

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

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Revenue	\$ 42,072	\$ 43,201	\$ 45,349	\$ 46,890	\$ 48,269
Year-to-Year		1,129	2,148	1,541	1,379
Change:		2.7%	5.0%	3.4%	2.9%
Expenses ¹					
Controllable Agency Expenses	20,777	21,101	20,629	21,163	21,731
Year-to-Year		324	(472)	534	568
Change:		1.6%	(2.2%)	2.6%	2.7%
Debt Service	4,956	5,115	6,055	6,365	6,624
Year-to-Year		159	940	310	259
Change:		3.2%	18.4%	5.1%	4.1%
Non-Controllable Expenses ²	18,236	20,627	21,922	23,417	24,749
Year-to-Year		2,391	1,295	1,495	1,332
Change:		13.1%	6.3%	6.8%	5.7%
Total Expenses	\$ 43,969	\$ 46,843	\$ 48,606	\$ 50,945	\$ 53,104
Year-to-Year		2,874	1,763	2,339	2,159
Change:		6.5%	3.8%	4.8%	4.2%
Operating Results - Surplus / (Deficit)	\$ (1,897)	\$ (3,642)	\$ (3,257)	\$ (4,055)	\$ (4,835)
Current Year Roll - (Cost)	(3,642)	-	-	-	-
Prior Year Roll - Benefit	2,813	3,642	-	-	-
Net Impact of Surplus Roll	\$ (829)	\$ 3,642	\$ -	\$ -	\$ -
Net Impact of Debt Defeasance	\$ 2,726	\$ -	\$ -	\$ -	\$ -
Gap to be Closed	\$ -	\$ -	\$ (3,257)	\$ (4,055)	\$ (4,835)

¹ Excludes the impact of prepayments and debt defeasances.

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

Note: as of July 2010 plan.