

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

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
<b>Revenue</b>	<b>\$ 43,341</b>	<b>\$ 45,354</b>	<b>\$ 46,765</b>	<b>\$ 48,189</b>
Year-to-Year	1,468	2,013	1,411	1,424
Change:	3.5%	4.6%	3.1%	3.0%
<b>Expenses <sup>1</sup></b>				
Controllable Agency Expenses	20,746	20,725	21,246	21,864
Year-to-Year	186	(21)	521	618
Change:	0.9%	(0.1%)	2.5%	2.9%
Debt Service	5,096	5,714	6,410	6,675
Year-to-Year	165	618	696	265
Change:	3.3%	12.1%	12.2%	4.1%
Non-Controllable Expenses <sup>2</sup>	19,984	22,433	23,947	25,228
Year-to-Year	1,714	2,449	1,514	1,281
Change:	9.4%	12.3%	6.7%	5.3%
<b>Total Expenses</b>	<b>\$ 45,826</b>	<b>\$ 48,872</b>	<b>\$ 51,603</b>	<b>\$ 53,767</b>
Year-to-Year	2,065	3,046	2,731	2,164
Change:	4.7%	6.6%	5.6%	4.2%
<b>Operating Results - Surplus / (Deficit)</b>	<b>\$ (2,485)</b>	<b>\$ (3,518)</b>	<b>\$ (4,838)</b>	<b>\$ (5,578)</b>
Current Year Roll - (Cost)	(1,161)	-	-	-
Prior Year Roll - Benefit	3,646	1,161	-	-
<b>Net Impact of Surplus Roll</b>	<b>\$ 2,485</b>	<b>\$ 1,161</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Gap to be Closed</b>	<b>\$ -</b>	<b>\$ (2,357)</b>	<b>\$ (4,838)</b>	<b>\$ (5,578)</b>

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

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

**Note: as of the November 2010 Plan**