DEPARTMENT OF FINANCE **Preston Niblack, Commissioner**

WHAT WE DO

The Department of Finance (DOF) is responsible for the collection of more than $50 billion in revenue annually for the City and the valuation of over one million properties worth a total of nearly $1.5 trillion as of Fiscal 2024. DOF administers property tax exemption and abatement programs, collects City business and excise taxes, adjudicates parking and camera violations, records property-related documents, administers the City's bank accounts, and assists New Yorkers with tax payment issues through the Office of the Taxpayer Advocate.

Through the Office of the Sheriff, DOF enforces court mandates and orders, warrants of arrest, property seizures, and a wide variety of State and City public safety mandates. The Sheriff's Office investigates deed fraud, combats the trafficking of illegal and untaxed tobacco products, and leads "Operation Padlock to Protect," a coordinated effort to prosecute illegal cannabis retail stores throughout the City.

Through the Mayor's Office of Pensions and Investments, DOF advises the administration on the management of the City's five pension systems. DOF continuously strives to provide exceptional customer service, and the Agency has implemented many programs and initiatives to improve the customer's experience and ensure that New Yorkers have the opportunity to receive all DOF-administered benefits and savings for which they are eligible.

FOCUS ON EQUITY

DOF's programs and benefits touch the lives of seniors, people with disabilities, Veterans, people with low or no English language proficiency, low-income households, and other vulnerable constituencies. DOF is committed to ensuring that eligible individuals and families can access the benefits to which they are entitled. The Department is also committed to enforcing the tax codes justly so that all New Yorkers pay their fair share.

DOF programs that promote equity include those that help New Yorkers remain in their homes and in their communities. These include the Rent Freeze Program, which includes the Senior Citizen Rent Increase Exemption and the Disability Rent Increase Exemption and protects New Yorkers from rent increases, while property tax exemptions like the Senior Citizen Homeowners' Exemption and the Disabled Homeowners' Exemption help homeowners remain in their homes by reducing their property taxes. DOF also offers Veterans', clergy, and other property tax exemptions.

The Agency's Office of the Taxpayer Advocate (OTA) and the Office of the Parking Summons Advocate (OPSA) help New York City taxpayers with limited resources address tax issues or parking and camera violations. OTA and OPSA provide additional means for the public to resolve challenging and potentially costly issues with the City. Each year, OTA recommends changes to DOF's operations to help more New Yorkers get the services and resources they need.

DOF is committed to making it as convenient as possible for customers to interact with the Agency. Over the past several years, DOF has introduced new programs and payment options to ensure that customers get clear and accurate information as well as prompt and professional service. While most Department of Finance transactions can be conducted online, the Agency provides options for customers to access DOF's services in the manner they prefer. Five borough-based business centers provide residents and businesses with an in-person option to make payments, apply for benefits, or receive general assistance.

In Fiscal 2025, DOF implemented the lien sale program with substantial reforms to protect homeowners and tenants. The lien sale, or the sale of debt on properties that owe taxes, water or sewer bills, or emergency repair charges, is the primary enforcement tool to collect property taxes, the City's largest revenue source. Liens for delinquent property taxes, water and sewer charges, and certain other property-related charges that meet specified statutory thresholds may be sold after a 90-day notice period to a third-party trust created by the City with the right to pursue collection, including, after a specified period, foreclosure. Authorized by Local Law 82 of 2024, the improved lien sale program provides additional protections for homeowners—including the new Easy Exit Program, which offers more time for homeowners to address their debts, as well as affordable payment plans—while ensuring a consistent enforcement mechanism for the City's largest revenue source. These additional protections and a robust outreach program resulted in the removal from the lien sale of 85 percent of at-risk properties prior to sale.

OUR SERVICES AND GOALS

SERVICE 1 Bill and collect property and other taxes.

Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.

Goal 1b Promptly review requests for refunds.

SERVICE 2 Bill, adjudicate and collect on parking summonses.

Goal 2a Increase the proportion of parking and camera violation summonses that are resolved.

Goal 2b Assure that all respondents are offered convenient options for paying and challenging summonses.

SERVICE 3 Administer rent and property owner exemption programs.

Goal 3a Promptly review applications for exemption programs.

SERVICE 4 Help NYC taxpayers resolve tax issues.

Goal 4a Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.

SERVICE 5 Record property-related documents.

Goal 5a Increase the percentage of online property recording transactions.

SERVICE 6 Serve and execute legal processes and mandates.

Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

HOW WE PERFORMED IN FISCAL 2025

SERVICE 1 Bill and collect property and other taxes.

Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.

The average turnaround time for non-field audits rose by two percent, from 190 to 194 days, while the percentage of non-field audits closed within a year rose by four percentage points. Due to retirements and resignations, approximately 90 percent of the Non-field Audit Unit now consists of City tax auditors at levels one and two, which are more junior titles than tax auditors at level three. These less experienced auditors took slightly longer to complete cases, contributing to the modest increase in turnaround time.

The increase in tax liability as a result of non-field audits declined by over four percentage points in Fiscal 2025, down to 43.5 percent from 47.9 percent in Fiscal 2024. This decrease reflects the fact that newer auditors were more likely to be assigned less complex cases, which tended to yield smaller increases in tax liability. Still, the overall tax revenue generated by the non-field unit grew in Fiscal 2025 compared to the previous year, due to the higher number of cases completed.

In the Fiscal 2025 lien sale, 85 percent of properties at risk of being included in the lien sale (which includes residential and commercial properties) were removed from the lien sale prior to the sale. The Fiscal 2025 final sale included 4545 properties, up from 2841 the last time the sale was held in Fiscal 2022. This increase in properties is attributable to the pause in enforcement, after the local law that previously authorized the lien sale expired in Fiscal 2022, during which more property owners fell behind on their taxes. Due to a robust outreach effort, the percentage of at-risk properties that were ultimately included in the lien sale was 15 percent Fiscal 2025, compared to 25 percent in Fiscal 2022.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
★ Property taxes billed that are paid (%)	97.9%	98.1%	97.8%	97.7%	98.0%	98.0%	98.0%	Neutral	Up
– Paid on time (%)	94.8%	94.9%	94.7%	94.4%	94.6%	*	*	Neutral	Up
Average turnaround time for field audits (days)	442	452	528	519	510	*	*	Up	Down
Average turnaround time for non-field audits (days)	201	230	197	190	194	*	*	Down	Down
Average amount collected from a closed audit ($000)	$131	$87	$133	$113	$112	*	*	Neutral	*
Increase in tax liability as a result of audits (%)	25.8%	29.4%	25.3%	29.1%	29.5%	*	*	Up	Up
Increase in tax liability as a result of field audits (%)	26.1%	28.0%	24.9%	27.8%	28.3%	*	*	Neutral	Up
Increase in tax liability as a result of non-field audits (%)	22.7%	43.0%	33.2%	47.9%	43.5%	*	*	Up	Up
Originally noticed properties sold in lien sale (%)	NA	25%	NA	NA	15%	*	*	NA	Down
Properties in final lien sale	NA	2,841	NA	NA	4,545	*	*	NA	Down
★ Field audits closed within a year (%)	NA	51.42%	51.33%	57.00%	60.00%	*	*	NA	*
★ Non-Field audits closed within a year (%)	NA	83.66%	87.58%	87.00%	91.00%	*	*	NA	*

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

Goal 1b Promptly review requests for refunds.

In Fiscal 2025, DOF processed nearly 62,000 business tax refunds, consistent with Fiscal 2024. The average turnaround time of 12 days increased slightly from 11 days last year. DOF processed 10,031 property tax refunds, about half the number processed in Fiscal 2024, a drop which resulted from the write-off of unclaimed property refunds that exceeded the statute of limitations. The Department took the initiative to review refunds after detecting fraudulent refund filing associated with some of them. The average processing time for property tax refunds rose from 25 to 35 days due to the implementation of heightened identity theft and fraud prevention measures which the Department undertook to combat a detected increase in attempted fraud. These safeguards require additional documentation and verification, particularly for electronic refund requests, which can slow processing. While this added scrutiny extends turnaround times, it is vital to protecting taxpayers.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Property tax refunds and adjustments processed	15,708	26,037	21,939	20,172	10,031	*	*	Down	*
Business tax refunds processed	105,841	60,544	60,660	62,122	61,969	*	*	Down	*
★ Average time to issue a property tax refund (days)	12	13	13	25	35	20	20	Up	Down
★ Average time to issue a business tax refund (requested or non-requested) (days)	14	12	12	11	12	25	25	Down	Down
Average time to issue a requested business tax refund (days)	13	12	12	12	12	17	17	Neutral	Down
★ Average time to issue a non-requested business tax refund (days)	15	14	12	12	12	17	17	Down	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

SERVICE 2 Bill, adjudicate and collect on parking summonses.

Goal 2a Increase the proportion of parking and camera violation summonses that are resolved.

As data is not finalized in time for this report, DOF provides an annualized estimate based on data through the first nine months of the fiscal year. In Fiscal 2025, the number of parking and camera summonses resolved within 90 days is projected to increase slightly to 11.9 million, and the percentage paid within 90 days is projected to rise slightly to 69.6 percent. Meanwhile, the percentage of summonses dismissed within 90 days is expected to decline to 2.9 percent. This decrease is due to a seven percent increase in the issuance of camera summonses, which have a lower dismissal rate.

The 11.9 million projection of parking summonses is an annualized estimate based on the 8.9 million summonses resolved in the first nine months of Fiscal 2025. Projected Fiscal 2025 percentages for payments and dismissals within 90 days are based on year-to-date data through March 2025. Fiscal 2025 actual data for this section will be published in the Fiscal 2026 Preliminary Mayor's Management Report (PMMR).

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Parking and camera summonses received (000)	14,957	15,437	17,314	16,101	16,559	*	*	Up	*
Parking and camera summonses resolved within 90 days (000)	10,120	10,767	12,470	11,748	NA	*	*	NA	*
★ Parking and camera summonses paid within 90 days (%)	65.5%	66.2%	69.0%	69.0%	NA	65.0%	65.0%	NA	Up
Parking and camera summonses dismissed within 90 days (%)	3.7%	3.3%	3.4%	3.7%	NA	*	*	NA	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

Goal 2b Assure that all respondents are offered convenient options for paying and challenging summonses.

The Adjudication Division continues to fulfill its mission to provide fair, consistent, and efficient hearings. In Fiscal 2025, the division adjudicated approximately 2.1 million summonses—an increase of about four percent from Fiscal 2024—including a five percent rise in in-person hearings and a seven percent increase in web-based parking hearings. These increases, combined with the ongoing challenge of recruiting and retaining administrative law judges in a competitive legal market, led to longer wait times and processing delays. Average wait times for live hearings at business centers rose from 5.3 minutes to 11.2 minutes. The turnaround time for web parking hearings also increased, from 4.2 days to 5.0 days. DOF is actively working on strategies to recruit and retain administrative law judges.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Parking summonses adjudicated (000)	1,776	1,959	2,247	2,004	2,087	*	*	Up	*
★ Parking summons hearings	1,117,467	1,047,121	1,277,636	1,014,990	1,070,881	*	*	Neutral	*
– In-person hearings	132,119	205,862	341,533	210,624	222,060	*	*	Up	*
– Hearings-by-mail	272,599	206,256	190,708	138,999	134,075	*	*	Down	*
– Web hearings	712,749	635,003	745,395	665,367	714,746	*	*	Neutral	*
Parking summons "Pay or Dispute" app transactions	1,855,374	2,037,385	2,524,746	2,489,701	2,646,336	*	*	Up	*
★ Average turnaround time for in-person parking summons hearings (minutes)	1.3	1.3	3.3	5.3	11.2	12.0	12.0	Up	Down
★ Average turnaround time to issue decision for parking summons hearing-by-web (days)	4.0	4.0	5.9	4.2	5.0	8.5	8.5	Up	Down
★ Average turnaround time to issue decision for parking summons hearing-by-mail (days)	7.0	6.9	7.8	6.6	6.7	14.0	14.0	Neutral	Down
Parking summons appeals reviewed	35,827	30,073	54,671	130,576	132,758	*	*	Up	*
Parking summons appeals granted a reversal (%)	23.0%	23.0%	11.0%	7.0%	6.0%	*	*	Down	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

SERVICE 3 Administer rent and property owner exemption programs.

Goal 3a Promptly review applications for exemption programs.

In Fiscal 2025, the Property Exemption Administration (PEA) made progress toward becoming more efficient in administering its core property tax benefit programs. Processing times improved in several areas, and continued modernization will have a positive impact on processing in the Rent Freeze Program, among others.

In Fiscal 2025, DOF received 7,266 initial Senior Citizen Rent Increase Exemption (SCRIE) applications, a seven percent decrease from Fiscal 2024, and there was an 11 percent decrease in renewal applications to 23,402. While processing times for initial SCRIE applications improved 24 percent to 12.2 days, renewal application processing time increased four percent to 9.4 days. Three percent fewer initial Disability Rent Increase Exemption (DRIE) applications were received in Fiscal 2025 compared to Fiscal 2024, from 1,648 to 1,606 applications, and renewal applications decreased 10 percent to 5,622. The average time to process initial DRIE process applications decreased 19 percent to 12.7 days, and renewal DRIE application processing time increased slightly to 8.5 days.

In Fiscal 2025, DOF received 7,241 initial Senior Citizen Homeowners' Exemption (SCHE) applications, a 14 percent decrease from Fiscal 2024, but a 72 percent increase in renewal applications. The average time to process initial SCHE applications decreased a substantial 84 percent, from 21.6 to 3.5 days—demonstrating the impact of modernization efforts. Further, despite the substantial increase in the volume of renewal applications, the average time to process renewal SCHE application similarly dropped 78 percent, from 27 days to 4.9 days. Initial Disability Homeowners' Exemption (DHE) applications dropped seven percent compared to Fiscal 2024 to 300 applications, while renewal DHE applications dropped 12 percent. Similar to SCHE application processing time improvements, DHE application processing time decreased substantially. Initial DHE applications were processed 82 percent faster in Fiscal 2025, 4.9 days compared to 27 days in Fiscal 2024, and renewal applications decreased from 13.9 days to 3.2 days.

Manual processing remains a barrier to faster service. To address this, and to lessen the administrative burden on applicants, DOF is reducing documentation requirements and improving the application process to encourage more complete submissions. This includes automating workflows and income verification, efforts which are already yielding results, as more SCHE and DHE applications are being processed with minimal manual review. In Fiscal 2026, DOF will expand these tools, especially in the Rent Freeze Program.

Looking ahead, modernization efforts will focus on fully automating document review and expanding automated income verification. These efforts will also allow DOF's customers to more easily apply for and renew their benefits online.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Initial applications received — Senior Citizen Rent Increase Exemption	4,389	5,024	7,154	7,823	7,266	*	*	Up	*
★ Average time to process initial Senior Citizen Rent Increase Exemption applications (days)	8.5	11.1	25.8	16.2	12.2	10.0	10.0	Up	Down
Renewal applications received — Senior Citizen Rent Increase Exemption	23,216	32,064	22,959	26,380	23,402	*	*	Neutral	*
★ Average time to process Senior Citizen Rent Increase Exemption renewal applications (days)	9.8	10.2	25.3	9.0	9.4	10.0	10.0	Neutral	Down
Initial applications received — Disability Rent Increase Exemption	1,098	1,031	1,472	1,648	1,606	*	*	Up	*
★ Average time to process initial Disability Rent Increase Exemption applications (days)	6.7	10.0	22.7	15.6	12.7	10.0	10.0	Up	Down
Renewal applications received — Disability Rent Increase Exemption	5,869	7,464	5,810	6,238	5,622	*	*	Down	*
★ Average time to process Disability Rent Increase Exemption renewal applications (days)	9.4	9.8	22.4	8.3	8.5	10.0	10.0	Down	Down
Initial applications received — Senior Citizen Homeowners' Exemption	9,750	6,094	7,312	8,433	7,241	*	*	Down	*
★ Average time to process initial Senior Citizen Homeowners' Exemption applications (days)	11.7	10.3	14.5	21.6	3.5	⇩	⇩	Down	Down
Renewal applications received — Senior Citizen Homeowners' Exemption	27,328	12,759	33,141	13,117	22,579	*	*	Down	*
★ Average time to process Senior Citizen Homeowners' Exemption renewal applications (days)	13.2	8.5	19.3	25.2	5.5	⇩	⇩	Neutral	Down
Initial applications received — Disability Homeowners' Exemption	576	603	728	321	300	*	*	Down	*
★ Average time to process initial Disability Homeowners' Exemption applications (days)	14.6	5.9	10.0	27.0	4.9	⇩	⇩	Neutral	Down
Renewal applications received — Disability Homeowners' Exemption	2,052	2,242	2,997	2,223	1,966	*	*	Neutral	*
★ Average time to process Disability Homeowners' Exemption renewal applications (days)	25.7	8.6	12.8	13.9	3.2	⇩	⇩	Down	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

SERVICE 4 Help NYC taxpayers resolve tax issues.

Goal 4a Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.

The Office of the Taxpayer Advocate (OTA) continues to assist customers who are unable to resolve their tax issues through standard Department of Finance channels. Inquiries to OTA rose by 31 percent in Fiscal 2025 compared to Fiscal 2024, from 1,231 to 1,608. Despite this, OTA reduced its average inquiry response time by more than half, from 8.5 days to 4.1 days—well within the 10-day service target. The average case resolution time also improved, decreasing by 12 percent from 41.5 days to 36.7 days, staying within the 45-day service target. These improvements reflect successful efforts to integrate the new processes that were implemented according to last year's legislative and procedural changes, including new income determination rules for homeowners' exemptions and a new safeguard process against suspicious refund requests.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Inquiries received	1,278	1,177	1,201	1,231	1,608	*	*	Up	*
★ Average time to address inquiries (days)	2.4	1.9	5.9	8.5	4.1	10.0	10.0	Up	Down
Cases opened	834	706	1,045	1,045	1,013	*	*	Up	*
Cases closed	988	774	1,073	1,090	1,091	*	*	Up	*
★ Average time to close a case (days)	74.1	48.6	33.0	41.5	36.7	45.0	45.0	Down	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

SERVICE 5 Record property-related documents.

Goal 5a Increase the percentage of online property recording transactions.

The percentage of documents recorded online increased slightly in Fiscal 2025 from Fiscal 2024 to 87.4 percent, driven by greater numbers of both taxpayers and smaller abstract companies opting to submit electronically rather than in person. The significant decline in paper submissions contributed to the overall rise in online recordings.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Property recording transactions online (%)	84.8%	86.0%	83.9%	86.8%	87.4%	*	*	Neutral	Up
★ Average time to record and index property documents citywide (days)	2.8	4.5	1.3	1.1	1.2	⇩	⇩	Down	Down

★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None

SERVICE 6 Serve and execute legal processes and mandates.

Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

The New York City Sheriff's Office is responsible for arresting individuals for civil and criminal matters, seizing property pursuant to New York Civil Practice Law and Rules (CPLR) Section 5230, and serving respondents with child support documentation and orders of protection. In June 2025, the Sheriff's Office experienced a two percentage-point decrease from June 2024 in arrest warrants successfully executed, a three percentage-point decrease for orders of protection successfully served, a six percentage-point decrease for child support orders successfully served, and an 18 percentage-point increase in property seizure orders successfully executed.

One reason for the decrease in arrests and served documents is that deputies more often receive outdated or incorrect information from petitioners. The increase in successful property seizure orders can be attributed to effective investigation for asset identification and collaboration with judgment creditors. The Sheriff's Office continues to adapt and find more effective ways to enforce the law.

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Arrest warrants successfully executed (%)	61%	79%	65%	59%	57%	*	*	Down	Up
★ Orders of protection successfully served (%)	61%	61%	58%	56%	53%	⇧	⇧	Down	Up
Property seizure orders successfully executed (%)	40%	50%	51%	49%	67%	*	*	Up	Up
★ Child support orders successfully served (%)	66%	59%	56%	56%	50%	⇧	⇧	Down	Up
★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None									

AGENCY-WIDE MANAGEMENT

	Actual					Target		Trend	
Performance Indicators	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
Total revenue collected ($000,000)	$44,550	$45,341	$47,768	$49,120	$52,432	*	*	Up	*
– Property taxes collected ($000,000)	$31,292	$29,622	$31,502	$32,820	$34,607	*	*	Up	*
– Business taxes collected ($000,000)	$8,484	$9,800	$10,494	$11,383	$12,665	*	*	Up	*
– Property transfer taxes collected ($000,000)	$1,928	$3,238	$2,175	$1,723	$2,027	*	*	Down	*
– Parking summons revenue ($000,000)	$718	$847	$1,118	$998	$1,010	*	*	Up	*
– Audit and enforcement revenue collected ($000,000)	$1,137	$871	$1,337	$947	$900	*	*	Down	*
– Other revenue ($000,000)	$993	$962	$1,142	$1,250	$1,223	*	*	Up	*
★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None									

AGENCY CUSTOMER SERVICE

Performance Indicators	Actual					Target		Trend	
Customer Experience	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5-Year	Desired Direction
E-mails responded to within 14 days (%)	79%	81%	60%	51%	56%	85%	85%	Down	Up
Letters responded to within 14 days (%)	64%	75%	56%	68%	77%	85%	85%	Up	Up
Completed requests for interpretation	2,510	3,189	6,031	7,555	7,277	*	*	Up	*
Average customer in-person wait time (minutes)	1	3	21	14	15	12	12	Up	Down
Calls answered by a Collections customer service representative (%)	82%	66%	30%	32%	23%	*	*	Down	Up
CORE facility rating	99	98	97	100	93	90	90	Neutral	Up
Number of calls answered by the Customer Contact Center	51,299	52,315	73,552	52,711	33,193	*	*	Down	*
Average time to complete calls to the Customer Contact Center (minutes:seconds)	14:11	11:35	10:59	10:47	10:11	*	*	Down	*
★ Critical Indicator ✹ Equity Indicator "NA" Not Available ⇧⇩ Directional Target * None									

AGENCY RESOURCES

Resource Indicators	Actual[1]					Plan[2]		
	FY21	FY22	FY23	FY24	FY25	FY25	FY26	5yr Trend
Expenditures ($000,000)[3]	$301.1	$301.2	$332.1	$341.8	$360.4	$361.1	$371.2	Up
Revenues ($000,000)	$877.4	$1,064.0	$1,298.6	$1,179.1	$1,263.5	$1,095.2	$1,079.2	Up
Personnel	1,935	1,725	1,691	1,709	1,760	2,044	2,047	Neutral
Overtime paid ($000)	$7,796	$7,424	$8,552	$7,920	$5,099	$1,845	$1,358	Down

[1]Actual financial amounts for the current fiscal year are not yet final. Final fiscal year actuals, from the Comptroller's Comprehensive Annual Financial Report, will be reported in the next PMMR. Refer to the "Indicator Definitions" at nyc.gov/mmr for details. [2]Authorized Budget Level [3]Expenditures include all funds "NA" - Not Available * None

SPENDING AND BUDGET INFORMATION

Where possible, the relationship between an agency's goals and its expenditures and planned resources, by budgetary unit of appropriation (UA), is shown in the 'Applicable MMR Goals' column. Each relationship is not necessarily exhaustive or exclusive. Any one goal may be connected to multiple UAs, and any UA may be connected to multiple goals.

Unit of Appropriation	Expenditures FY24[1] ($000,000)	Modified Budget FY25[2] ($000,000)	Applicable MMR Goals[3]
Personal Services - Total	$171.7	$177.5	
001 - Administration and Planning	$50.7	$51.2	All
002 - Operations	$22.8	$22.5	1b, 3a
003 - Property	$29.1	$30.2	1a, 1b, 5a
004 - Audit	$30.5	$30.9	1a, 1b
005 - Legal	$6.0	$6.4	1a, 1b, 2a
007 - Parking Violations Bureau	$9.2	$9.4	2a, 2b
009 - City Sheriff	$23.5	$27.0	1a, 2a, 6a
Other Than Personal Services - Total	$170.1	$182.9	
011 - Administration	$97.4	$104.2	All
022 - Operations	$44.4	$41.9	1b, 3a
033 - Property	$5.1	$4.8	1a, 1b, 5a
044 - Audit	$0.4	$0.4	1a, 1b
055 - Legal	$0.2	$0.2	1a, 1b, 2a
077 - Parking Violations Bureau	$0.7	$0.8	2a, 2b
099 - City Sheriff	$21.8	$30.6	1a, 2a, 6a
Agency Total	$341.8	$360.4	

[1]Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2024. Includes all funds. [2] City of New York Adopted Budget for Fiscal 2025, as of June 2025. Includes all funds. [3] Refer to agency goals listed at front of chapter. "NA" Not Available * None

NOTEWORTHY CHANGES, ADDITIONS OR DELETIONS ✎

- The indicators 'Parking and camera summonses resolved within 90 days (000),' 'Parking and camera summonses paid within 90 days (%),' and 'Parking and camera summonses dismissed within 90 days (%)' in Goal 2a were renamed from 'Parking summonses resolved within 90 days (000),' 'Parking summonses paid within 90 days (%),' and 'Parking summonses dismissed within 90 days (%)' to accurately capture that these indicators are counting camera summonses as well as parking summonses. Data has not been changed.

- The indicator 'Parking and camera summonses received (000)' was renamed from 'Parking summonses received (000)' to match these previous indicators; data was changed to reflect that all these indicators now report parking and camera summonses. Data was changed from 10,351 to 14,957 for Fiscal 2021, from 9,999 to 15,437 for Fiscal 2022, from 10,235 to 17,314 for Fiscal 2023, and from 9,647 to 16,101 for Fiscal 2024.

ADDITIONAL RESOURCES

For additional information on items referenced in the narrative, go to:

- NYC Rent Freeze Program (SCRIE and DRIE):
  www.nyc.gov/rentfreeze
- SCHE:
  www.nyc.gov/sche
- DHE:
  www.nyc.gov/dhe

For more information on the agency, please visit: www.nyc.gov/dof.