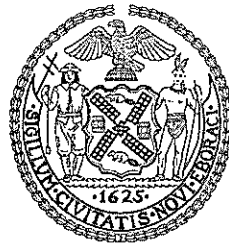


Financial Plan Statements
for
New York City
December 2008



The City of New York




This report contains Financial Plan Statements for December 2008 which have been prepared in accordance with the New York State Financial Emergency Act for the City of New York.

The fiscal year plan reflects the Financial Plan as submitted to the Financial Control Board on November 12, 2008.


The forecast of revenues and expenditures reflects actual revenue and expenditure performance to date and expected activity for the remainder of the fiscal year.

The actuals and projections in the forecasts are based on the best information available to the City at the date of preparation and certain assumptions and methods of estimation, which are considered reasonable and appropriate for purposes of the report as of such date.

**THE CITY OF NEW YORK
BY**



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NOTES TO FINANCIAL PLAN STATEMENTS

I. Summary of Significant Financial Policies, Procedures and Development

A. Financial Plan Statements

The City's Financial Plan Statements represent the accounts of the General Fund and certain transactions of the Capital Projects Fund of the City, including the Department of Education and the City University of New York. They do not include the total operations of the New York City Health and Hospitals Corporation (HHC) but do include the City's subsidy to HHC and the City's share of payments to the Corporation in connection with its role as a Medicaid provider.

Covered Organization Financial Plans are issued quarterly.

The City's Financial Plan Statements incorporate the policies and procedures discussed in Note B. Such data are unaudited. Prior years' balances for cash, accounts receivable and outstanding obligations are consistent with the FY 2008 audited Comprehensive Annual Financial Report (CAFR). Whenever appropriate, adjustments have been incorporated into the Financial Plan Statements as they relate to the audit of the Comprehensive Annual Financial Report (CAFR). The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles.

B. Basis of Accounting

1. Revenues

Real estate tax revenue is recorded on the modified accrual basis of accounting, which recognizes as revenue payments received against the current year levy and late payments on prior year levies received within the first two months of the following year, reduced by estimated tax refunds to be made in the period.

Taxpayer assessed revenues (e.g. sales, income and certain excise taxes), net of estimated refunds, are recorded on a modified accrual basis. Revenues are susceptible to accrual if they are both measurable and available to be used to finance governmental operations during the year.

All other revenues are recorded when received in cash.

Federal categorical grants except as noted below are recognized as revenue as claims are filed during the year and adjusted at year-end for revenues earned but not claimed. State grants are recognized in the same manner. Advances provided to the City in anticipation of filing of claims by the City for federal and state reimbursement of Medicaid and welfare expenditures are recognized as revenue when received.

2. Expenditures

(a) Debt Service

Debt Service expenditures on general obligation issuances are recorded when City real estate tax collections are deposited into the Debt Service fund in advance of the actual debt service payment.

Debt Service expenditures are net of Transitional Finance Authority (TFA) debt service and City personal income taxes (PIT) are net of PIT deposited into the TFA Debt Service fund in advance of the actual debt service payment.

(b) Fixed Assets

Acquisitions of fixed assets having a useful life of more than five years and costing more than \$15,000 are treated as capital expenditures. All other acquisitions of fixed assets are treated as operating expenditures.

(c) Encumbrances

Encumbrances entered during FY 2009 for OTPS purchase orders and contracts expected to be received by June 30, 2009 are treated as expenditures.

(d) Self-Insurance

The City is self-insured with respect to most risks, including, but not limited to, property damage, personal injury, and workers' compensation. Settlements reached or judgments entered during FY 2009 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2009.

(e) Vacation and Sick Leave

The annual costs of actual vacation and sick leave are recorded on a cash basis.

(f) Materials and Supplies

Purchases of materials and supplies are treated as expenditures when encumbered. No inventory accounts are included in the financial statements.

(g) General Reserve

The General Reserve provides for shortfalls in revenues and overruns in uncontrollable expenditures.

3. Capital Commitments

The basis of reporting actual capital commitments, as well as sources and uses of capital expenditures, has been changed. Commitments and expenditures are now reported based upon the accounting period of the transaction. In prior Financial Plan Statements, these actuals were based upon dates transactions were entered in the City's Financial Management System.

C. Pension Plans

The City sponsors or participates in pension plans covering all eligible employees. Most plans require employee contributions. The plans provide pension benefits based on salary and length of service. In the event of disability during employment, participants may receive retirement allowances based on satisfaction of certain service requirements and other plan provisions. The City's main pension systems are the five major actuarial systems - The New York City Employees' Retirement System, The Teachers Retirement System, The Board of Education Retirement System, The New York City Police Pension Fund, Article 2 and the Fire Department Pension Fund Article 1-B.

The City also contributed to three other actuarial systems and sponsors six non-actuarial retirements' systems for certain employees, retirees and beneficiaries not covered by any of the five major actuarial systems. In addition, the City provides cost-of-living and other supplemental pensions to certain retirees of the actuarial and non-actuarial systems.

Report No. 1

Financial Plan Summary

**NEW YORK CITY
FINANCIAL PLAN SUMMARY
REPORT NO. 1**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
REVENUES:									
TAXES									
GENERAL PROPERTY TAXES	\$ 1,492	\$ 2,571	\$ (1,079)	\$ 9,437	\$ 10,547	\$ (1,110)	\$ 14,613	\$ 14,613	\$ -
OTHER TAXES	2,260	2,696	(436)	9,916	10,290	(374)	22,265	22,265	-
MISCELLANEOUS REVENUES	366	313	53	2,505	2,509	(4)	5,821	5,821	-
UNRESTRICTED INTGOVT. AID	-	-	-	-	-	-	340	340	-
LESS: INTRA-CITY REVENUES	(118)	(88)	(30)	(291)	(319)	28	(1,607)	(1,607)	-
DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
SUBTOTAL	4,000	5,492	(1,492)	21,567	23,027	(1,460)	41,417	41,417	-
OTHER CATEGORICAL GRANTS	39	71	(32)	175	271	(96)	1,075	1,075	-
CAPITAL INTER-FUND TRANSFERS	41	20	21	131	102	29	464	464	-
FEDERAL GRANTS	388	310	78	1,274	1,251	23	5,816	5,816	-
STATE GRANTS	877	948	(71)	3,878	3,796	82	11,668	11,668	-
TOTAL REVENUES	\$ 5,345	\$ 6,841	\$ (1,496)	\$ 27,025	\$ 28,447	\$ (1,422)	\$ 60,440	\$ 60,440	\$ -
EXPENDITURES:									
PS	\$ 2,703	\$ 2,655	\$ (48)	\$ 14,407	\$ 14,219	\$ (188)	\$ 34,474	\$ 34,474	\$ -
OTPS	1,045	1,409	364	16,122	15,137	(985)	25,566	25,566	-
DEBT SERVICE	(16)	14	30	109	119	10	1,707	1,707	-
GENERAL RESERVE	-	-	-	-	-	-	300	300	-
SUBTOTAL	3,732	4,078	346	30,638	29,475	(1,163)	62,047	62,047	-
LESS: INTRA-CITY EXPENSES	(118)	(88)	30	(291)	(319)	(28)	(1,607)	(1,607)	-
TOTAL EXPENDITURES	\$ 3,614	\$ 3,990	\$ 376	\$ 30,347	\$ 29,156	\$ (1,191)	\$ 60,440	\$ 60,440	\$ -
SURPLUS/(DEFICIT)	\$ 1,731	\$ 2,851	\$ (1,120)	\$ (3,322)	\$ (709)	\$ (2,613)	\$ -	\$ -	\$ -

Report No. 1A

Month-by-Month Revenue and Obligation Forecast

**NEW YORK CITY
MONTH-BY-MONTH - REVENUE AND OBLIGATION FORECAST
REPORT NO. 1A**

(MILLIONS OF DOLLARS)

MONTH: DECEMBER
FISCAL YEAR 2009

	ACTUAL						FORECAST							
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	POST JUNE	TOTAL YEAR
REVENUES:														
TAXES														
GENERAL PROPERTY TAXES	\$ 6,916	\$ 133	\$ 642	\$ 248	\$ 6	\$ 1,492	\$ 3,866	\$ 28	\$ 658	\$ 323	\$ 26	\$ 25	\$ 250	\$ 14,613
OTHER TAXES	1,047	1,011	3,337	1,026	1,235	2,260	2,541	911	2,235	2,012	913	3,353	384	22,265
MISCELLANEOUS REVENUES	621	306	452	400	360	366	523	336	396	531	653	547	330	5,821
UNRESTRICTED INTGOVT. AID	-	-	-	-	-	-	-	-	-	-	-	340	-	340
ANTICIPATED REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUES DISALLOWANCES	(3)	(4)	(70)	(71)	(25)	(118)	(157)	(112)	(131)	(186)	(117)	(283)	(330)	(1,607)
	-	-	-	-	-	-	-	-	-	-	(5)	(10)	-	(15)
SUBTOTAL	8,581	1,446	4,361	1,603	1,576	4,000	6,773	1,163	3,158	2,680	1,470	3,972	634	41,417
OTHER CATEGORICAL GRANTS	-	14	16	86	20	39	192	46	41	137	39	445	-	1,075
CAPITAL INTER-FUND TRANSFERS	-	14	19	25	32	41	66	19	23	30	38	18	139	464
FEDERAL GRANTS	8	24	116	178	560	388	746	528	486	526	503	498	1,255	5,816
STATE GRANTS	19	3	1,642	156	1,181	877	1,117	1,008	1,039	1,164	1,027	1,183	1,252	11,668
TOTAL REVENUES:	\$ 8,608	\$ 1,501	\$ 6,154	\$ 2,048	\$ 3,369	\$ 5,345	\$ 8,894	\$ 2,764	\$ 4,747	\$ 4,537	\$ 3,077	\$ 6,116	\$ 3,280	\$ 60,440
EXPENDITURES:														
PS	\$ 1,424	\$ 2,371	\$ 2,578	\$ 2,586	\$ 2,745	\$ 2,703	\$ 3,359	\$ 2,659	\$ 2,669	\$ 2,644	\$ 2,762	\$ 3,913	\$ 2,061	\$ 34,474
OTPS	6,375	2,442	2,621	1,845	1,794	1,045	1,747	1,165	1,793	1,142	1,170	1,939	488	25,566
DEBT SERVICE	127	(7)	(17)	3	19	(16)	19	14	14	83	100	1,368	-	1,707
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	300	300
SUBTOTAL	7,926	4,806	5,182	4,434	4,558	3,732	5,125	3,838	4,476	3,869	4,032	7,220	2,849	62,047
LESS: INTRA-CITY EXPENSES	(3)	(4)	(70)	(71)	(25)	(118)	(157)	(112)	(131)	(186)	(117)	(283)	(330)	(1,607)
TOTAL EXPENDITURES	\$ 7,923	\$ 4,802	\$ 5,112	\$ 4,363	\$ 4,533	\$ 3,614	\$ 4,968	\$ 3,726	\$ 4,345	\$ 3,683	\$ 3,915	\$ 6,937	\$ 2,519	\$ 60,440
SURPLUS/(DEFICIT)	\$ 685	\$ (3,301)	\$ 1,042	\$ (2,315)	\$ (1,164)	\$ 1,731	\$ 3,926	\$ (962)	\$ 402	\$ 854	\$ (838)	\$ (821)	\$ 761	\$ -

Report No. 2

Analysis of Change in Fiscal Year Plan

**NEW YORK CITY
ANALYSIS OF CHANGE IN FISCAL YEAR FORECAST
REPORT NO. 2**

**MONTH: DECEMBER
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

DESCRIPTION	INITIAL PLAN 6/30/2008	CHANGES FROM INITIAL PLAN	CHANGES FROM PREVIOUS FORECAST
REVENUES:			
TAXES			
GENERAL PROPERTY TAXES	\$ 13,782	\$ 831	\$ -
OTHER TAXES	22,545	(280)	-
MISCELLANEOUS REVENUES	5,671	150	-
UNRESTRICTED INTERGOVERNMENTAL AID	340	-	-
LESS:INTRA-CITY REVENUES	(1,538)	(69)	-
DISALLOWANCES	(15)	-	-
SUBTOTAL	40,785	632	-
OTHER CATEGORICAL GRANTS	1,029	46	-
CAPITAL INTERFUND TRANSFERS	463	1	-
FEDERAL GRANTS	5,366	450	-
STATE GRANTS	11,526	142	-
TOTAL REVENUES	\$ 59,169	\$ 1,271	\$ -
EXPENDITURES:			
PERSONAL SERVICE	\$ 34,497	\$ (23)	\$ -
OTHER THAN PERSONAL SERVICE	24,619	947	-
DEBT SERVICE	1,291	416	-
GENERAL RESERVE	300	-	-
SUBTOTAL	60,707	1,340	-
LESS:INTRA-CITY EXPENDITURES	(1,538)	(69)	-
TOTAL EXPENDITURES	\$ 59,169	\$ 1,271	\$ -

Report No. 3

Revenue Activity by Major Area

**NEW YORK CITY
REVENUE ACTIVITY BY MAJOR AREA (RECOGNITION BASIS)
REPORT NO. 3**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
TAXES:									
GENERAL PROPERTY TAXES	\$ 1,492	\$ 2,571	\$ (1,079)	\$ 9,437	\$ 10,547	\$ (1,110)	\$ 14,613	\$ 14,613	\$ -
PERSONAL INCOME TAX	552	781	(229)	3,379	3,473	(94)	7,186	7,186	-
GENERAL CORPORATION TAX	581	579	2	1,109	1,095	14	2,519	2,519	-
BANKING CORPORATION TAX	91	118	(27)	268	287	(19)	517	517	-
UNINCORPORATED BUSINESS TAX	109	89	20	455	471	(16)	1,668	1,668	-
GENERAL SALES TAX	445	513	(68)	2,362	2,407	(45)	4,749	4,749	-
REAL PROPERTY TRANSFER TAX	55	77	(22)	512	558	(46)	1,030	1,030	-
MORTGAGE RECORDING TAX	34	66	(32)	331	387	(56)	795	795	-
COMMERCIAL RENT TAX	133	126	7	278	273	5	556	556	-
UTILITY TAX	44	33	11	160	168	(8)	388	388	-
OTHER TAXES	129	132	(3)	372	373	(1)	923	923	-
TAX AUDIT REVENUES *	87	46	41	347	319	28	680	680	-
TAX PROGRAM (STAR)	-	136	(136)	343	479	(136)	1,254	1,254	-
TOTAL TAXES	\$ 3,752	\$ 5,267	\$ (1,515)	\$ 19,353	\$ 20,837	\$ (1,484)	\$ 36,878	\$ 36,878	\$ -
MISCELLANEOUS REVENUES:									
LICENSES/FRANCHISES/ETC.	20	21	(1)	250	254	(4)	469	469	-
INTEREST INCOME	8	5	3	76	76	-	90	90	-
CHARGES FOR SERVICES	35	31	4	232	230	2	619	619	-
WATER AND SEWER CHARGES	65	55	10	734	724	10	1,307	1,307	-
RENTAL INCOME	25	23	2	122	104	18	219	219	-
FINES AND FORFEITURES	73	57	16	412	411	1	776	776	-
MISCELLANEOUS	22	33	(11)	388	391	(3)	734	734	-
INTRA-CITY REVENUE	118	88	30	291	319	(28)	1,607	1,607	-
TOTAL MISCELLANEOUS	\$ 366	\$ 313	\$ 53	\$ 2,505	\$ 2,509	\$ (4)	\$ 5,821	\$ 5,821	\$ -

* The financial plan as submitted on November 12, 2008 reflects \$680 million in Tax Audit Revenues, anticipated to be collected as follows:

	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	FISCAL YEAR 2009 PLAN
SALES TAX	\$ 1	\$ 10	\$ 20
PERSONAL INCOME TAX	3	14	25
GENERAL CORPORATION TAX	23	113	349
COMMERCIAL RENT TAX	3	8	15
FINANCIAL CORPORATION TAX	45	176	201
UTILITY TAX	11	13	8
UNINCORPORATED BUSINESS TAX	1	12	48
REAL PROPERTY TRANSFER	-	1	6
OTHER TAXES	-	-	8
TOTAL	\$ 87	\$ 347	\$ 680

**REVENUE ACTIVITY BY MAJOR AREA (RECOGNITION BASIS)
REPORT NO. 3 (CONT.)**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
UNRESTRICTED INTGOVT. AID									
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	327	327	-
OTHER INTGOVT. AID	-	-	-	-	-	-	13	13	-
TOTAL UNRESTRICTED INTG.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340	\$ 340	\$ -
OTHER CATEGORICAL GRANTS	39	71	(32)	175	271	(96)	1,075	1,075	-
CAPITAL INTER-FUND TRANSFERS	41	20	21	131	102	29	464	464	-
LESS: INTRA-CITY REVENUES	(118)	(88)	(30)	(291)	(319)	28	(1,607)	(1,607)	-
LESS: DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
FEDERAL GRANTS									
COMMUNITY DEVELOPMENT	22	19	3	96	96	-	283	283	-
WELFARE	101	206	(105)	632	623	9	2,548	2,548	-
EDUCATION	126	44	82	247	351	(104)	1,758	1,758	-
OTHER	139	41	98	299	181	118	1,227	1,227	-
TOTAL FEDERAL GRANTS	\$ 388	\$ 310	\$ 78	\$ 1,274	\$ 1,251	\$ 23	\$ 5,816	\$ 5,816	\$ -
STATE GRANTS									
WELFARE	104	148	(44)	581	534	47	2,004	2,004	-
EDUCATION	738	753	(15)	3,141	3,057	84	8,517	8,517	-
HIGHER EDUCATION	-	-	-	42	42	-	211	211	-
HEALTH AND MENTAL HYGIENE	27	2	25	29	45	(16)	485	485	-
OTHER	8	45	(37)	85	118	(33)	451	451	-
TOTAL STATE GRANTS	\$ 877	\$ 948	\$ (71)	\$ 3,878	\$ 3,796	\$ 82	\$ 11,668	\$ 11,668	\$ -
TOTAL REVENUES	\$ 5,345	\$ 6,841	\$ (1,496)	\$ 27,025	\$ 28,447	\$ (1,422)	\$ 60,440	\$ 60,440	\$ -

NOTES TO REPORT #3

Taxes:

The negative year-to-date variance of \$(1,484) million is primarily due to:

- **General Property Taxes:**
The December property tax shortfall (\$1,110) million results from the delayed rebilling and extension of the grace period for certain taxpayers from January 1st and 15th to January 30th. All of the property tax shortfall in December is forecast to be recovered in January through April collections. In addition, the \$400 homeowner rebate was issued amounting to \$220 million and the remaining \$36 million is expected to be paid out in January.
- **Tax Program (STAR):**
The December shortfall in non-property tax collections is partially due to the delay in property tax STAR reimbursement (\$136 million) from New York State. The City received this delayed payment in January.
- **Other Taxes:**
Additional non-property tax shortfalls occurred primarily in the personal income tax (\$94 million) due to higher than expected refunds of \$115 million, sales tax (\$45 million), business taxes (\$21 million) due to higher than expected refunds of \$26 million and real estate transaction taxes (\$102 million).

Report No. 4

Obligation Analysis

**NEW YORK CITY
OBLIGATION ANALYSIS
REPORT NO. 4**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
UNIFORM FORCES									
POLICE DEPT.	\$ 363	\$ 346	\$ (17)	\$ 2,320	\$ 2,063	\$ (257)	\$ 4,417	\$ 4,417	\$ -
FIRE DEPT.	113	120	7	753	781	28	1,569	1,569	-
DEPT. OF CORRECTION	77	82	5	472	477	5	986	986	-
SANITATION DEPT.	85	74	(11)	719	768	49	1,282	1,282	-
HEALTH & WELFARE									
ADMIN. FOR CHILD SERVICES	225	131	(94)	1,957	1,758	(199)	2,734	2,734	-
DEPT. OF SOCIAL SERVICES	234	611	377	4,698	4,219	(479)	8,533	8,533	-
DEPT. OF HOMELESS SERVICES	25	31	6	569	546	(23)	782	782	-
HEALTH & MENTAL HYGIENE	43	44	1	1,247	1,246	(1)	1,699	1,699	-
OTHER AGENCIES									
HOUSING PRESERVATION & DEV.	60	34	(26)	381	316	(65)	651	651	-
ENVIRONMENTAL PROTECTION	52	69	17	513	520	7	1,033	1,033	-
TRANSPORTATION DEPT.	46	47	1	451	463	12	790	790	-
PARKS & RECREATION DEPT.	23	23	-	199	199	-	359	359	-
DEPT. OF CITYWIDE ADMIN. SERVICES	14	18	4	961	1,021	60	1,120	1,120	-
ALL OTHER	163	188	25	1,832	1,997	165	3,155	3,155	-
COVERED ORGANIZATIONS									
DEPT. OF EDUCATION	1,236	1,260	24	7,986	7,710	(276)	17,576	17,576	-
HIGHER EDUCATION	30	52	22	300	331	31	695	695	-
HEALTH & HOSPITALS CORP.	29	35	6	76	73	(3)	200	200	-
OTHER									
MISCELLANEOUS BUDGET:									
FRINGE BENEFITS	297	214	(83)	1,282	1,179	(103)	3,346	3,346	-
TRANSIT SUBSIDIES	35	63	28	178	125	(53)	388	388	-
JUDGMENTS & CLAIMS	45	39	(6)	295	171	(124)	658	658	-
OTHER	29	57	28	271	322	51	1,771	1,771	-
PENSION CONTRIBUTIONS	524	526	2	3,069	3,071	2	6,296	6,296	-
DEBT SERVICE	(16)	14	30	109	119	10	1,707	1,707	-
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	-	-	-
UNALLOCATED REDUCTIONS	-	-	-	-	-	-	-	-	-
SUB-TOTAL	\$ 3,732	\$ 4,078	\$ 346	\$ 30,638	\$ 29,475	\$ (1,163)	\$ 61,747	\$ 61,747	\$ -
PLUS GENERAL RESERVE	-	-	-	-	-	-	300	300	-
LESS INTRA-CITY EXPENSES	(118)	(88)	30	(291)	(319)	(28)	(1,607)	(1,607)	-
TOTAL EXPENDITURES	\$ 3,614	\$ 3,990	\$ 376	\$ 30,347	\$ 29,156	\$ (1,191)	\$ 60,440	\$ 60,440	\$ -

Report No. 4A & 4B

Personnel Control Reports

**NEW YORK CITY
PERSONNEL CONTROL REPORT
REPORT NO. 4A**

**MONTH: DECEMBER
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

	FT & FTE POSITIONS			PERSONAL SERVICE COSTS					FT & FTE POSITIONS			PERSONAL SERVICE COSTS					
	CURRENT MONTH			CURRENT MONTH		YEAR-TO-DATE			FISCAL YEAR 2009 PROJECTIONS			FISCAL YEAR 2009 PROJECTIONS					
	ACTUAL	PLAN *		ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)		
UNIFORM FORCES																	
POLICE DEPT.	52,414	52,248	\$ 341	\$ 328	\$ (13)	\$ 2,103	\$ 1,884	\$ (219)	51,210	51,210	-	\$ 4,024	\$ 4,024	\$ -			
FIRE DEPT.	16,441	16,330	110	110	-	646	657	11	16,109	16,109	-	1,414	1,414	-			
DEPT. OF CORRECTION	10,853	11,039	71	73	2	398	396	(2)	10,928	10,928	-	848	848	-			
SANITATION DEPT.	9,832	9,889	60	66	6	339	350	11	9,829	9,829	-	739	739	-			
HEALTH & WELFARE																	
ADMIN. FOR CHILD SERVICES	6,990	6,965	30	30	-	187	187	-	7,080	7,080	-	391	391	-			
DEPT. OF SOCIAL SERVICES	14,112	15,129	53	53	-	325	331	6	15,129	15,129	-	688	688	-			
DEPT. OF HOMELESS SERVICES	2,096	2,086	9	9	-	57	55	(2)	2,227	2,227	-	117	117	-			
HEALTH & MENTAL HYGIENE	6,723	6,981	30	31	1	177	190	13	7,046	7,046	-	403	403	-			
OTHER AGENCIES																	
ENVIRONMENTAL PROTECTION	5,963	6,283	31	30	(1)	196	197	1	6,400	6,400	-	400	400	-			
TRANSPORTATION DEPT.	4,549	4,933	26	26	-	165	155	(10)	5,041	5,041	-	349	349	-			
PARKS & RECREATION DEPT.	6,228	6,165	20	19	(1)	142	137	(5)	7,188	7,188	-	266	266	-			
CITYWIDE ADMIN. SERVICES	2,446	2,566	11	11	-	65	61	(4)	2,323	2,323	-	134	134	-			
ALL OTHER	30,915	30,211	147	141	(6)	894	894	-	30,428	30,428	-	1,895	1,895	-			
COVERED ORGANIZATIONS																	
DEPT. OF EDUCATION	139,832	139,197	943	987	44	4,362	4,473	111	139,114	139,114	-	12,448	12,448	-			
OTHER																	
MISCELLANEOUS BUDGET	-	-	297	215	(82)	1,282	1,181	(101)	-	-	-	4,062	4,062	-			
PENSION CONTRIBUTIONS	-	-	524	526	2	3,069	3,071	2	-	-	-	6,296	6,296	-			
TOTAL	309,394	310,022	\$ 2,703	\$ 2,655	\$ (48)	\$ 14,407	\$ 14,219	\$ (188)	310,052	310,052	-	\$ 34,474	\$ 34,474	\$ -			

* Includes planned full-time headcount and estimates of planned FTEs.

**NEW YORK CITY
PERSONNEL CONTROL REPORT
REPORT NO. 4B**

**MONTH: DECEMBER
FISCAL YEAR 2009**

	<u>FULL-TIME POSITIONS</u>			<u>FULL-TIME POSITIONS</u>		
	<u>CURRENT MONTH</u>			<u>FISCAL YEAR 2009 PROJECTIONS</u>		
	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
UNIFORM FORCES						
POLICE DEPT.	50,660	50,265	(395)	49,428	49,428	-
FIRE DEPT.	16,355	16,272	(83)	16,050	16,050	-
DEPT. OF CORRECTION	10,799	10,986	187	10,875	10,875	-
SANITATION DEPT.	9,748	9,759	11	9,692	9,692	-
HEALTH & WELFARE						
ADMIN. FOR CHILD SERVICES	6,931	6,909	(22)	7,022	7,022	-
DEPT. OF SOCIAL SERVICES	14,090	15,126	1,036	15,126	15,126	-
DEPT. OF HOMELESS SERVICES	2,094	2,080	(14)	2,221	2,221	-
HEALTH & MENTAL HYGIENE	5,240	5,599	359	5,635	5,635	-
OTHER AGENCIES						
ENVIRONMENTAL PROTECTION	5,775	6,112	337	6,127	6,127	-
TRANSPORTATION DEPT.	4,382	4,673	291	4,807	4,807	-
PARKS & RECREATION DEPT.	3,739	3,586	(153)	3,586	3,586	-
CITYWIDE ADMIN. SERVICES	2,054	2,103	49	2,060	2,060	-
ALL OTHER	26,049	26,433	384	26,700	26,700	-
COVERED ORGANIZATIONS						
DEPT. OF EDUCATION	123,805	122,227	(1,578)	122,144	122,144	-
TOTAL	281,721	282,130	409	281,473	281,473	-

NOTES TO REPORTS NO. 4, 4A AND 4B

The current month, year-to-date and fiscal year plan data in Reports No. 4, 4A & 4B reflect the Financial Plan submitted to the Financial Control Board on November 12, 2008.

There are 309,394 filled positions as of December of which 281,721 are full-time positions and 27,673 are full-time equivalent positions. Of the 309,394 filled positions, 268,839 are estimated to be wholly or partially city funded. For the fiscal year (June 30, 2009) 281,473 of the 310,052 positions are full-time and 267,151 of the 310,052 positions are estimated to be city funded positions.

In some instances prior year charges are reflected in FY 2009 year-to-date expenses. These will be journaled back to prior years at a later date.

Police Department: The \$(257) million year-to-date variance is primarily due to:

- \$(55) million in accelerated encumbrances, including \$(8) million for special expense, \$(8) million for motor vehicles, \$(7) million for general supplies and materials, \$(6) million for advertising, \$(6) million for contractual computer services and \$(5) million for motor vehicle fuel.
- \$17 million in delayed encumbrances, primarily for data processing equipment and other general services and charges.
- \$(219) million in personal services, including \$(185) million for collective bargaining, \$(66) million for overtime, \$(12) million for differentials and \$(7) million for holiday pay, offset by \$32 million for uniformed full-time normal gross and \$17 million for full-time normal gross.

Fire Department: The \$28 million year-to-date variance is primarily due to:

- \$33 million in delayed encumbrances, primarily for general contractual services and rentals of land, buildings and structures.
- \$(16) million in accelerated encumbrances, primarily for general maintenance and repairs and automotive supplies and materials.

- \$11 million in personal services, including \$13 million for overtime, \$10 million for full-time normal gross offset by \$(8) million for uniformed full-time normal gross.

Department of Sanitation: The \$49 million year-to-date variance is primarily due to:

- \$57 million in delayed encumbrances, including \$41 million for municipal waste export, \$5 million for heat, light, and power and \$3 million for motor vehicle fuel.
- \$(19) million in accelerated encumbrances, primarily for general supplies and materials and general contractual services.
- \$11 million in personal services.

Administration for Children's Services: The \$(199) million year-to-date variance is primarily due to:

- \$(269) million in accelerated encumbrances, including \$(105) million for children day care, \$(63) million for child welfare services, \$(54) million for children's charitable institutions, \$(11) million for special education facilities, \$(9) million for homemaking services, \$(5) million for general fixed charges, \$(3) million for general contractual services and \$(3) million for direct foster care of children.
- \$70 million in delayed encumbrances, including \$32 million for Head Start, \$7 million for subsidized adoption, \$5 million for other general expenses, \$5 million for rentals of land, buildings and structures and \$3 million for telephone and other communications.

Department of Social Services: The \$(479) million year-to-date variance is primarily due to:

- \$(529) million in accelerated encumbrances, including \$(447) million for medical assistance, \$(15) million for payments for home relief, \$(13) million for home care services, \$(11) million for AIDS services, \$(8) million for professional computer services, \$(6) million for employment services, \$(5) million for security services, \$(3) million for general contractual services and \$(3) million for protective services for adults.
- \$44 million in delayed encumbrances, primarily for aid to dependent children and homeless family services.

- \$6 million in personal services.

Department of Homeless Services: The \$(23) million year-to-date variance is primarily due to:

- \$(46) million in accelerated encumbrances, primarily for homeless family services and rentals of land, buildings and structures.
- \$25 million in delayed encumbrances, primarily for temporary services and homeless individual services.
- \$(2) million in personal services.

Department of Housing Preservation and Development: The \$(65) million year-to-date variance is primarily due to:

- \$(66) million in accelerated encumbrances, including \$(36) million for Federal Section 8 Rent Subsidy, \$(19) million for general contractual services, \$(6) million for general maintenance and repairs and \$(3) million for maintenance costs.
- \$4 million in delayed encumbrances, primarily for community consultant contracts.
- \$(3) million in personal services.

Department of Citywide Administrative Services: The \$60 million year-to-date variance is primarily due to:

- \$69 million in delayed encumbrances, primarily for heat, light and power.
- \$(5) million in accelerated encumbrances, primarily for general supplies and materials.
- \$(4) million in personal services.

Department of Education: The \$(276) million year-to-date variance is primarily due to:

- \$111 million in personal services, of which \$(45) million represents backpay that will be journaled to prior years and \$156 million represents the current year spending variance.

- \$(387) million in OTPS, reflecting accelerated encumbrances of \$(498) million for contract payments, \$(109) million for professional direct educational services, \$(34) million for other professional services, \$(28) million for professional curriculum and development services, \$(28) million for maintenance and operation of infrastructure, \$(23) million for professional computer services, \$(16) million for transportation of pupils, \$(7) million for insurance premiums and \$(6) million for data processing supplies, offset by delayed encumbrances of \$164 million for general supplies and materials, \$37 million for food and forage supplies, \$38 million for heat, light and power, \$33 million for other general expenses, \$15 million for fuel oil, \$12 million for general contractual services, \$10 million for general equipment, \$10 million for data processing equipment, \$7 million for tuition payments for foster care, \$7 million for other books, \$6 million for city employees training program, \$6 million for rentals of land, buildings and structures, \$5 million for temporary services and \$3 million for private bus company reduced fares for schoolchildren.

Higher Education: The \$31 million year-to-date variance is primarily due to:

- \$25 million in OTPS, primarily for general contractual services and senior college expenses.
- \$6 million in personal services.

Miscellaneous: The \$(229) million year-to-date variance is primarily due to:

- \$(103) million in fringe benefits for earlier than expected encumbrances.
- \$(53) million in transit subsidies for earlier than expected encumbrances.
- \$(124) million in judgment and claims for prior year charges.
- \$51 million in other, including \$13 million for general contractual services, \$11 million for other general expenses, \$11 million for payments to delegate agencies and \$10 million for other professional services.

Debt Service: The \$10 million year-to-date variance is primarily due to:

- \$(26) million for interest exchange agreements and \$(10) million for floating rate support costs for earlier than expected encumbrances.
- \$39 million for general interest on bonds and \$7 million for lease debt for later than expected encumbrances.

Report No. 5

Capital Commitments

**CITY OF NEW YORK
CAPITAL COMMITMENTS
REPORT NO. 5
(Dollars in Millions)**

DESCRIPTION	MONTH: DECEMBER		FISCAL YEAR: 2009		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
TRANSIT	\$0.0 (C) 0.0 (N)	\$0.0 (C) 0.0 (N)	\$71.3 (C) 0.0 (N)	\$34.6 (C) 0.0 (N)	\$96.1 (C) 32.2 (N)
HIGHWAY AND STREETS	4.3 (C) 22.6 (N)	15.3 (C) 41.7 (N)	84.7 (C) 27.1 (N)	93.2 (C) 47.0 (N)	474.0 (C) 227.4 (N)
HIGHWAY BRIDGES	8.6 (C) 0.0 (N)	0.0 (C) 0.0 (N)	98.9 (C) 0.0 (N)	26.5 (C) 0.0 (N)	679.2 (C) 87.7 (N)
WATERWAY BRIDGES	0.0 (C) 0.0 (N)	0.0 (C) 0.0 (N)	11.6 (C) 0.0 (N)	10.6 (C) 0.0 (N)	274.7 (C) 143.1 (N)
WATER SUPPLY	5.6 (C) 0.0 (N)	0.0 (C) 0.0 (N)	28.2 (C) 0.0 (N)	4.5 (C) 0.0 (N)	312.9 (C) 0.0 (N)
WATER MAINS, SOURCES & TREATMENT	45.3 (C) 0.0 (N)	4.8 (C) 0.0 (N)	265.2 (C) 0.0 (N)	28.3 (C) 0.0 (N)	880.2 (C) 0.0 (N)
SEWERS	2.1 (C) 0.0 (N)	5.4 (C) 0.0 (N)	38.8 (C) 0.0 (N)	56.0 (C) 0.0 (N)	206.9 (C) 0.0 (N)
WATER POLLUTION CONTROL	(1.3) (C) 0.0 (N)	2.4 (C) 0.0 (N)	835.1 (C) 0.0 (N)	156.1 (C) 0.0 (N)	1,609.8 (C) 3.3 (N)
ECONOMIC DEVELOPMENT	79.0 (C) 4.8 (N)	0.0 (C) 0.0 (N)	191.8 (C) 9.5 (N)	21.9 (C) 1.2 (N)	1,076.0 (C) 339.7 (N)
EDUCATION	114.0 (C) 380.0 (N)	50.0 (C) 100.0 (N)	267.3 (C) 750.0 (N)	210.6 (C) 351.7 (N)	1,119.8 (C) 1,666.2 (N)

**SYMBOLS:
(C) CITY FUNDS
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**CITY OF NEW YORK
CAPITAL COMMITMENTS
REPORT NO. 5
(Dollars in Millions)**

DESCRIPTION	MONTH: DECEMBER		FISCAL YEAR: 2009		FISCAL YEAR PLAN
	CURRENT MONTH		YEAR-TO-DATE		
	ACTUAL	PLAN	ACTUAL	PLAN	
CORRECTION	3.1 (C)	80.6 (C)	24.6 (C)	154.8 (C)	215.7 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	3.8 (N)	3.8 (N)
SANITATION	18.6 (C)	14.3 (C)	47.6 (C)	315.8 (C)	729.3 (C)
	0.1 (N)	0.0 (N)	0.1 (N)	0.0 (N)	5.1 (N)
POLICE	2.9 (C)	41.6 (C)	15.8 (C)	184.3 (C)	1,124.5 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
FIRE	23.5 (C)	6.7 (C)	37.5 (C)	11.0 (C)	252.0 (C)
	0.0 (N)	0.0 (N)	0.1 (N)	0.1 (N)	30.7 (N)
HOUSING	32.4 (C)	122.1 (C)	49.2 (C)	134.6 (C)	758.5 (C)
	42.6 (N)	46.8 (N)	42.6 (N)	46.8 (N)	186.5 (N)
HOSPITALS	1.7 (C)	18.0 (C)	173.2 (C)	323.2 (C)	414.3 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
PUBLIC BUILDINGS	19.2 (C)	0.0 (C)	30.6 (C)	5.3 (C)	569.3 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	(0.1) (N)	(0.1) (N)
PARKS	33.7 (C)	0.0 (C)	156.8 (C)	13.1 (C)	1,140.9 (C)
	(0.2) (N)	0.0 (N)	2.2 (N)	0.7 (N)	235.1 (N)
ALL OTHER DEPARTMENTS	196.6 (C)	40.3 (C)	579.1 (C)	262.8 (C)	4,061.1 (C)
	2.4 (N)	2.5 (N)	34.0 (N)	36.4 (N)	304.6 (N)
TOTAL	\$589.1 (C)	\$401.4 (C)	\$3,007.3 (C)	\$2,047.0 (C)	\$15,995.4 (C)
	\$452.2 (N)	\$191.0 (N)	\$865.6 (N)	\$487.6 (N)	\$3,265.5 (N)

**SYMBOLS:
(C) CITY FUNDS
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**NEW YORK CITY
CAPITAL COMMITMENTS
REPORT NO. 5
(MILLIONS IN DOLLARS)**

Month: December

Fiscal Year: 2009

City Funds:

Total Authorized Commitment Plan	\$15,996
Less: Reserve for Unattained Commitments	<u>(4,458)</u>
Commitment Plan	<u>\$11,537</u>

Non-City Funds:

Total Authorized Commitment Plan	\$3,266
Less: Reserve for Unattained Commitments	<u>0</u>
Commitment Plan	<u>\$3,266</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2009 Adopted Capital Commitment plan of \$15,996 million rather than the Financial Plan level of \$11,537 million. The additional \$4,458 million of commitments is included to help the City meet its overall Financial Plan target. Aggregate commitments are not expected to exceed the approved plan level as it may be modified from time to time.

NOTES TO REPORT #5

1. Capital Commitments: Commitments are defined as awarded contracts registered with the City Comptroller except for Waterway and Highway Bridge projects performed jointly with the State. Certain non-City commitments for Bridge projects are not registered with the City Comptroller. These commitments are reported when the State advertises the work. Beginning in Fiscal Year 2000, reported education commitments have been changed to represent master contract registrations with the Comptroller. Previously, reported education commitments represented Construction Authority contract registrations.

2. Variances in year-to-date commitments of City funds through December are primarily due to timing differences.

- | | | |
|----------------------|---|---|
| Correction | - | Correction facilities, construction, reconstruction and improvements, City-wide, totaling \$22.5 million, slipped from July thru December 2008 to February 2009. Acquisition and construction of the supplementary housing program and support facilities, totaling \$68.6 million, slipped from July and December 2008 to February 2009. Purchase of computer equipment, totaling \$11.1 million, slipped from July and August 2008 to February 2009. Riker's Island Infrastructure, totaling \$17.6 million, slipped from July 2008 to February 2009. Construction and reconstruction for the House of Detention for Men, totaling \$6.7 million, slipped from December 2008 to February 2009. Various slippages and advances account for the remaining variance. |
| Education | - | Construction contracts for the Department of Education, totaling \$52.8 million, advanced from January 2009 to December 2008. Construction of School Yards to Playgrounds advanced from June 2009 to November 2008. Various slippages and advances account for the remaining variance. |
| Economic Development | - | Acquisition and site development for commercial redevelopment, City-wide, totaling \$108.4 million, advanced from June 2009 to September thru December 2008. Commercial revitalization, City-wide, totaling \$5.7 million, advanced from June 2009 to September and November 2008. Modernization and reconstruction of piers, City-wide, totaling \$49.4 million, advanced from June 2009 to August thru December 2008. International Business Development, totaling \$ 3.0 million, advanced from June 2009 to September, October and December 2008. Various slippages and advances account for the remaining variance. |

- Fire - Acquisition of vehicles for the Fire Department, totaling \$13.4 million, advanced from May and June 2009 to July thru December 2008. Fire Department facility improvements, City-wide, totaling \$6.4 million, advanced from January thru May 2009 to July thru December 2008. Fire Department repair and maintenance facility improvements, totaling \$5.6 million, advanced from June 2009 to December 2008. Various slippages and advances account for the remaining variance.
- Highway Bridges - Design cost for bridge facilities, City-wide, totaling \$2.1 million, slipped from August 2008 to February 2009. Bridge painting, City-wide, totaling \$2.0 million, slipped from November 2008 to February 2009. Improvements to the ramp from the Third Avenue Bridge to Bruckner Boulevard, totaling \$63.6 million, advanced from March 2009 to November 2008. Reconstruction of the Hamilton Bridge over the Gowanus Canal, Brooklyn, totaling \$3.2 million, advanced from June 2009 to October 2008. Reconstruction of ramps at the St. George Ferry Terminal, Staten Island, totaling \$ 5.0 million, advanced from January 2009 to December 2008. Various slippages and advances account for the remaining variance.
- Highways - Improvements to Highway Department Facilities, totaling \$9.0 million, advanced from June 2009 to September thru December 2008. Land acquisition for streets and sewers, totaling \$6.6 million, slipped from September and December 2008 to February 2009. Sidewalk reconstruction, totaling \$10.2 million, slipped from August thru December 2008 to February 2009. Repaving and resurfacing streets, totaling \$21.9 million, advanced from June 2009 to August 2008. Reconstruction of Woodrow Road, Staten Island, totaling \$2.4 million, slipped from September 2008 to February 2009. Rehabilitation of Peck Slip, Manhattan, totaling \$2.3 million, slipped from December 2008 to February 2009. Reconstruction of Frederick Douglass Circle and Manhattan Avenue, totaling \$3.2 million, slipped from September thru November 2008 to February 2009. Various slippages and advances account for the remaining variance.
- Housing - Housing Authority City Capital Subsidies, totaling \$7.1 million, advanced from June 2009 to July and August 2008. Fordham Evangelical Lutheran Church, totaling \$2.0 million, advanced from June 2009 to December 2008. Article 7A for Anti-Abandonment, totaling \$3.7 million, slipped from December 2008 to February 2009. Article 8A Loan Program, totaling \$34.6 million, slipped from December 2008 to February 2009. Supportive Housing Program, totaling \$12.7 million, slipped from December 2008 to February 2009. Construction of Low Income Rental Housing, totaling \$3.7

million, advanced from March 2009 to December 2008. Programs for moderate and middle income housing, totaling \$5.0 million, slipped from December 2008 to February 2009. Construction contracts for the Participation Loan Program, totaling \$8.5 million, slipped from December 2008 to February 2009. Third party transfer programs, totaling \$16.7 million, slipped from December 2008 to February 2009. HUD Multi-Family Program, City-wide, totaling \$9.0 million, slipped from December 2008 to February 2009. Contracts for Multi-Family Homes, totaling \$6.2 million, were deregistered in August 2008 and Plans for construction of Multi-Family Homes, totaling \$3.3 million, slipped from September 2008 to February 2009. Division of Alternative Management Program (DAMP), totaling \$6.4 million, slipped from December 2008 to February 2009. Various slippages and advances account for the remaining variance.

- Parks
- Construction and reconstruction of playgrounds and recreation facilities, totaling \$3.3 million, advanced from June 2009 to August and September 2008. Miscellaneous parks and playgrounds, City-wide, totaling \$19.6 million, advanced from May and June 2009 to August thru December 2008. Deregistration of construction and reconstruction contracts for Ferry Point Park, totaling \$11.1 million, occurred in November 2008. Street and park tree planting, City-wide, totaling \$19.2 million, advanced from April and June 2009 to August thru December 2008. Purchase of equipment for the use by Department of Parks and Recreation, totaling \$3.3 million, advanced from May 2009 to August thru December 2008. Improvements to Downing Stadium, totaling \$23.2 million, advanced from June 2009 to August and December 2008. Computer equipment for the Department of Parks and Recreation, totaling \$3.3 million, advanced from May and June 2009 to July thru December 2008. Park improvements, City-wide, totaling \$2.4 million, advanced from May and June 2009 to July thru October 2008. Construction of Central Park, Manhattan, totaling \$3.6 million, advanced from June 2009 to October 2008. Construction of Roberto Clemente State Park, totaling \$10.0 million, slipped from August 2008 to February 2009. Infrastructure improvements in the area of the new Yankee Stadium, totaling \$76.5 million, advanced from June 2009 to August thru December 2008. Various slippages and advances account for the remaining variance.
- Police
- Purchase of ultra high frequency radio telephone equipment, totaling \$66.4 million, slipped September, October and December 2008 to February 2009. Improvement to Police Department property, totaling \$13.8 million, slipped from September thru December 2008 to February 2009. Equipment for the Harbor Unit, totaling \$3.3 million, slipped from September and October 2008 to

February 2009. Acquisition of computer equipment, totaling \$44.4 million, slipped from October and November 2008 to February 2009. Purchase of vehicles of at least \$35,000, totaling \$9.4 million, slipped from September 2008 to February 2009. Purchase of new equipment for the Police Department, totaling \$ 2.0 million, advanced from June 2009 to October and November 2008. Construction of a new police training facility, City-wide, totaling \$1.3 million, slipped from July 2008 and December 2008 to February 2009 and a deregistration of \$1.5 million, occurred in October 2008. Construction of a new public safety answering center, totaling \$29.3 million, slipped from October and December 2008 to February 2009. Various slippages and advances account for the remaining variance.

- Public Buildings - Construction and reconstruction of public buildings, City-wide, totaling \$16.7 million, advanced from June 2009 to July thru December 2008. Abatement of unsafe conditions on City property, City-wide, totaling \$2.1 million, advanced from June 2009 to August, October and December 2008. Various slippages and advances account for the remaining variance
- Sanitation - Purchase of collection trucks and equipment, totaling \$27.6 million, advanced from June 2009 to November and December 2008. Improvements to garages and other facilities, totaling \$10.9 million, slipped from July and September thru December 2008 to February 2009. Construction of sanitation garage for Districts 13 & 15, Brooklyn, totaling \$9.3 million, slipped from October 2008 to February 2009. Sites for sanitation garages, City-wide, totaling \$107.7 million, slipped from October 2008 to February 2009. Construction and reconstruction of marine transfer stations, totaling \$128.1 million, slipped from October thru December 2008 to February 2009. Construction of sanitation garage for District 6/8/8A, totaling \$6.6 million, slipped from July thru September 2008 to February 2009. Construction of sanitation garage for District 1/2/5, totaling \$25.1 million, slipped from August thru October 2008 to February 2009. Construction of sanitation garage for District 4/4A/7, totaling \$2.6 million, slipped from July and October 2008 to February 2009. Construction of salt sheds, City-wide, totaling \$3.9 million, slipped from July thru October 2008 to February 2009. Various slippages and advances account for the remaining variance.
- Sewers - Construction and reconstruction of sanitary and combined sewers, City-wide, totaling \$9.1 million, slipped from July thru December 2008 to February 2009. City-wide mapping of sewer system, totaling \$3.3 million, slipped from July 2008 to February 2009. Sewer contracts in conjunction with

the Department of Transportation, totaling \$4.8 million, slipped from July thru December 2008 to February 2009. Various slippages and advances account for the remaining variance.

- Transit - Miscellaneous reconstruction of lines under operation, totaling \$35.0 million, advanced from June 2009 to October 2008. Various slippages and advances account for the remaining variance.
- Water Supply - Additional water supply emergency and permanent, totaling \$26.4 million, advanced from June 2009 to September thru December 2008. Contract deregistration for City tunnel number 3, stage 2, totaling \$3.7 million, occurred in July thru September 2008. Various slippages and advances account for the remaining variance.
- Water Mains - Water main extensions, City-wide, totaling \$3.2 million, slipped from October thru December 2008 to February 2009. Trunk main extensions and improvements, totaling \$12.9 million, slipped from September thru December 2008 to February 2009. Construction of the Croton Filtration Plant, totaling \$129.9 million, advanced from January and April thru June 2009 to September thru December 2008. Improvements to structures on watersheds outside the City, totaling \$118.5 million, advanced from June 2009 to July thru December 2008. Improvements to water supply, City-wide, totaling \$4.6 million, advanced from June 2009 to August thru December 2008. Various slippages and advances account for the remaining variance.
- Water Pollution Control - Hunts Point Water Pollution Control project, totaling \$3.7 million, advanced from June 2009 to July thru November 2008. Ward's Island Water Pollution Control Plant, totaling \$11.9 million, advanced from June 2009 to July thru December 2008. Reconstruction of water pollution control projects, City-wide, totaling \$17.0 million, advanced from June 2009 to July thru November 2008. Construction of combined sewer overflow abatement, totaling \$10.7 million, advanced from April and June 2009 to September thru November 2008. Twenty Sixth Ward Water Pollution Control Plant, totaling \$3.5 million, advanced from June 2009 to July thru December 2008. Spring Creek Water Pollution Control Plant, totaling \$2.3 million, advanced from June 2009 to July thru December 2008. Engineering, architecture and administrative cost associated with construction at the Department of Environmental Protection, totaling \$3.6 million, advanced from June 2009 to August, September and December 2008. Construction and reconstruction of pumping stations, City-wide, totaling \$2.4 million, advanced from June 2009 to August thru December 2008. Upgrade of the Newtown Creek Water Pollution Control Plant, totaling \$609.4 million, advanced

from June 2009 to July thru December 2008. Bionutrient removal facilities, City-wide, totaling \$12.2 million, advanced from June 2009 to August thru November 2008. Various slippages and advances account for the remaining variance.

Others

- Manhattan Criminal Court Facility, totaling \$2.7 million, slipped from August and September 2008 to February 2009. Bronx Criminal Court Facility, totaling \$15.9 million, slipped from October 2008 to February 2009. Various slippages and advances account for the remaining variance.
- Improvements of structures for the Administration for Children's Services, City-wide, totaling \$4.6 million, slipped from August and September 2008 to February 2009. Equipment for the Administration for Children's Services, totaling \$4.9 million, slipped from October and November 2008 to February 2009. Various slippages and advances account for the remaining variance.
- Purchase of EDP equipment, totaling \$33.9 million, advanced from June 2009 to July thru December 2008. Emergency communication system and facilities, totaling \$43.7 million, advanced from June 2009 to October and December 2008. Various slippages and advances account for the remaining variance.
- Purchase of EDP equipment for the Department of Environmental Protection, totaling \$4.8 million, advanced from June 2009 to July, November and December 2008. Deregistration of mandated payments for private gas utility relocation for the Department of Environmental Protection, totaling \$5.5 million, occurred in September 2008. Installation of water measuring devices, City-wide, totaling \$71.4 million, advanced from June 2009 to July thru December 2008.
- Renovations and construction of the New York Public Libraries Central Branch, totaling \$29.0 million, advanced from June 2009 to October and November 2008. Construction, reconstruction, improvements, acquisitions, outfitting and equipment for libraries in Queens, totaling \$11.7 million, slipped from July and August 2008 to February 2009. Deregistration of contracts for the construction, reconstruction improvements, acquisitions, initial outfitting and the purchase of equipment to Branch Libraries, totaling \$3.2 million, occurred in October 2008 and \$9.5 million, slipped from November and December 2008 to January 2009. Various slippages and advances account for the remaining variance.

- Improvements to health facilities, totaling \$4.4 million, advanced from January 2009 to July thru December 2008.
- Construction, reconstruction, improvements, acquisitions, for all cultural institutions, City-wide, totaling \$8.9 million, slipped from December 2008 to February 2009. Funding for the 52nd Street Project, totaling \$9.9 million, slipped from September 2008 to February 2009. Alliance of Resident Theaters, totaling \$6.5 million, slipped from August 2008 to February 2009. Improvements to the Brooklyn Museum, totaling \$10.0 million, slipped from August 2008 to February 2009. Improvements to the Noguchi Museum, City-wide, totaling \$8.3 million, advanced from June 2009 to December 2008. Improvements to WNYC New York Public Radio, City-wide, totaling \$10.1 million, slipped from October 2008 to February 2009. Improvements to Lincoln Center, totaling \$7.0 million, slipped from August 2008 to February 2009. The Weeksville Master Plan, totaling \$6.8 million, slipped from September 2008 to February 2009.
- Purchase of electronic data processing equipment, totaling \$187.1 million, advanced from June 2009 to July thru December 2008. Purchase of electronic data processing equipment for FISA, totaling \$14.9 million, advanced from June 2009 to July thru December 2008. Financing capital expenditures, totaling \$10.5 million, occurred in August, September and December 2008.
- Installation of street lighting, Brooklyn, totaling \$4.5 million, advanced from June 2009 to December 2008. Installation of traffic signals, City-wide, totaling \$23.4 million, advanced from June 2009 to December 2008. Installation of street lighting, City-wide, totaling \$5.4 million, slipped from July and August 2008 to February 2009.
- Computer equipment for the Department of Transportation, totaling \$19.2 million, advanced from June 2009 to September and December 2008.

3. Variances in year-to-date commitments of non-City funds through December occurred in the Department of Education, the Department of Business Services, the Department of Transportation, the Department of Information Technology and Telecommunications and others.

- Education - State funding for the current five year educational plan, totaling \$398.3 million, advanced from January thru June 2009 to November and December 2008.
- Economic Development - Industrial and commercial redevelopment, City-wide, totaling \$4.1 million, advanced from June 2009 to December 2008. Modernization and reconstruction of piers, totaling \$2.8 million, advanced from June 2009 to November and December 2008.
- Highways - Improvements to private portion for Highway projects, City-wide, totaling \$11.9 million, slipped from December 2008 to February 2009. Reconstruction of all streets related to World Trade Center cleanup, City-wide, totaling \$4.4 million, slipped from December 2008 to February 2009.
- Others - Installation of street lighting, City-wide, totaling \$18.8 million, slipped from July and August 2008 to February 2009. Replacement of parking meters, totaling \$8.4 million, advanced from June 2009 to November 2008.
- The installation and construction of the ECTP Emergency Communication Systems and facilities, totaling \$8.4 million, advanced from June 2009 to September 2008.

Report No. 5A

Capital Cash Flow

**CITY OF NEW YORK
CAPITAL CASHFLOW
REPORT NO. 5A
(Dollars in Millions)**

DESCRIPTION	MONTH: DECEMBER		FISCAL YEAR 2009	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
TRANSIT	\$23.6 (C) 0.0 (N)		\$33.5 (C) 0.0 (N)	\$38.0 (C) 8.1 (N)
HIGHWAY AND STREETS	24.0 (C) 0.9 (N)		130.2 (C) 9.4 (N)	294.2 (C) 73.3 (N)
HIGHWAY BRIDGES	22.7 (C) 0.0 (N)		82.0 (C) 2.8 (N)	317.3 (C) 26.1 (N)
WATERWAY BRIDGES	24.3 (C) 17.7 (N)		90.3 (C) 52.9 (N)	221.6 (C) 144.3 (N)
WATER SUPPLY	12.3 (C) 0.0 (N)		64.5 (C) 0.0 (N)	162.2 (C) 0.0 (N)
WATER MAINS, SOURCES & TREATMENT	122.8 (C) 0.0 (N)		631.9 (C) 0.0 (N)	1,084.5 (C) 0.1 (N)
SEWERS	19.4 (C) 0.0 (N)		86.1 (C) 0.1 (N)	95.8 (C) 0.2 (N)
WATER POLLUTION CONTROL	79.4 (C) 0.5 (N)		503.7 (C) 5.5 (N)	992.9 (C) 14.8 (N)
ECONOMIC DEVELOPMENT	55.3 (C) 3.5 (N)		115.8 (C) 24.3 (N)	254.3 (C) 106.2 (N)
EDUCATION	9.8 (C) 390.3 (N)		59.3 (C) 1,540.8 (N)	469.8 (C) 2,464.7 (N)

**SYMBOLS:
(C) CITY FUNDS
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**CITY OF NEW YORK
CAPITAL CASHFLOW
REPORT NO. 5A
(Dollars in Millions)**

DESCRIPTION	MONTH: DECEMBER		FISCAL YEAR 2009	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
CORRECTION	6.4 (C)		48.7 (C)	90.6 (C)
	0.0 (N)		0.0 (N)	1.0 (N)
SANITATION	18.0 (C)		116.0 (C)	295.0 (C)
	0.0 (N)		0.4 (N)	2.3 (N)
POLICE	5.8 (C)		39.0 (C)	232.7 (C)
	0.0 (N)		0.0 (N)	0.0 (N)
FIRE	13.2 (C)		65.9 (C)	118.2 (C)
	0.1 (N)		5.7 (N)	12.0 (N)
HOUSING	31.2 (C)		142.4 (C)	293.7 (C)
	20.4 (N)		43.7 (N)	82.3 (N)
HOSPITALS	8.5 (C)		64.6 (C)	111.9 (C)
	0.0 (N)		0.0 (N)	0.0 (N)
PUBLIC BUILDINGS	12.4 (C)		50.1 (C)	189.4 (C)
	0.0 (N)		0.5 (N)	0.5 (N)
PARKS	44.9 (C)		205.9 (C)	501.6 (C)
	3.6 (N)		15.5 (N)	71.0 (N)
ALL OTHER DEPARTMENTS	137.2 (C)		633.9 (C)	1,485.3 (C)
	5.4 (N)		33.1 (N)	108.6 (N)
TOTAL	\$671.2 (C)		\$3,163.8 (C)	\$7,249.2 (C)
	\$442.4 (N)		\$1,734.5 (N)	\$3,115.3 (N)

**SYMBOLS:
(C) CITY FUNDS
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

Report No. 6 & 6A

Month-by-Month Cash Flow Forecast

**NEW YORK CITY
MONTH-BY-MONTH CASH FLOW FORECAST
REPORT NO. 6**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	ACTUAL						FORECAST						12	ADJUST-	TOTAL
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Months	MENTS	
CASH INFLOWS															
CURRENT															
GENERAL PROPERTY TAX	\$3,835	\$133	\$642	\$248	\$6	\$1,492	\$3,866	\$28	\$658	\$323	\$26	\$2,825	\$14,082	\$531	\$14,613
OTHER TAXES	489	1,048	3,201	1,217	1,269	2,337	2,383	991	2,094	2,122	916	3,477	21,544	721	22,265
FEDERAL GRANTS	157	88	205	179	336	316	434	410	559	498	402	407	3,991	1,825	5,816
STATE GRANTS	150	317	841	269	462	854	286	220	3,066	667	1,412	1,256	9,800	1,868	11,668
OTHER CATEGORICAL	51	77	35	25	29	35	165	40	49	98	51	71	726	349	1,075
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	-	-	-	-	-	-	(5)	(10)	(15)	340	325
MISCELLANEOUS REVENUES	618	302	382	329	335	248	366	224	265	345	536	264	4,214	-	4,214
CAPITAL INTER-FUND TRANSFERS	-	14	19	25	32	41	66	19	23	30	38	18	325	139	464
SUBTOTAL	5,300	1,979	5,325	2,292	2,469	5,323	7,566	1,932	6,714	4,083	3,376	8,308	54,667	5,773	60,440
PRIOR															
OTHER TAXES	504	231	17	-	-	-	-	-	-	-	-	-	752	-	752
FEDERAL GRANTS	302	180	320	276	113	104	73	26	50	61	55	92	1,652	309	1,961
STATE GRANTS	120	293	449	160	106	142	35	123	179	29	90	63	1,789	816	2,605
OTHER CATEGORICAL	6	12	67	6	3	3	12	26	10	8	8	48	209	120	329
UNRESTRICTED	-	-	63	-	-	165	-	-	-	-	-	-	228	14	242
MISC. REVENUE/CAPITAL IFA	101	-	-	-	-	-	-	-	-	-	-	-	101	(101)	-
SUBTOTAL	1,033	716	916	442	222	414	120	175	239	98	153	203	4,731	1,158	5,889
CAPITAL															
CAPITAL TRANSFERS	514	110	1,194	803	631	639	360	770	942	679	464	774	7,880	(631)	7,249
FEDERAL AND STATE	273	227	91	359	332	65	480	247	88	467	138	513	3,280	(165)	3,115
OTHER															
SENIOR COLLEGES	419	1	-	1	290	1	123	1	-	316	1	932	2,085	(418)	1,667
HOLDING ACCT. & OTHER ADJ.	5	(1)	(3)	23	(14)	(2)	(8)	-	-	-	-	-	-	-	-
OTHER SOURCES	-	33	182	135	-	-	347	-	-	-	-	-	697	-	697
TOTAL INFLOWS	\$7,544	\$3,065	\$7,705	\$4,055	\$3,930	\$6,440	\$8,988	\$3,125	\$7,983	\$5,643	\$4,132	\$10,730	\$73,340	\$5,717	\$79,057
CASH OUTFLOWS															
CURRENT															
PS	\$1,378	\$1,819	\$2,513	\$3,095	\$2,600	\$2,702	\$2,805	\$2,659	\$2,669	\$2,644	\$3,316	\$3,913	\$32,113	\$2,361	\$34,474
OTPS	1,170	1,496	1,837	1,896	1,668	1,865	2,038	1,950	2,441	1,990	1,887	2,667	22,905	1,354	24,259
DEBT SERVICE	33	11	12	14	31	11	16	12	12	137	59	1,359	1,707	-	1,707
SUBTOTAL	2,581	3,326	4,362	5,005	4,299	4,578	4,859	4,621	5,122	4,771	5,262	7,939	56,725	3,715	60,440
PRIOR															
PS	1,307	1,249	41	25	195	48	209	101	50	25	25	25	3,300	-	3,300
OTPS	948	335	35	-	157	68	57	200	50	50	50	50	2,000	-	2,000
OTHER TAXES	88	221	-	-	-	-	-	-	-	-	-	-	309	-	309
DISALLOWANCE RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,115	1,115
SUBTOTAL	2,343	1,805	76	25	352	116	266	301	100	75	75	75	5,609	1,115	6,724
CAPITAL															
CITY DISBURSEMENTS	490	495	485	531	492	671	662	763	502	734	596	828	7,249	-	7,249
FEDERAL AND STATE	445	22	403	27	396	442	69	442	64	441	110	254	3,115	-	3,115
OTHER															
SENIOR COLLEGES	103	164	80	256	107	104	139	130	130	129	195	130	1,667	-	1,667
OTHER USES	123	-	-	-	186	388	-	-	-	-	-	-	697	-	697
TOTAL OUTFLOWS	\$6,085	\$5,812	\$5,406	\$5,844	\$5,832	\$6,299	\$5,995	\$6,257	\$5,918	\$6,150	\$6,238	\$9,226	\$75,062	\$4,830	\$79,892
NET CASH FLOW	\$1,459	(\$2,747)	\$2,299	(\$1,789)	(\$1,902)	\$141	\$2,993	(\$3,132)	\$2,065	(\$507)	(\$2,106)	\$1,504	(\$1,722)	\$887	(\$835)
BEGINNING BALANCE	\$5,359	\$6,818	\$4,071	\$6,370	\$4,581	\$2,679	\$2,820	\$5,813	\$2,681	\$4,746	\$4,239	\$2,133	\$5,359		
ENDING BALANCE	\$6,818	\$4,071	\$6,370	\$4,581	\$2,679	\$2,820	\$5,813	\$2,681	\$4,746	\$4,239	\$2,133	\$3,637	\$3,637		

**NEW YORK CITY
MONTH-BY-MONTH CASH FLOW FORECAST
SELECTED DETAIL
REPORT NO. 6A**

(MILLIONS OF DOLLARS)

**MONTH: DECEMBER
FISCAL YEAR 2009**

	JUL	AUG	ACTUAL		NOV	DEC	JAN	FEB	FORECAST		MAY	JUN	12 Months	ADJUST- MENTS	TOTAL
			SEP	OCT					MAR	APR					
SENIOR COLLEGES															
SENIOR COLLEGES COST (OUTFLOW)	(103)	(164)	(80)	(256)	(107)	(104)	(139)	(130)	(130)	(129)	(195)	(130)	(1,667)	-	(1,667)
SENIOR COLLEGES INFLOW - CURRENT	1	-	-	-	-	-	118	1	-	316	1	932	1,369	298	1,667
SENIOR COLLEGES INFLOW - PRIOR	418	1	-	1	290	1	5	-	-	-	-	-	716	(716)	-
NET SENIOR COLLEGES	316	(163)	(80)	(255)	183	(103)	(16)	(129)	(130)	187	(194)	802	418	(418)	-
CAPITAL															
<u>CURRENT CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	-	631	1,051	700	87	523	400	625	300	450	462	300	5,529	1,192	6,721
(INC)/DEC RESTRICTED CASH	39	(708)	(77)	(97)	94	(154)	(161)	145	642	229	2	474	428	(1,823)	(1,395)
SUBTOTAL	39	(77)	974	603	181	369	239	770	942	679	464	774	5,957	(631)	5,326
<u>PRIOR CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	-	334	389	350	338	-	-	-	-	-	-	-	1,411	-	1,411
(INC)/DEC RESTRICTED CASH	475	(147)	(169)	(150)	112	270	121	-	-	-	-	-	512	-	512
SUBTOTAL	475	187	220	200	450	270	121	-	-	-	-	-	1,923	-	1,923
TOTAL CITY CAPITAL TRANSFERS	514	110	1,194	803	631	639	360	770	942	679	464	774	7,880	(631)	7,249
<u>FEDERAL AND STATE - INFLOWS:</u>															
CURRENT	23	86	91	359	332	65	480	247	88	467	138	513	2,889	226	3,115
PRIOR	250	141	-	-	-	-	-	-	-	-	-	-	391	(391)	-
TOTAL FEDERAL AND STATE INFLOWS	273	227	91	359	332	65	480	247	88	467	138	513	3,280	(165)	3,115
<u>CAPITAL OUTFLOWS:</u>															
CITY DISBURSEMENTS	(490)	(495)	(485)	(531)	(492)	(671)	(662)	(763)	(502)	(734)	(596)	(828)	(7,249)	-	(7,249)
FEDERAL AND STATE	(445)	(22)	(403)	(27)	(396)	(442)	(69)	(442)	(64)	(441)	(110)	(254)	(3,115)	-	(3,115)
TOTAL OUTFLOWS	(935)	(517)	(888)	(558)	(888)	(1,113)	(731)	(1,205)	(566)	(1,175)	(706)	(1,082)	(10,364)	-	(10,364)
<u>NET CAPITAL:</u>															
NET CITY CAPITAL	24	(385)	709	272	139	(32)	(302)	7	440	(55)	(132)	(54)	631	(631)	-
NET NON-CITY CAPITAL	(172)	205	(312)	332	(64)	(377)	411	(195)	24	26	28	259	165	(165)	-
NET TOTAL CAPITAL	(148)	(180)	397	604	75	(409)	109	(188)	464	(29)	(104)	205	796	(796)	-

NOTES TO REPORT #6/6A

1. **Beginning Balance**

The July 2008 beginning balance is consistent with the FY 2008 audited Comprehensive Annual Financial Report (CAFR).

2. **Ending Balances**

The actual monthly ending cash balances are subject to restatement after the completion of bank reconciliations. The June 2009 ending balance includes deferred revenue from FY 2010 prepaid Real Estate Taxes.

3. **Long Term Borrowings**

Long Term Borrowings are comprised of proceeds of City general obligation bonds and Water Authority revenue bonds, exclusive of bonds issued for refunding.

4. **Restricted Cash Bond Proceeds**

In certain instances a portion of the proceeds from each bond issuance is for capital expenditures to be made in succeeding months. Restricted cash bond proceeds accounts have been set up for this purpose. Balances in these accounts are excluded from the cash balances that are reflected in Report #6.