Financial Plan Statements
for
New York City

August 2025

The City of New York

This report contains the Financial Plan Statements for August 2025 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 June 30, 2025.

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

Summary of Significant Financial Policies, Procedures and Development

A. Financial Plan Statements

The City's Financial Plan Statements (FPS) represents 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 + Hospitals but do include the City's subsidy to the system.

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 derived from preliminary FY 2025 balances and are subject to audit adjustments. Amounts reported may be subject to reclassification or adjustments arising from management review and audits of the City's FY 2025 Financial Statements. The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles (GAAP), except for the application of GASB 49 which prescribes the accounting treatment of pollution remediation costs and without regard to changes in certain fund balances described in General Municipal Law 25.

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, late payments received within the first two months of the following year, and prior year levies received in the current year. Real estate tax revenue is reduced by actual 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.

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.

All other revenues are recorded when received in cash.

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 for the Transitional Finance Authority (TFA) are recorded when City personal income tax collections are retained by the TFA. Lease debt expenditures are recorded when the respective lease agreement requires City payment in advance of a payment to bondholders.

(b) Fixed Assets

Acquisitions of fixed assets costing more than $50,000 and having a minimum useful life of either three years for certain information technology assets (computer hardware, software, networks, and information technology systems) or five years for all other types of assets are treated as capital expenditures. All other acquisitions of fixed assets are treated as operating expenditures.

(c) Encumbrances

Encumbrances entered during FY 2026 for OTPS purchase orders and contracts expected to be received by June 30, 2026 are treated as expenditures.

(d) Risk Management

The City generally assumes the risk of its own losses with respect to most types of risks, including, but not limited to, property damage (both claims against the City and damage to the City's own property), personal injury, and workers' compensation; any losses incurred are paid out of the City's budget. The City's budgets and financial plans include estimates of judgments and claims to be settled annually, but there are no cash reserves for estimated losses incurred. Settlements reached or judgments entered during FY 2026 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2026.

(e) Materials and Supplies

Purchases of materials and supplies are treated as expenditures when encumbered.

(f) Reserves

The reserves (General Reserve, Capital Stabilization Reserve, and Rainy Day Fund) provide for shortfalls in revenues and overruns in uncontrollable expenditures.

3. Capital Commitments

The reporting of actual capital commitments, as well as sources and uses of capital expenditures, are based upon the accounting period of the transaction.

C. Pension Plans

The City maintains five actuarial pension systems, providing benefits for its employees and employees of various independent agencies (including certain Covered Organizations). Such systems consist of the New York City Employees' Retirement System, the Teachers' Retirement System of the City of New York, the New York City Board of Education Retirement System, the New York City Police Pension Fund and the New York City Fire Department Pension Fund. Members of these actuarial pension systems are categorized into Tiers depending on date of membership. The systems combine features of defined benefit pension plans with those of defined contribution pension plans. Three of the five actuarial pension systems are cost-sharing multiple employer systems that include public employees who are not City employees. Each public employer in these multiple employer systems has primary responsibility for funding and reporting in the employer's financial statements on its share of the systems' liabilities.

The City also contributed to other actuarial systems and sponsors non-actuarial retirements' systems for certain employees, retirees and beneficiaries not covered by any of the major actuarial systems.

Report No. 1 & 1A

Revenue and Obligation Forecast

NEW YORK CITY
FINANCIAL PLAN SUMMARY
REPORT NO. 1
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	JUN '25 PLAN
REVENUES:							
TAXES							
GENERAL PROPERTY TAX	$ 410	$ 310	$ 100	$ 15,680	$ 15,995	$ (315)	$ 35,161
OTHER TAXES	2,127	2,029	98	4,172	4,095	77	46,162
SUBTOTAL: TAXES	$ 2,537	$ 2,339	$ 198	$ 19,852	$ 20,090	$ (238)	$ 81,323
MISCELLANEOUS REVENUES	929	666	263	1,868	1,704	164	8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(12)	(8)	(4)	(19)	(37)	18	(1,884)
DISALLOWANCES	-	-	-	-	-	-	(15)
SUBTOTAL: CITY FUNDS	$ 3,454	$ 2,997	$ 457	$ 21,701	$ 21,757	$ (56)	$ 87,527
OTHER CATEGORICAL GRANTS	7	24	(17)	10	47	(37)	1,125
INTER-FUND REVENUES	-	-	-	-	-	-	805
FEDERAL CATEGORICAL GRANTS	17	62	(45)	94	114	(20)	7,470
STATE CATEGORICAL GRANTS	25	53	(28)	25	68	(43)	18,980
TOTAL REVENUES	**$ 3,503**	**$ 3,136**	**$ 367**	**$ 21,830**	**$ 21,986**	**$ (156)**	**$ 115,907**
EXPENDITURES:							
PERSONAL SERVICE	$ 3,203	$ 3,172	$ (31)	$ 6,147	$ 6,079	$ (68)	$ 60,010
OTHER THAN PERSONAL SERVICE	6,010	5,922	(88)	23,954	23,897	(57)	51,457
DEBT SERVICE	272	279	7	1,074	1,069	(5)	4,874
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	250
GENERAL RESERVE	-	-	-	-	-	-	1,200
LESS: INTRA-CITY EXPENSES	(12)	(8)	4	(19)	(37)	(18)	(1,884)
TOTAL EXPENDITURES	**$ 9,473**	**$ 9,365**	**$ (108)**	**$ 31,156**	**$ 31,008**	**$ (148)**	**$ 115,907**
NET TOTAL	**$ (5,970)**	**$ (6,229)**	**$ 259**	**$ (9,326)**	**$ (9,022)**	**$ (304)**	**$ -**

Note: The current month, year-to-date and fiscal year data are based on the Financial Plan submitted to the Financial Control Board on June 30, 2025.
For additional details on revenues, see Report No. 3. For additional details on expenditures, see Report No. 4 and the corresponding notes.

NEW YORK CITY
MONTH - BY - MONTH - REVENUE AND OBLIGATION FORECAST
REPORT NO. 1A
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	ACTUAL		FORECAST											
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	POST JUNE	FISCAL YEAR
REVENUES:														
TAXES														
GENERAL PROPERTY TAX	$ 15,270	$ 410	$ 1,625	$ 992	$ 319	$ 9,711	$ 3,810	$ 184	$ 1,475	$ 868	$ 56	$ 62	$ 379	$ 35,161
OTHER TAXES	2,045	2,127	6,295	2,545	2,163	5,804	4,378	2,432	5,185	4,888	2,022	5,666	612	46,162
SUBTOTAL: TAXES	$ 17,315	$ 2,537	$ 7,920	$ 3,537	$ 2,482	$ 15,515	$ 8,188	$ 2,616	$ 6,660	$ 5,756	$ 2,078	$ 5,728	$ 991	$ 81,323
MISCELLANEOUS REVENUES	939	929	619	851	762	691	572	398	558	472	469	803	40	8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	5	-	-	-	-	-	-	-	(5)	-
LESS: INTRA-CITY REVENUE	(7)	(12)	(80)	(181)	(167)	(99)	(202)	(105)	(232)	(162)	(103)	(250)	(284)	(1,884)
DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)
SUBTOTAL: CITY FUNDS	$ 18,247	$ 3,454	$ 8,459	$ 4,207	$ 3,082	$ 16,107	$ 8,558	$ 2,909	$ 6,986	$ 6,066	$ 2,444	$ 6,281	$ 727	$ 87,527
OTHER CATEGORICAL GRANTS	3	7	58	39	26	30	51	25	60	23	34	46	723	1,125
INTER-FUND REVENUES	-	-	32	23	23	44	82	33	64	61	89	66	288	805
FEDERAL CATEGORICAL GRANTS	77	17	109	413	328	479	568	500	675	629	597	612	2,466	7,470
STATE CATEGORICAL GRANTS	-	25	1,311	516	1,138	1,400	381	431	4,585	1,772	2,587	841	3,993	18,980
TOTAL REVENUES	**$ 18,327**	**$ 3,503**	**$ 9,969**	**$ 5,198**	**$ 4,597**	**$ 18,060**	**$ 9,640**	**$ 3,898**	**$ 12,370**	**$ 8,551**	**$ 5,751**	**$ 7,846**	**$ 8,197**	**$ 115,907**
EXPENDITURES:														
PERSONAL SERVICE	$ 2,944	$ 3,203	$ 4,339	$ 4,386	$ 5,273	$ 4,515	$ 4,576	$ 4,424	$ 4,396	$ 4,443	$ 5,286	$ 8,991	$ 3,234	$ 60,010
OTHER THAN PERSONAL SERVICE	17,944	6,010	3,413	2,819	2,168	2,094	2,926	2,058	2,116	2,450	2,610	2,874	1,975	51,457
DEBT SERVICE	802	272	387	78	262	79	464	327	338	140	137	1,588	-	4,874
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	250	250
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200
LESS: INTRA-CITY EXPENSES	(7)	(12)	(80)	(181)	(167)	(99)	(202)	(105)	(232)	(162)	(103)	(250)	(284)	(1,884)
TOTAL EXPENDITURES	**$ 21,683**	**$ 9,473**	**$ 8,059**	**$ 7,102**	**$ 7,536**	**$ 6,589**	**$ 7,764**	**$ 6,704**	**$ 6,618**	**$ 6,871**	**$ 7,930**	**$ 13,203**	**$ 6,375**	**$ 115,907**
NET TOTAL	**$ (3,356)**	**$ (5,970)**	**$ 1,910**	**$ (1,904)**	**$ (2,939)**	**$ 11,471**	**$ 1,876**	**$ (2,806)**	**$ 5,752**	**$ 1,680**	**$ (2,179)**	**$ (5,357)**	**$ 1,822**	**$ -**

Report No. 2

Analysis of Change in Fiscal Year Plan

NEW YORK CITY
ANALYSIS OF CHANGE IN FISCAL YEAR FORECAST
REPORT NO. 2
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	INITIAL PLAN 6/30/2025	1st QUARTER MOD CHANGES	PRELIMINARY BUDGET CHANGES	EXECUTIVE BUDGET CHANGES	ADOPTED BUDGET CHANGES	CURRENT PLAN 6/30/2025
REVENUES:						
TAXES						
GENERAL PROPERTY TAX	$ 35,161	$ -	$ -	$ -	$ -	$ 35,161
OTHER TAXES	46,162	-	-	-	-	46,162
SUBTOTAL: TAXES	$ 81,323	$ -	$ -	$ -	$ -	$ 81,323
MISCELLANEOUS REVENUES	8,103	-	-	-	-	8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(1,884)	-	-	-	-	(1,884)
DISALLOWANCES	(15)	-	-	-	-	(15)
SUBTOTAL: CITY FUNDS	$ 87,527	$ -	$ -	$ -	$ -	$ 87,527
OTHER CATEGORICAL GRANTS	1,125	-	-	-	-	1,125
INTER-FUND REVENUES	805	-	-	-	-	805
FEDERAL CATEGORICAL GRANTS	7,470	-	-	-	-	7,470
STATE CATEGORICAL GRANTS	18,980	-	-	-	-	18,980
TOTAL REVENUES	**$ 115,907**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 115,907**
EXPENDITURES:						
PERSONAL SERVICE	60,010	-	-	-	-	60,010
OTHER THAN PERSONAL SERVICE	51,457	-	-	-	-	51,457
DEBT SERVICE	4,874	-	-	-	-	4,874
CAPITAL STABILIZATION RESERVE	250	-	-	-	-	250
GENERAL RESERVE	1,200	-	-	-	-	1,200
LESS: INTRA-CITY EXPENSES	(1,884)	-	-	-	-	(1,884)
TOTAL EXPENDITURES	**$ 115,907**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 115,907**

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: AUGUST
FISCAL YEAR 2026

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	JUN '25 PLAN
TAXES:							
GENERAL PROPERTY TAX	$ 410	$ 310	$ 100	$ 15,680	$ 15,995	$ (315)	$ 35,161
PERSONAL INCOME TAX	1,027	989	38	2,039	2,018	21	17,999
GENERAL CORPORATION TAX	-	-	-	-	-	-	7,466
BANKING CORPORATION TAX	-	-	-	-	-	-	-
UNINCORPORATED BUSINESS TAX	-	-	-	-	-	-	3,419
GENERAL SALES TAX	794	757	37	1,545	1,495	50	10,690
REAL PROPERTY TRANSFER TAX	140	133	7	257	266	(9)	1,334
MORTGAGE RECORDING TAX	82	73	9	162	146	16	812
COMMERCIAL RENT TAX	-	-	-	-	-	-	951
UTILITY TAX	44	40	4	44	40	4	477
CANNABIS TAX	-	-	-	-	-	-	23
OTHER TAXES	40	37	3	125	130	(5)	2,077
TAX AUDIT REVENUES	-	-	-	-	-	-	809
STAR PROGRAM	-	-	-	-	-	-	105
SUBTOTAL TAXES	$ 2,537	$ 2,339	$ 198	$ 19,852	$ 20,090	$ (238)	$ 81,323
MISCELLANEOUS REVENUES:							
LICENSES/FRANCHISES/ETC.	80	75	5	144	132	12	722
INTEREST INCOME	41	29	12	87	67	20	350
CHARGES FOR SERVICES	57	48	9	135	93	42	1,038
WATER AND SEWER CHARGES	573	368	205	1,128	1,089	39	2,324
RENTAL INCOME	19	20	(1)	38	43	(5)	258
FINES AND FORFEITURES	122	107	15	262	210	52	1,238
MISCELLANEOUS	25	11	14	55	33	22	289
INTRA-CITY REVENUE	12	8	4	19	37	(18)	1,884
SUBTOTAL MISCELLANEOUS REVENUES	$ 929	$ 666	$ 263	$ 1,868	$ 1,704	$ 164	$ 8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(12)	(8)	(4)	(19)	(37)	18	(1,884)
DISALLOWANCES	-	-	-	-	-	-	(15)
SUBTOTAL CITY FUNDS	**$ 3,454**	**$ 2,997**	**$ 457**	**$ 21,701**	**$ 21,757**	**$ (56)**	**$ 87,527**

Note: The current month, year-to-date and fiscal year data are based on the Financial Plan submitted to the Financial Control Board on June 30, 2025.

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

MONTH: AUGUST
FISCAL YEAR 2026

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	JUN '25 PLAN
OTHER CATEGORICAL GRANTS	$ 7	$ 24	$ (17)	$ 10	$ 47	$ (37)	$ 1,125
INTER-FUND REVENUES	-	-	-	-	-	-	805
FEDERAL CATEGORICAL GRANTS:							
COMMUNITY DEVELOPMENT	3	4	(1)	10	5	5	303
WELFARE	2	-	2	2	-	2	3,561
EDUCATION	-	-	-	-	-	-	1,965
OTHER	12	58	(46)	82	109	(27)	1,641
SUBTOTAL FEDERAL CATEGORICAL GRANTS	$ 17	$ 62	$ (45)	$ 94	$ 114	$ (20)	$ 7,470
STATE CATEGORICAL GRANTS:							
WELFARE	-	-	-	-	-	-	2,070
EDUCATION	1	40	(39)	1	41	(40)	14,154
HIGHER EDUCATION	-	-	-	-	-	-	304
HEALTH AND MENTAL HYGIENE	21	12	9	21	24	(3)	652
OTHER	3	1	2	3	3	-	1,800
SUBTOTAL STATE CATEGORICAL GRANTS	$ 25	$ 53	$ (28)	$ 25	$ 68	$ (43)	$ 18,980
TOTAL REVENUES	**$ 3,503**	**$ 3,136**	**$ 367**	**$ 21,830**	**$ 21,986**	**$ (156)**	**$ 115,907**

Report No. 4 & 4A

Obligation Analysis and Personal Service Expenditures

NEW YORK CITY
OBLIGATION ANALYSIS
REPORT NO. 4
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	JUN '25 PLAN
UNIFORMED FORCES							
POLICE	$ 511	$ 490	$ (21)	$ 1,172	$ 1,070	$ (102)	$ 6,277
FIRE	248	203	(45)	527	448	(79)	2,621
CORRECTION	113	86	(27)	221	164	(57)	1,213
SANITATION	109	152	43	517	551	34	1,988
HEALTH & WELFARE							
ADMIN. FOR CHILDREN'S SERVICES	453	364	(89)	1,250	1,164	(86)	3,142
SOCIAL SERVICES	1,406	1,345	(61)	3,305	3,237	(68)	11,974
HOMELESS SERVICES	88	273	185	2,771	2,975	204	3,554
HEALTH AND MENTAL HYGIENE	475	420	(55)	1,422	1,379	(43)	2,441
OTHER AGENCIES							
HOUSING PRESERVATION AND DEV.	223	184	(39)	607	602	(5)	1,611
ENVIRONMENTAL PROTECTION	223	190	(33)	456	514	58	1,752
TRANSPORTATION	141	141	-	497	536	39	1,503
PARKS AND RECREATION	58	67	9	134	145	11	688
CITYWIDE ADMINISTRATIVE SERVICES	131	109	(22)	1,107	1,165	58	1,775
ALL OTHER	1,123	968	(155)	3,218	3,081	(137)	8,146
MAJOR ORGANIZATIONS							
EDUCATION	2,112	2,155	43	8,994	8,910	(84)	34,997
CITY UNIVERSITY	103	155	52	222	260	38	1,554
HEALTH + HOSPITALS	47	101	54	47	108	61	1,673
OTHER							
MISCELLANEOUS	783	825	42	1,904	1,935	31	14,079
PENSIONS	866	866	-	1,730	1,732	2	10,479
DEBT SERVICE	272	279	7	1,074	1,069	(5)	4,874
PRIOR PAYABLE ADJUSTMENT	-	-	-	-	-	-	-
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	250
GENERAL RESERVE	-	-	-	-	-	-	1,200
LESS: INTRA-CITY EXPENSES	(12)	(8)	4	(19)	(37)	(18)	(1,884)
TOTAL EXPENDITURES	**$ 9,473**	**$ 9,365**	**$ (108)**	**$ 31,156**	**$ 31,008**	**$ (148)**	**$ 115,907**

Note: The current month, year-to-date and fiscal year data are based on the Financial Plan submitted to the Financial Control Board on June 30, 2025.

NEW YORK CITY
PERSONAL SERVICE EXPENDITURES
REPORT NO. 4A
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	ACTUAL	JUN '25 PLAN	BETTER/ (WORSE)	JUN '25 PLAN
UNIFORMED FORCES							
POLICE	$ 447	$ 434	$ (13)	$ 835	$ 833	$ (2)	$ 5,789
FIRE	187	178	(9)	344	332	(12)	2,359
CORRECTION	89	73	(16)	162	143	(19)	1,018
SANITATION	111	100	(11)	200	185	(15)	1,220
HEALTH & WELFARE							
ADMIN. FOR CHILDREN'S SERVICES	47	44	(3)	89	86	(3)	594
SOCIAL SERVICES	67	77	10	128	149	21	981
HOMELESS SERVICES	12	14	2	23	26	3	176
HEALTH AND MENTAL HYGIENE	46	48	2	87	93	6	645
OTHER AGENCIES							
HOUSING PRESERVATION AND DEV.	17	18	1	33	35	2	248
ENVIRONMENTAL PROTECTION	55	58	3	101	111	10	719
TRANSPORTATION	57	48	(9)	105	91	(14)	661
PARKS AND RECREATION	49	54	5	90	98	8	512
CITYWIDE ADMINISTRATIVE SERVICES	17	17	-	33	33	-	237
ALL OTHER	185	192	7	355	366	11	2,535
MAJOR ORGANIZATIONS							
EDUCATION	426	425	(1)	790	768	(22)	20,718
CITY UNIVERSITY	95	81	(14)	152	159	7	1,058
OTHER							
MISCELLANEOUS	430	445	15	890	839	(51)	10,061
PENSIONS	866	866	-	1,730	1,732	2	10,479
TOTAL	**$ 3,203**	**$ 3,172**	**$ (31)**	**$ 6,147**	**$ 6,079**	**$ (68)**	**$ 60,010**

Note: The current month, year-to-date and fiscal year data are based on the Financial Plan submitted to the Financial Control Board on June 30, 2025.

NOTES TO REPORTS NO. 4 AND 4A

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. In some instances, prior year charges are reflected in FY 2026 year-to-date expenses and these charges will be journaled back to prior years at a later date.

Police: The $(102) million year-to-date variance is primarily due to:
- $(110) million in accelerated encumbrances, including $(60) million for property and equipment, $(41) million for contractual services and $(9) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- $10 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- $(2) million in personal services.

Fire: The $(79) million year-to-date variance is primarily due to:
- $(67) million in accelerated encumbrances, including $(35) million for contractual services, $(16) million for supplies and materials, $(9) million for property and equipment and $(6) million for other services and charges, that was planned to be obligated later in the fiscal year.
- $(12) million in personal services, including $(15) million for overtime, offset by $4 million for full-time normal gross.

Correction: The $(57) million year-to-date variance is primarily due to:
- $(38) million in accelerated encumbrances, including $(19) million for supplies and materials, $(11) million for other services and charges and $(6) million for contractual services, that was planned to be obligated later in the fiscal year.
- $(19) million in personal services, including $(22) million for overtime, offset by $3 million for differentials.

Sanitation: The $34 million year-to-date variance is primarily due to:
- $(35) million in accelerated encumbrances, primarily for supplies and materials, that was planned to be obligated later in the fiscal year.
- $84 million in delayed encumbrances, including $76 million for contractual services, $6 million for property and equipment and $2 million for other services and charges, that will be obligated later in the fiscal year.
- $(15) million in personal services, primarily for overtime.

Administration for Children's Services: The $(86) million year-to-date variance is primarily due to:
- $(110) million in accelerated encumbrances, including $(62) million for contractual services, $(42) million for other services and charges and $(3) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- $27 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- $(3) million in personal services.

Social Services: The $(68) million year-to-date variance is primarily due to:
- $(173) million in accelerated encumbrances, including $(103) million for contractual services, $(51) million for social services and $(18) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- $84 million in delayed encumbrances, including $41 million for other services and charges, $30 million for public assistance and $13 million for medical assistance, that will be obligated later in the fiscal year.
- $21 million in personal services, primarily for full-time normal gross.

Homeless Services: The $204 million year-to-date variance is primarily due to:
- $(1) million in accelerated encumbrances, primarily for property and equipment, that was planned to be obligated later in the fiscal year.
- $202 million in delayed encumbrances, including $167 million for contractual services, $25 million for supplies and materials and $10 million for other services and charges, that will be obligated later in the fiscal year.
- $3 million in personal services.

Health and Mental Hygiene: The $(43) million year-to-date variance is primarily due to:
- $(58) million in accelerated encumbrances, including $(28) million for contractual services, $(24) million for other services and charges and $(6) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- $9 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- $6 million in personal services.

Environmental Protection: The $58 million year-to-date variance is primarily due to:
- $(24) million in accelerated encumbrances, including $(19) million for fixed and miscellaneous charges and $(4) million for contractual services, that was planned to be obligated later in the fiscal year.
- $72 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- $10 million in personal services, primarily for full-time normal gross.

Transportation: The $39 million year-to-date variance is primarily due to:

- $(26) million in accelerated encumbrances, including $(19) million for supplies and materials and $(7) million for property and equipment, that was planned to be obligated later in the fiscal year.
- $79 million in delayed encumbrances, including $72 million for contractual services and $7 million for other services and charges, that will be obligated later in the fiscal year.
- $(14) million in personal services, including $(10) million for overtime, $(3) million for other salaried positions and $(2) million for differentials, offset by $3 million for full-time normal gross.

Parks and Recreation: The $11 million year-to-date variance is primarily due to:

- $(7) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- $10 million in delayed encumbrances, primarily for supplies and materials, that will be obligated later in the fiscal year.
- $8 million in personal services.

Citywide Administrative Services: The $58 million year-to-date variance is primarily due to:

- $(34) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- $92 million in delayed encumbrances, including $69 million for other services and charges, $13 million for supplies and materials and $10 million for property and equipment, that will be obligated later in the fiscal year.

Education: The $(84) million year-to-date variance is primarily due to:

- $(191) million in accelerated encumbrances, including $(181) million for fixed and miscellaneous charges and $(9) million for other services and charges, that was planned to be obligated later in the fiscal year.
- $129 million in delayed encumbrances, including $87 million for contractual services, $21 million for supplies and materials and $21 million for property and equipment, that will be obligated later in the fiscal year.
- $(22) million in personal services, including $(34) million for prior year charges, $(24) million for other salaried positions and $(12) million for all other, offset by $32 million for fringe benefits, $15 million for full-time normal gross and $3 million for terminal leave.

City University: The $38 million year-to-date variance is primarily due to:

- $(46) million in accelerated encumbrances, including $(22) million for other services and charges, $(13) million for contractual services, $(5) million for property and equipment, $(3) million for supplies and materials and $(3) million for debt service transfers, that was planned to be obligated later in the fiscal year.
- $77 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- $7 million in personal services.

Health + Hospitals: The $61 million year-to-date variance is primarily due to:

- $61 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.

Miscellaneous: The $31 million year-to-date variance is primarily due to:

- $(51) million in fringe benefits reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- $14 million in transit subsidies reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- $72 million in judgments and claims reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- $(4) million in other reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.

Report No. 5

Capital Commitments

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

MONTH: AUGUST **FISCAL YEAR: 2026**

DESCRIPTION	CURRENT MONTH ACTUAL		CURRENT MONTH PLAN	YEAR-TO-DATE ACTUAL		YEAR-TO-DATE PLAN	FISCAL YEAR PLAN	
TRANSIT	$0.0	(C)	$0.0	$0.0	(C)	$0.0	$417.2	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	0.0	(N)
HIGHWAY AND STREETS	47.3	(C)	0.2	52.0	(C)	3.9	761.1	(C)
	1.8	(N)	0.0	1.9	(N)	0.1	157.0	(N)
HIGHWAY BRIDGES	7.9	(C)	0.0	11.8	(C)	0.0	249.5	(C)
	(3.4)	(N)	0.0	(3.4)	(N)	0.0	93.0	(N)
WATERWAY BRIDGES	0.0	(C)	0.0	0.0	(C)	0.0	852.9	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	0.0	(N)
WATER SUPPLY	2.5	(C)	0.0	3.2	(C)	0.0	242.5	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	0.0	(N)
WATER MAINS,	6.6	(C)	0.3	5.0	(C)	(1.3)	752.8	(C)
SOURCES & TREATMENT	0.0	(N)	0.0	0.0	(N)	0.0	167.8	(N)
SEWERS	1.4	(C)	0.1	1.1	(C)	1.2	715.5	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	27.7	(N)
WATER POLLUTION CONTROL	12.0	(C)	(2.1)	18.4	(C)	(2.0)	1,837.3	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	253.3	(N)
ECONOMIC DEVELOPMENT	6.9	(C)	0.1	20.8	(C)	0.2	887.1	(C)
	0.1	(N)	0.0	0.2	(N)	0.0	237.7	(N)
EDUCATION	51.6	(C)	51.6	1,502.6	(C)	1,502.6	4,950.8	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	101.9	(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)

MONTH: AUGUST **FISCAL YEAR: 2026**

DESCRIPTION	CURRENT MONTH ACTUAL		PLAN	YEAR-TO-DATE ACTUAL		PLAN	FISCAL YEAR PLAN	
CORRECTION	7.4	(C)	0.0	10.4	(C)	(2.3)	2,838.7	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	33.3	(N)
SANITATION	6.6	(C)	0.0	6.1	(C)	2.2	265.4	(C)
	0.0	(N)	0.0	0.1	(N)	0.0	17.5	(N)
POLICE	2.8	(C)	0.2	8.6	(C)	0.7	300.9	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	29.6	(N)
FIRE	64.9	(C)	0.0	66.7	(C)	0.0	227.3	(C)
	(0.1)	(N)	0.0	0.1	(N)	0.0	45.2	(N)
HOUSING	296.9	(C)	273.3	280.9	(C)	263.9	7,192.8	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	40.0	(N)
HOSPITALS	5.0	(C)	(0.0)	7.2	(C)	2.2	834.5	(C)
	1.1	(N)	0.0	1.3	(N)	0.0	650.6	(N)
PUBLIC BUILDINGS	8.0	(C)	(0.8)	13.1	(C)	3.3	300.9	(C)
	0.0	(N)	0.0	0.0	(N)	0.0	3.5	(N)
PARKS	59.0	(C)	50.0	66.6	(C)	57.0	785.7	(C)
	(0.0)	(N)	(0.0)	0.2	(N)	0.2	44.0	(N)
ALL OTHER DEPARTMENTS	52.3	(C)	11.1	189.3	(C)	96.3	4,701.6	(C)
	13.1	(N)	0.0	13.9	(N)	0.0	339.1	(N)
TOTAL	**$639.1**	**(C)**	**$384.0**	**$2,263.7**	**(C)**	**$1,927.9**	**$29,114.6**	**(C)**
	$12.7	**(N)**	**($0.0)**	**$14.4**	**(N)**	**$0.3**	**$2,241.1**	**(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: August **Fiscal Year: 2026**

City Funds:

Total Authorized Commitment Plan	$29,115
Less: Reserve for Unattained Commitments	(8,818)
Commitment Plan	$20,297

Non-City Funds:

Total Authorized Commitment Plan	$2,241
Less: Reserve for Unattained Commitments	0
Commitment Plan	$2,241

Month and year-to-date variances for City funds are reported against the authorized FY 2026 September Capital Commitment Plan of $29,115 million rather than the Financial Plan level of $20,297 million. The additional $8,818 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 August are primarily due to timing differences.

Correction	-	Improvements, construction, and reconstruction of correction facilities, citywide, totaling $7.4 million, advanced from June 2026 to August 2025. Purchase of computer equipment for all facilities, totaling $5.5 million, advanced from June 2026 to July 2025. Various slippages and advances account for the remaining variance.
Economic Development	-	Acquisitions, site development, construction, and reconstruction, citywide, totaling $16.4 million, advanced from June 2026 to July and August 2025. Various slippages and advances account for the remaining variance.
Fire	-	Vehicle acquisition, citywide, totaling $50.0 million, advanced from June 2026 to July and August 2025. Facility improvements for the FDNY, citywide, totaling $16.7 million, advanced from June 2026 to August 2025. Various slippages and advances account for the remaining variance.
Highways	-	Construction and reconstruction of highways, totaling $36.3 million, advanced from June 2026 to July and August 2025. Sidewalk construction, totaling $6.2 million, advanced from June 2026 to July and August 2025. Various slippages and advances account for the remaining variance.
Housing	-	Housing Authority city capital subsidies, totaling $17.6 million, advanced from June 2026 to August 2025. Various slippages and advances account for the remaining variance.

Water Pollution Control	-	Combined sewer overflow abatement facilities, citywide, totaling $10.9 million, advanced from June 2026 to July and August 2025. Construction and reconstruction of pumping station and force mains, citywide, totaling $5.4 million, advanced from June 2026 to July and August 2025. Various slippages and advances account for the remaining variance.
Others	-	Improvements, construction, and reconstruction of 360 Adams Street Brooklyn Supreme Court, totaling $21.3 million, advanced from June 2026 thru June 2028 to August 2025.
	-	Energy efficiency and sustainability, totaling $6.2 million, advanced from June 2026 to July and August 2025. Citywide agency facility and operational protective measures, totaling $6.8 million, advanced from June 2026 to July and August 2025.
	-	Improvements to the Metropolitan Museum of Art, totaling $17.7 million, advanced from June 2026 to July 2025.
	-	Construction and improvements to CUNY community colleges, citywide, totaling $26.2 million, advanced from June 2026 to July and August 2025.

3. Variances in year-to-date commitments of non-city funds through August occurred in Others.

Others	-	Citywide resiliency measures, totaling $11.4 million, advanced from June 2026 to August 2025.

Report No. 5A

Capital Cash Flow

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

MONTH: AUGUST **FISCAL YEAR: 2026**

DESCRIPTION	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL		FISCAL YEAR PLAN	
TRANSIT	$0.0	(C)	$40.9	(C)	$628.1	(C)
	0.0	(N)	0.0	(N)	0.0	(N)
HIGHWAY AND STREETS	32.8	(C)	60.1	(C)	371.8	(C)
	8.4	(N)	15.9	(N)	150.7	(N)
HIGHWAY BRIDGES	7.0	(C)	15.2	(C)	203.9	(C)
	3.3	(N)	4.4	(N)	72.9	(N)
WATERWAY BRIDGES	2.6	(C)	15.6	(C)	130.1	(C)
	0.4	(N)	0.4	(N)	22.6	(N)
WATER SUPPLY	14.4	(C)	33.9	(C)	697.1	(C)
	0.0	(N)	0.0	(N)	0.0	(N)
WATER MAINS,	25.4	(C)	44.0	(C)	463.6	(C)
SOURCES & TREATMENT	0.1	(N)	0.2	(N)	58.7	(N)
SEWERS	20.9	(C)	46.3	(C)	423.2	(C)
	0.6	(N)	1.3	(N)	17.5	(N)
WATER POLLUTION CONTROL	96.8	(C)	178.6	(C)	1,174.4	(C)
	1.2	(N)	1.6	(N)	111.3	(N)
ECONOMIC DEVELOPMENT	23.7	(C)	56.6	(C)	441.9	(C)
	2.8	(N)	9.3	(N)	85.5	(N)
EDUCATION	429.8	(C)	430.3	(C)	4,181.0	(C)
	0.0	(N)	0.0	(N)	17.0	(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)

MONTH: AUGUST **FISCAL YEAR: 2026**

DESCRIPTION	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL		FISCAL YEAR PLAN	
CORRECTION	138.8	(C)	165.0	(C)	1,016.3	(C)
	0.0	(N)	0.0	(N)	9.2	(N)
SANITATION	12.6	(C)	46.3	(C)	173.4	(C)
	0.3	(N)	0.5	(N)	5.9	(N)
POLICE	6.9	(C)	11.1	(C)	85.9	(C)
	0.2	(N)	0.2	(N)	11.0	(N)
FIRE	7.0	(C)	19.0	(C)	125.2	(C)
	0.0	(N)	0.1	(N)	13.5	(N)
HOUSING	65.9	(C)	790.2	(C)	3,817.3	(C)
	0.0	(N)	5.0	(N)	16.4	(N)
HOSPITALS	21.1	(C)	48.1	(C)	188.7	(C)
	0.8	(N)	3.3	(N)	187.8	(N)
PUBLIC BUILDINGS	8.4	(C)	21.8	(C)	144.0	(C)
	0.0	(N)	0.0	(N)	0.8	(N)
PARKS	63.6	(C)	118.3	(C)	426.1	(C)
	1.9	(N)	6.8	(N)	55.7	(N)
ALL OTHER DEPARTMENTS	171.4	(C)	302.9	(C)	1,456.2	(C)
	8.9	(N)	24.8	(N)	291.1	(N)
TOTAL	**$1,148.8**	**(C)**	**$2,444.5**	**(C)**	**$16,148.0**	**(C)**
	$28.7	**(N)**	**$73.8**	**(N)**	**$1,127.7**	**(N)**

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

Report No. 6

Month-by-Month Cash Flow Forecast

NEW YORK CITY
MONTH - BY - MONTH CASH FLOW FORECAST
REPORT NO. 6
(MILLIONS OF DOLLARS)

MONTH: AUGUST
FISCAL YEAR 2026

	ACTUAL		FORECAST										12	ADJUST-	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Months	MENTS	TOTAL
CASH INFLOWS															
CURRENT															
GENERAL PROPERTY TAX	$ 9,970	$ 410	$ 825	$ 1,792	$ 319	$ 7,711	$ 5,810	$ 184	$ 775	$ 1,568	$ 56	$ 5,362	$ 34,782	$ 379	$ 35,161
OTHER TAXES	1,096	2,058	6,046	3,334	1,608	5,933	4,252	2,531	4,935	5,139	1,980	5,827	44,739	1,423	46,162
FEDERAL CATEGORICAL GRANTS	164	214	586	(142)	240	429	510	503	583	715	470	669	4,941	2,529	7,470
STATE CATEGORICAL GRANTS	289	58	1,417	313	1,148	1,373	296	376	4,580	1,562	2,812	894	15,118	3,862	18,980
OTHER CATEGORICAL GRANTS	20	21	58	39	27	30	51	26	60	23	35	44	434	691	1,125
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	5	-	-	-	-	-	-	-	5	(20)	(15)
MISCELLANEOUS REVENUES	932	917	539	670	595	592	370	293	326	310	366	553	6,463	(244)	6,219
INTER-FUND REVENUES	-	-	32	23	23	44	82	33	64	61	89	66	517	288	805
SUBTOTAL	$ 12,471	$ 3,678	$ 9,503	$ 6,029	$ 3,965	$ 16,112	$ 11,371	$ 3,946	$ 11,323	$ 9,378	$ 5,808	$ 13,415	$ 106,999	$ 8,908	$ 115,907
PRIOR															
TAXES	1,177	479	-	-	-	-	-	-	-	-	-	-	1,656	-	1,656
FEDERAL CATEGORICAL GRANTS	263	378	323	445	61	95	373	38	280	85	93	104	2,538	7,590	10,128
STATE CATEGORICAL GRANTS	604	366	523	246	280	472	80	45	495	102	521	243	3,977	3,668	7,645
OTHER CATEGORICAL GRANTS	264	14	9	-	-	-	-	11	40	-	23	-	361	544	905
UNRESTRICTED INTGVT. AID	-	42	-	-	-	-	-	-	-	-	-	-	42	311	353
MISC. REVENUE/IFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	$ 2,308	$ 1,279	$ 855	$ 691	$ 341	$ 567	$ 453	$ 94	$ 815	$ 187	$ 637	$ 347	$ 8,574	$ 12,113	$ 20,687
CAPITAL															
CAPITAL TRANSFERS	632	908	1,751	700	2,597	840	1,137	1,044	1,084	1,794	1,551	1,487	15,525	623	16,148
FEDERAL AND STATE	68	24	15	81	44	70	61	63	93	55	90	464	1,128	-	1,128
OTHER															
SENIOR COLLEGES	-	-	-	461	158	-	-	707	461	262	-	1,073	3,122	219	3,341
HOLDING ACCT. & OTHER ADJ.	7	2	-	-	-	-	-	-	-	-	-	-	9	(9)	-
OTHER SOURCES	-	-	599	-	-	-	-	-	-	-	-	-	599	-	599
TOTAL INFLOWS	**$ 15,486**	**$ 5,891**	**$ 12,723**	**$ 7,962**	**$ 7,105**	**$ 17,589**	**$ 13,022**	**$ 5,854**	**$ 13,776**	**$ 11,676**	**$ 8,086**	**$ 16,786**	**$ 135,956**	**$ 21,854**	**$ 157,810**
CASH OUTFLOWS															
CURRENT															
PERSONAL SERVICE	2,106	4,082	4,539	4,386	4,573	4,515	5,076	4,624	4,396	4,443	4,586	8,841	56,167	3,843	60,010
OTHER THAN PERSONAL SERVICE	6,462	4,210	3,620	4,330	2,801	3,244	3,213	4,036	3,081	3,213	3,224	3,697	45,131	5,892	51,023
DEBT SERVICE	1,470	(9)	3	364	158	112	1,123	652	652	268	50	2	4,845	29	4,874
SUBTOTAL	$ 10,038	$ 8,283	$ 8,162	$ 9,080	$ 7,532	$ 7,871	$ 9,412	$ 9,312	$ 8,129	$ 7,924	$ 7,860	$ 12,540	$ 106,143	$ 9,764	$ 115,907
PRIOR															
PERSONAL SERVICE	2,079	1,378	173	46	101	84	148	31	49	28	59	74	4,250	4,750	9,000
OTHER THAN PERSONAL SERVICE	2,039	786	16	9	1,267	715	652	117	438	323	312	299	6,973	9,027	16,000
TAXES	118	110	-	-	-	-	-	-	-	-	-	-	228	-	228
DISALLOWANCE RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	340	340
SUBTOTAL	$ 4,236	$ 2,274	$ 189	$ 55	$ 1,368	$ 799	$ 800	$ 148	$ 487	$ 351	$ 371	$ 373	$ 11,451	$ 14,117	$ 25,568
CAPITAL															
CITY DISBURSEMENTS	1,296	1,149	1,223	916	1,062	1,361	1,740	1,242	1,663	1,463	1,535	1,498	16,148	-	16,148
FEDERAL AND STATE	45	29	92	81	193	103	137	103	92	69	81	103	1,128	-	1,128
OTHER															
SENIOR COLLEGES	280	640	320	50	256	256	256	256	256	256	256	259	3,341	-	3,341
OTHER USES	355	27	-	-	-	-	-	-	-	-	-	217	599	-	599
TOTAL OUTFLOWS	**$ 16,250**	**$ 12,402**	**$ 9,986**	**$ 10,182**	**$ 10,411**	**$ 10,390**	**$ 12,345**	**$ 11,061**	**$ 10,627**	**$ 10,063**	**$ 10,103**	**$ 14,990**	**$ 138,810**	**$ 23,881**	**$ 162,691**
NET CASH FLOW	**$ (764)**	**$ (6,511)**	**$ 2,737**	**$ (2,220)**	**$ (3,306)**	**$ 7,199**	**$ 677**	**$ (5,207)**	**$ 3,149**	**$ 1,613**	**$ (2,017)**	**$ 1,796**	**$ (2,854)**		
BEGINNING BALANCE	**$ 12,229**	**$ 11,465**	**$ 4,954**	**$ 7,691**	**$ 5,471**	**$ 2,165**	**$ 9,364**	**$ 10,041**	**$ 4,834**	**$ 7,983**	**$ 9,596**	**$ 7,579**	**$ 12,229**		
ENDING BALANCE	**$ 11,465**	**$ 4,954**	**$ 7,691**	**$ 5,471**	**$ 2,165**	**$ 9,364**	**$ 10,041**	**$ 4,834**	**$ 7,983**	**$ 9,596**	**$ 7,579**	**$ 9,375**	**$ 9,375**		

NOTES TO REPORT #6

1. **Beginning Balance**
   The July 2025 beginning balance is preliminary and subject to the FY 2025 audited Annual Comprehensive Financial Report (ACFR).

2. **Ending Balances**
   The actual monthly ending cash balances are subject to restatement after the completion of bank reconciliations and the ACFR. The June 2026 ending balance includes deferred revenue from FY 2027 prepaid Real Estate Taxes.

3. **Long Term Borrowings**
   Long Term Borrowings are comprised of proceeds of City general obligation bonds, NYC TFA debt 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.

5. **Cash Flow Realignment**
   Taxes reflect revenue net of refunds which may result in a negative cash flow in certain months. For Federal, State and Other Categorical Grants, a negative cash flow may result from corrections to certain grants that occur after the monthly accounting close in which cash is moved between grants and/or between current year/prior year classification. These negative cash flow transactions are accounting transactions reflected in the City’s Financial Management System.