

**Controllable / Non-Controllable Spending Analysis**  
**City Funds Revenue and Expenses**  
(\$ in millions)

	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
<b><u>Revenue</u></b>	<b>\$ 49,940</b>	<b>\$ 50,223</b>	<b>\$ 52,883</b>	<b>\$ 54,841</b>	<b>\$ 56,887</b>
Year-to-Year	2,391	283	2,660	1,958	2,046
Change:	5.0%	0.6%	5.3%	3.7%	3.7%
<b><u>Expenses</u></b> <sup>1</sup>					
Controllable Agency Expenses	\$ 22,829	\$ 22,852	\$ 23,051	\$ 23,363	\$ 23,762
Year-to-Year	452	23	199	312	399
Change:	2.0%	0.1%	0.9%	1.4%	1.7%
Debt Service	\$ 5,635	\$ 6,016	\$ 6,887	\$ 7,219	\$ 7,446
Year-to-Year	659	381	871	332	227
Change:	13.2%	6.8%	14.5%	4.8%	3.1%
Non-Controllable Expenses <sup>2</sup>	\$ 21,746	\$ 23,405	\$ 25,280	\$ 26,158	\$ 27,096
Year-to-Year	275	1,659	1,875	878	938
Change:	1.3%	7.6%	8.0%	3.5%	3.6%
<b>Total Expenses</b>	<b>\$ 50,210</b>	<b>\$ 52,273</b>	<b>\$ 55,218</b>	<b>\$ 56,740</b>	<b>\$ 58,304</b>
Year-to-Year	1,386	2,063	2,945	1,522	1,564
Change:	2.8%	4.1%	5.6%	2.8%	2.8%
<b>Operating Surplus / (Deficit)</b>	<b>\$ (270)</b>	<b>\$ (2,050)</b>	<b>\$ (2,335)</b>	<b>\$ (1,899)</b>	<b>\$ (1,417)</b>
Current Year Roll - (Cost)	\$ (2,161)	\$ (142)	\$ -	\$ -	\$ -
Prior Year Roll - Benefit	2,431	2,192	142	-	-
<b>Net Impact of Surplus Roll</b>	<b>\$ 270</b>	<b>\$ 2,050</b>	<b>\$ 142</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Gap To Be Closed</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,193)</b>	<b>\$ (1,899)</b>	<b>\$ (1,417)</b>

<sup>1</sup> Excludes the impact of prepayments.

<sup>2</sup> Non-controllable expenses include pensions, fringe benefits, medicaid, re-estimate of prior year's expenses, general reserve, judgments and claims, subsidies to the MTA and public assistance.

**Note: as of the May 2013 Financial Plan**