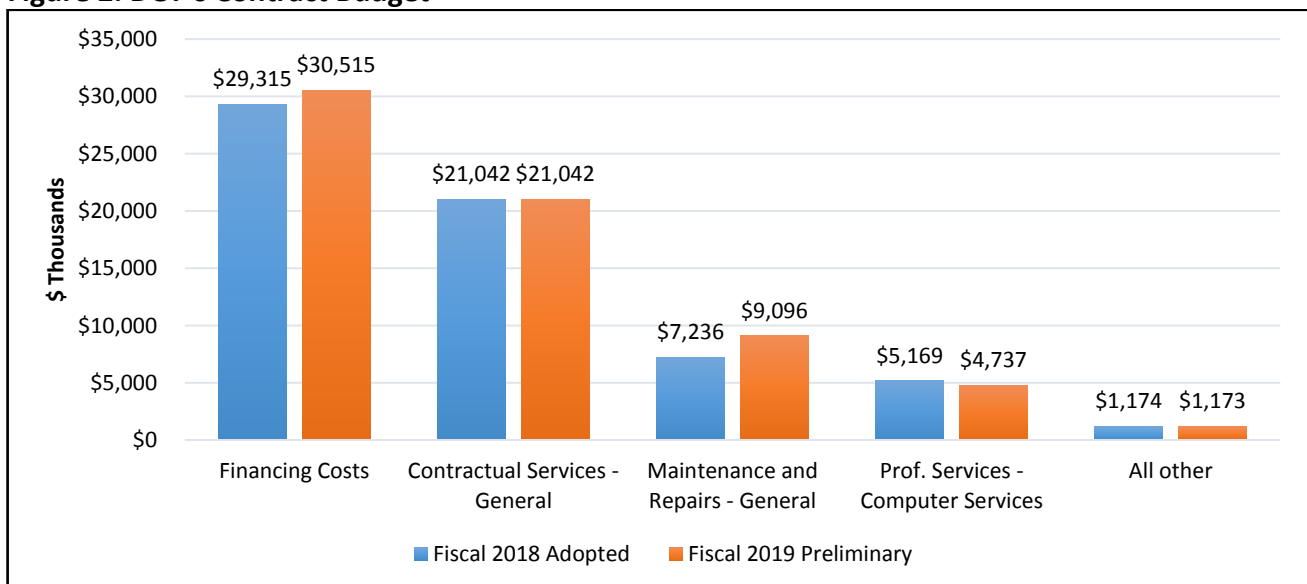
The year-over-year comparison reflects increased Fiscal 2019 funding primarily due to the following actions:

- **Personal Services:** A \$3.2 million increase in Fiscal 2019 funding to hire 20 assessors, 24 tax auditors and three computer personnel; offset by a \$5.6 million reduction in Fiscal 2018 due to an Office of Management and Budget (OMB) initiated hiring plan adjustment; and
- **Other than Personal Services:** A \$7 million reduction in one-time funding in Fiscal 2018 that does not carry over into Fiscal 2019 for a Board of Election (BOE) reform initiative; slightly offset by an \$842,092 increase in Fiscal 2019 to purchase tobacco enforcement operational equipment.

Contract Budget

The New York City Charter mandates the preparation of a Contract Budget to identify expenditures for contractual services, which are defined as any technical, consultant or personnel service provided to the City by means of a contract. The Contract Budget is actually a subset of the OTPS portion of the City’s Expense Budget. The Administration prepares a Contract Budget twice each fiscal year. The Fiscal 2019 Preliminary Contract Budget totals \$15.6 billion for procurement expenditures across all agencies.

Figure 2: DOF’s Contract Budget

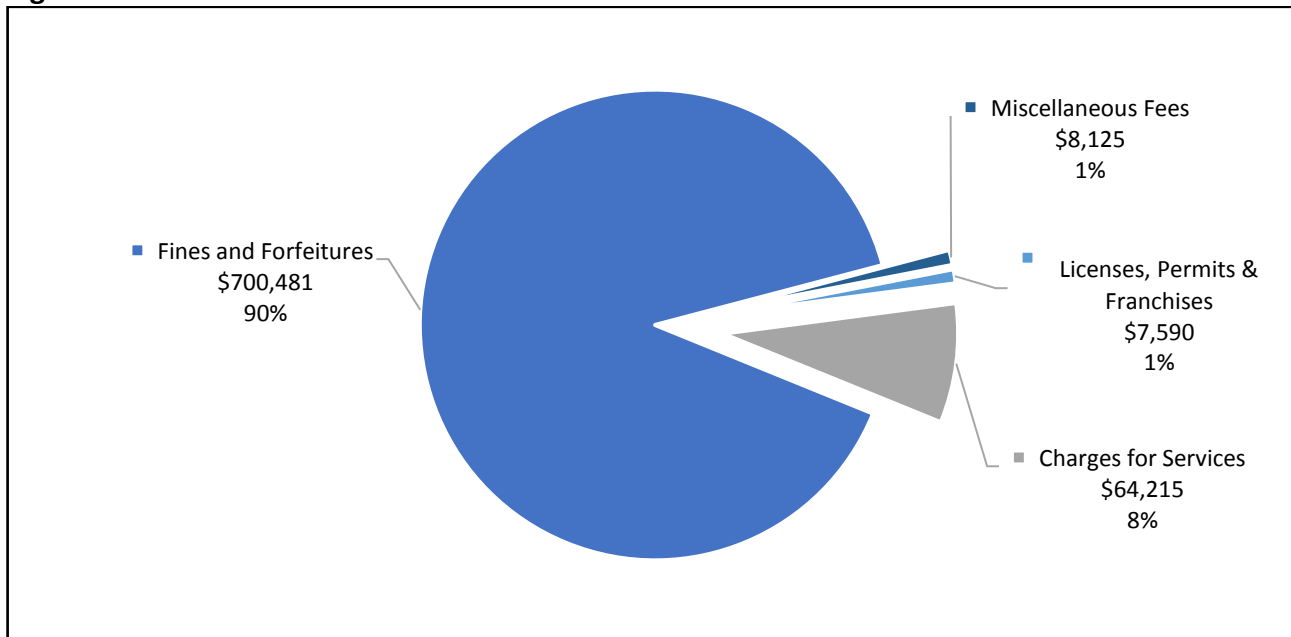


The Department’s Fiscal 2019 contract budget totals \$68.2 million, an increase of \$2.6 million or nearly four percent, when compared to the Fiscal 2018 Adopted Budget of \$65.6 million. The increase in DOF’s contract budget is primarily due to additional costs related to Business Tax System operational support and maintenance, as well as payment to outside collection agencies. Overall, financing costs comprise almost half of the agency’s contract spending at \$30.5 million, or 44.7 percent. This includes all payments to financial advisors, board and disclosure counsel, fees paid to credit-rating agencies, and all other costs. Although there’s a \$2.6 million increase, the number of contracts remains unchanged when compared to the Fiscal 2018 Adopted Budget of \$65.6 million with 64 contracts. For a breakdown, see Appendix B on page 20.

Miscellaneous Revenue

DOF generates revenue from a variety of activities. These “miscellaneous” revenues are not used to support the operations of the Department and are therefore not shown on the Financial Plan Summary shown above. Miscellaneous revenue is composed of interest income that the city earns by investing funds from the cash balance, sales tax and debt service accounts. DOF collects revenue from fines for building violations, sales tax, vehicles and traffic violations, and other laws. In Fiscal 2019, DOF’s projected miscellaneous revenues totals \$780.4 million. This figure is driven primarily by DOF’s collection of fines and forfeitures, which total \$700.5 million or 90 percent. Fines and forfeitures is composed of ECB debt collections, as well as parking, speed and bus lane fines.

Figure 3: Miscellaneous Revenue



In Fiscal 2019, Environmental Control Board, bus lane camera and motor vehicle fine revenue projections increase by a total \$8.6 million, \$4.1 million and \$750,000, respectively. These increases are offset by an anticipated reduction in speed camera fine collection of \$15.3 million to reflect increased compliance with traffic laws. This brings projected revenue for ECB, bus lane, motor vehicle and speed camera fine revenue in Fiscal 2019 to \$51.8 million, \$29.9 million, \$10.3 million and \$50.7 million, respectively.

Furthermore, interest on sales tax revenue projections increase by \$2.8 million Fiscal 2019 to \$6.8 million. The change in sales tax interest from 2018 to 2019 is a result of an anticipated increase in interest rates, per the Global Insight Market January 2018 forecast.

Table 2: DOF Miscellaneous Revenue Budget Overview

Dollars in Thousands

Revenue Sources	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Licenses, Permits & Franchises						
Cigarette License Fees	\$50	\$50	\$50	\$50	\$50	\$0
Subtotal	\$50	\$50	\$50	\$50	\$50	\$0
Interest Income						
Interest On Sales Tax	\$260	\$1,940	\$3,930	\$3,930	\$6,760	\$2,830
Interest-Court & Fine Trust	222	300	620	620	780	160
Subtotal	\$482	\$2,240	\$4,550	\$4,550	\$7,540	\$2,990
Charges For Services						
City Register Fees	\$27,000	\$29,000	\$34,598	\$30,000	\$34,598	\$0
City Collector Misc. Fees	925	1300	925	925	925	0
Court & Trust Fees	2,000	3,100	1,600	1,600	1,600	0
Credit Card Convenience Fee	10,000	12,000	8,000	8,000	8,000	0
Lower Manhattan Project	100	100	100	100	100	0
Marshal Booting	15,000	14,000	14,000	14,000	14,000	0
On-Line Title Access Fees	150	150	150	150	150	0
Sheriff Desk Fees & Poundage	7,000	4,745	4,754	4,754	4,754	0
State Admin Reimbursement	88	88	88	88	88	0
Subtotal	\$62,263	\$64,483	\$64,215	\$59,617	\$64,215	\$0
Fines And Forfeitures						
Bus Lane Camera Fines	\$17,000	\$18,628	\$25,794	\$25,794	\$29,946	\$4,152
Cash Bail Forfeiture	1,500	520	500	500	500	0
Collection Unit-ECB Fines	49,500	86,000	43,250	55,000	51,848	8,598
Motor Vehicle Fines	12,567	14,750	9,567	18,000	10,317	750
Parking Violation Fines	563,000	519,050	525,163	525,163	524,731	(432)
Red Light Camera Fines	30,000	27,000	27,000	27,000	27,000	0
RPIE Late Penalty	22,000	6,500	5,000	5,000	5,000	0
RPTT Late Penalty	540	1000	400	400	400	0
Speed Camera Fines	29,000	66,596	66,053	66,053	50,739	(15,314)
Subtotal	\$725,107	\$740,044	\$702,727	\$722,910	\$700,481	(2,246)
Miscellaneous Fees						
Treasury Fees	\$425	\$1,400	\$425	\$425	\$425	\$0
Rent Stabilization Fees	7,700	7,700	7,700	7,700	7,700	\$0
Subtotal	\$8,125	\$9,100	\$8,125	\$8,125	\$8,125	\$0
TOTAL	\$796,027	\$815,917	\$779,667	\$795,252	\$780,411	\$744

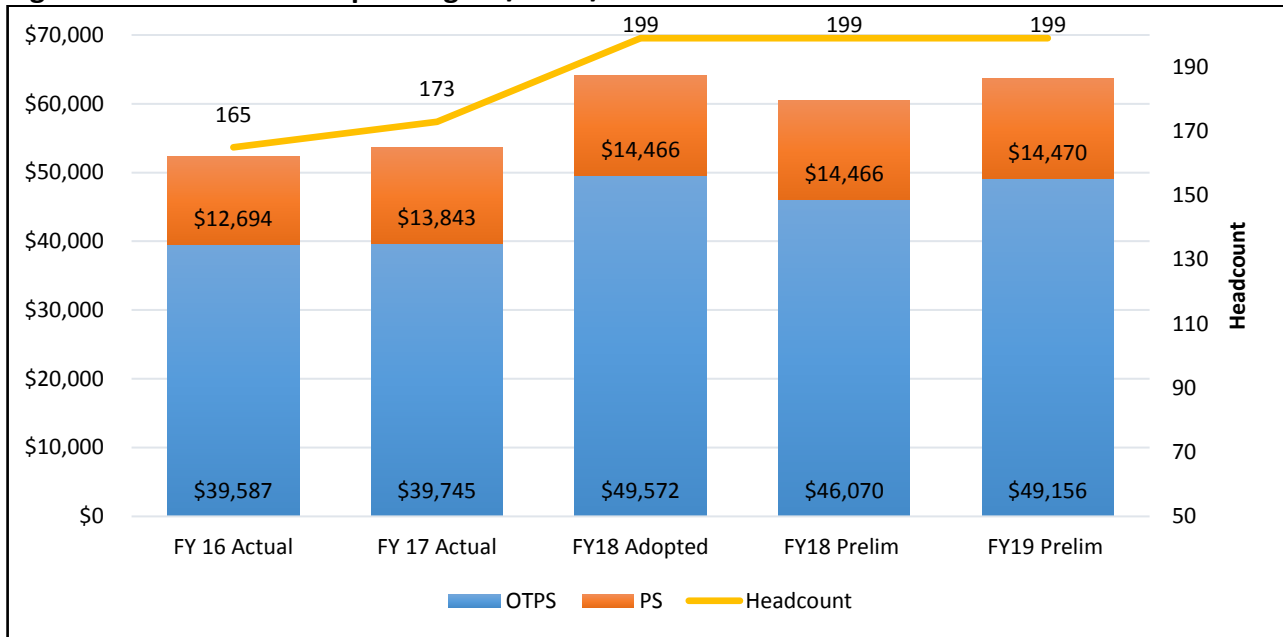
**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*

Program Areas

Administration

This program area includes funding for the Executive Division and the Administration and Planning Divisions, including the Employee Services Division, Financial Management, the Agency Chief Contracting Officer (ACCO) and the Facilities and Warehouse Units. These functional areas provide support services to DOF employees and management of the agency's budget and headcount, and management of the agency's leased space and facilities.

Figure 4: Administration Spending: PS/OTPS/Headcount

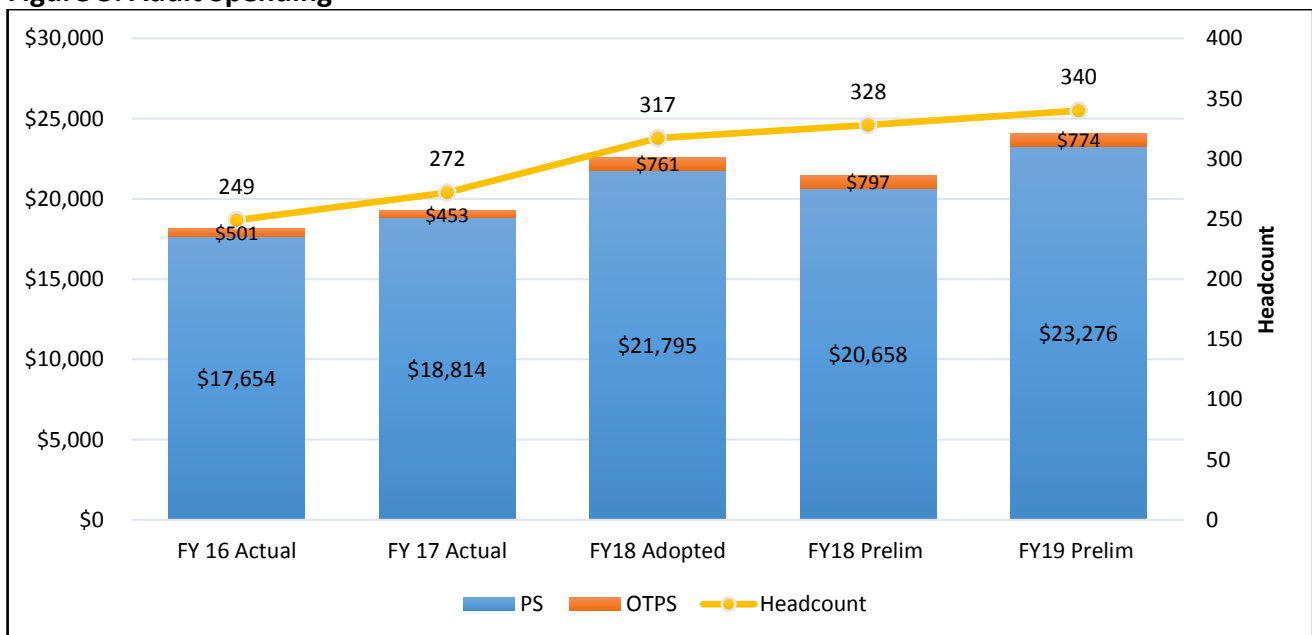


The Administration program area at DOF decreased by approximately \$412,000 from \$64.03 million in the Fiscal 2018 Adopted Budget to \$63.26 million in the Fiscal 2019 Preliminary Budget. Headcount is unchanged. The modest decrease is primarily due to a one-time baseline lease adjustment.

Audit

This program area includes funding for DOF employees who conduct in-depth audits of business and personal income, excise and other tax returns. The Audit Division identifies non-filing and delinquent businesses, and, when appropriate, assesses additional taxes and/or seeks civil penalties.

Figure 5: Audit Spending

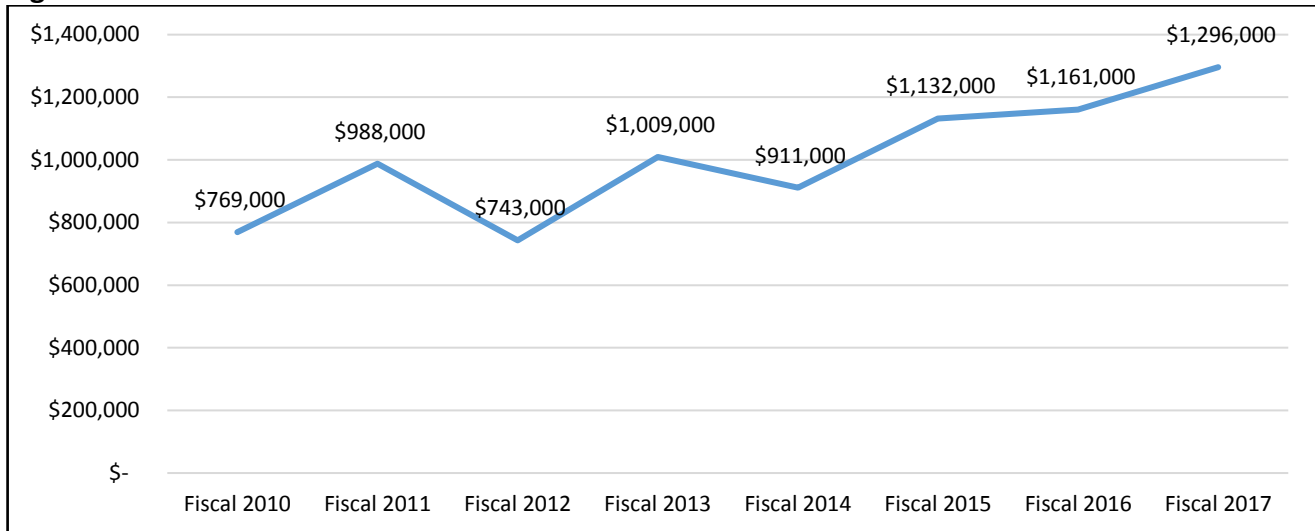


The Audit program area increased by approximately \$1.5 million from \$22.6 million in the Fiscal 2018 Adopted Budget to \$24.1 million in the Fiscal 2019 Preliminary Budget. The corresponding funding and headcount increases are primarily due to the hiring of 23 additional tax auditor personnel and

the purchase of various supplies and materials to support auditing services. The additional staff will support auditing focused on compliance and revenue for Personal Income Tax, General Corporation Tax, Unincorporated Business Tax, Commercial Rent Tax, Hotel Tax, and Business Income Tax.

Between Fiscal 2010-2017 DOF collected a total of \$8 billion from auditing tax returns. An increase in tax auditor personnel has advanced collection efforts.

Figure 6: Tax Audit Collections: Fiscal 2010 –2017



PMMR Performance Measures:

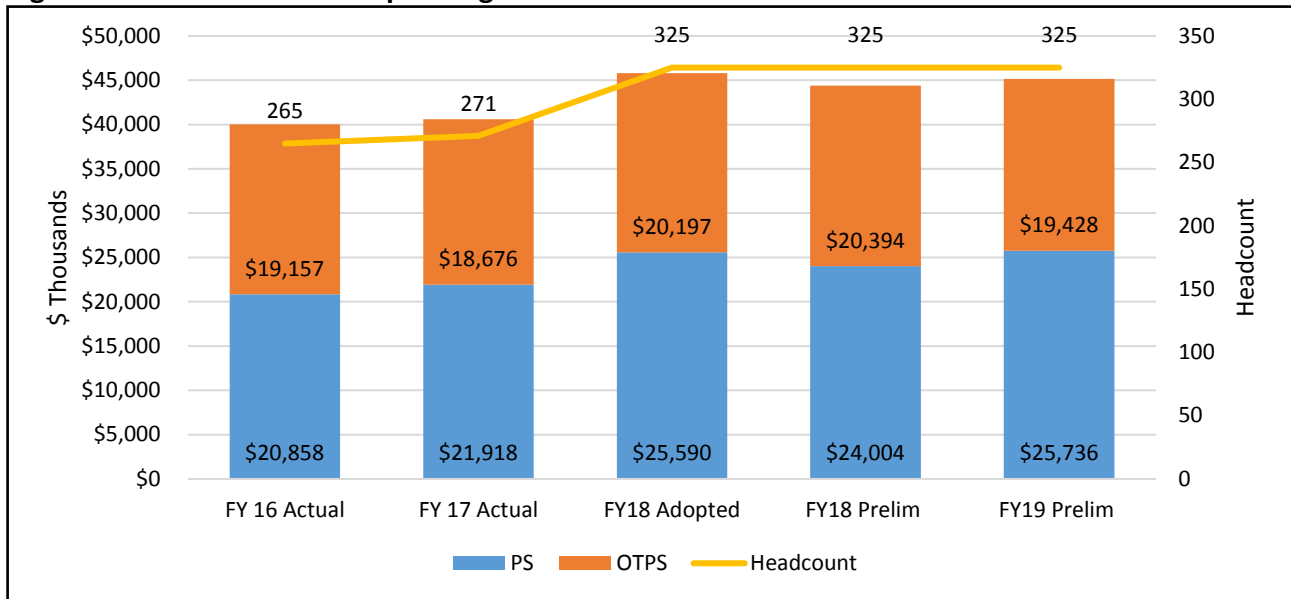
Performance Indicators	Actual			Target		4-Month Actual	
	FY15	FY16	FY17	FY18	FY19	FY17	FY18
Average turnaround time for audits (days)	NA	504	435	*	*	447	421
Increase in tax liability as a result of audits (%)	18.3%	25.8%	25.9%	*	*	19.9%	32.1%

In the first four months of Fiscal 2018, the average turnaround time for audits decreased from 447 days to 421 days, or 5.8 percent, and the percent of increase in tax liability as a result of audits increased from 19.8 percent, to 31.1 percent when compared to the same four-month period in Fiscal 2017.

Civil Enforcement

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

Figure 7: Civil Enforcement Spending

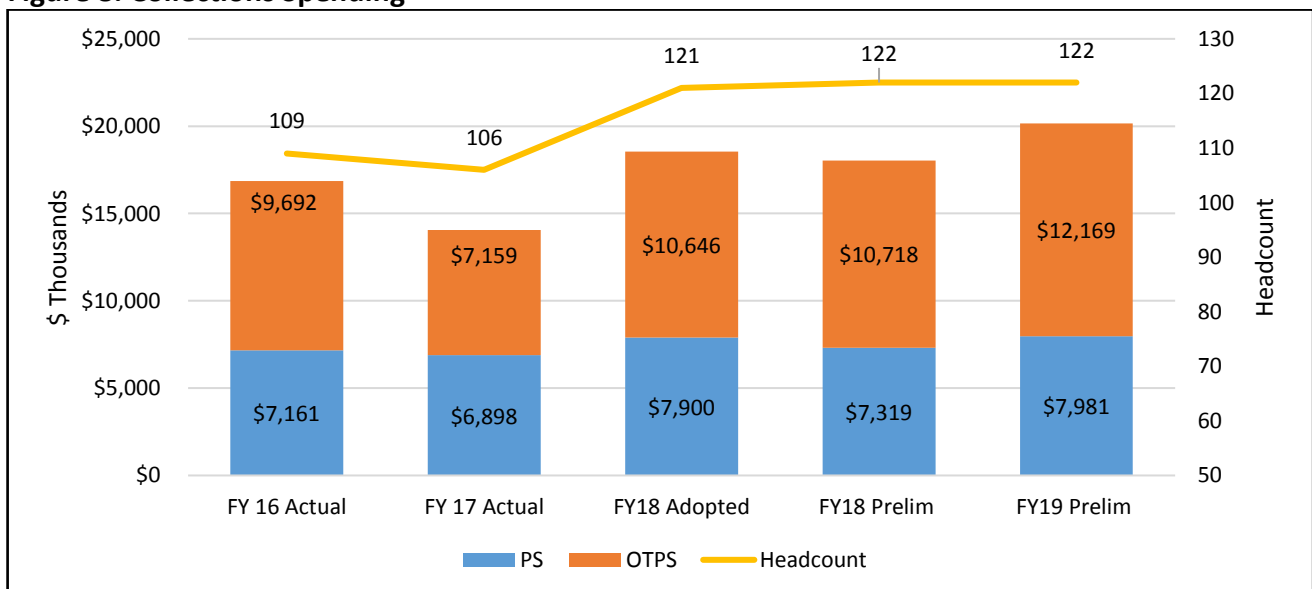


The Civil Enforcement areas decreased by approximately \$624,000 from \$45.8 million to \$45.2 million in the Fiscal 2019 Preliminary Budget. This overall decrease reflects a \$768,000 reduction in one-time funding in Fiscal 2018 that does not carry into Fiscal 2019 to support equipment purchases for tobacco enforcement operations. Over the past several fiscal years, DOF has utilized the Office of the Sheriff to better enforce court mandates, orders, warrants of arrest, property seizures, and conduct investigations of deed fraud, the sale of illegal untaxed tobacco products, and the sale of synthetic cannabinoids. The funding and headcount increases in Fiscal 2018 advanced this effort.

Collections

This program area is responsible for management and collection of outstanding debt, including marshal enforcement vehicle booting which helps people pay the right amount on time.

Figure 8: Collections Spending



The Collections program area increased by approximately \$1.6 million from \$18.54 million in the Fiscal 2018 Adopted Budget to \$20.15 million in the Fiscal 2019 Preliminary Budget. Additionally, headcount in this program area increased by one from 121 in the Fiscal 2018 Adopted Budget to 122 in the Fiscal 2019 Preliminary Budget. The funding and headcount increases are primarily due to contractual services cost increases related to outside collection agency work and the addition of one new hire to ensure compliance with legislation that expands the number of properties for which Department of Buildings judgement violations may be converted into property tax liens.

Total Outstanding Debt Inventory (*Violations Issued through Various City Agencies*)

# of Summonses	Base Fine	Penalty	Interest	Allowance for Bad Debt	Total Amount Due
1,294,695	\$465,275,588	\$685,374,619	\$383,333,392	\$719,000,000	\$814,983,599

On January 22, 2016, the Mayor signed into law Intro. No. 489-B (Local Law 11). This bill requires the Department of Finance to report annually to the City Council on outstanding ECB judgements. This is the third year DOF is reporting on this data. For Fiscal 2017, the total outstanding debt inventory in terms of number of summonses and dollar amount of violations is noted in the table above. The total amount currently takes into account an Allowance for Bad Debt of \$719 million. The Allowance for Bad Debt is not a write-off. It is a valuation used to determine the portion of outstanding debt that may ultimately be uncollectible. Individual and businesses whose debt is determined to be uncollectible are still liable for their outstanding violations.

Total Number of Judgements Statutorily Expired by Issuing Agency

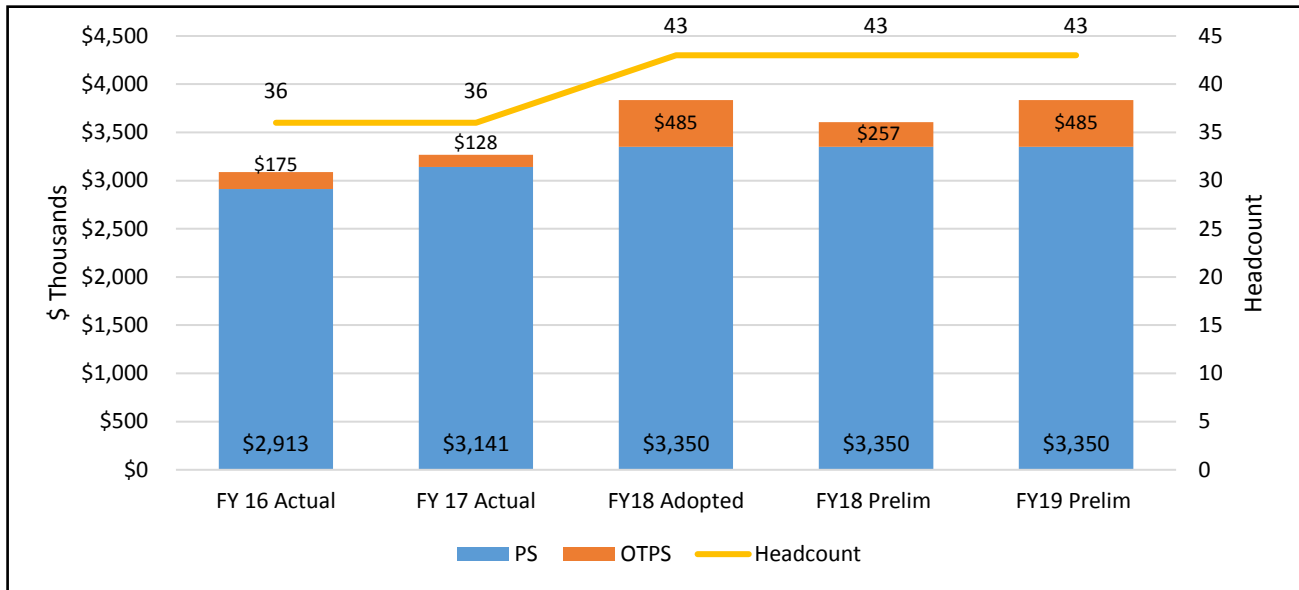
ECB judgement violations have a lifespan of eight years. Therefore, violations older than eight years are considered expired and excluded from inventory. For Fiscal 2017, the total amount due by issuing agency considered expired totaled \$93.6 million. In addition, expired inventory totaled \$85.2 million in Fiscal 2015 and \$83.7 million in Fiscal 2016, respectively.

Agency Name	# of Summonses	\$ Amount Due
DOB	12,843	\$38,656,494
DSNY	137,882	\$33,085,970
DOT	4,581	\$8,206,354
FDNY	5,077	\$7,070,870
DEP	726	\$2,986,514
Parks	5,577	\$1,826,574
NYPD	901	\$1,433,117
BIC	158	\$188,170
Other	151	\$134,146
Total	167,896	\$93,588,208

Communications and Governmental Services

This program area ensures that DOF provides clear and timely information and assistance to the public, and effectively promotes the agency's policies and programs on behalf of its operating divisions.

Figure 9: Communications and Governmental Services Spending



The Fiscal 2019 Preliminary Budget for the Communications and Governmental Services program remains unchanged from the Fiscal 2018 Adopted Budget.

PMMR Performance Measures:

Performance Indicators	Actual			Target		4-Month Actual	
	FY15	FY16	FY17	FY18	FY19	FY17	FY18
E-mails responded to in 14 days (%)	83%	71%	73%	85%	85%	68%	67%
Letters responded to in 14 days (%)	90%	87%	91%	85%	85%	90%	91%
Completed customer requests for interpretation	4,446	5,453	7,699	*	*	2,321	2,891
Average customer in-person wait time (minutes)	9	4	5	12	12	4	4
CORE customer experience rating (0-100)	93	81	96	90	90	NA	NA

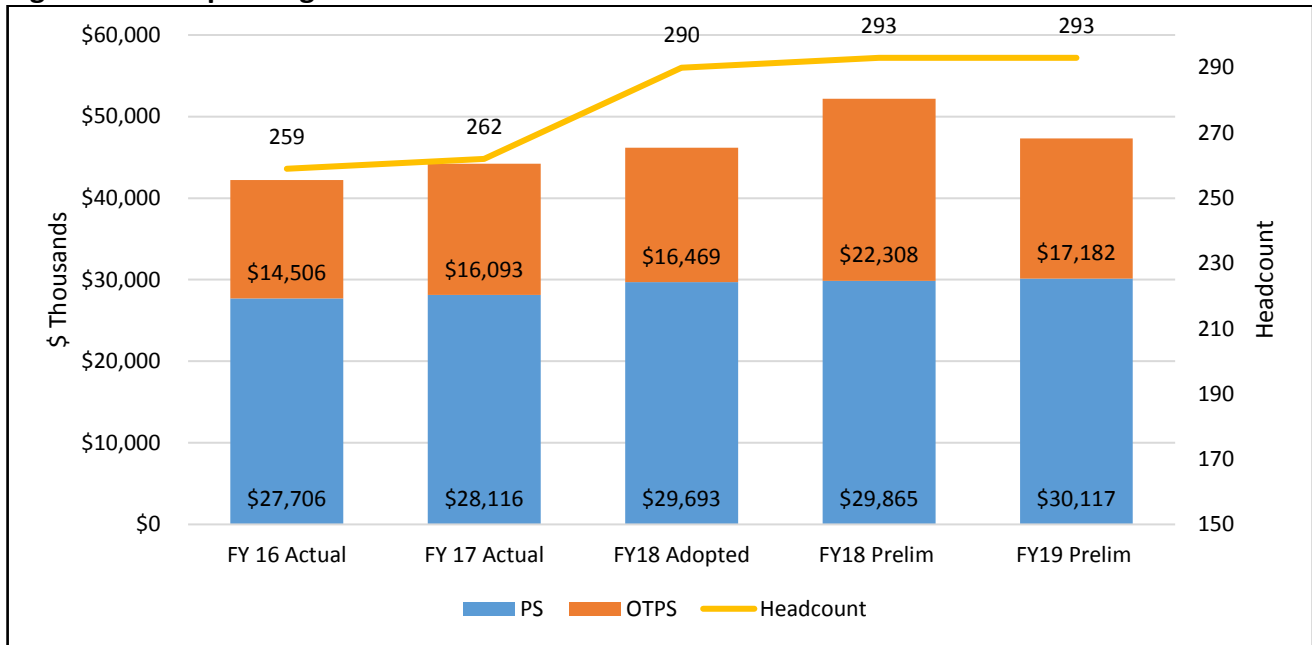
In the first four months of Fiscal 2018, the percentage of e-mails responded to in 14 days or less decreased to 67 percent from 68 percent, and the percentage of letters responded to in 14 days increased to 91 percent from 90.

Additionally, in the first four months of Fiscal 2017, the number of requests for interpretation increased to 2,891 from 2,321 for the same four-month period in Fiscal 2016. The performance indicator “Completed customer requests for interpretation” includes translation services. In the past few fiscal years, DOF has made tremendous efforts to increase the accessibility of documents that it provides to the public by offering the documents in multiple languages on-line. However, while many of the documents available on the Department’s website are now available in multiple languages, the number of completed requests for translation services has oddly increased.

Finance Information Technology (FIT)

This program area ensures the development and delivery of information and technology solutions that aid the agency in achieving its goals.

Figure 11: FIT Spending

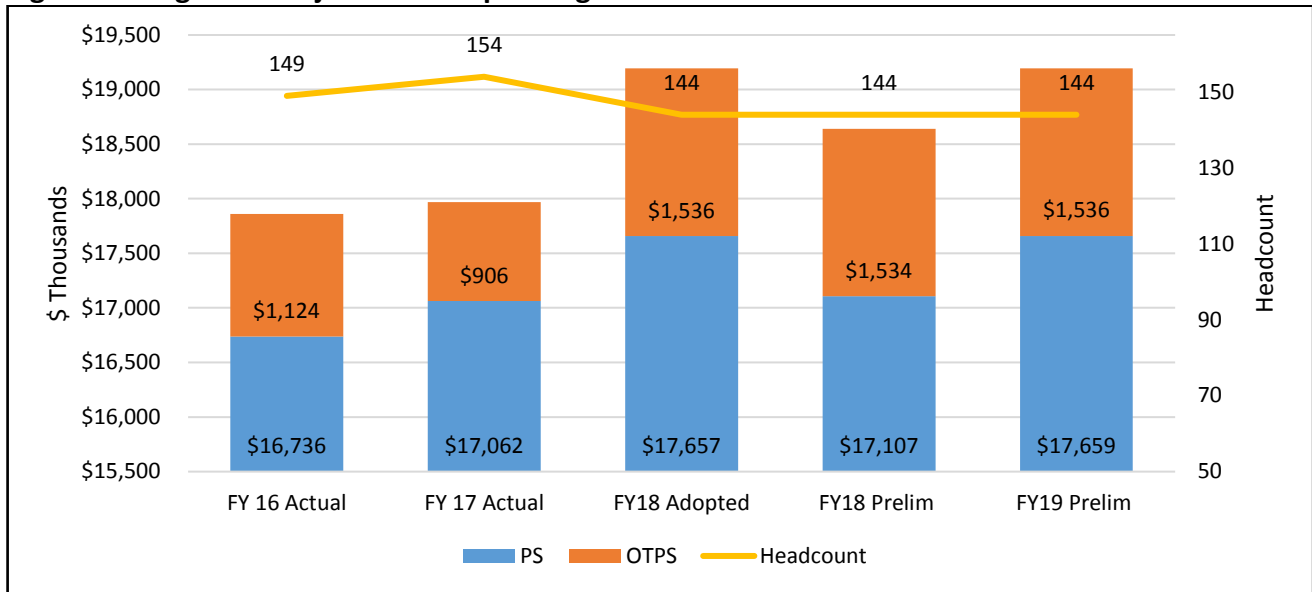


The Finance Information Technology program area increased by approximately \$1.1 million from \$46.2 million in the Fiscal 2018 Adopted Budget to \$47.3 million in the Fiscal 2019 Preliminary Budget. Additionally, headcount in this program area increased by three from 290 in the Fiscal 2018 Adopted Budget to 293 in the Fiscal 2019 Preliminary Budget. On January 8, 2018, DOF launched a new and more customer-friendly business tax system. For Fiscal 2019, funding increases are primarily due to contractual services cost increases for operational support of the business tax system and the addition of three new cyber security personnel to mitigate and defend against cyberattacks on agency data.

Legal and Adjudications

This program area includes funding for the Legal Affairs Division which ensures that laws, rules, and regulations are clear, easy to understand and fairly applied to the public and that DOF has adequate legal support. This program area also funds the Adjudication Division which provides a forum for motorist to challenge their parking or red light tickets.

Figure 12: Legal and Adjudications Spending



The Fiscal 2019 Preliminary Budget for the Legal and Adjudications program remains essentially unchanged from the Fiscal 2018 Adopted Budget.

PMMR Performance Measures:

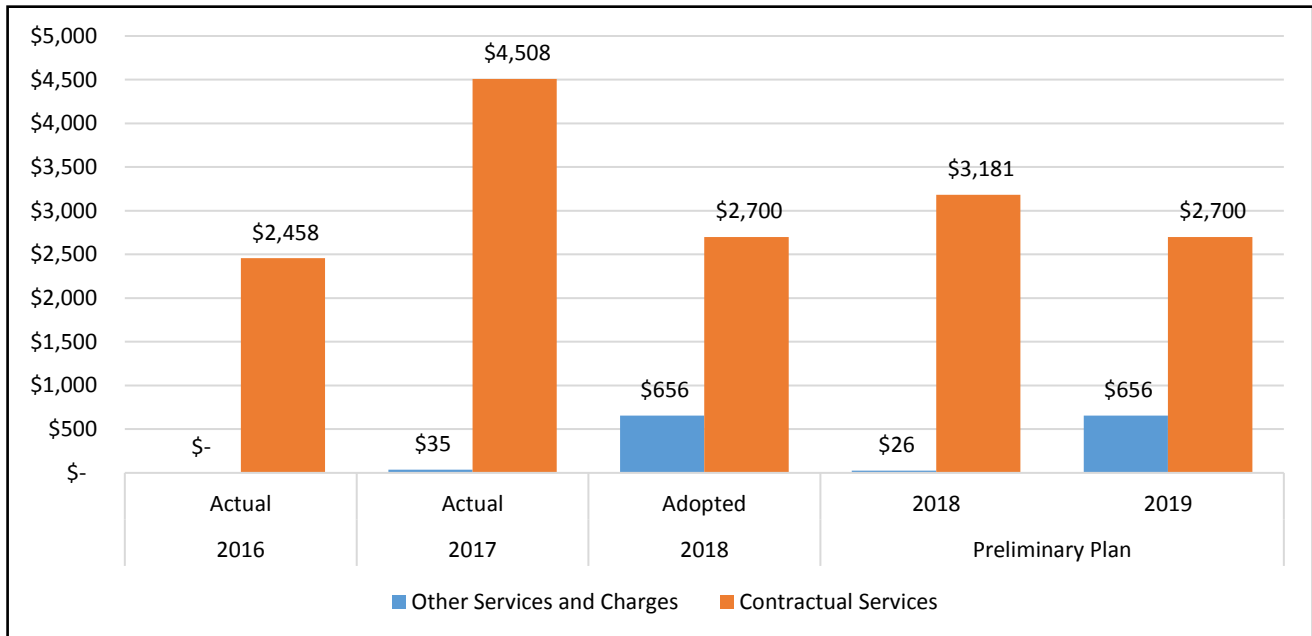
DOF Performance Indicators	Actual			Target		4-Month Actual	
	FY15	FY16	FY17	FY18	FY19	FY17	FY18
Parking tickets issued that are paid within 90 days (%)	65.80%	66.80%	66.10%	65%	65%	65.4%	57.1%
Parking ticket hearings - Total	1,041,841	978,447	978,574	*	*	307,316	375,353
Average turnaround time for in-person parking ticket hearings (minutes)	19	14	12	25	25	13	11
Average turnaround time to issue decision for parking ticket hearing-by-web (days)	6.5	4.4	3.7	8.5	8.5	3.4	4.4
Average turnaround time to issue decision for parking ticket hearing-by-mail (days)	8.3	7	6.9	14	14	6.9	6.8
Parking ticket appeals reviewed	55,036	58,939	30,375	*	*	10,099	10,858
Parking ticket appeals granted a reversal (%)	14%	10%	21%	*	*	22%	22.8%

In the first four months of Fiscal 2018, the number of parking ticket related hearings increased to 375,353 from 307,316 for the same reporting period in Fiscal 2017. Additionally, the average turnaround time for parking ticket hearings conducted in-person, and by mail, decreased to 11 days, and 6.8 days, respectively, down from 13 and 6.9 days, respectively. Oddly, in the first four months of Fiscal 2018 the average turnaround time for parking ticket hearings conducted by-web increased to 4.4 days from 3.4 days for the same reporting period in Fiscal 2017.

NYCSERV Contract Funding

This program area includes funding for Other Than Personal Services expenses of the NYCSERV Contract. NYCSERV is the payment and adjudications engine for all debts, collections, licensing, and permits to the City of New York. It enables customers to pay taxes and fines or dispute parking tickets and violations in a single location while improving customer service.

Figure 13: NYCSERV Contract Funding

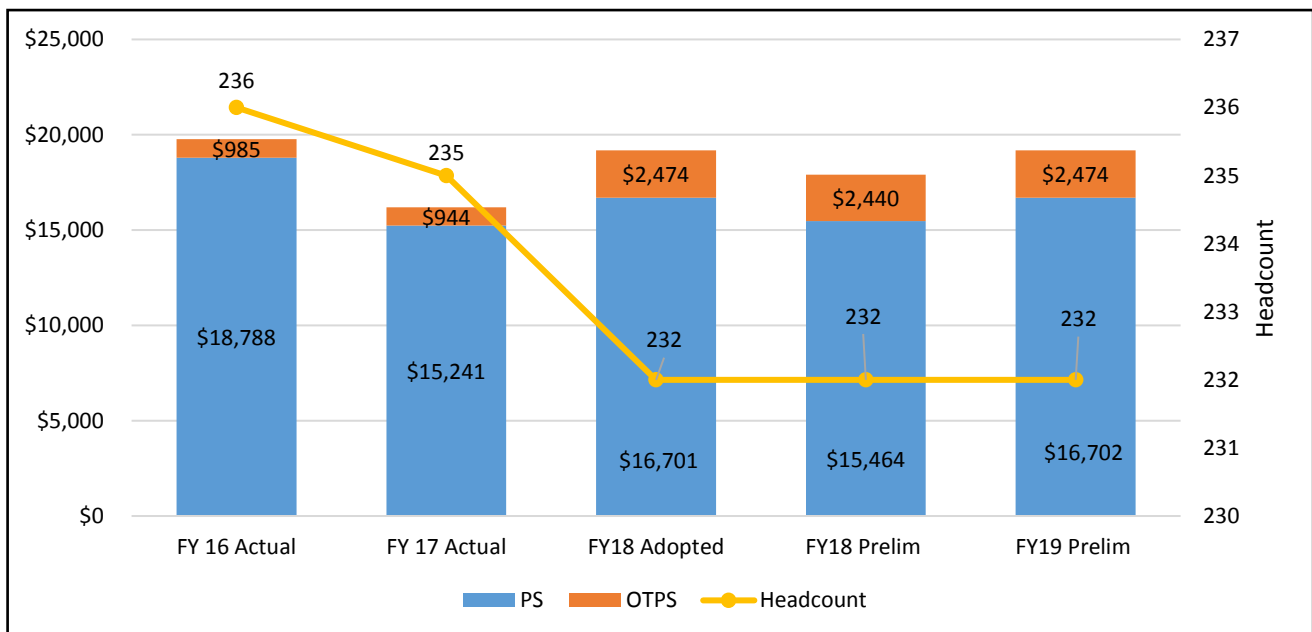


The Fiscal 2019 Preliminary Budget for the NYCSERV program remains essentially unchanged from the Fiscal 2018 Adopted Budget. In addition, the increase in Fiscal 2017 contractual services costs is primarily due to a one-time adjustment for software license usage.

Payment Operations and Application Processing

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

Figure 14: Payment Ops and Application Processing Spending



The Fiscal 2019 Preliminary Budget for the Payment Ops and Application-processing program remains essentially unchanged from the Fiscal 2018 Adopted Budget.

PMMR Performance Measures:

Performance Indicators	Actual			Target		4-Month Actual	
	FY15	FY16	FY17	FY18	FY19	FY17	FY18
Senior Citizen Rent Increase Exemption (SCRIE) - Initial applications received	15,713	8,951	8,289	*	*	2,803	3,000
Average time to process initial SCRIE applications (days)	7.7	4.7	3	10	10	3.4	4.6
SCRIE renewal applications received	23,321	27,760	25,091	*	*	8,418	9,257
Average time to process renewal SCRIE applications (days)	8.9	6.9	5.2	10	10	6.1	8.9
Disability Rent Increase Exemption (DRIE) - Initial applications received	NA	2,594	2,143	*	*	756	604
Average time to process initial DRIE applications (days)	NA	7.5	3.4	10	10	3.8	5.9
DRIE renewal applications received	NA	5,816	6,141	*	*	1,947	2,314
Average time to process renewal DRIE applications (days)	NA	7.6	4.2	10	10	4.2	6.2
Average time to issue a property tax refund (days)	24	24	24	28	28	23	29
Average time to issue a business tax refund (days)	31	9	26	25	25	15	33

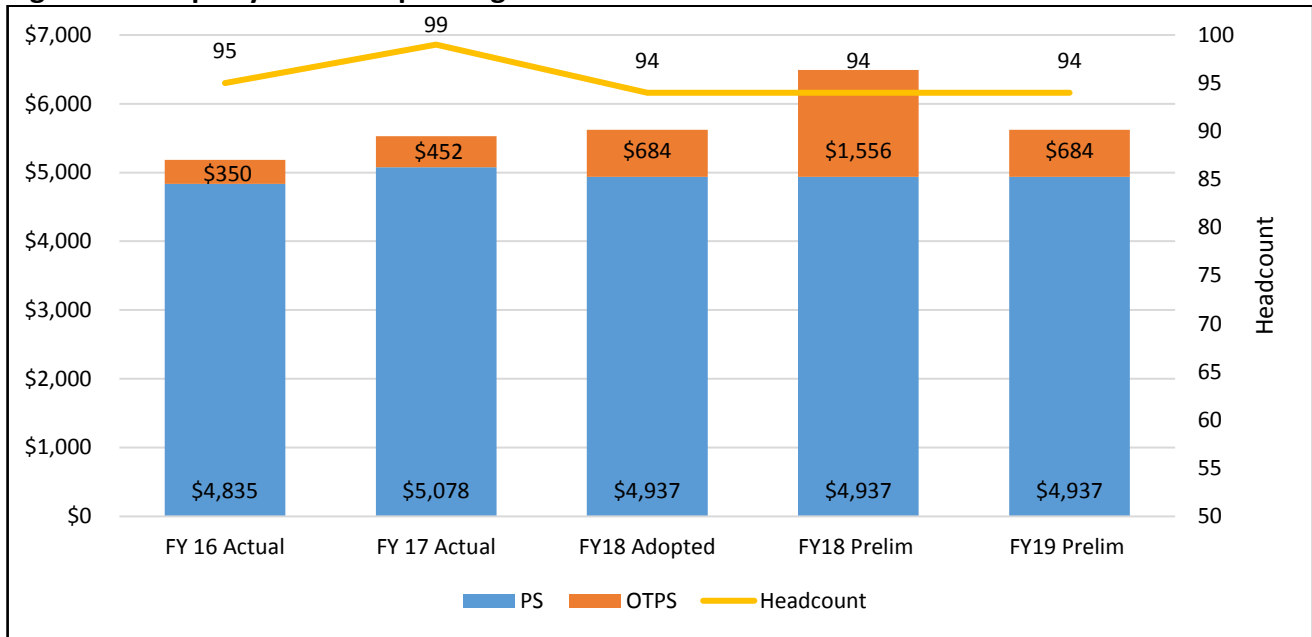
In the first four months of Fiscal 2018, the number of initial applications received by DOF increased to 3,000 from 2,803, and the number of renewal applications for SCRIE increased to 9,257 from 8,418, when compared to the same four-month period in Fiscal 2017.

It is important to note that DOF began reporting on performance data for DRIE in the Fiscal 2016 PMMR. As with SCRIE and DRIE, DOF established performance targets for processing times of initial and renewal applications of 10 days. SCRIE processing times for initial and renewal applications for the first four months of Fiscal 2018 are below target at 4.6 and 8.9 days, respectively, compared to 3.4 and 8.9 days for the same period in Fiscal 2017. The processing time for initial DRIE applications is below DOF's 10-day target at 5.9 days and processing time for DRIE applications is below the 10-day target at 6.2 days.

Property Records

The function of this program area is to fund the City Register that 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 property lots into smaller lots (apportionment) or the merging of smaller lots into one large lot (merging).

Figure 15: Property Records Spending



The Fiscal 2019 Preliminary Budget for the Property Records program remains essentially unchanged from the Fiscal 2018 Adopted Budget.

Issues

Senior Citizen Homeowner Exemption Program

On December 8, 2017, the New York City Comptroller released a follow-up report assessing whether the New York City Department of Finance removed Senior Citizen Homeowner’s Exemption (SCHE) from ineligible properties identified in a prior report from July 7, 2016.

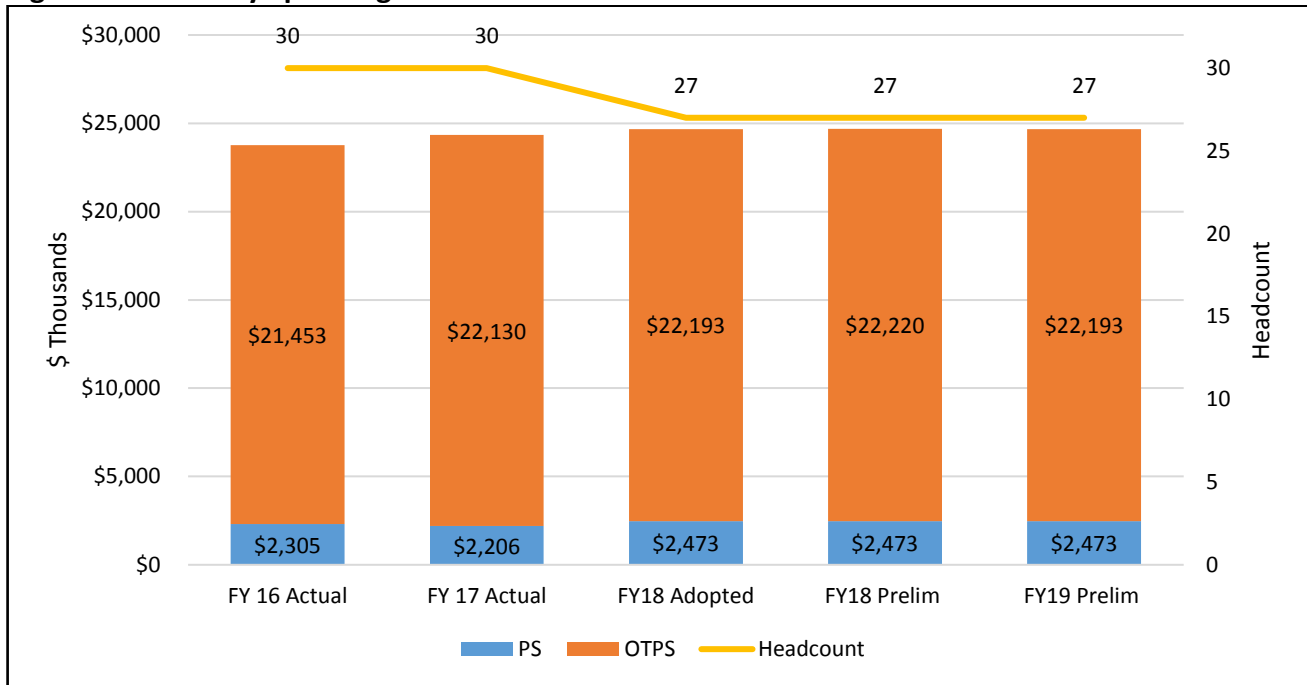
Of the 3,890 properties initially identified by the Comptroller as ineligible, DOF removed the SCHE from 2,057 properties where the homeowner was deceased, 67 properties that had corporate ownership, and 273 properties that contained four or more units (and 806 properties were not removed).

In response to the follow-up inquiry, DOF agreed it would remove or prorate the SCHE for 576 of these 806 properties. According to DOF, the remaining 230 of the 806 properties are eligible to receive SCHE because either the property has a surviving spouse entitled to the exemption or there was a new SCHE application filed, which was approved. DOF stated it would continue to review the remaining properties and remove improperly granted SCHE and Enhanced STAR exemptions.

Treasury

The Treasury Division manages and safeguards cash assets for the City of New York.

Figure 16: Treasury Spending



The Fiscal 2019 Preliminary Budget for the Treasury program remains essentially unchanged from the Fiscal 2018 Adopted Budget. The Treasury Division of the Department of Finance provides administrative support to the Banking Commission. As of November 30, 2018, the following banks are approved as NYC Designated Banks, which are the only banks that can hold City deposits:

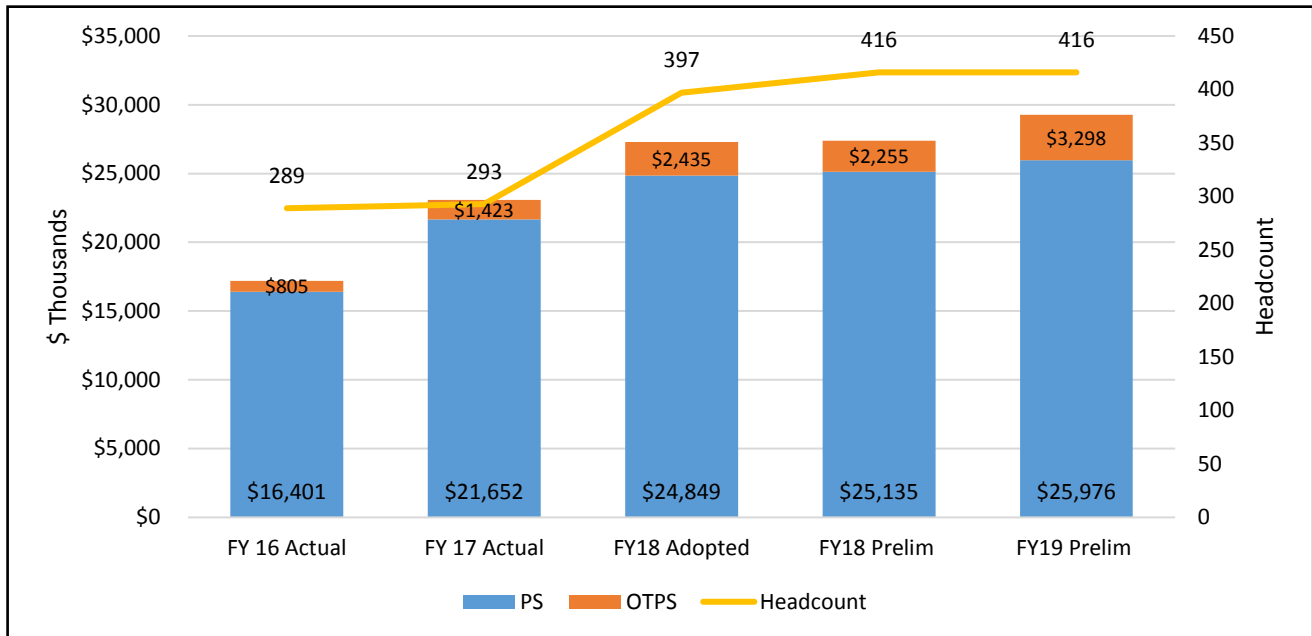
Amalgamated Bank	MUFG Union Bank
Bank of America, N.A.	People's United Bank
Bank of the Ozarks	PNC Bank
BankUnited, N.A.	Popular Community Bank
Capital One N.A.	Signature Bank
Citibank, N.A.	Spring Bank
East West Bank	State Street Bank
Flushing Bank	Sterling National Bank
HAB Bank	TD Bank
HSBC Bank USA	The Bank of New York Mellon
IDB Bank	U.S. Bank
JPMorgan Chase Bank	Victory State Bank
Modern Bank	Well Fargo Bank*

**Conditionally Designated. This subjects the bank to specific conditions including the inability to new current contracts after they expire.*

Valuing Property

The Property Division values all New York City Property fairly, accurately and consistently.

Figure 17: Valuing Property



The Valuing Property program area increased by approximately \$1.98 million from \$27.28 million in the Fiscal 2018 Adopted Budget to \$29.27 million in the Fiscal 2019 Preliminary Budget. Additionally, headcount in this program area increased by 19 from 397 in the Fiscal 2018 Adopted Budget to 416 in the Fiscal 2019 Preliminary Budget. The corresponding funding and headcount increases are primarily due to the hiring of additional property assessors, as well as the purchase of equipment to support property valuation related services.

Issues

Property Valuation

On February 24, 2017, the New York City Comptroller released the findings and recommendations of an audit it conducted regarding the Department’s property valuation program. The audit found that 28 out of 943 properties listed as Tax Class 1 in the Borough of Staten Island appeared to be misclassified:

In response to this finding and upon re-inspection, DOF determined that 12 of the 28 properties should be reclassified and would result in an additional \$86,599 in taxes after increases were phased in over the required five-year period.

Based on the audit findings, the Comptroller’s Office made the following recommendations:

- DOF should ensure that property tax classification changes recommended by their assessors are implemented by the next tax year;
- DOF should determine why their inspectors did not recommend that the classifications of these properties be changed and enhance their training to address any issues identified; and
- DOF should consider enhancing its oversight and quality assurance functions to ensure proper classification of properties.

Appendices:

A: Budget Actions in the November and the Preliminary Plans

<i>Dollars in Thousands</i>	Fiscal 2018			Fiscal 2019		
	City	Non-City	Total	City	Non-City	Total
DOF Budget as of the Adopted 2018 Budget	\$297,284	\$5,245	\$302,529	\$293,553	\$5,277	\$298,830
New Needs						
Additional City Assessors	\$714	\$0	\$714	\$1,237	\$0	\$1,237
Enhanced Cyber Security	212	0	\$212	424	0	\$424
Business Tax Support	1,520	0	\$1,520	3,040	0	\$3,040
City Tax Auditors	228	0	\$228	1,588	0	\$1,588
Technology for Property Assessment	0	0	\$0	790	0	\$790
Title Searches for Department of Buildings Violation	149	0	\$149	598	0	\$598
Subtotal, New Needs	\$2,823	\$0	\$2,823	\$7,677	\$0	\$7,677
Other Adjustments						
Lease Savings	(\$2,260)	\$0	(\$2,260)	\$0	\$0	\$0
Lease Savings FY19 Prelim	(2,260)	0	(2,260)	0	0	0
Transfer to Tax Commission	(38)	0	(38)	150	0	150
Subtotal, Other Adjustments	(\$4,558)	\$0	(\$4,558)	\$150	\$0	\$150
TOTAL, All Changes	(\$1,735)	\$0	(\$1,735)	\$7,827	\$0	\$7,827
DOF Budget as of the Preliminary 2019 Budget	\$295,549	\$5,245	\$300,840	\$301,380	\$5,277	\$306,357

B: DOF Contract Budget

DOF Fiscal 2019 Preliminary Contract Budget				
<i>Dollars in Thousands</i>				
Category	Fiscal 2018 Adopted	Number of Contracts	Fiscal 2019 Preliminary	Number of Contracts
Contractual Services - General	\$21,042	17	\$21,042	17
Financing Costs	29,315	3	30,515	3
Maintenance and Repairs - General	7,236	18	9,096	18
Printing Services	1,638	10	1,638	10
Prof. Services - Accounting Services	45	3	45	3
Prof. Services - Computer Services	5,169	4	4,737	4
Prof. Services - Engineering and Architectural Services	13	1	13	1
Security Services	968	3	968	3
Training Program for City Employees	148	5	147	5
TOTAL	\$65,574	64	\$68,201	64

C: Program Areas

Administration

Administration						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$12,272	\$13,306	\$14,180	\$14,180	\$14,184	4
Other Salaried and Unsalaries	22	60	0	0	0	0
Additional Gross Pay	399	475	286	286	286	0
Fringe Benefits	1	2	0	0	0	0
Subtotal	\$12,694	\$13,843	\$14,466	\$14,466	\$14,470	\$4
Other Than Personal Services						
Supplies and Materials	\$1,342	\$916	\$1,151	\$1,188	\$1,171	\$20
Fixed and Misc Charges	59	52	8	42	8	0
Property and Equipment	433	365	403	510	422	19
Other Services and Charges	34,680	36,100	46,645	42,161	46,190	(455)
Contractual Services	3,073	2,312	1,365	2,169	1,365	0
Subtotal	\$39,587	\$39,745	\$49,572	\$46,070	\$49,156	(\$416)
TOTAL	\$52,284	\$53,590	\$64,038	\$60,536	\$63,626	(\$412)
Funding						
City Funds					\$63,286	
TOTAL	\$52,284	\$53,590	\$64,038	\$60,536	\$63,626	(\$412)
Budgeted Headcount						
Full-Time Positions - Civilian	165	173	199	199	199	0

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Audit

Audit						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$16,212	\$17,407	\$20,138	\$19,001	\$21,619	\$1,481
Other Salaried and Unsalaries	6	28	0	0	0	0
Additional Gross Pay	1,436	1,379	1,657	1,657	1,657	0
Subtotal	\$17,654	\$18,814	\$21,795	\$20,658	\$23,276	\$1,481
Other Than Personal Services						
Supplies and Materials	\$40	\$179	\$145	\$186	\$145	\$0
Fixed and Misc Charges	0	0	0	6	0	0
Property and Equipment	406	156	259	177	272	13
Other Services and Charges	30	35	329	391	329	0
Contractual Services	25	83	28	37	28	0
Subtotal	\$501	\$453	\$761	\$797	\$774	\$13
TOTAL	\$18,156	\$19,268	\$22,556	\$21,455	\$24,050	\$1,494
Funding						
City Funds			\$22,556	\$21,450	\$24,050	\$1,494
Intra City			0	5	0	\$0
TOTAL	\$18,156	\$19,268	\$22,556	\$21,455	\$24,050	\$1,494
Budgeted Headcount						
Full-Time Positions - Civilian	249	272	317	328	340	23

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Civil Enforcement

Civil Enforcement						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$17,552	\$18,309	\$23,198	\$21,611	\$23,343	145
Other Salaried and Unsalariated	15	14	0	0	0	0
Additional Gross Pay	3,287	3,591	2,363	2,363	2,363	0
Overtime - Uniformed	0	0	0	0	0	0
Overtime - Civilian	0	0	0	0	0	0
P.S. Other	0	0	0	0	0	0
Fringe Benefits	4	4	30	30	30	0
Amounts to be Scheduled	0	0	0	0	0	0
Subtotal	\$20,858	\$21,918	\$25,590	\$24,004	\$25,736	\$145
Other Than Personal Services						
Supplies and Materials	\$231	\$303	\$568	\$469	\$452	(\$116)
Fixed and Misc Charges	10	0	16	19	16	0
Property and Equipment	726	533	1,046	807	394	(652)
Other Services and Charges	733	1,032	1,358	1,905	1,358	0
Contractual Services	17,457	16,808	17,209	17,194	17,208	(1)
Subtotal	\$19,157	\$18,676	\$20,197	\$20,394	\$19,428	(\$769)
TOTAL	\$40,015	\$40,594	\$45,788	\$44,398	\$45,164	(\$624)
Funding						
City Funds			\$40,982	\$39,592	\$40,326	(\$656)
Intra City			4,806	4,806	4,838	\$32
TOTAL	\$40,015	\$40,594	\$45,788	\$44,398	\$45,164	(\$624)
Budgeted Headcount						
Full-Time Positions - Civilian	265	271	325	325	325	0
TOTAL	265	271	325	325	325	0

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Collections

Collections						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$6,472	\$6,179	\$7,076	\$6,495	\$7,154	78
Other Salaried and Unsalaries	7	3	0	0	0	0
Additional Gross Pay	307	278	346	346	346	0
Overtime - Civilian	55	64	15	15	15	0
Fringe Benefits	320	374	464	464	467	3
Subtotal	\$7,161	\$6,898	\$7,900	\$7,319	\$7,981	\$81
Other Than Personal Services						
Supplies and Materials	\$250	\$152	\$1,023	\$553	\$1,023	\$0
Fixed and Misc Charges	0	0	0	3	0	0
Property and Equipment	484	475	584	575	584	0
Other Services and Charges	1,059	1,167	1,391	1,499	1,714	323
Contractual Services	7,898	5,365	7,649	8,088	8,849	1,200
Subtotal	\$9,692	\$7,159	\$10,646	\$10,718	\$12,169	\$1,523
TOTAL	\$16,852	\$14,057	\$18,547	\$18,037	\$20,150	\$1,604
Funding						
City Funds			\$18,547	\$18,037	\$20,150	\$1,604
TOTAL	\$16,852	\$14,057	\$18,547	\$18,037	\$20,150	\$1,604
Budgeted Headcount						
Full-Time Positions - Civilian	109	106	121	122	122	1
TOTAL	106	106	121	122	122	1

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Communications & Governmental Services

Communications & Governmental Services						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$2,813	\$3,028	\$3,178	\$3,178	\$3,178	0
Other Salaried and Unsalaries	8	16	99	99	99	0
Additional Gross Pay	76	52	70	70	70	0
Overtime - Civilian	15	44	3	3	3	0
Subtotal	\$2,913	\$3,141	\$3,350	\$3,350	\$3,350	\$0
Other Than Personal Services						
Supplies and Materials	\$13	\$13	\$202	\$26	\$202	\$0
Fixed and Misc Charges	0	0	0	0	0	0
Property and Equipment	28	27	2	19	2	0
Other Services and Charges	69	66	231	124	231	0
Contractual Services	66	22	50	88	50	0
Subtotal	\$175	\$128	\$485	\$257	\$485	\$0
TOTAL	\$3,088	\$3,268	\$3,835	\$3,607	\$3,835	\$0
Funding						
City Funds			\$3,835	\$3,607	\$3,835	\$0
TOTAL	\$3,088	\$3,268	\$3,835	\$3,607	\$3,835	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	36	36	43	43	43	0
TOTAL	36	36	43	43	43	0

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Financial Plan Savings

Financial Plan Savings						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$0	\$0	(\$4,693)	(\$4,693)	\$943	5,636
Subtotal	\$0	\$0	(\$4,693)	(\$4,693)	\$943	\$5,636
Other Than Personal Services						
Other Services and Charges	\$0	\$0	\$7,000	\$7,000	\$0	(\$7,000)
Subtotal	\$0	\$0	\$7,000	\$7,000	\$0	(\$7,000)
TOTAL	\$0	\$0	\$2,307	\$2,307	\$943	(\$1,364)
Funding						
City Funds			\$2,307	\$2,307	\$943	(\$1,364)
TOTAL	\$0	\$0	\$2,307	\$2,307	\$943	(\$1,364)
Budgeted Headcount						
Full-Time Positions - Civilian	0	0	7	7	7	0
TOTAL	0	0	7	7	7	0

**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*

Legal & Adjudications

Legal & Adjudications						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$9,909	\$10,458	\$11,227	\$10,677	\$11,229	2
Other Salaried and Unsalariated	6,140	5,906	5,710	5,710	5,710	0
Additional Gross Pay	688	698	712	712	712	0
Overtime - Civilian	0	0	9	9	9	0
Subtotal	\$16,736	\$17,062	\$17,657	\$17,107	\$17,659	\$2
Other Than Personal Services						
Supplies and Materials	\$26	\$19	\$16	\$28	\$16	\$0
Fixed and Misc Charges	0	0	1	0	1	0
Property and Equipment	58	57	58	64	58	0
Other Services and Charges	118	27	358	175	358	0
Contractual Services	922	802	1,103	1,267	1,103	0
Subtotal	\$1,124	\$906	\$1,536	\$1,534	\$1,536	\$0
TOTAL	\$17,860	\$17,968	\$19,193	\$18,641	\$19,195	\$2
Funding						
City Funds			\$19,193	\$18,641	\$19,195	\$2
TOTAL	\$17,860	\$17,968	\$19,193	\$18,641	\$19,195	\$2
Budgeted Headcount						
Full-Time Positions - Civilian	149	154	144	144	144	0
TOTAL	149	154	144	144	144	0

**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*

NYCSERV Contract Funding

NYCSERV Contract Funding						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Other Than Personal Services						
Other Services and Charges	\$0	\$35	\$656	\$26	\$656	0
Contractual Services	2,458	4,508	2,700	3,181	2,700	0
TOTAL	\$2,458	\$4,543	\$3,356	\$3,207	\$3,356	\$0
Funding						
City Funds			\$3,356	\$3,207	\$3,356	\$0
TOTAL	\$2,458	\$4,543	\$3,356	\$3,207	\$3,356	\$0

**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*

Payment Ops & Application Processing

Payment Ops & Application Processing						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$17,660	\$14,242	\$15,810	\$14,660	\$15,811	1
Other Salaried and Unsalariad	22	12	0	0	0	0
Additional Gross Pay	947	707	857	793	857	0
Overtime - Civilian	159	280	31	11	31	0
Amounts to be Scheduled	0	0	2	0	2	0
Subtotal	\$18,788	\$15,241	\$16,701	\$15,464	\$16,702	\$1
Other Than Personal Services						
Supplies and Materials	\$137	\$104	\$1,544	\$1,119	\$1,544	\$0
Fixed and Misc Charges	1	1	1	1	1	0
Property and Equipment	11	5	6	17	6	0
Other Services and Charges	153	134	193	193	193	0
Contractual Services	683	702	730	1,110	730	0
Subtotal	\$985	\$944	\$2,474	\$2,440	\$2,474	\$0
TOTAL	\$19,772	\$16,185	\$19,175	\$17,904	\$19,176	\$1
Funding						
City Funds			\$19,175	\$17,904	\$19,176	\$1
TOTAL	\$19,772	\$16,185	\$19,175	\$17,904	\$19,176	\$1
Budgeted Headcount						
Full-Time Positions - Civilian	236	235	232	232	232	0
TOTAL	236	235	232	232	232	0

**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*

Property Records

Property Records						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$4,661	\$4,904	\$4,690	\$4,690	\$4,691	0
Other Salaried and Unsalared	2	0	0	0	0	0
Additional Gross Pay	157	172	165	165	165	0
Overtime - Civilian	15	1	80	80	80	0
Fringe Benefits	0	0	2	2	2	0
Subtotal	\$4,835	\$5,078	\$4,937	\$4,937	\$4,937	\$0
Other Than Personal Services						
Supplies and Materials	\$37	\$34	\$16	\$15	\$16	\$0
Fixed and Misc Charges	0	0	1	0	1	0
Property and Equipment	40	2	1	8	1	0
Other Services and Charges	121	142	468	154	468	0
Contractual Services	151	273	199	1,379	199	0
Subtotal	\$350	\$452	\$684	\$1,556	\$684	\$0
TOTAL	\$5,186	\$5,530	\$5,621	\$6,493	\$5,621	\$0
Funding						
City Funds			\$5,621	\$6,493	\$5,621	\$0
TOTAL	\$5,186	\$5,530	\$5,621	\$6,493	\$5,621	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	95	99	94	94	94	0
TOTAL	95	99	94	94	94	0

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Treasury

Treasury						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$2,234	\$2,124	\$2,439	\$2,439	\$2,439	0
Other Salaried and Unsalared	20	14	0	0	0	0
Additional Gross Pay	51	35	32	32	32	0
Overtime - Civilian	0	33	0	0	0	0
Amounts to be Scheduled	0	0	1	1	1	0
Subtotal	\$2,305	\$2,206	\$2,473	\$2,473	\$2,473	\$0
Other Than Personal Services						
Supplies and Materials	\$2	\$2	\$2	\$2	\$2	\$0
Property and Equipment	8	4	45	6	45	0
Other Services and Charges	22	(63)	67	103	67	0
Contractual Services	21,421	22,187	22,079	22,108	22,079	0
Subtotal	\$21,453	\$22,130	\$22,193	\$22,220	\$22,193	\$0
TOTAL	\$23,759	\$24,336	\$24,666	\$24,692	\$24,666	\$0
Funding						
City Funds			\$24,666	\$24,692	\$24,666	\$0
Intra City			0	1	1	\$1
TOTAL	\$23,759	\$24,336	\$24,666	\$24,692	\$24,666	\$0
Budgeted Headcount						
Full-Time Positions - Civilian	30	30	27	27	27	0
TOTAL	30	30	27	27	27	0

*The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.

Valuing Property

Valuing Property						
<i>Dollars in Thousands</i>						
	2016	2017	2018	Preliminary Plan		*Difference
	Actual	Actual	Adopted	2018	2019	2018 - 2019
Spending						
Personal Services						
Full-Time Salaried - Civilian	\$15,425	\$20,410	\$23,733	\$24,071	\$24,860	1,126
Other Salaried and Unsalari ed	34	47	0	0	0	0
Additional Gross Pay	446	653	590	590	590	0
Overtime - Civilian	496	542	525	472	525	0
Amounts to be Scheduled	0	0	1	1	1	0
Subtotal	\$16,401	\$21,652	\$24,849	\$25,135	\$25,976	\$1,126
Other Than Personal Services						
Supplies and Materials	\$387	\$821	\$972	\$1,414	\$1,835	\$863
Property and Equipment	55	107	75	95	75	0
Other Services and Charges	30	24	898	275	898	0
Contractual Services	334	471	490	471	490	0
Subtotal	\$805	\$1,423	\$2,435	\$2,255	\$3,298	\$863
TOTAL	\$17,206	\$23,075	\$27,284	\$27,390	\$29,274	\$1,989
Funding						
City Funds			\$26,847	\$26,952	\$28,836	\$1,989
State			438	438	438	\$0
TOTAL	\$17,206	\$23,075	\$27,284	\$27,390	\$29,274	\$1,989
Budgeted Headcount						
Full-Time Positions - Civilian	289	293	397	416	416	19
TOTAL	289	293	397	416	416	19

**The difference of Fiscal 2018 Adopted Budget compared to Fiscal 2019 Preliminary Budget.*