

Financial Plan Statements  
for  
New York City  
September 2012



The City of New York



**This report contains Financial Plan Statements for September 2012 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 28, 2012.**

**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.

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 2012 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 2012 and FY 2013 Financial Statements. The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles, except for the application of GASB 49.

#### 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.

### (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 2013 for OTPS purchase orders and contracts expected to be received by June 30, 2013 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 2013 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2013.

### (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 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 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.

Financial Plan Statements can be accessed through the New York City Office of Management and Budget's website at: [www.nyc.gov/omb](http://www.nyc.gov/omb)

# **Report No. 1 & 1A**

Revenue and Obligation Forecast

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

**MONTH: SEPTEMBER  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>REVENUES:</b>							
TAXES							
GENERAL PROPERTY TAX	\$ 789	\$ 909	\$ (120)	\$ 9,569	\$ 9,467	\$ 102	\$ 18,417
OTHER TAXES	3,164	3,091	73	5,331	5,261	70	25,227
<b>SUBTOTAL: TAXES</b>	<b>\$ 3,953</b>	<b>\$ 4,000</b>	<b>\$ (47)</b>	<b>\$ 14,900</b>	<b>\$ 14,728</b>	<b>\$ 172</b>	<b>\$ 43,644</b>
MISCELLANEOUS REVENUES	327	291	36	1,349	1,201	148	6,949
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE	(37)	(35)	(2)	(54)	(51)	(3)	(1,631)
DISALLOWANCES	-	-	-	-	-	-	(15)
<b>SUBTOTAL: CITY FUNDS</b>	<b>\$ 4,243</b>	<b>\$ 4,256</b>	<b>\$ (13)</b>	<b>\$ 16,195</b>	<b>\$ 15,878</b>	<b>\$ 317</b>	<b>\$ 48,947</b>
OTHER CATEGORICAL GRANTS	137	84	53	180	200	(20)	924
INTER-FUND REVENUES	52	51	1	52	51	1	539
FEDERAL CATEGORICAL GRANTS	94	218	(124)	157	312	(155)	6,661
STATE CATEGORICAL GRANTS	1,475	1,516	(41)	1,489	1,570	(81)	11,430
<b>TOTAL REVENUES</b>	<b>\$ 6,001</b>	<b>\$ 6,125</b>	<b>\$ (124)</b>	<b>\$ 18,073</b>	<b>\$ 18,011</b>	<b>\$ 62</b>	<b>\$ 68,501</b>
<b>EXPENDITURES:</b>							
PERSONAL SERVICE	\$ 2,827	\$ 2,848	\$ 21	\$ 6,930	\$ 6,973	\$ 43	\$ 37,292
OTHER THAN PERSONAL SERVICE	1,643	2,211	568	13,146	12,714	(432)	28,642
DEBT SERVICE	161	244	83	637	393	(244)	3,898
GENERAL RESERVE	-	-	-	-	-	-	300
<b>SUBTOTAL</b>	<b>4,631</b>	<b>5,303</b>	<b>672</b>	<b>20,713</b>	<b>20,080</b>	<b>(633)</b>	<b>70,132</b>
LESS: INTRA-CITY EXPENSES	(37)	(35)	2	(54)	(51)	3	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,594</b>	<b>\$ 5,268</b>	<b>\$ 674</b>	<b>\$ 20,659</b>	<b>\$ 20,029</b>	<b>\$ (630)</b>	<b>\$ 68,501</b>
<b>NET TOTAL</b>	<b>\$ 1,407</b>	<b>\$ 857</b>	<b>\$ 550</b>	<b>\$ (2,586)</b>	<b>\$ (2,018)</b>	<b>\$ (568)</b>	<b>\$ -</b>

Note: 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 2013**

	ACTUAL			FORECAST										
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	POST JUNE	TOTAL YEAR
<b>REVENUES:</b>														
TAXES														
GENERAL PROPERTY TAXES	\$ 8,582	\$ 198	\$ 789	\$ 654	\$ 42	\$ 4,177	\$ 2,500	\$ 95	\$ 985	\$ 425	\$ 20	\$ 45	\$ (95)	\$ 18,417
OTHER TAXES	1,057	1,110	3,164	1,451	1,221	2,717	2,991	1,290	2,672	2,508	1,178	3,559	309	25,227
<b>SUBTOTAL: TAXES</b>	<b>\$ 9,639</b>	<b>\$ 1,308</b>	<b>\$ 3,953</b>	<b>\$ 2,105</b>	<b>\$ 1,263</b>	<b>\$ 6,894</b>	<b>\$ 5,491</b>	<b>\$ 1,385</b>	<b>\$ 3,657</b>	<b>\$ 2,933</b>	<b>\$ 1,198</b>	<b>\$ 3,604</b>	<b>\$ 214</b>	<b>\$ 43,644</b>
MISCELLANEOUS REVENUES	624	398	327	678	412	549	453	483	508	598	634	918	367	6,949
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(1)	(16)	(37)	(136)	(94)	(120)	(151)	(72)	(121)	(125)	(24)	(367)	(367)	(1,631)
<b>SUBTOTAL: CITY FUNDS</b>	<b>\$ 10,262</b>	<b>\$ 1,690</b>	<b>\$ 4,243</b>	<b>\$ 2,647</b>	<b>\$ 1,581</b>	<b>\$ 7,323</b>	<b>\$ 5,793</b>	<b>\$ 1,796</b>	<b>\$ 4,044</b>	<b>\$ 3,406</b>	<b>\$ 1,808</b>	<b>\$ 4,155</b>	<b>\$ 199</b>	<b>\$ 48,947</b>
OTHER CATEGORICAL GRANTS	17	26	137	39	7	78	47	20	72	29	14	438	-	924
INTER-FUND REVENUES	-	-	52	34	32	49	71	44	39	79	41	67	31	539
FEDERAL CATEGORICAL GRANTS	30	33	94	575	628	334	713	602	571	708	551	569	1,253	6,661
STATE CATEGORICAL GRANTS	5	9	1,475	217	973	851	1,042	948	1,485	915	884	1,182	1,444	11,430
<b>TOTAL REVENUES</b>	<b>\$ 10,314</b>	<b>\$ 1,758</b>	<b>\$ 6,001</b>	<b>\$ 3,512</b>	<b>\$ 3,221</b>	<b>\$ 8,635</b>	<b>\$ 7,666</b>	<b>\$ 3,410</b>	<b>\$ 6,211</b>	<b>\$ 5,137</b>	<b>\$ 3,298</b>	<b>\$ 6,411</b>	<b>\$ 2,927</b>	<b>\$ 68,501</b>
<b>EXPENDITURES:</b>														
PERSONAL SERVICE	\$ 1,996	\$ 2,107	\$ 2,827	\$ 2,766	\$ 2,819	\$ 3,507	\$ 2,888	\$ 2,773	\$ 2,901	\$ 2,821	\$ 2,878	\$ 5,064	\$ 1,945	\$ 37,292
OTHER THAN PERSONAL SERVICE	8,241	3,262	1,643	1,801	1,384	1,713	1,736	1,338	1,622	1,616	1,345	2,349	592	28,642
DEBT SERVICE	120	356	161	348	522	20	624	77	115	402	13	1,140	-	3,898
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	300	300
<b>SUBTOTAL</b>	<b>10,357</b>	<b>5,725</b>	<b>4,631</b>	<b>4,915</b>	<b>4,725</b>	<b>5,240</b>	<b>5,248</b>	<b>4,188</b>	<b>4,638</b>	<b>4,839</b>	<b>4,236</b>	<b>8,553</b>	<b>2,837</b>	<b>70,132</b>
LESS: INTRA-CITY EXPENSES	(1)	(16)	(37)	(136)	(94)	(120)	(151)	(72)	(121)	(125)	(24)	(367)	(367)	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,356</b>	<b>\$ 5,709</b>	<b>\$ 4,594</b>	<b>\$ 4,779</b>	<b>\$ 4,631</b>	<b>\$ 5,120</b>	<b>\$ 5,097</b>	<b>\$ 4,116</b>	<b>\$ 4,517</b>	<b>\$ 4,714</b>	<b>\$ 4,212</b>	<b>\$ 8,186</b>	<b>\$ 2,470</b>	<b>\$ 68,501</b>
<b>NET TOTAL</b>	<b>\$ (42)</b>	<b>\$ (3,951)</b>	<b>\$ 1,407</b>	<b>\$ (1,267)</b>	<b>\$ (1,410)</b>	<b>\$ 3,515</b>	<b>\$ 2,569</b>	<b>\$ (706)</b>	<b>\$ 1,694</b>	<b>\$ 423</b>	<b>\$ (914)</b>	<b>\$ (1,775)</b>	<b>\$ 457</b>	<b>\$ -</b>

## **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 2013**

DESCRIPTION	INITIAL PLAN 6/28/2012	1st QUARTER MOD CHANGES	PRELIMINARY BUDGET CHANGES	EXECUTIVE BUDGET CHANGES	ADOPTED BUDGET CHANGES	CURRENT PLAN 6/28/2012
<b>REVENUES:</b>						
TAXES						
GENERAL PROPERTY TAXES	\$ 18,417	\$ -	\$ -	\$ -	\$ -	\$ 18,417
OTHER TAXES	25,227	-	-	-	-	25,227
SUBTOTAL: TAXES	\$ 43,644	\$ -	\$ -	\$ -	\$ -	\$ 43,644
MISCELLANEOUS REVENUES	6,949	-	-	-	-	6,949
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(1,631) (15)	-	-	-	-	(1,631) (15)
SUBTOTAL: CITY FUNDS	\$ 48,947	\$ -	\$ -	\$ -	\$ -	\$ 48,947
OTHER CATEGORICAL GRANTS	924	-	-	-	-	924
INTER-FUND REVENUES	539	-	-	-	-	539
FEDERAL CATEGORICAL GRANTS	6,661	-	-	-	-	6,661
STATE CATEGORICAL GRANTS	11,430	-	-	-	-	11,430
<b>TOTAL REVENUES</b>	<b>\$ 68,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,501</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICE	\$ 37,292	\$ -	\$ -	\$ -	\$ -	\$ 37,292
OTHER THAN PERSONAL SERVICE	28,642	-	-	-	-	28,642
DEBT SERVICE	3,898	-	-	-	-	3,898
GENERAL RESERVE	300	-	-	-	-	300
SUBTOTAL	70,132	-	-	-	-	70,132
LESS: INTRA-CITY EXPENSES	(1,631)	-	-	-	-	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,501</b>

## **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 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>TAXES:</b>							
GENERAL PROPERTY TAX	\$ 789	\$ 909	\$ (120)	\$ 9,569	\$ 9,467	\$ 102	\$ 18,417
PERSONAL INCOME TAX	731	728	3	1,683	1,695	(12)	8,476
GENERAL CORPORATION TAX	432	485	(53)	432	485	(53)	2,530
BANKING CORPORATION TAX	398	281	117	398	281	117	1,191
UNINCORPORATED BUSINESS TAX	328	323	5	328	323	5	1,765
GENERAL SALES TAX	573	586	(13)	1,412	1,415	(3)	6,064
REAL PROPERTY TRANSFER TAX	80	84	(4)	252	252	-	948
MORTGAGE RECORDING TAX	50	52	(2)	152	157	(5)	599
COMMERCIAL RENT TAX	154	162	(8)	154	162	(8)	661
UTILITY TAX	28	33	(5)	63	66	(3)	405
OTHER TAXES	140	138	2	207	206	1	1,040
TAX AUDIT REVENUES *	62	60	2	62	60	2	724
STAR PROGRAM	188	159	29	188	159	29	824
<b>TOTAL TAXES</b>	<b>\$ 3,953</b>	<b>\$ 4,000</b>	<b>\$ (47)</b>	<b>\$ 14,900</b>	<b>\$ 14,728</b>	<b>\$ 172</b>	<b>\$ 43,644</b>
<b>MISCELLANEOUS REVENUES:</b>							
LICENSES/FRANCHISES/ETC.	\$ 27	\$ 24	\$ 3	\$ 136	\$ 120	\$ 16	\$ 551
INTEREST INCOME	1	2	(1)	2	5	(3)	19
CHARGES FOR SERVICES	32	42	(10)	124	131	(7)	887
WATER AND SEWER CHARGES	137	96	41	693	599	94	1,515
RENTAL INCOME	6	5	1	55	40	15	280
FINES AND FORFEITURES	61	65	(4)	215	200	15	805
MISCELLANEOUS	26	22	4	70	55	15	1,261
INTRA-CITY REVENUE	37	35	2	54	51	3	1,631
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 327</b>	<b>\$ 291</b>	<b>\$ 36</b>	<b>\$ 1,349</b>	<b>\$ 1,201</b>	<b>\$ 148</b>	<b>\$ 6,949</b>

\* The financial plan as submitted on June 28, 2012 reflects \$724 million in Tax Audit Revenues, anticipated to be collected as follows:

	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
GENERAL SALES TAX	\$ 1	\$ 1	\$ 23
PERSONAL INCOME TAX	16	16	40
GENERAL CORPORATION TAX	39	39	392
COMMERCIAL RENT TAX	2	2	20
BANKING CORPORATION TAX	-	-	132
UTILITY TAX	1	1	8
UNINCORPORATED BUSINESS TAX	3	3	93
REAL PROPERTY TRANSFER TAX	-	-	6
OTHER TAXES	-	-	10
<b>TOTAL</b>	<b>\$ 62</b>	<b>\$ 62</b>	<b>\$ 724</b>

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

**MONTH: SEPTEMBER  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>UNRESTRICTED INTGVT. AID</b>							
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	-
OTHER INTGVT. AID	-	-	-	-	-	-	-
<b>TOTAL UNRESTRICTED INTGVT. AID</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: INTRA-CITY REVENUES	(37)	(35)	(2)	(54)	(51)	(3)	(1,631)
DISALLOWANCES	-	-	-	-	-	-	(15)
OTHER CATEGORICAL GRANTS	137	84	53	180	200	(20)	924
INTER-FUND REVENUES	52	51	1	52	51	1	539
<b>FEDERAL CATEGORICAL GRANTS</b>							
COMMUNITY DEVELOPMENT	\$ 13	\$ 16	\$ (3)	\$ 32	\$ 35	\$ (3)	\$ 227
WELFARE	18	134	(116)	21	182	(161)	3,076
EDUCATION	1	31	(30)	20	31	(11)	1,942
OTHER	62	37	25	84	64	20	1,416
<b>TOTAL FEDERAL CATEGORICAL GRANTS</b>	<b>\$ 94</b>	<b>\$ 218</b>	<b>\$ (124)</b>	<b>\$ 157</b>	<b>\$ 312</b>	<b>\$ (155)</b>	<b>\$ 6,661</b>
<b>STATE CATEGORICAL GRANTS</b>							
WELFARE	\$ 4	\$ 51	\$ (47)	\$ 4	\$ 67	\$ (63)	\$ 1,420
EDUCATION	1,470	1,446	24	1,476	1,446	30	8,436
HIGHER EDUCATION	-	-	-	-	-	-	235
HEALTH AND MENTAL HYGIENE	-	17	(17)	-	50	(50)	545
OTHER	1	2	(1)	9	7	2	794
<b>TOTAL STATE CATEGORICAL GRANTS</b>	<b>\$ 1,475</b>	<b>\$ 1,516</b>	<b>\$ (41)</b>	<b>\$ 1,489</b>	<b>\$ 1,570</b>	<b>\$ (81)</b>	<b>\$ 11,430</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,001</b>	<b>\$ 6,125</b>	<b>\$ (124)</b>	<b>\$ 18,073</b>	<b>\$ 18,011</b>	<b>\$ 62</b>	<b>\$ 68,501</b>

## **Report No. 4 & 4A**

Obligation Analysis and Personnel Control Report

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

**MONTH: SEPTEMBER  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>UNIFORM FORCES</b>							
POLICE DEPT.	\$ 349	\$ 370	\$ 21	\$ 1,125	\$ 1,095	\$ (30)	\$ 4,688
FIRE DEPT.	128	138	10	456	447	(9)	1,785
DEPT. OF CORRECTION	78	72	(6)	270	287	17	1,050
SANITATION DEPT.	73	79	6	534	455	(79)	1,354
<b>HEALTH &amp; WELFARE</b>							
ADMIN. FOR CHILD SERVICES	151	122	(29)	1,394	1,318	(76)	2,825
DEPT. OF SOCIAL SERVICES	731	903	172	2,886	2,584	(302)	9,281
DEPT. OF HOMELESS SERVICES	31	10	(21)	621	537	(84)	802
HEALTH & MENTAL HYGIENE	46	120	74	555	828	273	1,579
<b>OTHER AGENCIES</b>							
HOUSING PRESERVATION & DEV.	50	18	(32)	228	221	(7)	571
ENVIRONMENTAL PROTECTION	129	134	5	373	364	(9)	1,135
TRANSPORTATION DEPT.	71	46	(25)	349	267	(82)	711
PARKS & RECREATION DEPT.	29	28	(1)	112	108	(4)	338
DEPT. OF CITYWIDE ADMIN. SERVICES	12	15	3	920	1,053	133	1,194
ALL OTHER	176	226	50	1,377	1,341	(36)	3,302
<b>MAJOR ORGANIZATIONS</b>							
DEPT. OF EDUCATION	1,334	1,685	351	5,008	4,908	(100)	19,721
HIGHER EDUCATION	70	49	(21)	218	158	(60)	845
HEALTH & HOSPITALS CORP.	32	25	(7)	32	38	6	187
<b>OTHER</b>							
MISCELLANEOUS BUDGET:							
FRINGE BENEFITS	244	240	(4)	705	683	(22)	3,881
TRANSIT SUBSIDIES	-	19	19	514	563	49	786
JUDGMENTS & CLAIMS	47	44	(3)	157	141	(16)	735
OTHER	28	41	13	263	265	2	1,102
PENSION CONTRIBUTIONS	661	675	14	1,979	2,026	47	8,062
DEBT SERVICE	161	244	83	637	393	(244)	3,898
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 4,631</b>	<b>\$ 5,303</b>	<b>\$ 672</b>	<b>\$ 20,713</b>	<b>\$ 20,080</b>	<b>\$ (633)</b>	<b>\$ 69,832</b>
PLUS GENERAL RESERVE	-	-	-	-	-	-	300
LESS: INTRA-CITY EXPENSES	(37)	(35)	2	(54)	(51)	3	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,594</b>	<b>\$ 5,268</b>	<b>\$ 674</b>	<b>\$ 20,659</b>	<b>\$ 20,029</b>	<b>\$ (630)</b>	<b>\$ 68,501</b>



**NEW YORK CITY  
PERSONNEL CONTROL REPORT  
REPORT NO. 4A  
(MILLIONS OF DOLLARS)**

**MONTH: SEPTEMBER  
FISCAL YEAR 2013**

	FT & FTE POSITIONS		PERSONAL SERVICE (PS) COSTS						FT & FTE	PS COST
	CURRENT MONTH		CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR	
	ACTUAL	PLAN *	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN	PLAN
<b>UNIFORM FORCES</b>										
POLICE DEPT.	50,194	50,060	\$ 328	\$ 317	\$ (11)	\$ 963	\$ 953	\$ (10)	49,923	\$ 4,329
FIRE DEPT.	15,393	15,383	122	126	4	357	367	10	15,166	1,618
DEPT. OF CORRECTION	10,181	10,404	74	67	(7)	214	198	(16)	10,610	929
SANITATION DEPT.	9,242	9,240	68	69	1	183	190	7	9,298	822
<b>HEALTH &amp; WELFARE</b>										
ADMIN. FOR CHILD SERVICES	6,157	6,461	30	31	1	89	91	2	6,634	407
DEPT. OF SOCIAL SERVICES	14,080	14,001	56	57	1	168	173	5	14,510	754
DEPT. OF HOMELESS SERVICES	1,810	1,935	9	9	-	26	27	1	1,935	120
HEALTH & MENTAL HYGIENE	5,595	5,754	28	28	-	78	85	7	5,942	373
<b>OTHER AGENCIES</b>										
ENVIRONMENTAL PROTECTION	5,642	5,931	36	37	1	103	106	3	6,120	459
TRANSPORTATION DEPT.	4,758	4,297	29	25	(4)	86	72	(14)	4,287	326
PARKS & RECREATION DEPT.	6,161	6,929	24	23	(1)	76	74	(2)	5,744	259
CITYWIDE ADMIN. SERVICES	2,029	2,450	11	11	-	32	33	1	2,321	145
ALL OTHER	30,109	33,133	158	163	5	470	464	(6)	30,104	2,072
<b>MAJOR ORGANIZATIONS</b>										
DEPT. OF EDUCATION	132,659	132,367	949	965	16	1,401	1,423	22	132,367	12,629
<b>OTHER</b>										
MISCELLANEOUS BUDGET	-	-	244	245	1	705	691	(14)	-	3,988
PENSION CONTRIBUTIONS	-	-	661	675	14	1,979	2,026	47	-	8,062
<b>TOTAL</b>	<b>294,010</b>	<b>298,345</b>	<b>\$ 2,827</b>	<b>\$ 2,848</b>	<b>\$ 21</b>	<b>\$ 6,930</b>	<b>\$ 6,973</b>	<b>\$ 43</b>	<b>294,961</b>	<b>\$ 37,292</b>

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

## NOTES TO REPORTS NO. 4 AND 4A

The current month, year-to-date and fiscal year data in Reports No. 4 and 4A reflect the Financial Plan submitted to the Financial Control Board on June 28, 2012.

There are 294,010 filled positions as of September of which 269,403 are full-time positions and 24,607 are full-time equivalent positions. For the fiscal year (June 30, 2013) 269,527 of the 294,961 positions are full-time and 25,434 are full-time equivalent positions.

In some instances prior year charges are reflected in FY 2013 year-to-date expenses. These will be journaled back to prior years at a later date.

**Police Department:** The \$(30) million year-to-date variance is primarily due to:

- \$(37) million in accelerated encumbrances, including \$(19) million for other services and charges and \$(18) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$17 million in delayed encumbrances, primarily for property and equipment, that will be obligated later in the fiscal year.
- \$(10) million in personal services, including \$(14) million for overtime, \$(5) million for differentials, offset by \$6 million for full-time normal gross and \$3 million for fringe benefits.

**Department of Correction:** The \$17 million year-to-date variance is primarily due to:

- \$(1) million in accelerated encumbrances, primarily for social services, that was planned to be obligated later in the fiscal year.
- \$34 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(16) million in personal services, including \$(24) million for overtime, offset by \$4 million for full-time normal gross and \$3 million for differentials.

**Department of Sanitation:** The \$(79) million year-to-date variance is primarily due to:

- \$(99) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$13 million in delayed encumbrances, including \$8 million for other services and charges and \$4 million for supplies and materials, that will be obligated later in the fiscal year.

- \$7 million in personal services, primarily for overtime.

**Administration for Children's Services:** The \$(76) million year-to-date variance is primarily due to:

- \$(103) million in accelerated encumbrances, including \$(46) million for contractual services, \$(30) million for social services and \$(26) million for other services and charges, that was planned to be obligated later in the fiscal year.
- \$25 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- \$2 million in personal services.

**Department of Social Services:** The \$(302) million year-to-date variance is primarily due to:

- \$(309) million in accelerated encumbrances, including \$(291) million for medical assistance, \$(7) million for public assistance, \$(6) million for contractual services, \$(2) million for other services and charges and \$(2) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$2 million in delayed encumbrances, primarily for social services, that will be obligated later in the fiscal year.
- \$5 million in personal services, including \$8 million for full-time normal gross, offset by \$(3) million for differentials.

**Department of Homeless Services:** The \$(84) million year-to-date variance is primarily due to:

- \$(86) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$1 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$1 million in personal services.

**Health and Mental Hygiene:** The \$273 million year-to-date variance is primarily due to:

- \$(21) million in accelerated encumbrances, primarily for other services and charges, that was planned to be obligated later in the fiscal year.
- \$287 million in delayed encumbrances, including \$255 million for contractual services, \$25 million for social services and \$6 million for supplies and materials, that will be obligated later in the fiscal year.
- \$7 million in personal services, primarily for other salaried positions.

**Transportation Department:** The \$(82) million year-to-date variance is primarily due to:

- \$(68) million in accelerated encumbrances, including \$(33) million for contractual services, \$(25) million for supplies and materials and \$(12) million for other services and charges, that was planned to be obligated later in the fiscal year.
- \$(14) million in personal services, including \$(6) million for full-time normal gross, \$(3) million for overtime, \$(2) million for differentials, \$(1) million for other salaried positions and \$(1) million for fringe benefits.

**Department of Citywide Administrative Services:** The \$133 million year-to-date variance is primarily due to:

- \$(6) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$138 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$1 million in personal services.

**Department of Education:** The \$(100) million year-to-date variance is primarily due to:

- \$(320) million in accelerated encumbrances, including \$(297) million for contractual services and \$(23) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$198 million in delayed encumbrances, including \$130 million for supplies and materials, \$47 million for fixed and miscellaneous charges and \$21 million for other services and charges, that will be obligated later in the fiscal year.
- \$22 million in personal services, including \$43 million for other salaried positions, \$15 million for full-time normal gross and \$10 million for fringe benefits, offset by \$(34) million for prior year charges, \$(6) million for overtime and \$(5) million for all other adjustments.

**Higher Education:** The \$(60) million year-to-date variance is primarily due to:

- \$(45) million in accelerated encumbrances, including \$(32) million for fixed and miscellaneous charges and \$(11) million for other services and charges, that was planned to be obligated later in the fiscal year.
- \$1 million in delayed encumbrances, primarily for supplies and materials, that will be obligated later in the fiscal year.
- \$(16) million in personal services, including \$(9) million for full-time normal gross and \$(5) million for other salaried positions.

**Miscellaneous Budget:** The \$13 million year-to-date variance is primarily due to:

- \$(22) million in fringe benefits reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$49 million in transit subsidies reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- \$(16) million in judgments and claims reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$2 million in other reflecting delayed encumbrances, that will be obligated later in the fiscal year.

**Pension Contributions:** The \$47 million year-to-date variance is primarily due to:

- \$47 million in delayed encumbrances in pension contributions, that will be obligated later in the fiscal year.

**Debt Service:** The \$(244) million year-to-date variance is primarily due to:

- \$(247) million in accelerated encumbrances, including \$(108) million for redemption of general obligation bonds, \$(96) million for general interest on bonds, \$(40) million for costs associated with financing and \$(4) million for blended component units, that was planned to be obligated later in the fiscal year.
- \$3 million in delayed encumbrances, primarily for payments to counterparties, that will be obligated later in the fiscal year.

# **Report No. 5**

## Capital Commitments

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

DESCRIPTION	MONTH: SEPTEMBER		FISCAL YEAR: 2013		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
<b>TRANSIT</b>	(\$6.6) (C) 0.0 (N)	(\$6.6) (C) 0.0 (N)	\$85.4 (C) 0.0 (N)	\$24.4 (C) 0.0 (N)	\$278.4 (C) 2.0 (N)
<b>HIGHWAY AND STREETS</b>	4.1 (C) 1.3 (N)	22.1 (C) 5.1 (N)	22.7 (C) 13.3 (N)	37.7 (C) 8.9 (N)	608.2 (C) 358.1 (N)
<b>HIGHWAY BRIDGES</b>	2.3 (C) 0.0 (N)	0.1 (C) 0.0 (N)	15.4 (C) 0.0 (N)	5.8 (C) 0.0 (N)	494.5 (C) 298.5 (N)
<b>WATERWAY BRIDGES</b>	3.1 (C) 0.0 (N)	13.3 (C) 37.3 (N)	(8.0) (C) (37.3) (N)	2.7 (C) 0.0 (N)	25.6 (C) 20.9 (N)
<b>WATER SUPPLY</b>	11.3 (C) 0.0 (N)	0.2 (C) 0.0 (N)	40.9 (C) 0.0 (N)	1.6 (C) 0.0 (N)	447.4 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	(15.3) (C) 0.0 (N)	6.8 (C) 0.0 (N)	30.8 (C) 0.0 (N)	26.1 (C) 0.0 (N)	993.1 (C) 33.5 (N)
<b>SEWERS</b>	35.7 (C) 0.0 (N)	17.1 (C) 0.0 (N)	98.3 (C) 0.2 (N)	50.0 (C) 0.0 (N)	480.4 (C) 0.3 (N)
<b>WATER POLLUTION CONTROL</b>	(36.7) (C) 0.0 (N)	0.0 (C) 0.0 (N)	52.8 (C) (0.0) (N)	0.5 (C) 0.0 (N)	834.0 (C) 10.7 (N)
<b>ECONOMIC DEVELOPMENT</b>	1.1 (C) 0.0 (N)	0.0 (C) 0.0 (N)	92.0 (C) 1.9 (N)	13.1 (C) 0.0 (N)	1,037.2 (C) 104.6 (N)
<b>EDUCATION</b>	24.8 (C) 0.0 (N)	24.8 (C) 0.0 (N)	320.8 (C) 294.0 (N)	320.8 (C) 294.0 (N)	1,441.6 (C) 987.3 (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: SEPTEMBER

FISCAL YEAR: 2013

DESCRIPTION	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
CORRECTION	0.1 (C)	9.7 (C)	3.6 (C)	13.5 (C)	400.1 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
SANITATION	11.0 (C)	6.6 (C)	50.8 (C)	8.8 (C)	778.0 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	6.8 (N)
POLICE	1.0 (C)	0.6 (C)	5.2 (C)	1.3 (C)	287.9 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
FIRE	2.8 (C)	0.4 (C)	11.0 (C)	0.5 (C)	239.0 (C)
	(0.0) (N)	0.0 (N)	0.1 (N)	0.0 (N)	9.5 (N)
HOUSING	7.6 (C)	0.0 (C)	14.5 (C)	0.7 (C)	803.6 (C)
	0.0 (N)	0.0 (N)	2.4 (N)	0.0 (N)	132.6 (N)
HOSPITALS	16.9 (C)	0.0 (C)	61.9 (C)	13.2 (C)	424.5 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	2.2 (N)	2.2 (N)
PUBLIC BUILDINGS	21.3 (C)	15.8 (C)	32.2 (C)	43.3 (C)	724.2 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
PARKS	11.4 (C)	5.0 (C)	46.0 (C)	18.3 (C)	1,101.3 (C)
	1.8 (N)	0.0 (N)	6.3 (N)	0.3 (N)	183.8 (N)
ALL OTHER DEPARTMENTS	58.2 (C)	50.2 (C)	112.2 (C)	100.9 (C)	3,997.7 (C)
	13.7 (N)	1.2 (N)	28.5 (N)	28.8 (N)	367.3 (N)
TOTAL	\$154.1 (C)	\$166.1 (C)	\$1,088.4 (C)	\$683.1 (C)	\$15,396.8 (C)
	\$16.8 (N)	\$43.7 (N)	\$309.5 (N)	\$334.2 (N)	\$2,518.2 (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: 2013**

**City Funds:**

Total Authorized Commitment Plan	\$15,397
Less: Reserve for Unattained Commitments Commitment Plan	<u>(4,357)</u>
	<u>\$11,040</u>

**Non-City Funds:**

Total Authorized Commitment Plan	\$2,518
Less: Reserve for Unattained Commitments Commitment Plan	<u>0</u>
	<u>\$2,518</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2013 Adopted Capital Commitment Plan of \$15,397 million rather than the Financial Plan level of \$11,040 million. The additional \$4,357 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.

- |                         |   |  |
|-------------------------|---|--|
| Waterway Bridges        | - | Reconstruction of the Williamsburg Bridge, totaling \$9.0 million, slipped from September 2012 to November 2012. Various slippages and advances account for the remaining variance.  |
| Correction              | - | Correction facilities, construction, reconstruction and improvements, City-wide, totaling \$8.6 million, slipped from September 2012 to November 2012. Various slippages and advances account for the remaining variance.  |
| Economic<br>Development | - | Acquisition, site development, construction and reconstruction related to Economic Development, totaling \$70.4 million, advanced from June 2013 to July thru September 2012. Industrial and Commercial Development, City-wide, totaling \$3.2 million, advanced from June 2013 to July and August 2012. Modernization and reconstruction of piers, City-wide, totaling \$4.2 million, advanced from June 2013 to July and August 2012. Various slippages and advances account for the remaining variance. |
| Fire                    | - | Vehicle acquisition, City-wide, totaling \$8.3 million, advanced from June 2013 to July thru September 2012. Various slippages and advances account for the remaining variance.  |
| Highway Bridges         | - | Improvements to Highway Bridges, totaling \$7.6 million, slipped from August 2012 to November 2012. Planned deregistration of contracts, for design costs for bridge facilities, City-wide, totaling \$1.5 million, slipped from August 2012 to November 2012, while other projects advanced from December 2012 and June 2013 to August and September 2012. Reconstruction of the Belt Parkway over Rockaway Parkway,  |

Brooklyn, totaling \$2.8 million, slipped from August 2012 to November 2012. Reconstruction of the Belt Shore Parkway over Fresh Creek, Brooklyn, totaling \$3.8 million, advanced from June 2013 to July and August 2012. Reconstruction of Union port Road Bridge, over Westchester Creek, Bronx, totaling \$6.9 million, advanced from June 2013 to July 2012. Various slippages and advances account for the remaining variance.

- Housing - Third party transfer station, totaling \$4.2 million, advanced from June 2013 to September 2012. Low income rental, totaling \$4.0 million, advanced from June 2013 to July thru September 2012. Various slippages and advances account for the remaining variance.
- Highways - Construction of Highways, City-wide, totaling \$3.2 million, slipped from July thru September 2012 to November 2012. Sidewalk reconstruction, totaling \$6.8 million, slipped from July thru September 2012 to November 2012. Land Acquisition for streets and sewers, totaling \$4.6 million, slipped from August and September 2012 to November 2012. Reconstruction of streets within the area bounded by Conduit Avenue, totaling \$6.4 million, advanced from June 2013 to July 2012. Reconstruction of Springfield Blvd, totaling \$4.3 million, advanced from June 2013 to July 2012. Various slippages and advances account for the remaining variance.
- Parks - Miscellaneous parks, parkways and playgrounds, City-wide, totaling \$14.9 million, advanced from October 2012, March, April and June 2013 to July thru September 2012. Improvements to Central Park, totaling \$2.3 million, advanced from June 2013 to August 2012. Street and park tree planting, City-wide, totaling \$7.1 million, advanced from June 2013 to July thru September 2012. Various slippages and advances account for the remaining variance.
- Public Buildings - Deregistration's and registrations for construction and reconstruction of public buildings, City-wide, totaling \$9.2 million, advanced from June 2013 to September 2012. Surveys in connection with capital projects, City-wide, totaling \$6.6 million slipped from July 2012 to November 2012. Abatement of unsafe conditions on city property, City-wide, totaling \$3.6 million, slipped from July 2012 to November 2012. Various slippages and advances account for the remaining variance.

- Sanitation - Collection trucks and other equipment, totaling \$2.2 million, advanced from January 2013 to July thru September 2012. Improvements to garages and other facilities, totaling \$4.3 million, slipped from September 2012 to November 2012. Improvements to Sanitation Garage, District 1/2/5, Manhattan, totaling \$36.4 million, advanced from October 2012 and June 2013 to July thru September 2012. Purchase of electronic data processing, totaling \$8.6 million, advanced from January 2013 to September 2012. Various slippages and advances account for the remaining variance.
  
- Sewers - Construction and reconstruction of sanitary and combined sewers, City-wide, totaling \$14.7 million, advanced from December 2012 and June 2013 to July thru September 2012. Construction and reconstruction of storm sewers, City-wide, totaling \$5.0 million, advanced from December 2012 and June 2013 to July thru September 2012. Engineering, architect and other administrative costs associated with the Department of Environmental Protection, totaling \$7.5 million, slipped from July and August 2012 to November 2012. Acquisition of land pursuant to storm water management program, Staten Island, totaling \$18.1 million, advanced from June 2013 to July 2012. Construction of storm sewers in Rockaway Boulevard, Queens, totaling \$15.4 million, advanced from June 2013 to July 2012. Various slippages and advances account for the remaining variance.
  
- Water Supply - Additional Water Supply Emergency, totaling \$40.3 million, advanced from October 2012 and June 2013 to July thru September 2012. Various slippages and advances account for the remaining variance.
  
- Water Pollution Control - Hunts Point Water Pollution Control Plant registrations, totaling \$2.3 million, occurred in July 2012. Deregistration for reconstruction of Ward's Island Water Pollution Control Plant, totaling \$2.3 million, occurred in August and September 2012. Reconstruction of Water Pollution Control Projects, totaling \$29.9 million, advanced from October 2012 and June 2013 to July thru September 2012. Combined sewer overflow abatement, totaling \$12.0 million, advanced from October 2012 and June 2013 to July thru September 2012. Twenty Sixth Ward Water Pollution Control Plant, totaling \$7.5 million, advanced from June 2013 to August and September 2012. Upgrade of Bowery Bay Water Pollution Control Plant, totaling \$2.3 million, advanced from June 2013 to July thru September 2012. Reconstruction of Jamaica Water Pollution Control Plant, totaling \$2.5 million, advanced from June 2013 to July thru September 2012. Deregistration of contracts for the upgrade of the Newtown Creek Water Pollution Control Plant, totaling

\$45.4 million, occurred in September 2012. Various slippages and advances account for the remaining variance.

Others

- Purchase of electronic data processing equipment, totaling \$27.1 million, advanced from June 2013 to August and September 2012.
- Installation of Water Measuring Devices, totaling \$26.1 million, slipped from September 2012 to November 2012.
- Purchase of equipment for the use by the Department of Homeless Services, totaling \$5.4 million, advanced from January and June 2013 to July and August 2012. Congregate Facilities for the homeless, totaling \$2.9 million, advanced from January and June 2013 to July thru September 2012.
- City University improvements, City-wide, totaling \$4.6 million, advanced from June 2013 to July thru September 2012.
- Queens libraries system and equipment purchases, totaling \$10.4 million, slipped from July thru September 2012 to November 2012. Construction, reconstruction, improvements, acquisitions, outfitting and equipment for Queens's libraries, totaling \$19.4 million, slipped from July thru September 2012 to November 2012.
- Improvements for surface transit service, totaling \$6.2 million, advanced from June 2013 to September 2012.
- Purchase of electronic data processing equipment, totaling \$7.4 million, advanced from June 2013 to July thru September 2012. Energy efficiency and sustainability, totaling \$9.7 million, advanced from October 2012 to August and September 2012.
- Brooklyn Children's Museum, City-wide, totaling \$5.8 million, slipped from September 2012 to November 2012. Various slippages and advances account for the remaining variance.

- Various transit capital projects, totaling \$59.1 million, advanced from June 2013 to August 2012.

3. Variances in year-to-date commitments of non-City funds through September occurred in the Department of Parks and Recreation, the Department of Transportation and others.

- Waterway Bridges - Reconstruction of the Williamsburg Bridge, totaling \$37.3 million, slipped from September 2012 to November 2012. Various slippages and advances account for the remaining variance.
- Parks - Miscellaneous parks, parkways and playgrounds, City-wide, totaling \$3.1 million, advanced from June 2013 to July thru September 2012. Park improvements, totaling \$2.9 million, advanced from June 2013 to July thru September 2012. Various slippages and advances account for the remaining variance.
- Others - Improvements for surface transit service, totaling \$6.2 million, advanced from June 2013 to September 2012.
- Installation of Traffic Signals, totaling \$14.3 million, slipped from July thru September 2012 to November 2012.

# **Report No. 5A**

Capital Cash Flow

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

DESCRIPTION	MONTH: SEPTEMBER		FISCAL YEAR: 2013	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
<b>TRANSIT</b>	\$85.4 (C) 0.0 (N)		\$85.4 (C) 0.0 (N)	\$87.7 (C) 4.5 (N)
<b>HIGHWAY AND STREETS</b>	16.4 (C) 1.6 (N)		45.1 (C) 11.1 (N)	408.4 (C) 123.1 (N)
<b>HIGHWAY BRIDGES</b>	12.9 (C) 15.9 (N)		30.7 (C) 31.8 (N)	216.0 (C) 144.8 (N)
<b>WATERWAY BRIDGES</b>	6.9 (C) 12.7 (N)		16.4 (C) 30.1 (N)	160.2 (C) 114.2 (N)
<b>WATER SUPPLY</b>	8.9 (C) 0.0 (N)		22.5 (C) 0.0 (N)	253.0 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	65.0 (C) 0.0 (N)		208.2 (C) 0.7 (N)	680.0 (C) 12.5 (N)
<b>SEWERS</b>	15.3 (C) 0.6 (N)		45.2 (C) 1.2 (N)	306.1 (C) (1.3) (N)
<b>WATER POLLUTION CONTROL</b>	72.9 (C) 2.0 (N)		222.8 (C) 12.5 (N)	645.4 (C) 42.2 (N)
<b>ECONOMIC DEVELOPMENT</b>	15.7 (C) 3.3 (N)		40.9 (C) 7.1 (N)	285.4 (C) 43.1 (N)
<b>EDUCATION</b>	160.0 (C) 180.0 (N)		320.0 (C) 363.5 (N)	1,121.6 (C) 1,126.7 (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: SEPTEMBER	FISCAL YEAR: 2013	FISCAL YEAR
	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	PLAN
<b>CORRECTION</b>	11.1 (C) 0.0 (N)	17.8 (C) 0.0 (N)	167.9 (C) 0.0 (N)
<b>SANITATION</b>	21.5 (C) 0.0 (N)	54.7 (C) 0.0 (N)	255.3 (C) 1.7 (N)
<b>POLICE</b>	6.2 (C) 0.0 (N)	76.4 (C) 0.0 (N)	273.9 (C) (3.2) (N)
<b>FIRE</b>	4.2 (C) 0.0 (N)	15.1 (C) 0.0 (N)	94.2 (C) 4.1 (N)
<b>HOUSING</b>	9.6 (C) 3.0 (N)	82.7 (C) 12.4 (N)	212.9 (C) 58.0 (N)
<b>HOSPITALS</b>	8.7 (C) 0.6 (N)	32.2 (C) 1.5 (N)	119.1 (C) 1.2 (N)
<b>PUBLIC BUILDINGS</b>	8.1 (C) 0.0 (N)	24.6 (C) 0.0 (N)	186.2 (C) 0.2 (N)
<b>PARKS</b>	31.1 (C) 0.6 (N)	81.5 (C) 4.1 (N)	342.1 (C) 69.8 (N)
<b>ALL OTHER DEPARTMENTS</b>	104.5 (C) 14.9 (N)	260.3 (C) 41.1 (N)	1,506.5 (C) 164.8 (N)
<b>TOTAL</b>	<b>\$664.5 (C) \$235.1 (N)</b>	<b>\$1,682.3 (C) \$517.0 (N)</b>	<b>\$7,321.8 (C) \$1,906.4 (N)</b>

**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: SEPTEMBER**  
**FISCAL YEAR 2013**

	ACTUAL			FORECAST										12 Months	ADJUST-MENTS	TOTAL	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN					
<b>CASH INFLOWS</b>																	
<b>CURRENT</b>																	
GENERAL PROPERTY TAX	\$ 3,582	\$ 198	\$ 790	\$ 654	\$ 42	\$ 4,178	\$ 2,500	\$ 95	\$ 985	\$ 425	\$ 20	\$ 3,545	\$ 17,014	\$ 1,403	\$ 18,417		
OTHER TAXES	495	1,120	3,014	1,569	1,218	2,706	2,940	1,388	2,523	2,627	1,184	3,579	24,363	864	25,227		
FEDERAL CATEGORICAL GRANTS	112	161	30	109	273	672	312	309	1,107	370	449	960	4,864	1,797	6,661		
STATE CATEGORICAL GRANTS	289	663	1,149	(46)	419	993	177	215	2,477	201	1,423	1,826	9,786	1,644	11,430		
OTHER CATEGORICAL GRANTS	61	163	213	(72)	9	45	59	41	39	65	15	263	901	23	924		
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)		
MISCELLANEOUS REVENUES	623	382	290	542	318	429	302	411	387	473	610	551	5,318	-	5,318		
INTER-FUND REVENUES	-	-	52	34	32	49	71	44	39	79	41	67	508	31	539		
<b>SUBTOTAL</b>	<b>\$ 5,162</b>	<b>\$ 2,687</b>	<b>\$ 5,538</b>	<b>\$ 2,790</b>	<b>\$ 2,311</b>	<b>\$ 9,072</b>	<b>\$ 6,361</b>	<b>\$ 2,503</b>	<b>\$ 7,557</b>	<b>\$ 4,240</b>	<b>\$ 3,742</b>	<b>\$ 10,791</b>	<b>\$ 62,754</b>	<b>\$ 5,747</b>	<b>\$ 68,501</b>		
<b>PRIOR</b>																	
OTHER TAXES	741	248	-	-	-	-	-	-	-	-	-	-	989	-	989		
FEDERAL CATEGORICAL GRANTS	39	460	465	297	145	210	90	94	75	14	37	162	2,088	1,784	3,872		
STATE CATEGORICAL GRANTS	142	357	96	477	66	100	46	41	200	22	39	95	1,681	2,021	3,702		
OTHER CATEGORICAL GRANTS	4	32	21	132	-	1	9	1	-	3	1	-	204	253	457		
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10		
MISC. REVENUE/IFA	2	-	128	-	-	-	-	-	-	-	-	-	130	(130)	-		
<b>SUBTOTAL</b>	<b>\$ 928</b>	<b>\$ 1,097</b>	<b>\$ 710</b>	<b>\$ 906</b>	<b>\$ 211</b>	<b>\$ 311</b>	<b>\$ 145</b>	<b>\$ 136</b>	<b>\$ 275</b>	<b>\$ 39</b>	<b>\$ 77</b>	<b>\$ 257</b>	<b>\$ 5,092</b>	<b>\$ 3,938</b>	<b>\$ 9,030</b>		
<b>CAPITAL</b>																	
CAPITAL TRANSFERS	766	174	1,085	469	708	673	736	608	709	770	719	607	8,024	(702)	7,322		
FEDERAL AND STATE	243	37	401	53	205	45	142	140	153	88	60	339	1,906	-	1,906		
<b>OTHER</b>																	
SENIOR COLLEGES	313	-	-	-	189	1	290	561	519	1	5	456	2,335	-	2,335		
HOLDING ACCT. & OTHER ADJ.	3	-	15	(18)	-	-	-	-	-	-	-	-	-	-	-		
OTHER SOURCES	317	-	63	-	-	-	-	-	-	-	-	-	380	-	380		
<b>TOTAL INFLOWS</b>	<b>\$ 7,732</b>	<b>\$ 3,995</b>	<b>\$ 7,812</b>	<b>\$ 4,200</b>	<b>\$ 3,624</b>	<b>\$ 10,102</b>	<b>\$ 7,674</b>	<b>\$ 3,948</b>	<b>\$ 9,213</b>	<b>\$ 5,138</b>	<b>\$ 4,603</b>	<b>\$ 12,450</b>	<b>\$ 80,491</b>	<b>\$ 8,983</b>	<b>\$ 89,474</b>		
<b>CASH OUTFLOWS</b>																	
<b>CURRENT</b>																	
PERSONAL SERVICE	\$ 1,395	\$ 2,685	\$ 2,754	\$ 2,766	\$ 2,769	\$ 2,828	\$ 2,838	\$ 2,773	\$ 3,480	\$ 2,821	\$ 2,878	\$ 3,990	\$ 33,977	\$ 3,315	\$ 37,292		
OTHER THAN PERSONAL SERVICE	1,624	1,659	2,131	2,135	1,642	2,092	2,114	2,025	2,077	1,926	1,836	3,251	24,512	2,799	27,311		
DEBT SERVICE	522	240	195	375	226	181	651	273	308	441	142	344	3,898	-	3,898		
<b>SUBTOTAL</b>	<b>\$ 3,541</b>	<b>\$ 4,584</b>	<b>\$ 5,080</b>	<b>\$ 5,276</b>	<b>\$ 4,637</b>	<b>\$ 5,101</b>	<b>\$ 5,603</b>	<b>\$ 5,071</b>	<b>\$ 5,865</b>	<b>\$ 5,188</b>	<b>\$ 4,856</b>	<b>\$ 7,585</b>	<b>\$ 62,387</b>	<b>\$ 6,114</b>	<b>\$ 68,501</b>		
<b>PRIOR</b>																	
PERSONAL SERVICE	1,570	786	15	20	24	31	28	10	6	63	88	81	2,722	778	3,500		
OTHER THAN PERSONAL SERVICE	595	490	50	6	479	97	62	330	76	187	97	120	2,589	2,411	5,000		
OTHER TAXES	70	185	-	-	-	-	-	-	-	-	-	-	255	-	255		
DISALLOWANCE RESERVE	10	-	-	-	-	-	-	-	-	-	-	-	10	990	1,000		
<b>SUBTOTAL</b>	<b>\$ 2,245</b>	<b>\$ 1,461</b>	<b>\$ 65</b>	<b>\$ 26</b>	<b>\$ 503</b>	<b>\$ 128</b>	<b>\$ 90</b>	<b>\$ 340</b>	<b>\$ 82</b>	<b>\$ 250</b>	<b>\$ 185</b>	<b>\$ 201</b>	<b>\$ 5,576</b>	<b>\$ 4,179</b>	<b>\$ 9,755</b>		
<b>CAPITAL</b>																	
CITY DISBURSEMENTS	582	435	664	509	706	552	847	456	698	619	663	591	7,322	-	7,322		
FEDERAL AND STATE	231	51	235	52	309	67	286	67	255	44	242	67	1,906	-	1,906		
<b>OTHER</b>																	
SENIOR COLLEGES	119	116	166	176	171	171	171	171	249	171	171	171	2,023	312	2,335		
OTHER USES	-	26	-	-	-	-	-	-	-	-	-	354	380	-	380		
<b>TOTAL OUTFLOWS</b>	<b>\$ 6,718</b>	<b>\$ 6,673</b>	<b>\$ 6,210</b>	<b>\$ 6,039</b>	<b>\$ 6,326</b>	<b>\$ 6,019</b>	<b>\$ 6,997</b>	<b>\$ 6,105</b>	<b>\$ 7,149</b>	<b>\$ 6,272</b>	<b>\$ 6,117</b>	<b>\$ 8,969</b>	<b>\$ 79,594</b>	<b>\$ 10,605</b>	<b>\$ 90,199</b>		
<b>NET CASH FLOW</b>	<b>\$ 1,014</b>	<b>\$ (2,678)</b>	<b>\$ 1,602</b>	<b>\$ (1,839)</b>	<b>\$ (2,702)</b>	<b>\$ 4,083</b>	<b>\$ 677</b>	<b>\$ (2,157)</b>	<b>\$ 2,064</b>	<b>\$ (1,134)</b>	<b>\$ (1,514)</b>	<b>\$ 3,481</b>	<b>\$ 897</b>	<b>\$ (1,622)</b>	<b>\$ (725)</b>		
<b>BEGINNING BALANCE</b>	<b>\$ 6,297</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 4,396</b>	<b>\$ 1,694</b>	<b>\$ 5,777</b>	<b>\$ 6,454</b>	<b>\$ 4,297</b>	<b>\$ 6,361</b>	<b>\$ 5,227</b>	<b>\$ 3,713</b>	<b>\$ 6,297</b>				
<b>ENDING BALANCE</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 4,396</b>	<b>\$ 1,694</b>	<b>\$ 5,777</b>	<b>\$ 6,454</b>	<b>\$ 4,297</b>	<b>\$ 6,361</b>	<b>\$ 5,227</b>	<b>\$ 3,713</b>	<b>\$ 7,194</b>	<b>\$ 7,194</b>				

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

**MONTH: SEPTEMBER**  
**FISCAL YEAR 2013**

	ACTUAL			FORECAST										12 Months	ADJUST- MENTS	TOTAL
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN				
<b>SENIOR COLLEGES</b>																
SENIOR COLLEGES COST (OUTFLOW)	\$ (119)	\$ (116)	\$ (166)	\$ (176)	\$ (171)	\$ (171)	\$ (171)	\$ (171)	\$ (249)	\$ (171)	\$ (171)	\$ (171)	\$ (2,023)	\$ (312)	\$ (2,335)	
SENIOR COLLEGES INFLOW - CURRENT	-	-	-	-	189	1	290	561	519	1	5	456	2,022	313	2,335	
SENIOR COLLEGES INFLOW - PRIOR	313	-	-	-	-	-	-	-	-	-	-	-	313	(313)	-	
NET SENIOR COLLEGES	\$ 194	\$ (116)	\$ (166)	\$ (176)	\$ 18	\$ (170)	\$ 119	\$ 390	\$ 270	\$ (170)	\$ (166)	\$ 285	\$ 312	\$ (312)	\$ -	
<b>CAPITAL</b>																
<u>CURRENT CITY CAPITAL TRANSFERS:</u>																
LONG TERM BORROWINGS	200	1,025	32	1,146	1,067	193	200	1,040	907	-	-	880	6,690	-	6,690	
(INC)/DEC RESTRICTED CASH	312	(923)	881	(821)	(419)	480	536	(432)	(198)	770	719	(273)	632	-	632	
SUBTOTAL	\$ 512	\$ 102	\$ 913	\$ 325	\$ 648	\$ 673	\$ 736	\$ 608	\$ 709	\$ 770	\$ 719	\$ 607	\$ 7,322	\$ -	\$ 7,322	
<u>PRIOR CITY CAPITAL TRANSFERS:</u>																
LONG TERM BORROWINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(INC)/DEC RESTRICTED CASH	254	72	172	144	60	-	-	-	-	-	-	-	702	(702)	-	
SUBTOTAL	\$ 254	\$ 72	\$ 172	\$ 144	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702	\$ (702)	\$ -	
<b>TOTAL CITY CAPITAL TRANSFERS</b>	<b>\$ 766</b>	<b>\$ 174</b>	<b>\$ 1,085</b>	<b>\$ 469</b>	<b>\$ 708</b>	<b>\$ 673</b>	<b>\$ 736</b>	<b>\$ 608</b>	<b>\$ 709</b>	<b>\$ 770</b>	<b>\$ 719</b>	<b>\$ 607</b>	<b>\$ 8,024</b>	<b>\$ (702)</b>	<b>\$ 7,322</b>	
<u>FEDERAL AND STATE - INFLOWS:</u>																
CURRENT	\$ 5	\$ 37	\$ 401	\$ 53	\$ 205	\$ 45	\$ 142	\$ 140	\$ 153	\$ 88	\$ 60	\$ 339	\$ 1,668	\$ 238	\$ 1,906	
PRIOR	238	-	-	-	-	-	-	-	-	-	-	-	238	(238)	-	
<b>TOTAL FEDERAL AND STATE INFLOWS</b>	<b>\$ 243</b>	<b>\$ 37</b>	<b>\$ 401</b>	<b>\$ 53</b>	<b>\$ 205</b>	<b>\$ 45</b>	<b>\$ 142</b>	<b>\$ 140</b>	<b>\$ 153</b>	<b>\$ 88</b>	<b>\$ 60</b>	<b>\$ 339</b>	<b>\$ 1,906</b>	<b>\$ -</b>	<b>\$ 1,906</b>	
<u>CAPITAL OUTFLOWS:</u>																
CITY DISBURSEMENTS	\$ (582)	\$ (435)	\$ (664)	\$ (509)	\$ (706)	\$ (552)	\$ (847)	\$ (456)	\$ (698)	\$ (619)	\$ (663)	\$ (591)	\$ (7,322)	\$ -	\$ (7,322)	
FEDERAL AND STATE	(231)	(51)	(235)	(52)	(309)	(67)	(286)	(67)	(255)	(44)	(242)	(67)	(1,906)	-	(1,906)	
<b>TOTAL OUTFLOWS</b>	<b>\$ (813)</b>	<b>\$ (486)</b>	<b>\$ (899)</b>	<b>\$ (561)</b>	<b>\$ (1,015)</b>	<b>\$ (619)</b>	<b>\$ (1,133)</b>	<b>\$ (523)</b>	<b>\$ (953)</b>	<b>\$ (663)</b>	<b>\$ (905)</b>	<b>\$ (658)</b>	<b>\$ (9,228)</b>	<b>\$ -</b>	<b>\$ (9,228)</b>	
<u>NET CAPITAL:</u>																
NET CITY CAPITAL	\$ 184	\$ (261)	\$ 421	\$ (40)	\$ 2	\$ 121	\$ (111)	\$ 152	\$ 11	\$ 151	\$ 56	\$ 16	\$ 702	\$ (702)	\$ -	
NET NON-CITY CAPITAL	12	(14)	166	1	(104)	(22)	(144)	73	(102)	44	(182)	272	-	-	-	
<b>NET TOTAL CAPITAL</b>	<b>\$ 196</b>	<b>\$ (275)</b>	<b>\$ 587</b>	<b>\$ (39)</b>	<b>\$ (102)</b>	<b>\$ 99</b>	<b>\$ (255)</b>	<b>\$ 225</b>	<b>\$ (91)</b>	<b>\$ 195</b>	<b>\$ (126)</b>	<b>\$ 288</b>	<b>\$ 702</b>	<b>\$ (702)</b>	<b>\$ -</b>	

## **NOTES TO REPORT #6 AND 6A**

1. **Beginning Balance**

The July 2012 beginning balance is preliminary and subject to the FY 2012 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 and the FY 2012 audited Comprehensive Annual Financial Report (CAFR). The June 2013 ending balance includes deferred revenue from FY 2014 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**

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.