

Financial Plan Statements for New York City September 2025



The City of New York



This report contains the Financial Plan Statements for September 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**

A blue ink signature of Katherine Coletti, written in a cursive style.

**Katherine Coletti
Associate Director
Office of Management and Budget**

A blue ink signature of Krista Olson, written in a cursive style.

**Krista Olson
Deputy Comptroller for Budget
Office of the Comptroller**

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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 consistent with the FY 2025 audited Annual Comprehensive Financial Report (ACFR). Whenever appropriate, adjustments have been incorporated into the Financial Plan Statements as they relate to the audit of the Annual Comprehensive Financial Report (ACFR). 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: SEPTEMBER
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	\$ 1,571	\$ 1,625	\$ (54)	\$ 17,251	\$ 17,620	\$ (369)	\$ 35,161
OTHER TAXES	6,484	6,295	189	10,656	10,390	266	46,162
SUBTOTAL: TAXES	\$ 8,055	\$ 7,920	\$ 135	\$ 27,907	\$ 28,010	\$ (103)	\$ 81,323
MISCELLANEOUS REVENUES	705	638	67	2,573	2,342	231	8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(18)	(76)	58	(37)	(113)	76	(1,884)
DISALLOWANCES	-	-	-	-	-	-	(15)
SUBTOTAL: CITY FUNDS	\$ 8,742	\$ 8,482	\$ 260	\$ 30,443	\$ 30,239	\$ 204	\$ 87,527
OTHER CATEGORICAL GRANTS	5	59	(54)	15	106	(91)	1,125
INTER-FUND REVENUES	41	32	9	41	32	9	805
FEDERAL CATEGORICAL GRANTS	468	110	358	562	224	338	7,470
STATE CATEGORICAL GRANTS	1,449	1,104	345	1,474	1,172	302	18,980
TOTAL REVENUES	\$ 10,705	\$ 9,787	\$ 918	\$ 32,535	\$ 31,773	\$ 762	\$ 115,907
EXPENDITURES:							
PERSONAL SERVICE	\$ 4,379	\$ 4,354	\$ (25)	\$ 10,526	\$ 10,433	\$ (93)	\$ 60,010
OTHER THAN PERSONAL SERVICE	3,648	3,770	122	27,602	27,667	65	51,457
DEBT SERVICE	398	387	(11)	1,472	1,456	(16)	4,874
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	250
GENERAL RESERVE	-	-	-	-	-	-	1,200
LESS: INTRA-CITY EXPENSES	(18)	(76)	(58)	(37)	(113)	(76)	(1,884)
TOTAL EXPENDITURES	\$ 8,407	\$ 8,435	\$ 28	\$ 39,563	\$ 39,443	\$ (120)	\$ 115,907
NET TOTAL	\$ 2,298	\$ 1,352	\$ 946	\$ (7,028)	\$ (7,670)	\$ 642	\$ -

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: SEPTEMBER
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	\$ 1,571	\$ 992	\$ 319	\$ 9,711	\$ 3,810	\$ 184	\$ 1,475	\$ 868	\$ 56	\$ 62	\$ 433	\$ 35,161	
OTHER TAXES	2,045	2,127	6,484	2,545	2,163	5,804	4,378	2,432	5,185	4,888	2,022	5,666	423	46,162	
SUBTOTAL: TAXES	\$ 17,315	\$ 2,537	\$ 8,055	\$ 3,537	\$ 2,482	\$ 15,515	\$ 8,188	\$ 2,616	\$ 6,660	\$ 5,756	\$ 2,078	\$ 5,728	\$ 856	\$ 81,323	
MISCELLANEOUS REVENUES	939	929	705	762	776	701	576	399	563	477	474	804	(2)	8,103	
UNRESTRICTED INTGVT. AID	-	-	-	-	5	-	-	-	-	-	-	-	(5)	-	
LESS: INTRA-CITY REVENUE	(7)	(12)	(18)	(188)	(174)	(106)	(208)	(112)	(239)	(169)	(110)	(257)	(284)	(1,884)	
DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)	
SUBTOTAL: CITY FUNDS	\$ 18,247	\$ 3,454	\$ 8,742	\$ 4,111	\$ 3,089	\$ 16,110	\$ 8,556	\$ 2,903	\$ 6,984	\$ 6,064	\$ 2,442	\$ 6,275	\$ 550	\$ 87,527	
OTHER CATEGORICAL GRANTS	3	7	5	33	26	30	51	31	60	23	34	46	776	1,125	
INTER-FUND REVENUES	-	-	41	22	23	44	82	33	64	61	89	65	281	805	
FEDERAL CATEGORICAL GRANTS	77	17	468	391	316	473	566	501	673	629	596	610	2,153	7,470	
STATE CATEGORICAL GRANTS	-	25	1,449	494	1,133	1,401	373	411	4,582	1,776	2,563	817	3,956	18,980	
TOTAL REVENUES	\$ 18,327	\$ 3,503	\$ 10,705	\$ 5,051	\$ 4,587	\$ 18,058	\$ 9,628	\$ 3,879	\$ 12,363	\$ 8,553	\$ 5,724	\$ 7,813	\$ 7,716	\$ 115,907	
EXPENDITURES:															
PERSONAL SERVICE	\$ 2,944	\$ 3,203	\$ 4,379	\$ 4,486	\$ 5,273	\$ 4,515	\$ 4,576	\$ 4,424	\$ 4,396	\$ 4,443	\$ 5,286	\$ 8,991	\$ 3,094	\$ 60,010	
OTHER THAN PERSONAL SERVICE	17,944	6,010	3,648	3,010	2,119	2,035	2,776	1,999	2,041	2,406	2,566	2,805	2,098	51,457	
DEBT SERVICE	802	272	398	78	262	79	464	327	338	140	137	1,577	-	4,874	
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	250	250	
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	
LESS: INTRA-CITY EXPENSES	(7)	(12)	(18)	(188)	(174)	(106)	(208)	(112)	(239)	(169)	(110)	(257)	(284)	(1,884)	
TOTAL EXPENDITURES	\$ 21,683	\$ 9,473	\$ 8,407	\$ 7,386	\$ 7,480	\$ 6,523	\$ 7,608	\$ 6,638	\$ 6,536	\$ 6,820	\$ 7,879	\$ 13,116	\$ 6,358	\$ 115,907	
NET TOTAL	\$ (3,356)	\$ (5,970)	\$ 2,298	\$ (2,335)	\$ (2,893)	\$ 11,535	\$ 2,020	\$ (2,759)	\$ 5,827	\$ 1,733	\$ (2,155)	\$ (5,303)	\$ 1,358	\$ -	

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: SEPTEMBER
FISCAL YEAR 2026

	INITIAL PLAN <u>6/30/2025</u>	1st QUARTER MOD <u>CHANGES</u>	PRELIMINARY BUDGET <u>CHANGES</u>	EXECUTIVE BUDGET <u>CHANGES</u>	ADOPTED BUDGET <u>CHANGES</u>	CURRENT PLAN <u>6/30/2025</u>
REVENUES:						
TAXES						
GENERAL PROPERTY TAX	\$ 35,161	\$ -	\$ -	\$ -	\$ -	\$ 35,161
OTHER TAXES	46,162	-	-	-	-	46,162
SUBTOTAL: TAXES	<u>\$ 81,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,323</u>
MISCELLANEOUS REVENUES	8,103	-	-	-	-	8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(1,884)	-	-	-	-	(1,884)
DISALLOWANCES	(15)	-	-	-	-	(15)
SUBTOTAL: CITY FUNDS	<u>\$ 87,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,527</u>
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	<u>\$ 115,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,907</u>
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	<u>\$ 115,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,907</u>

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: SEPTEMBER
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	\$ 1,571	\$ 1,625	\$ (54)	\$ 17,251	\$ 17,620	\$ (369)	\$ 35,161
PERSONAL INCOME TAX	2,546	1,989	557	4,585	4,007	578	17,999
GENERAL CORPORATION TAX	1,124	1,430	(306)	1,124	1,430	(306)	7,466
BANKING CORPORATION TAX	2	-	2	2	-	2	-
UNINCORPORATED BUSINESS TAX	642	679	(37)	642	679	(37)	3,419
GENERAL SALES TAX	1,023	1,058	(35)	2,568	2,553	15	10,690
REAL PROPERTY TRANSFER TAX	128	133	(5)	385	399	(14)	1,334
MORTGAGE RECORDING TAX	72	73	(1)	234	219	15	812
COMMERCIAL RENT TAX	211	220	(9)	211	220	(9)	951
UTILITY TAX	41	38	3	85	78	7	477
CANNABIS TAX	-	-	-	-	-	-	23
OTHER TAXES	602	603	(1)	727	733	(6)	2,077
TAX AUDIT REVENUES	93	72	21	93	72	21	809
STAR PROGRAM	-	-	-	-	-	-	105
SUBTOTAL TAXES	\$ 8,055	\$ 7,920	\$ 135	\$ 27,907	\$ 28,010	\$ (103)	\$ 81,323
MISCELLANEOUS REVENUES:							
LICENSES/FRANCHISES/ETC.	50	40	10	194	172	22	722
INTEREST INCOME	43	32	11	130	99	31	350
CHARGES FOR SERVICES	64	53	11	199	146	53	1,038
WATER AND SEWER CHARGES	365	305	60	1,493	1,394	99	2,324
RENTAL INCOME	16	20	(4)	54	63	(9)	258
FINES AND FORFEITURES	126	101	25	388	311	77	1,238
MISCELLANEOUS	23	11	12	78	44	34	289
INTRA-CITY REVENUE	18	76	(58)	37	113	(76)	1,884
SUBTOTAL MISCELLANEOUS REVENUES	\$ 705	\$ 638	\$ 67	\$ 2,573	\$ 2,342	\$ 231	\$ 8,103
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(18)	(76)	58	(37)	(113)	76	(1,884)
DISALLOWANCES	-	-	-	-	-	-	(15)
SUBTOTAL CITY FUNDS	\$ 8,742	\$ 8,482	\$ 260	\$ 30,443	\$ 30,239	\$ 204	\$ 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: SEPTEMBER FISCAL YEAR 2026
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	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	\$ 5	\$ 59	\$ (54)	\$ 15	\$ 106	\$ (91)	\$ 1,125
INTER-FUND REVENUES	41	32	9	41	32	9	805
FEDERAL CATEGORICAL GRANTS:							
COMMUNITY DEVELOPMENT	10	19	(9)	20	24	(4)	303
WELFARE	337	15	322	339	15	324	3,561
EDUCATION	24	6	18	24	6	18	1,965
OTHER	97	70	27	179	179	-	1,641
SUBTOTAL FEDERAL CATEGORICAL GRANTS	\$ 468	\$ 110	\$ 358	\$ 562	\$ 224	\$ 338	\$ 7,470
STATE CATEGORICAL GRANTS:							
WELFARE	105	2	103	105	2	103	2,070
EDUCATION	1,316	1,077	239	1,317	1,118	199	14,154
HIGHER EDUCATION	-	-	-	-	-	-	304
HEALTH AND MENTAL HYGIENE	27	12	15	48	36	12	652
OTHER	1	13	(12)	4	16	(12)	1,800
SUBTOTAL STATE CATEGORICAL GRANTS	\$ 1,449	\$ 1,104	\$ 345	\$ 1,474	\$ 1,172	\$ 302	\$ 18,980
TOTAL REVENUES	\$ 10,705	\$ 9,787	\$ 918	\$ 32,535	\$ 31,773	\$ 762	\$ 115,907

Report No. 4 & 4A

Obligation Analysis and Personal Service Expenditures

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

**MONTH: SEPTEMBER
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	\$ 530	\$ 457	\$ (73)	\$ 1,701	\$ 1,526	\$ (175)	\$ 6,277
FIRE	194	202	8	720	650	(70)	2,621
CORRECTION	99	88	(11)	320	253	(67)	1,213
SANITATION	117	109	(8)	635	660	25	1,988
HEALTH & WELFARE							
ADMIN. FOR CHILDREN'S SERVICES	382	396	14	1,632	1,560	(72)	3,142
SOCIAL SERVICES	1,115	1,185	70	4,421	4,421	-	11,974
HOMELESS SERVICES	41	32	(9)	2,812	3,007	195	3,554
HEALTH AND MENTAL HYGIENE	167	123	(44)	1,589	1,502	(87)	2,441
OTHER AGENCIES							
HOUSING PRESERVATION AND DEV.	117	85	(32)	724	687	(37)	1,611
ENVIRONMENTAL PROTECTION	178	219	41	634	733	99	1,752
TRANSPORTATION	166	92	(74)	663	627	(36)	1,503
PARKS AND RECREATION	68	60	(8)	202	205	3	688
CITYWIDE ADMINISTRATIVE SERVICES	37	35	(2)	1,143	1,200	57	1,775
ALL OTHER	482	619	137	3,700	3,703	3	8,146
MAJOR ORGANIZATIONS							
EDUCATION	2,607	2,744	137	11,601	11,654	53	34,997
CITY UNIVERSITY	91	102	11	313	362	49	1,554
HEALTH + HOSPITALS	91	8	(83)	138	116	(22)	1,673
OTHER							
MISCELLANEOUS	676	702	26	2,581	2,636	55	14,079
PENSIONS	869	866	(3)	2,599	2,598	(1)	10,479
DEBT SERVICE	398	387	(11)	1,472	1,456	(16)	4,874
PRIOR PAYABLE ADJUSTMENT	-	-	-	-	-	-	-
CAPITAL STABILIZATION RESERVE	-	-	-	-	-	-	250
GENERAL RESERVE	-	-	-	-	-	-	1,200
LESS: INTRA-CITY EXPENSES	(18)	(76)	(58)	(37)	(113)	(76)	(1,884)
TOTAL EXPENDITURES	\$ 8,407	\$ 8,435	\$ 28	\$ 39,563	\$ 39,443	\$ (120)	\$ 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: SEPTEMBER FISCAL YEAR 2026
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	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	\$ 472	\$ 431	\$ (41)	\$ 1,307	\$ 1,264	\$ (43)	\$ 5,789
FIRE	191	180	(11)	536	512	(24)	2,359
CORRECTION	89	74	(15)	251	217	(34)	1,018
SANITATION	98	90	(8)	297	275	(22)	1,220
HEALTH & WELFARE							
ADMIN. FOR CHILDREN'S SERVICES	47	44	(3)	136	130	(6)	594
SOCIAL SERVICES	68	77	9	197	226	29	981
HOMELESS SERVICES	13	14	1	36	40	4	176
HEALTH AND MENTAL HYGIENE	49	49	-	135	142	7	645
OTHER AGENCIES							
HOUSING PRESERVATION AND DEV.	17	19	2	50	54	4	248
ENVIRONMENTAL PROTECTION	52	56	4	153	166	13	719
TRANSPORTATION	54	49	(5)	158	140	(18)	661
PARKS AND RECREATION	48	47	(1)	137	145	8	512
CITYWIDE ADMINISTRATIVE SERVICES	18	17	(1)	51	50	(1)	237
ALL OTHER	185	191	6	544	559	15	2,535
MAJOR ORGANIZATIONS							
EDUCATION	1,595	1,598	3	2,385	2,365	(20)	20,718
CITY UNIVERSITY	74	89	15	225	248	23	1,058
OTHER							
MISCELLANEOUS	440	463	23	1,329	1,302	(27)	10,061
PENSIONS	869	866	(3)	2,599	2,598	(1)	10,479
TOTAL	\$ 4,379	\$ 4,354	\$ (25)	\$ 10,526	\$ 10,433	\$ (93)	\$ 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 \$(175) million year-to-date variance is primarily due to:

- \$(141) million in accelerated encumbrances, including \$(69) million for contractual services, \$(61) million for property and equipment and \$(11) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$9 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(43) million in personal services, including \$(94) million for overtime and \$(4) million for terminal leave, offset by \$22 million for fringe benefits, \$17 million for full-time normal gross and \$15 million for differentials.

Fire: The \$(70) million year-to-date variance is primarily due to:

- \$(49) million in accelerated encumbrances, including \$(28) million for contractual services, \$(12) million for supplies and materials and \$(8) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$3 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(24) million in personal services, including \$(25) million for overtime, \$(4) million for prior year charges and \$(3) million for differentials, offset by \$6 million for full-time normal gross.

Correction: The \$(67) million year-to-date variance is primarily due to:

- \$(34) million in accelerated encumbrances, including \$(20) million for supplies and materials, \$(9) million for other services and charges and \$(3) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$1 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- \$(34) million in personal services, including \$(38) million for overtime, offset by \$5 million for differentials.

Sanitation: The \$25 million year-to-date variance is primarily due to:

- \$(35) million in accelerated encumbrances, including \$(27) million for supplies and materials and \$(7) million for fixed and miscellaneous charges, that was planned to be obligated later in the fiscal year.

- \$82 million in delayed encumbrances, including \$73 million for contractual services, \$5 million for property and equipment and \$4 million for other services and charges, that will be obligated later in the fiscal year.
- \$(22) million in personal services, including \$(27) million for overtime, offset by \$3 million for full-time normal gross.

Administration for Children's Services: The \$(72) million year-to-date variance is primarily due to:

- \$(87) million in accelerated encumbrances, including \$(47) million for contractual services, \$(36) million for other services and charges and \$(2) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$21 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- \$(6) million in personal services.

Homeless Services: The \$195 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.
- \$192 million in delayed encumbrances, including \$155 million for contractual services, \$24 million for supplies and materials and \$12 million for other services and charges, that will be obligated later in the fiscal year.
- \$4 million in personal services.

Health and Mental Hygiene: The \$(87) million year-to-date variance is primarily due to:

- \$(107) million in accelerated encumbrances, including \$(56) million for other services and charges, \$(45) million for contractual services and \$(5) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$13 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- \$7 million in personal services.

Housing Preservation and Development: The \$(37) million year-to-date variance is primarily due to:

- \$(102) million in accelerated encumbrances, including \$(91) million for contractual services, \$(7) million for fixed and miscellaneous charges and \$(4) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$61 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$4 million in personal services.

Environmental Protection: The \$99 million year-to-date variance is primarily due to:

- \$(12) million in accelerated encumbrances, including \$(7) million for contractual services and \$(5) million for fixed and miscellaneous charges, that was planned to be obligated later in the fiscal year.
- \$98 million in delayed encumbrances, including \$87 million for other services and charges and \$10 million for supplies and materials, that will be obligated later in the fiscal year.
- \$13 million in personal services, primarily for full-time normal gross.

Transportation: The \$(36) million year-to-date variance is primarily due to:

- \$(29) million in accelerated encumbrances, including \$(16) million for supplies and materials, \$(8) million for property and equipment and \$(5) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$11 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(18) million in personal services, including \$(15) million for overtime, \$(4) million for other salaried positions and \$(3) million for differentials, offset by \$6 million for full-time normal gross.

Citywide Administrative Services: The \$57 million year-to-date variance is primarily due to:

- \$(37) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$95 million in delayed encumbrances, including \$81 million for other services and charges, \$9 million for supplies and materials and \$4 million for property and equipment, that will be obligated later in the fiscal year.
- \$(1) million in personal services.

Education: The \$53 million year-to-date variance is primarily due to:

- \$(231) million in accelerated encumbrances, including \$(201) million for fixed and miscellaneous charges and \$(30) million for other services and charges, that was planned to be obligated later in the fiscal year.
- \$304 million in delayed encumbrances, including \$216 million for contractual services, \$77 million for supplies and materials and \$11 million for property and equipment, that will be obligated later in the fiscal year.
- \$(20) million in personal services, including \$(45) million for prior year charges, \$(38) million for other salaried positions, \$(31) million for all other and \$(2) million for overtime, offset by \$88 million for full-time normal gross, \$7 million for fringe benefits and \$3 million for terminal leave.

City University: The \$49 million year-to-date variance is primarily due to:

- \$(43) million in accelerated encumbrances, including \$(24) million for other services and charges, \$(9) million for contractual services, \$(6) million for property and equipment and \$(4) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$69 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- \$23 million in personal services, including \$13 million for full-time normal gross, \$8 million for other salaried positions and \$4 million for fringe benefits.

Health + Hospitals: The \$(22) million year-to-date variance is primarily due to:

- \$(22) million in accelerated encumbrances, primarily for fixed and miscellaneous charges, that was planned to be obligated later in the fiscal year.

Miscellaneous: The \$55 million year-to-date variance is primarily due to:

- \$(42) million in fringe benefits reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$12 million in transit subsidies reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- \$79 million in judgments and claims reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- \$6 million in other reflecting delayed encumbrances, that will be obligated later in the fiscal year.

Debt Service: The \$(16) million year-to-date variance is primarily due to:

- \$(16) million in accelerated encumbrances, primarily for contractual services, 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: SEPTEMBER			FISCAL YEAR: 2026		
DESCRIPTION	CURRENT MONTH ACTUAL	PLAN	YEAR-TO-DATE ACTUAL	PLAN	FISCAL YEAR PLAN
TRANSIT	\$0.0 (C) 0.0 (N)	\$0.0 0.0	\$0.0 (C) 0.0 (N)	\$0.0 0.0	\$417.2 (C) 0.0 (N)
HIGHWAY AND STREETS	34.2 (C) (0.2) (N)	0.0 0.0	86.2 (C) 1.7 (N)	3.9 0.1	761.1 (C) 157.0 (N)
HIGHWAY BRIDGES	11.5 (C) (14.3) (N)	0.0 0.0	23.3 (C) (17.6) (N)	0.0 0.0	249.5 (C) 93.0 (N)
WATERWAY BRIDGES	5.5 (C) 0.0 (N)	0.0 0.0	5.5 (C) 0.0 (N)	0.0 0.0	852.9 (C) 0.0 (N)
WATER SUPPLY	1.8 (C) 0.0 (N)	0.0 0.0	5.1 (C) 0.0 (N)	0.0 0.0	242.5 (C) 0.0 (N)
WATER MAINS, SOURCES & TREATMENT	24.7 (C) 7.0 (N)	0.0 0.0	29.7 (C) 7.0 (N)	(1.3) 0.0	752.8 (C) 167.8 (N)
SEWERS	3.9 (C) 0.0 (N)	0.0 0.0	5.0 (C) 0.0 (N)	1.2 0.0	715.5 (C) 27.7 (N)
WATER POLLUTION CONTROL	145.2 (C) 0.0 (N)	0.0 0.0	163.7 (C) 0.0 (N)	(2.0) 0.0	1,837.3 (C) 253.3 (N)
ECONOMIC DEVELOPMENT	20.8 (C) 0.0 (N)	0.0 0.0	41.5 (C) 0.2 (N)	0.2 0.0	887.1 (C) 237.7 (N)
EDUCATION	40.1 (C) 0.0 (N)	40.1 0.0	1,542.6 (C) 0.0 (N)	1,542.6 0.0	4,950.8 (C) 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)**

DESCRIPTION	MONTH: SEPTEMBER		FISCAL YEAR: 2026		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
CORRECTION	10.9 (C)	0.0	21.2 (C)	(2.3)	2,838.7 (C)
	0.0 (N)	0.0	0.0 (N)	0.0	33.3 (N)
SANITATION	6.8 (C)	(0.2)	12.9 (C)	2.0	265.4 (C)
	0.2 (N)	0.0	0.3 (N)	0.0	17.5 (N)
POLICE	48.6 (C)	0.0	57.2 (C)	0.7	300.9 (C)
	0.0 (N)	0.0	0.0 (N)	0.0	29.6 (N)
FIRE	31.7 (C)	0.0	98.4 (C)	0.0	227.3 (C)
	(0.4) (N)	0.0	(0.4) (N)	0.0	45.2 (N)
HOUSING	78.9 (C)	33.1	359.7 (C)	297.0	7,192.8 (C)
	(0.0) (N)	0.0	(0.0) (N)	0.0	40.0 (N)
HOSPITALS	2.1 (C)	0.0	9.3 (C)	2.2	834.5 (C)
	0.0 (N)	0.0	1.3 (N)	0.0	650.6 (N)
PUBLIC BUILDINGS	23.7 (C)	0.0	36.8 (C)	3.3	300.9 (C)
	0.0 (N)	0.0	0.0 (N)	0.0	3.5 (N)
PARKS	42.6 (C)	(0.1)	109.3 (C)	56.9	785.7 (C)
	4.3 (N)	0.0	4.5 (N)	0.2	44.0 (N)
ALL OTHER DEPARTMENTS	324.7 (C)	0.2	514.0 (C)	96.5	4,701.6 (C)
	0.6 (N)	0.0	14.6 (N)	0.0	339.1 (N)
TOTAL	\$857.6 (C)	\$73.1	\$3,121.3 (C)	\$2,001.0	\$29,114.6 (C)
	(\$2.7) (N)	\$0.0	\$11.6 (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: September

Fiscal Year: 2026

City Funds:

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

Non-City Funds:

Total Authorized Commitment Plan	\$2,241
Less: Reserve for Unattained Commitments	<u>0</u>
Commitment Plan	<u>\$2,241</u>

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 September are primarily due to timing differences.

Correction	-	Improvements, construction, and reconstruction of correction facilities, citywide, totaling \$14.9 million, advanced from June 2026 to August and September 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 \$26.8 million, advanced from June 2026 to July thru September 2025. Modernization and reconstruction of piers, citywide, totaling \$9.3 million, advanced from June 2026 to August and September 2025. Various slippages and advances account for the remaining variance.
Fire	-	Vehicle acquisition, citywide, totaling \$56.5 million, advanced from June 2026 to July thru September 2025. Facility improvements for the FDNY, citywide, totaling \$19.0 million, advanced from June 2026 to August and September 2025. New training center for the New York Fire Department, totaling \$22.1 million, advanced from June 2026 to August and September 2025. Various slippages and advances account for the remaining variance.
Highways	-	Construction and reconstruction of highways, totaling \$47.9 million, advanced from June 2026 to July thru September 2025. Resurfacing of streets, citywide, totaling \$17.8 million, advanced from June 2026 to September 2025. Sidewalk construction, totaling \$7.6 million, advanced from June 2026 to July thru September 2025. Various slippages and advances account for the remaining variance.

Highway Bridges	-	Improvements to highway bridges and structures, citywide, totaling \$5.3 million, advanced from June 2026 to July thru September 2025. Bridge painting, citywide, totaling \$11.0 million, advanced from June 2026 to September 2025. Various slippages and advances account for the remaining variance.
Housing	-	Housing Authority city capital subsidies, totaling \$129.2 million, advanced from June 2026 to August and September 2025. Multifamily Housing Rehabilitation Program, totaling \$5.2 million, advanced from June 2026 to September 2025. Deregistration of Leveraged Preservation Rehabilitation Program, totaling \$167.6 million, occurred in September 2025. NYCHA Program, citywide, totaling \$95.3 million, advanced from June 2026 to September 2025. New Construction Finance Program, totaling \$33.3 million, slipped from September 2025 to December 2025. Multifamily Homeownership Program, totaling \$33.6 million, advanced from June 2026 to September 2025. Various slippages and advances account for the remaining variance.
Parks	-	Park improvements, citywide, totaling \$31.2 million, advanced from June 2026 to July thru September 2025. Miscellaneous parks, parkways, playgrounds, and structures, citywide, totaling \$12.3 million, advanced from June 2026 to July thru September 2025. Various slippages and advances account for the remaining variance.
Police	-	Improvements to police department property, citywide, totaling \$9.0 million, advanced from June 2026 to July thru September 2025. Acquisition and installation of computer equipment, totaling \$33.2 million, advanced from June 2026 to July thru September 2025. Vehicles and other equipment for use by the NYPD, totaling \$7.8 million, advanced from June 2026 to September 2025. Various slippages and advances account for the remaining variance.
Public Buildings	-	Public buildings and other city purposes, citywide, totaling \$9.7 million, advanced from June 2026 to July thru September 2025. Improvements to 280 Broadway, Manhattan, totaling \$5.9 million, advanced from June 2026 to September 2025. Purchase of electronic data processing equipment for DCAS, totaling \$10.2 million, advanced from June 2026 to August and September 2025. Various slippages and advances account for the remaining variance.

Sanitation	-	Improvements of garages and other facilities, citywide, totaling \$6.9 million, advanced from June 2026 to July thru September 2025. Various slippages and advances account for the remaining variance.
Water Mains	-	Water main extensions, citywide, totaling \$15.5 million, advanced from June 2026 to August and September 2025. Improvements to structures including equipment on water sheds outside city, totaling \$13.4 million, advanced from June 2026 to August and September 2025. Various slippages and advances account for the remaining variance.
Water Pollution Control	-	Reconstruction of water pollution control projects, totaling \$146.2 million, advanced from June 2026 to July thru September 2025. Combined sewer overflow abatement facilities, citywide, totaling \$12.4 million, advanced from June 2026 to July thru September 2025. Construction and reconstruction of pumping station and force mains, citywide, totaling \$7.0 million, advanced from June 2026 to July thru September 2025. Various slippages and advances account for the remaining variance.
Others	-	Improvements, construction, and reconstruction of 360 Adams Street Brooklyn Supreme Court, totaling \$24.2 million, advanced from June 2026 thru June 2028 to August and September 2025.
	-	Improvements to health facilities, citywide, totaling \$7.9 million, advanced from June 2026 to July thru September 2025.
	-	Construction and improvements to CUNY community colleges, citywide, totaling \$35.6 million, advanced from June 2026 to July thru September 2025.
	-	Construction, site acquisition and F&E for library facilities, citywide, totaling \$21.7 million, advanced from June 2026 to September 2025.
	-	Purchase of electronic data processing machines, citywide, totaling \$133.0 million, advanced from June 2026 to September 2025. Resiliency measures, citywide, totaling \$70.8 million, advanced from June 2026 to August and September 2025. Citywide agency facility and operational protective measures, totaling \$8.3 million, advanced from June 2026 to July thru September 2025.

- Improvements to the Metropolitan Museum of Art, totaling \$17.7 million, advanced from June 2026 to July 2025. Construction and reconstruction of New York Historical Society, totaling \$57.0 million, advanced from June 2026 to September 2025.

3. Variances in year-to-date commitments of non-city funds through September occurred in Highway Bridges and Others.

- | | | |
|-----------------|---|--|
| Highway Bridges | - | Deregistration of reconstruction of Atlantic Avenue Long Island Railroad and Atlantic Avenue Bridge, totaling \$16.0 million, occurred in September 2025. Various slippages and advances account for the remaining variance. |
| 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: SEPTEMBER		FISCAL YEAR: 2026	
DESCRIPTION	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
TRANSIT	\$53.5 (C) 0.0 (N)		\$94.4 (C) 0.0 (N)	\$628.1 (C) 0.0 (N)
HIGHWAY AND STREETS	36.7 (C) 9.4 (N)		96.9 (C) 25.4 (N)	371.8 (C) 150.7 (N)
HIGHWAY BRIDGES	13.3 (C) 0.9 (N)		28.5 (C) 5.3 (N)	203.9 (C) 72.9 (N)
WATERWAY BRIDGES	4.8 (C) 0.1 (N)		20.4 (C) 0.5 (N)	130.1 (C) 22.6 (N)
WATER SUPPLY	26.7 (C) 0.0 (N)		60.7 (C) 0.0 (N)	697.1 (C) 0.0 (N)
WATER MAINS, SOURCES & TREATMENT	45.2 (C) 0.4 (N)		89.2 (C) 0.6 (N)	463.6 (C) 58.7 (N)
SEWERS	32.0 (C) 1.1 (N)		78.4 (C) 2.4 (N)	423.2 (C) 17.5 (N)
WATER POLLUTION CONTROL	115.5 (C) 2.2 (N)		294.0 (C) 3.8 (N)	1,174.4 (C) 111.3 (N)
ECONOMIC DEVELOPMENT	25.3 (C) 2.5 (N)		82.0 (C) 11.8 (N)	441.9 (C) 85.5 (N)
EDUCATION	266.6 (C) 3.0 (N)		696.9 (C) 3.0 (N)	4,181.0 (C) 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: SEPTEMBER		FISCAL YEAR: 2026	
DESCRIPTION	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
CORRECTION	153.7 (C)		318.7 (C)	1,016.3 (C)
	0.0 (N)		0.0 (N)	9.2 (N)
SANITATION	23.4 (C)		69.7 (C)	173.4 (C)
	0.0 (N)		0.5 (N)	5.9 (N)
POLICE	9.3 (C)		20.4 (C)	85.9 (C)
	0.9 (N)		1.1 (N)	11.0 (N)
FIRE	16.2 (C)		35.3 (C)	125.2 (C)
	0.2 (N)		0.3 (N)	13.5 (N)
HOUSING	107.7 (C)		898.0 (C)	3,817.3 (C)
	0.0 (N)		5.0 (N)	16.4 (N)
HOSPITALS	32.7 (C)		80.8 (C)	188.7 (C)
	0.4 (N)		3.7 (N)	187.8 (N)
PUBLIC BUILDINGS	16.9 (C)		38.8 (C)	144.0 (C)
	0.0 (N)		0.0 (N)	0.8 (N)
PARKS	64.2 (C)		182.6 (C)	426.1 (C)
	2.8 (N)		9.6 (N)	55.7 (N)
ALL OTHER DEPARTMENTS	179.7 (C)		482.6 (C)	1,456.2 (C)
	6.9 (N)		31.7 (N)	291.1 (N)
TOTAL	\$1,223.4 (C)		\$3,667.9 (C)	\$16,148.0 (C)
	\$30.8 (N)		\$104.6 (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: SEPTEMBER
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	\$ 771	\$ 1,792	\$ 319	\$ 7,711	\$ 5,810	\$ 184	\$ 775	\$ 1,568	\$ 56	\$ 5,362	\$ 34,728	\$ 433	\$ 35,161	
OTHER TAXES	1,096	2,058	6,276	2,793	2,108	5,933	4,252	2,531	4,935	5,139	1,980	5,827	44,928	1,234	46,162	
FEDERAL CATEGORICAL GRANTS	164	214	594	(105)	235	395	306	514	608	699	454	656	4,734	2,736	7,470	
STATE CATEGORICAL GRANTS	289	58	1,424	230	1,251	1,376	275	371	4,597	1,557	2,814	882	15,124	3,856	18,980	
OTHER CATEGORICAL GRANTS	20	21	31	27	31	30	51	32	60	23	35	44	405	720	1,125	
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	5	-	-	-	-	-	-	-	5	(20)	(15)	
MISCELLANEOUS REVENUES	932	917	687	574	602	595	368	287	324	308	364	547	6,505	(286)	6,219	
INTER-FUND REVENUES	-	-	41	22	23	44	82	33	64	61	89	65	524	281	805	
SUBTOTAL	\$ 12,471	\$ 3,678	\$ 9,824	\$ 5,333	\$ 4,574	\$ 16,084	\$ 11,144	\$ 3,952	\$ 11,363	\$ 9,355	\$ 5,792	\$ 13,383	\$ 106,953	\$ 8,954	\$ 115,907	
PRIOR																
TAXES	1,218	411	-	-	-	-	-	-	-	-	-	-	1,629	-	1,629	
FEDERAL CATEGORICAL GRANTS	263	378	350	446	85	112	383	49	280	96	83	166	2,691	2,058	4,749	
STATE CATEGORICAL GRANTS	604	366	586	174	534	471	78	49	526	102	505	249	4,244	3,973	8,217	
OTHER CATEGORICAL GRANTS	264	14	4	(1)	-	-	-	11	40	-	23	-	355	571	926	
UNRESTRICTED INTGVT. AID	-	42	-	-	-	-	-	-	-	-	-	-	42	149	191	
MISC. REVENUE/IFA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL	\$ 2,349	\$ 1,211	\$ 940	\$ 619	\$ 619	\$ 583	\$ 461	\$ 109	\$ 846	\$ 198	\$ 611	\$ 415	\$ 8,961	\$ 6,751	\$ 15,712	
CAPITAL																
CAPITAL TRANSFERS	632	908	1,751	699	2,821	820	1,113	1,067	1,056	1,818	1,834	1,120	15,639	509	16,148	
FEDERAL AND STATE	68	24	22	80	43	70	60	62	92	55	89	463	1,128	-	1,128	
OTHER																
SENIOR COLLEGES	-	-	-	432	158	-	-	707	461	262	-	1,073	3,093	248	3,341	
HOLDING ACCT. & OTHER ADJ.	7	2	4	-	-	-	-	-	-	-	-	-	13	(13)	-	
OTHER SOURCES	-	41	430	387	-	-	-	-	-	-	-	-	858	-	858	
TOTAL INFLOWS	\$ 15,527	\$ 5,864	\$ 12,971	\$ 7,550	\$ 8,215	\$ 17,557	\$ 12,778	\$ 5,897	\$ 13,818	\$ 11,688	\$ 8,326	\$ 16,454	\$ 136,645	\$ 16,449	\$ 153,094	
CASH OUTFLOWS																
CURRENT																
PERSONAL SERVICE	2,106	4,082	4,737	4,486	4,373	4,515	5,076	4,624	4,396	4,443	4,586	8,841	56,265	3,745	60,010	
OTHER THAN PERSONAL SERVICE	6,462	4,210	3,905	4,805	2,569	3,453	3,282	4,095	3,025	3,297	3,208	3,656	45,967	5,056	51,023	
DEBT SERVICE	1,470	(9)	(22)	309	132	85	1,123	682	682	321	50	(5)	4,818	56	4,874	
SUBTOTAL	\$ 10,038	\$ 8,283	\$ 8,620	\$ 9,600	\$ 7,074	\$ 8,053	\$ 9,481	\$ 9,401	\$ 8,103	\$ 8,061	\$ 7,844	\$ 12,492	\$ 107,050	\$ 8,857	\$ 115,907	
PRIOR																
PERSONAL SERVICE	2,079	1,378	31	46	101	84	148	31	49	28	59	74	4,108	4,313	8,421	
OTHER THAN PERSONAL SERVICE	2,039	786	9	9	1,267	715	652	117	438	323	312	299	6,966	6,424	13,390	
TAXES	118	110	-	-	-	-	-	-	-	-	-	-	228	-	228	
DISALLOWANCE RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	340	340	
SUBTOTAL	\$ 4,236	\$ 2,274	\$ 40	\$ 55	\$ 1,368	\$ 799	\$ 800	\$ 148	\$ 487	\$ 351	\$ 371	\$ 373	\$ 11,302	\$ 11,077	\$ 22,379	
CAPITAL																
CITY DISBURSEMENTS	1,296	1,149	1,223	1,141	1,235	1,343	1,723	1,170	1,589	1,389	1,461	1,429	16,148	-	16,148	
FEDERAL AND STATE	45	29	31	41	78	134	168	134	123	100	111	134	1,128	-	1,128	
OTHER																
SENIOR COLLEGES	280	640	320	320	320	320	320	320	280	150	260	150	3,680	(339)	3,341	
OTHER USES	396	-	-	-	-	-	-	-	-	-	-	462	858	-	858	
TOTAL OUTFLOWS	\$ 16,291	\$ 12,375	\$ 10,234	\$ 11,157	\$ 10,075	\$ 10,649	\$ 12,492	\$ 11,173	\$ 10,582	\$ 10,051	\$ 10,047	\$ 15,040	\$ 140,166	\$ 19,595	\$ 159,761	
NET CASH FLOW	\$ (764)	\$ (6,511)	\$ 2,737	\$ (3,607)	\$ (1,860)	\$ 6,908	\$ 286	\$ (5,276)	\$ 3,236	\$ 1,637	\$ (1,721)	\$ 1,414	\$ (3,521)			
BEGINNING BALANCE	\$ 12,229	\$ 11,465	\$ 4,954	\$ 7,691	\$ 4,084	\$ 2,224	\$ 9,132	\$ 9,418	\$ 4,142	\$ 7,378	\$ 9,015	\$ 7,294	\$ 12,229			
ENDING BALANCE	\$ 11,465	\$ 4,954	\$ 7,691	\$ 4,084	\$ 2,224	\$ 9,132	\$ 9,418	\$ 4,142	\$ 7,378	\$ 9,015	\$ 7,294	\$ 8,708	\$ 8,708			

NOTES TO REPORT #6

1. **Beginning Balance**

The July 2025 beginning balance is consistent with 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. 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.