

Financial Plan Statements  
for  
New York City  
September 2008



The City of New York



This report contains Financial Plan Statements for September 2008 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 November 12, 2008.

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 handwritten signature in black ink, appearing to read "Stuart Klein", written over a horizontal line.

Stuart Klein  
First Deputy Director  
Office of Management and Budget

A handwritten signature in black ink, appearing to read "Marefa J. Van Wagner", written over a horizontal line.

Marefa J. Van Wagner  
Deputy Comptroller Budget  
Office of the Comptroller

## TABLE OF CONTENTS

<b><u>REPORT NO.</u></b>	<b><u>INTRODUCTION</u></b>	<b><u>PAGE</u></b>
	Notes to Financial Plan Statements	1-3
1	Financial Plan Summary	4
1A	Month-By-Month Revenue and Obligation Forecast	5
2	Analysis of Change in Fiscal Year Plan	6-9
3	Revenue Activity By Major Area	10-11
4	Obligation Analysis	12
4A/4B	Personnel Control Reports	13-15
5	Capital Commitments	16-22
5A	Capital Cash Flow	23-24
6/6A	Month-By-Month Cash Flow Forecast	25-27

## 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.

Covered Organization Financial Plans are issued quarterly.

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 2008 audited Comprehensive Annual Financial Report (CAFR). Whenever appropriate, adjustments have been incorporated into the Financial Plan Statements as they relate to the audit of the Comprehensive Annual Financial Report (CAFR). The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles.

#### 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.

Debt Service expenditures are net of Transitional Finance Authority (TFA) debt service and City personal income taxes (PIT) are net of PIT deposited into the TFA 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 2009 for OTPS purchase orders and contracts expected to be received by June 30, 2009 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 2009 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2009.

(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 basis of reporting actual capital commitments, as well as sources and uses of capital expenditures, has been changed. Commitments and expenditures are now reported based upon the accounting period of the transaction. In prior Financial Plan Statements, these actuals were based upon dates transactions were entered in the City's Financial Management System.

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.

# **Report No. 1**

## Financial Plan Summary

**NEW YORK CITY  
FINANCIAL PLAN SUMMARY  
REPORT NO. 1**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

**(MILLIONS OF DOLLARS)**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>REVENUES:</b>									
TAXES									
GENERAL PROPERTY TAXES	\$ 642	\$ 642	\$ -	\$ 7,691	\$ 7,691	\$ -	\$ 14,613	\$ 14,613	\$ -
OTHER TAXES	3,337	3,337	-	5,395	5,395	-	22,265	22,265	-
MISCELLANEOUS REVENUES	452	452	-	1,379	1,379	-	5,821	5,821	-
UNRESTRICTED INTGOVT. AID	-	-	-	-	-	-	340	340	-
LESS: INTRA-CITY REVENUES	(70)	(70)	-	(77)	(77)	-	(1,607)	(1,607)	-
DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
<b>SUBTOTAL</b>	<b>4,361</b>	<b>4,361</b>	<b>-</b>	<b>14,388</b>	<b>14,388</b>	<b>-</b>	<b>41,417</b>	<b>41,417</b>	<b>-</b>
OTHER CATEGORICAL GRANTS	16	16	-	30	30	-	1,075	1,075	-
CAPITAL INTER-FUND TRANSFERS	19	19	-	33	33	-	464	464	-
FEDERAL GRANTS	116	116	-	148	148	-	5,816	5,816	-
STATE GRANTS	1,642	1,642	-	1,664	1,664	-	11,668	11,668	-
<b>TOTAL REVENUES</b>	<b>\$ 6,154</b>	<b>\$ 6,154</b>	<b>\$ -</b>	<b>\$ 16,263</b>	<b>\$ 16,263</b>	<b>\$ -</b>	<b>\$ 60,440</b>	<b>\$ 60,440</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>									
PS	\$ 2,578	\$ 2,578	\$ -	\$ 6,373	\$ 6,373	\$ -	\$ 34,474	\$ 34,474	\$ -
OTPS	2,621	2,621	-	11,438	11,438	-	25,566	25,566	-
DEBT SERVICE	(17)	(17)	-	103	103	-	1,707	1,707	-
GENERAL RESERVE	-	-	-	-	-	-	300	300	-
<b>SUBTOTAL</b>	<b>5,182</b>	<b>5,182</b>	<b>-</b>	<b>17,914</b>	<b>17,914</b>	<b>-</b>	<b>62,047</b>	<b>62,047</b>	<b>-</b>
LESS: INTRA-CITY EXPENSES	(70)	(70)	-	(77)	(77)	-	(1,607)	(1,607)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,112</b>	<b>\$ 5,112</b>	<b>\$ -</b>	<b>\$ 17,837</b>	<b>\$ 17,837</b>	<b>\$ -</b>	<b>\$ 60,440</b>	<b>\$ 60,440</b>	<b>\$ -</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 1,042</b>	<b>\$ 1,042</b>	<b>\$ -</b>	<b>\$ (1,574)</b>	<b>\$ (1,574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Until further detailed monthly expenditures are developed, plan and actual expenditures are equal.  
Fiscal year plan reflects the November 2008 Financial Plan.

## **Report No. 1A**

Month-by-Month Revenue and Obligation Forecast

**NEW YORK CITY  
MONTH-BY-MONTH - REVENUE AND OBLIGATION FORECAST  
REPORT NO. 1A**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

	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	\$ 6,916	\$ 133	\$ 642	\$ 248	\$ 37	\$ 2,571	\$ 3,010	\$ 28	\$ 658	\$ 323	\$ 26	\$ 25	\$ (4)	\$ 14,613
OTHER TAXES	1,047	1,011	3,337	1,026	1,173	2,696	2,405	911	2,235	2,012	913	3,353	146	22,265
MISCELLANEOUS REVENUES	621	306	452	400	417	313	570	332	390	503	640	576	301	5,821
UNRESTRICTED INTGOVT. AID	-	-	-	-	-	-	-	-	-	-	-	340	-	340
ANTICIPATED REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUES	(3)	(4)	(70)	(71)	(83)	(88)	(204)	(108)	(128)	(153)	(114)	(280)	(301)	(1,607)
DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	(5)	(10)	-	(15)
<b>SUBTOTAL</b>	<b>8,581</b>	<b>1,446</b>	<b>4,361</b>	<b>1,603</b>	<b>1,544</b>	<b>5,492</b>	<b>5,781</b>	<b>1,163</b>	<b>3,155</b>	<b>2,685</b>	<b>1,460</b>	<b>4,004</b>	<b>142</b>	<b>41,417</b>
OTHER CATEGORICAL GRANTS	-	14	16	86	84	71	164	50	44	141	50	355	-	1,075
CAPITAL INTER-FUND TRANSFERS	-	14	19	25	24	20	70	23	28	34	43	23	141	464
FEDERAL GRANTS	8	24	116	178	615	310	624	528	500	605	504	479	1,325	5,816
STATE GRANTS	19	3	1,642	156	1,028	948	1,109	1,008	1,046	1,190	1,028	1,190	1,301	11,668
<b>TOTAL REVENUES:</b>	<b>\$ 8,608</b>	<b>\$ 1,501</b>	<b>\$ 6,154</b>	<b>\$ 2,048</b>	<b>\$ 3,295</b>	<b>\$ 6,841</b>	<b>\$ 7,748</b>	<b>\$ 2,772</b>	<b>\$ 4,773</b>	<b>\$ 4,655</b>	<b>\$ 3,085</b>	<b>\$ 6,051</b>	<b>\$ 2,909</b>	<b>\$ 60,440</b>
<b>EXPENDITURES:</b>														
PS	\$ 1,424	\$ 2,371	\$ 2,578	\$ 2,586	\$ 2,701	\$ 2,689	\$ 3,501	\$ 2,642	\$ 2,688	\$ 2,665	\$ 2,816	\$ 3,952	\$ 1,861	\$ 34,474
OTPS	6,375	2,442	2,621	1,845	1,349	1,233	1,747	1,175	1,791	1,186	1,242	1,940	620	25,566
DEBT SERVICE	127	(7)	(17)	3	27	10	12	7	7	87	49	1,402	-	1,707
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	300	300
<b>SUBTOTAL</b>	<b>7,926</b>	<b>4,806</b>	<b>5,182</b>	<b>4,434</b>	<b>4,077</b>	<b>3,932</b>	<b>5,260</b>	<b>3,824</b>	<b>4,486</b>	<b>3,938</b>	<b>4,107</b>	<b>7,294</b>	<b>2,781</b>	<b>62,047</b>
LESS: INTRA-CITY EXPENSES	(3)	(4)	(70)	(71)	(83)	(88)	(204)	(108)	(128)	(153)	(114)	(280)	(301)	(1,607)
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,923</b>	<b>\$ 4,802</b>	<b>\$ 5,112</b>	<b>\$ 4,363</b>	<b>\$ 3,994</b>	<b>\$ 3,844</b>	<b>\$ 5,056</b>	<b>\$ 3,716</b>	<b>\$ 4,358</b>	<b>\$ 3,785</b>	<b>\$ 3,993</b>	<b>\$ 7,014</b>	<b>\$ 2,480</b>	<b>\$ 60,440</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 685</b>	<b>\$ (3,301)</b>	<b>\$ 1,042</b>	<b>\$ (2,315)</b>	<b>\$ (699)</b>	<b>\$ 2,997</b>	<b>\$ 2,692</b>	<b>\$ (944)</b>	<b>\$ 415</b>	<b>\$ 870</b>	<b>\$ (908)</b>	<b>\$ (963)</b>	<b>\$ 429</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**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

DESCRIPTION	INITIAL PLAN 6/30/2008	CHANGES FROM INITIAL PLAN	CHANGES FROM PREVIOUS FORECAST
<b>REVENUES:</b>			
TAXES			
GENERAL PROPERTY TAXES	\$ 13,782	\$ 831	\$ 831
OTHER TAXES	22,545	(280)	(280)
MISCELLANEOUS REVENUES	5,671	150	150
UNRESTRICTED INTERGOVERNMENTAL AID	340	-	-
LESS:INTRA-CITY REVENUES	(1,538)	(69)	(69)
DISALLOWANCES	(15)	-	-
SUBTOTAL	40,785	632	632
OTHER CATEGORICAL GRANTS	1,029	46	46
CAPITAL INTERFUND TRANSFERS	463	1	1
FEDERAL GRANTS	5,366	450	450
STATE GRANTS	11,526	142	142
<b>TOTAL REVENUES</b>	<b>\$ 59,169</b>	<b>\$ 1,271</b>	<b>\$ 1,271</b>
<b>EXPENDITURES:</b>			
PERSONAL SERVICE	\$ 34,497	\$ (23)	\$ (23)
OTHER THAN PERSONAL SERVICE	24,619	947	947
DEBT SERVICE	1,291	416	416
GENERAL RESERVE	300	-	-
SUBTOTAL	60,707	1,340	1,340
LESS:INTRA-CITY EXPENDITURES	(1,538)	(69)	(69)
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,169</b>	<b>\$ 1,271</b>	<b>\$ 1,271</b>

## NOTES TO REPORT #2

### REVENUE:

#### General Property Taxes:

The forecast increase of \$831 million in General Property Taxes is primarily due to the proposed mid-year property tax increase of \$576 million and the plan not to issue the \$400 property tax rebate of \$256 million.

#### Other Taxes:

The forecast for other taxes decreases by \$280 million from previous level to reflect the latest economic outlook and the latest trends in collections. The decreases in the forecast took place in personal income tax (\$165 million), banking corporation tax (\$130 million), general corporation tax (\$104 million), mortgage recording tax (\$76 million), real property transfer tax (\$33 million) and commercial rent tax (\$10 million), which are offset by increases in tax audit revenues (\$103 million), general sales tax (\$83 million), other taxes (\$38 million) and utility tax (\$11 million).

#### Miscellaneous Revenue:

The increase of \$150 million in Miscellaneous Revenue is primarily due to increases in intra-city revenues of \$69 million, fines and forfeitures of \$28 million, charges for services of \$28 million, miscellaneous revenue of \$22 million, licenses and franchises of \$9 million, interest income of \$5 million and rental income of \$1 million, which are offset by a decrease in water and sewer charges of \$12 million.

#### Other Categorical Aid:

The increase of \$46 million in Other Categorical Grants results primarily from funding adjustments reflected in the expenditure forecast and categorical modifications processed from July through October 2008.

#### Federal and State Grants:

The increase of \$450 million in Federal Categorical Grants and \$142 million in State Categorical Grants results primarily from funding adjustments reflected in the expenditure forecast and categorical modifications processed from July through October 2008.

**EXPENDITURES:**

The increase of \$1,271 million in total expenditures from the previous forecast is summarized on the following table.

## Total Funds in Millions

Agency	6/30/08 Forecast	New Needs/ PRS	Collective Bargaining	Budget Stabilization Account/ Prepayments	All Other Adjustments	PEGs	11/12/08 Plan								
<b>Uniform Forces</b>															
Police Department	\$ 3,882	\$ 2	\$ 226	\$ -	\$ 130	(35)	\$ 4,205								
Fire Department	1,516	-	25	-	28	(10)	1,559								
Department of Correction	987	5	2	-	1	(10)	985								
Department of Sanitation	1,291	-	-	-	1	(13)	1,279								
<b>Health and Welfare</b>															
Child Services	2,702	-	-	-	34	(34)	2,702								
Social Services	8,497	6	-	-	47	(22)	8,528								
Homeless Services	669	-	-	-	14	(4)	679								
Health & Mental Hygiene	1,621	-	-	-	64	5	1,690								
<b>Other Mayoral</b>															
HPD	539	-	-	-	112	(2)	649								
Environmental Protection	1,029	-	1	-	2	-	1,032								
Finance	204	3	-	-	-	4	211								
Transportation	704	-	1	-	86	(2)	789								
Parks	304	-	-	-	9	(4)	309								
Dept. of Administrative Services	337	6	1	-	18	(1)	361								
All Other Mayoral	2,215	7	2	-	75	(31)	2,268								
<b>Education</b>															
Department of Education	17,744	3	-	-	-	(181)	17,566								
CUNY	670	-	-	-	-	(6)	664								
<b>Covered Organization</b>															
HHC	101	-	-	-	11	-	112								
<b>Other</b>															
Pensions	6,171	-	-	-	-	-	6,171								
Miscellaneous	5,900	(14)	(258)	546	(3)	(8)	6,163								
Debt Service	1,291	-	-	445	(29)	-	1,707								
General Reserve	300	-	-	-	-	-	300								
Energy Adjustment	-	-	-	-	-	-	-								
Prior Payable Adjustment	-	-	-	-	-	-	-								
<b>Elected Officials</b>															
Mayoralty	84	-	-	-	5	-	89								
All Other Elected	411	-	-	-	15	(4)	422								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><b>Total \$</b></td> <td style="text-align: right;"><b>59,169</b></td> <td style="text-align: right;"><b>\$ 18</b></td> <td style="text-align: right;"><b>\$ -</b></td> <td style="text-align: right;"><b>\$ 991</b></td> <td style="text-align: right;"><b>\$ 620</b></td> <td style="text-align: right;"><b>\$(358)</b></td> <td style="text-align: right;"><b>\$ 60,440</b></td> </tr> </table>								<b>Total \$</b>	<b>59,169</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ 991</b>	<b>\$ 620</b>	<b>\$(358)</b>	<b>\$ 60,440</b>
<b>Total \$</b>	<b>59,169</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ 991</b>	<b>\$ 620</b>	<b>\$(358)</b>	<b>\$ 60,440</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 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>TAXES:</b>									
GENERAL PROPERTY TAXES	\$ 642	\$ 642	\$ -	\$ 7,691	\$ 7,691	\$ -	\$ 14,613	\$ 14,613	\$ -
PERSONAL INCOME TAX	757	757	-	1,651	1,651	-	7,186	7,186	-
GENERAL CORPORATION TAX	495	495	-	495	495	-	2,519	2,519	-
BANKING CORPORATION TAX	269	269	-	269	269	-	517	517	-
UNINCORPORATED BUSINESS TAX	329	329	-	329	329	-	1,668	1,668	-
GENERAL SALES TAX	520	520	-	1,204	1,204	-	4,749	4,749	-
REAL PROPERTY TRANSFER TAX	72	72	-	334	334	-	1,030	1,030	-
MORTGAGE RECORDING TAX	66	66	-	199	199	-	795	795	-
COMMERCIAL RENT TAX	140	140	-	140	140	-	556	556	-
UTILITY TAX	38	38	-	73	73	-	388	388	-
OTHER TAXES	132	132	-	182	182	-	923	923	-
TAX AUDIT REVENUES *	176	176	-	176	176	-	680	680	-
TAX PROGRAM (STAR)	343	343	-	343	343	-	1,254	1,254	-
<b>TOTAL TAXES</b>	<b>\$ 3,979</b>	<b>\$ 3,979</b>	<b>\$ -</b>	<b>\$ 13,086</b>	<b>\$ 13,086</b>	<b>\$ -</b>	<b>\$ 36,878</b>	<b>\$ 36,878</b>	<b>\$ -</b>
<b>MISCELLANEOUS REVENUES:</b>									
LICENSES/FRANCHISES/ETC.	22	22	-	117	117	-	469	469	-
INTEREST INCOME	18	18	-	47	47	-	90	90	-
CHARGES FOR SERVICES	32	32	-	127	127	-	619	619	-
WATER AND SEWER CHARGES	86	86	-	535	535	-	1,307	1,307	-
RENTAL INCOME	5	5	-	45	45	-	219	219	-
FINES AND FORFEITURES	71	71	-	204	204	-	776	776	-
MISCELLANEOUS	148	148	-	227	227	-	734	734	-
INTRA-CITY REVENUE	70	70	-	77	77	-	1,607	1,607	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 452</b>	<b>\$ 452</b>	<b>\$ -</b>	<b>\$ 1,379</b>	<b>\$ 1,379</b>	<b>\$ -</b>	<b>\$ 5,821</b>	<b>\$ 5,821</b>	<b>\$ -</b>

\* The financial plan as submitted on November 12, 2008 reflects \$680 million in Tax Audit Revenues, anticipated to be collected as follows:

	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	FISCAL YEAR 2009 PLAN
SALES TAX	\$ 2	\$ 2	\$ 20
PERSONAL INCOME TAX	2	2	25
GENERAL CORPORATION TAX	41	41	349
COMMERCIAL RENT TAX	2	2	15
FINANCIAL CORPORATION TAX	124	124	201
UTILITY TAX	-	-	8
UNINCORPORATED BUSINESS TAX	5	5	48
REAL PROPERTY TRANSFER	-	-	6
OTHER TAXES	-	-	8
<b>TOTAL</b>	<b>\$ 176</b>	<b>\$ 176</b>	<b>\$ 680</b>

**REVENUE ACTIVITY BY MAJOR AREA (RECOGNITION BASIS)  
REPORT NO. 3 (CONT.)**

**(MILLIONS OF DOLLARS)**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>UNRESTRICTED INTGOVT. AID</b>									
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	327	327	-
OTHER INTGOVT. AID	-	-	-	-	-	-	13	13	-
<b>TOTAL UNRESTRICTED INTG.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340</b>	<b>\$ 340</b>	<b>\$ -</b>
OTHER CATEGORICAL GRANTS	16	16	-	30	30	-	1,075	1,075	-
CAPITAL INTER-FUND TRANSFERS	19	19	-	33	33	-	464	464	-
LESS: INTRA-CITY REVENUES	(70)	(70)	-	(77)	(77)	-	(1,607)	(1,607)	-
LESS: DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
<b>FEDERAL GRANTS</b>									
COMMUNITY DEVELOPMENT	18	18	-	40	40	-	283	283	-
WELFARE	88	88	-	88	88	-	2,548	2,548	-
EDUCATION	1	1	-	3	3	-	1,758	1,758	-
OTHER	9	9	-	17	17	-	1,227	1,227	-
<b>TOTAL FEDERAL GRANTS</b>	<b>\$ 116</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ 148</b>	<b>\$ 148</b>	<b>\$ -</b>	<b>\$ 5,816</b>	<b>\$ 5,816</b>	<b>\$ -</b>
<b>STATE GRANTS</b>									
WELFARE	98	98	-	98	98	-	2,004	2,004	-
EDUCATION	1,520	1,520	-	1,534	1,534	-	8,517	8,517	-
HIGHER EDUCATION	-	-	-	-	-	-	211	211	-
HEALTH AND MENTAL HYGIENE	-	-	-	-	-	-	485	485	-
OTHER	24	24	-	32	32	-	451	451	-
<b>TOTAL STATE GRANTS</b>	<b>\$ 1,642</b>	<b>\$ 1,642</b>	<b>\$ -</b>	<b>\$ 1,664</b>	<b>\$ 1,664</b>	<b>\$ -</b>	<b>\$ 11,668</b>	<b>\$ 11,668</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,154</b>	<b>\$ 6,154</b>	<b>\$ -</b>	<b>\$ 16,263</b>	<b>\$ 16,263</b>	<b>\$ -</b>	<b>\$ 60,440</b>	<b>\$ 60,440</b>	<b>\$ -</b>

# **Report No. 4**

## Obligation Analysis

**NEW YORK CITY  
OBLIGATION ANALYSIS  
REPORT NO. 4**

(MILLIONS OF DOLLARS)

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2009		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>UNIFORM FORCES</b>									
POLICE DEPT.	\$ 344	\$ 344	\$ -	\$ 1,066	\$ 1,066	\$ -	\$ 4,417	\$ 4,417	\$ -
FIRE DEPT.	108	108	-	413	413	-	1,569	1,569	-
DEPT. OF CORRECTION	74	74	-	258	258	-	986	986	-
SANITATION DEPT.	82	82	-	479	479	-	1,282	1,282	-
<b>HEALTH &amp; WELFARE</b>									
ADMIN. FOR CHILD SERVICES	162	162	-	1,599	1,599	-	2,734	2,734	-
DEPT. OF SOCIAL SERVICES	640	640	-	2,355	2,355	-	8,533	8,533	-
DEPT. OF HOMELESS SERVICES	97	97	-	482	482	-	782	782	-
HEALTH & MENTAL HYGIENE	182	182	-	753	753	-	1,699	1,699	-
<b>OTHER AGENCIES</b>									
HOUSING PRESERVATION & DEV.	50	50	-	220	220	-	651	651	-
ENVIRONMENTAL PROTECTION	125	125	-	356	356	-	1,033	1,033	-
TRANSPORTATION DEPT.	47	47	-	316	316	-	790	790	-
PARKS & RECREATION DEPT.	27	27	-	126	126	-	359	359	-
DEPT. OF CITYWIDE ADMIN. SERVICES	20	20	-	926	926	-	1,120	1,120	-
ALL OTHER	262	262	-	1,341	1,341	-	3,155	3,155	-
<b>COVERED ORGANIZATIONS</b>									
DEPT. OF EDUCATION	2,126	2,126	-	4,344	4,344	-	17,576	17,576	-
HIGHER EDUCATION	58	58	-	166	166	-	695	695	-
HEALTH & HOSPITALS CORP.	3	3	-	6	6	-	200	200	-
<b>OTHER</b>									
MISCELLANEOUS BUDGET:									
FRINGE BENEFITS	189	189	-	625	625	-	3,346	3,346	-
TRANSIT SUBSIDIES	13	13	-	96	96	-	388	388	-
JUDGMENTS & CLAIMS	36	36	-	147	147	-	658	658	-
OTHER	45	45	-	210	210	-	1,771	1,771	-
PENSION CONTRIBUTIONS	509	509	-	1,527	1,527	-	6,296	6,296	-
DEBT SERVICE	(17)	(17)	-	103	103	-	1,707	1,707	-
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	-	-	-
UNALLOCATED REDUCTIONS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>\$ 5,182</b>	<b>\$ 5,182</b>	<b>\$ -</b>	<b>\$ 17,914</b>	<b>\$ 17,914</b>	<b>\$ -</b>	<b>\$ 61,747</b>	<b>\$ 61,747</b>	<b>\$ -</b>
PLUS GENERAL RESERVE	-	-	-	-	-	-	300	300	-
LESS INTRA-CITY EXPENSES	(70)	(70)	-	(77)	(77)	-	(1,607)	(1,607)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,112</b>	<b>\$ 5,112</b>	<b>\$ -</b>	<b>\$ 17,837</b>	<b>\$ 17,837</b>	<b>\$ -</b>	<b>\$ 60,440</b>	<b>\$ 60,440</b>	<b>\$ -</b>

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

Personnel Control Reports

**NEW YORK CITY  
PERSONNEL CONTROL REPORT  
REPORT NO. 4A**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

	FT & FTE POSITIONS			PERSONAL SERVICE COSTS					FT & FTE POSITIONS			PERSONAL SERVICE COSTS				
	CURRENT MONTH			CURRENT MONTH		YEAR-TO-DATE			FISCAL YEAR 2009 PROJECTIONS			FISCAL YEAR 2009 PROJECTIONS				
	ACTUAL	PLAN *		ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)	
<b>UNIFORM FORCES</b>																
POLICE DEPT.	52,617	52,508	\$ 304	\$ 304	\$ -	\$ 917	\$ 917	\$ -	51,210	51,210	-	\$ 4,024	\$ 4,024	\$ -		
FIRE DEPT.	16,495	16,526	114	114	-	335	335	-	16,109	16,109	-	1,414	1,414	-		
DEPT. OF CORRECTION	10,605	10,819	69	69	-	201	201	-	10,928	10,928	-	848	848	-		
SANITATION DEPT.	9,907	9,987	53	53	-	165	165	-	9,829	9,829	-	739	739	-		
<b>HEALTH &amp; WELFARE</b>																
ADMIN. FOR CHILD SERVICES	7,052	7,049	30	30	-	96	96	-	7,080	7,080	-	391	391	-		
DEPT. OF SOCIAL SERVICES	13,968	15,160	52	52	-	166	166	-	15,129	15,129	-	688	688	-		
DEPT. OF HOMELESS SERVICES	2,100	2,039	9	9	-	28	28	-	2,227	2,227	-	117	117	-		
HEALTH & MENTAL HYGIENE	6,691	6,730	30	30	-	88	88	-	7,046	7,046	-	403	403	-		
<b>OTHER AGENCIES</b>																
ENVIRONMENTAL PROTECTION	6,243	6,492	32	32	-	99	99	-	6,400	6,400	-	400	400	-		
TRANSPORTATION DEPT.	4,876	4,245	29	29	-	86	86	-	5,041	5,041	-	349	349	-		
PARKS & RECREATION DEPT.	7,309	7,772	23	23	-	80	80	-	7,188	7,188	-	266	266	-		
CITYWIDE ADMIN. SERVICES	2,124	2,271	10	10	-	31	31	-	2,323	2,323	-	134	134	-		
ALL OTHER	30,903	29,987	143	143	-	450	450	-	30,428	30,428	-	1,895	1,895	-		
<b>COVERED ORGANIZATIONS</b>																
DEPT. OF EDUCATION	140,533	139,572	982	982	-	1,479	1,479	-	139,114	139,114	-	12,448	12,448	-		
<b>OTHER</b>																
MISCELLANEOUS BUDGET	-	-	189	189	-	625	625	-	-	-	-	4,062	4,062	-		
PENSION CONTRIBUTIONS	-	-	509	509	-	1,527	1,527	-	-	-	-	6,296	6,296	-		
<b>TOTAL</b>	<b>311,423</b>	<b>311,157</b>	<b>\$ 2,578</b>	<b>\$ 2,578</b>	<b>\$ -</b>	<b>\$ 6,373</b>	<b>\$ 6,373</b>	<b>\$ -</b>	<b>310,052</b>	<b>310,052</b>	<b>-</b>	<b>\$ 34,474</b>	<b>\$ 34,474</b>	<b>\$ -</b>		

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

**NEW YORK CITY  
PERSONNEL CONTROL REPORT  
REPORT NO. 4B**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

	<u>FULL-TIME POSITIONS</u>			<u>FULL-TIME POSITIONS</u>		
	<u>CURRENT MONTH</u>			<u>FISCAL YEAR 2009 PROJECTIONS</u>		
	<b>ACTUAL</b>	<b>PLAN</b>	<b>BETTER/ (WORSE)</b>	<b>FORECAST</b>	<b>PLAN</b>	<b>BETTER/ (WORSE)</b>
<b>UNIFORM FORCES</b>						
POLICE DEPT.	50,825	50,825	-	49,428	49,428	-
FIRE DEPT.	16,409	16,409	-	16,050	16,050	-
DEPT. OF CORRECTION	10,549	10,549	-	10,875	10,875	-
SANITATION DEPT.	9,819	9,819	-	9,692	9,692	-
<b>HEALTH &amp; WELFARE</b>						
ADMIN. FOR CHILD SERVICES	6,985	6,985	-	7,022	7,022	-
DEPT. OF SOCIAL SERVICES	13,947	13,947	-	15,126	15,126	-
DEPT. OF HOMELESS SERVICES	2,098	2,098	-	2,221	2,221	-
HEALTH & MENTAL HYGIENE	5,215	5,215	-	5,635	5,635	-
<b>OTHER AGENCIES</b>						
ENVIRONMENTAL PROTECTION	5,918	5,918	-	6,127	6,127	-
TRANSPORTATION DEPT.	4,373	4,373	-	4,807	4,807	-
PARKS & RECREATION DEPT.	3,735	3,735	-	3,586	3,586	-
CITYWIDE ADMIN. SERVICES	1,920	1,920	-	2,060	2,060	-
ALL OTHER	26,116	26,116	-	26,700	26,700	-
<b>COVERED ORGANIZATIONS</b>						
DEPT. OF EDUCATION	124,528	124,528	-	122,144	122,144	-
<b>TOTAL</b>	<b>282,437</b>	<b>282,437</b>	<b>-</b>	<b>281,473</b>	<b>281,473</b>	<b>-</b>

## **NOTES TO REPORTS NO. 4, 4A AND 4B**

Until further detailed monthly expenditures and headcount are developed, plan and actuals are equal. Fiscal year plan reflects the November 2008 Financial Plan.

There are 311,423 filled positions as of September of which 282,437 are full-time positions and 28,986 are full-time equivalent positions. Of the 311,423 filled positions, 270,041 are estimated to be wholly or partially city funded. For the fiscal year (June 30, 2009) 281,473 of the 310,052 positions are full-time and 267,151 of the 310,052 positions are estimated to be city funded positions.

# **Report No. 5**

## Capital Commitments

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

DESCRIPTION	MONTH: SEPTEMBER		FISCAL YEAR: 2009		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
<b>TRANSIT</b>	\$0.0 (C) 0.0 (N)	\$0.0 (C) 0.0 (N)	\$36.3 (C) 0.0 (N)	\$34.6 (C) 0.0 (N)	\$96.1 (C) 32.2 (N)
<b>HIGHWAY AND STREETS</b>	34.8 (C) 4.1 (N)	26.6 (C) 2.5 (N)	68.2 (C) 4.1 (N)	62.6 (C) 2.9 (N)	474.0 (C) 227.4 (N)
<b>HIGHWAY BRIDGES</b>	10.9 (C) 0.0 (N)	0.0 (C) 0.0 (N)	12.0 (C) 0.0 (N)	23.6 (C) 0.0 (N)	679.2 (C) 87.7 (N)
<b>WATERWAY BRIDGES</b>	0.8 (C) 0.0 (N)	0.0 (C) 0.0 (N)	3.8 (C) 0.0 (N)	10.6 (C) 0.0 (N)	274.7 (C) 143.1 (N)
<b>WATER SUPPLY</b>	6.9 (C) 0.0 (N)	0.0 (C) 0.0 (N)	4.2 (C) 0.0 (N)	4.5 (C) 0.0 (N)	312.9 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	11.9 (C) 0.0 (N)	12.0 (C) 0.0 (N)	72.0 (C) 0.0 (N)	15.3 (C) 0.0 (N)	880.2 (C) 0.0 (N)
<b>SEWERS</b>	1.6 (C) 0.0 (N)	28.6 (C) 0.0 (N)	4.5 (C) 0.0 (N)	40.7 (C) 0.0 (N)	206.9 (C) 0.0 (N)
<b>WATER POLLUTION CONTROL</b>	30.5 (C) 0.0 (N)	115.6 (C) 0.0 (N)	800.5 (C) 0.0 (N)	138.2 (C) 0.0 (N)	1,609.8 (C) 3.3 (N)
<b>ECONOMIC DEVELOPMENT</b>	24.6 (C) 0.0 (N)	1.1 (C) 0.0 (N)	49.1 (C) 1.2 (N)	21.4 (C) 1.2 (N)	1,076.0 (C) 339.7 (N)
<b>EDUCATION</b>	(1.9) (C) 0.0 (N)	0.0 (C) 0.0 (N)	148.1 (C) 150.0 (N)	150.0 (C) 151.7 (N)	1,119.8 (C) 1,666.2 (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: 2009		FISCAL YEAR PLAN
	CURRENT MONTH		YEAR-TO-DATE		
	ACTUAL	PLAN	ACTUAL	PLAN	
CORRECTION	0.2 (C)	0.0 (C)	9.2 (C)	73.9 (C)	215.7 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	3.8 (N)	3.8 (N)
SANITATION	2.3 (C)	19.8 (C)	7.6 (C)	54.6 (C)	729.3 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	5.1 (N)
POLICE	6.3 (C)	54.7 (C)	8.4 (C)	57.2 (C)	1,124.5 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
FIRE	2.9 (C)	0.5 (C)	11.0 (C)	3.8 (C)	252.0 (C)
	(0.0) (N)	0.1 (N)	0.0 (N)	0.1 (N)	30.7 (N)
HOUSING	1.5 (C)	6.0 (C)	12.2 (C)	12.5 (C)	758.5 (C)
	1.8 (N)	0.0 (N)	1.7 (N)	0.0 (N)	186.5 (N)
HOSPITALS	19.7 (C)	133.0 (C)	54.7 (C)	259.4 (C)	414.3 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
PUBLIC BUILDINGS	3.1 (C)	3.0 (C)	7.7 (C)	4.7 (C)	569.3 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	(0.1) (N)	(0.1) (N)
PARKS	26.9 (C)	0.2 (C)	42.6 (C)	11.8 (C)	1,140.9 (C)
	0.6 (N)	0.0 (N)	2.2 (N)	0.7 (N)	235.1 (N)
ALL OTHER DEPARTMENTS	38.4 (C)	39.4 (C)	166.0 (C)	172.3 (C)	4,061.1 (C)
	14.9 (N)	0.1 (N)	16.7 (N)	32.7 (N)	304.6 (N)
TOTAL	\$221.4 (C)	\$440.6 (C)	\$1,518.3 (C)	\$1,151.6 (C)	\$15,995.4 (C)
	\$21.4 (N)	\$2.8 (N)	\$176.0 (N)	\$193.0 (N)	\$3,265.5 (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: 2009**

**City Funds:**

Total Authorized Commitment Plan	\$15,996
Less: Reserve for Unattained Commitments	<u>(4,458)</u>
Commitment Plan	<u>\$11,537</u>

**Non-City Funds:**

Total Authorized Commitment Plan	\$3,266
Less: Reserve for Unattained Commitments	<u>0</u>
Commitment Plan	<u>\$3,266</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2009 Adopted Capital Commitment plan of \$15,996 million rather than the Financial Plan level of \$11,537 million. The additional \$4,458 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 Queensboro Bridge, totaling \$3.8 million, slipped from July 2008 to December 2008. Reconstruction of the Manhattan Bridge, totaling \$2.7 million, slipped from August 2008 to December 2008
  
- Correction - Correction facilities, construction, reconstruction and improvements, City-wide, totaling \$26.4 million, slipped from July and August 2008 to December 2008. Purchase of Vehicles for the Department of Correction, totaling \$7.3 million, slipped from July 2008 to December 2008. Purchase of computer equipment, totaling \$11.9 million, slipped from July and August 2008 to December 2008. Riker's Island Infrastructure, totaling \$17.6 million, slipped from July 2008 to December 2008. Various slippages and advances account for the remaining variance.
  
- Economic Development - Acquisition and site development for commercial redevelopment, City-wide totaling \$15.1 million, advanced from June 2009 to September 2008. Commercial revitalization, City-wide, totaling \$5.3 million, advanced from June 2009 to September 2008. Modernization and reconstruction of piers, City-wide, totaling \$2.6 million, advanced from June 2009 to August and September 2008. International Business Development, totaling \$2.5 million, advanced from June 2009 to September 2008. Various slippages and advances account for the remaining variance.
  
- Fire - Fire Department facility improvements, City-wide, totaling \$6.6 million, advanced from December 2008 thru May 2009 to July thru September 2008. Various slippages and advances account for the remaining variance.

- Highway Bridges - Design cost for bridge facilities, City-wide, totaling \$2.1 million, slipped from August 2008 to December 2008. Reconstruction of the 145<sup>th</sup> street Bridge, totaling \$2.3 million, slipped from August 2008 to December 2008. Various slippages and advances account for the remaining variance.
- Highways - Improvements to Highway Department Facilities, totaling \$5.7 million, advanced from January and June 2009 to August and September 2008. Land acquisition for streets and sewers, totaling \$5.1 million, slipped from September 2008 to December 2008. Sidewalk reconstruction, totaling \$7.1 million, slipped from August and September 2008 to December 2008. Resurfacing of streets, City-wide, totaling \$23.1 million, advanced from June 2009 to August 2008. Reconstruction of Woodrow Road, Staten Island, totaling \$2.4 million, slipped from September 2008 to December 2008. Various slippages and advances account for the remaining variance.
- Parks - Construction and reconstruction of playgrounds and recreation facilities, totaling \$3.3 million, advanced from June 2009 to August and September 2008. Miscellaneous parks and playgrounds, City-wide, totaling \$7.6 million, advanced from May and June 2009 to August and September 2008. Construction and reconstruction of Ferry Point Park, totaling \$6.0 million, advanced from May and June 2009 to September 2008. Street and Park Tree Planting City-wide, totaling \$9.8 million, advanced from April and June 2009 to August and September 2008. Computer equipment for the Department of Parks and Recreation, totaling \$2.8 million, advanced from May and June 2009 to July thru September 2008. Park improvements City-wide, totaling \$2.4 million advanced from May and June 2009 to July thru September 2008. Construction of Roberto Clemente State Park, totaling \$10.0 million, slipped from August 2008 to December 2008. Various slippages and advances account for the remaining variance.
- Police - Purchase of ultra high frequency radio telephone equipment, totaling \$31.8 million, slipped from September 2008 to December 2008. Equipment for the Harbor Unit, totaling \$3.3 million, slipped from September 2008 to December 2008. Acquisition of vehicles, totaling \$10.2 million, slipped from September 2008 to December 2008. Purchase of New equipment for the Police Department, totaling \$ 2.4 million, slipped from September 2008 to December 2008. Various slippages and advances account for the remaining variance.

- Sanitation - Purchase of collection trucks and equipment, totaling \$4.8 million, slipped from July and September 2008 to December 2008. Improvements to garages and other facilities, totaling \$3.8 million, slipped from July and September 2008 to December 2008. Construction of sanitation garage for District 1/2/5 totaling \$25.0 million, slipped from August and September 2008 to December 2008. Construction of sanitation garage for District 6/8/8A, totaling \$6.7 million, slipped from July thru September 2008 to December 2008. Construction of salt sheds, City-wide, totaling \$3.6 million, slipped from July thru September 2008 to December 2008. Various slippages and advances account for the remaining variance.
  
- Sewers - Construction and reconstruction of sanitary and combined sewers, City-wide, totaling \$10.3 million, slipped from July thru September 2008 to December 2008. Construction of sanitary sewers, City-wide, totaling \$17.9 million, slipped from September 2008 to December 2008. City-wide mapping of sewer system, totaling \$4.5 million, slipped from July 2008 to December 2008. Sewer Contracts in conjunction with the Department of Transportation, totaling \$3.0 million, slipped from July thru September 2008 to December 2008. Various slippages and advances account for the remaining variance.
  
- Water Mains - Water main extension, City-wide, totaling \$3.7 million, slipped from September 2008 to December 2008. Trunk main extensions and improvements, totaling \$9.3 million, slipped from July thru September 2008 to December 2008. Construction of the Croton Filtration Plant, totaling \$2.7 million, advanced from January and April thru June 2009 to September 2008. Improvements to structures on watersheds outside the City, totaling \$65.8 advanced from June 2009 to July thru September 2008. Various slippages and advances account for the remaining variance.
  
- Water Pollution Control - Ward's Island Water Pollution Control Plant, totaling \$10.7 million, advanced from June 2009 to July thru September 2008. Reconstruction of water pollution control projects, City-wide, totaling \$20.3 million, advanced from October and December 2008 and June 2009 to July thru September 2008. Construction of combined sewer overflow abatement, totaling \$8.0 million, advanced from April 2009 to September 2008. Engineering, architecture and administrative cost associated with construction at the Department of Environmental Protection, totaling \$3.5 million, advanced from June 2009 to August and September 2008. Upgrade of the Newtown Creek Water Pollution Control Plant, totaling \$610.3 million, advanced from June 2009 to July and August 2008.

Bionutrient removal facilities, City-wide, totaling \$3.6 million, advanced from June 2009 to August and September 2008. Various slippages and advances account for the remaining variance.

Others

- Purchase of EDP equipment, totaling \$8.9 million, advanced from June 2009 to July thru September 2008.
- Construction, reconstruction, improvements, acquisitions, outfitting and equipment for libraries in Queens, totaling \$12.1 million, slipped from July and August 2008 to December 2008. Various slippages and advances account for the remaining variance.
- Purchase of electronic data processing equipment, totaling \$50.9 million, advanced from June 2009 to July thru September 2008. Purchase of electronic data processing equipment for FISA, totaling \$5.4 million, advanced from June 2009 to July thru September 2008. Cost of Financing Capital Expenditures, totaling \$5.8 million, occurred in August and September 2008.
- Funding for the 52<sup>nd</sup> Street Project, totaling \$9.9 million, slipped from September 2008 to January 2009. Alliance Of Resident Theaters, totaling \$6.5 million, slipped from August 2008 to January 2009. Improvements to the Brooklyn Museum, totaling \$10.0 million, slipped from August 2008 to January 2009. Improvements to Lincoln Center, totaling \$7.0 million, slipped from August 2008 to January 2009. The Weeksville Master Plan, totaling \$6.8 million, slipped from September 2008 to January 2009.
- Installation of street lighting, City-wide, totaling \$6.0 million, slipped from July and August 2008 to December 2008.

3. Variances in year-to-date commitments of non-City funds through September occurred in the Department of Transportation and the Department of Information Technology and Telecommunications.

Others

- Installation of street lighting, City-wide, totaling \$23.5 million, slipped from July and August 2008 to December 2008.
- The installation and construction of the ECTP Emergency Communication Systems and facilities, totaling 8.4 million, advanced from June 2009 to September 2008.

# **Report No. 5A**

Capital Cash Flow

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

DESCRIPTION	MONTH: SEPTEMBER		FISCAL YEAR 2009	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
TRANSIT	\$0.9 (C)		\$0.9 (C)	\$38.0 (C)
	0.0 (N)		0.0 (N)	8.1 (N)
HIGHWAY AND STREETS	20.3 (C)		56.3 (C)	294.2 (C)
	1.2 (N)		5.1 (N)	73.3 (N)
HIGHWAY BRIDGES	14.5 (C)		34.9 (C)	317.3 (C)
	0.4 (N)		0.6 (N)	26.1 (N)
WATERWAY BRIDGES	11.9 (C)		36.0 (C)	221.6 (C)
	4.7 (N)		24.1 (N)	144.3 (N)
WATER SUPPLY	7.4 (C)		34.6 (C)	162.2 (C)
	0.0 (N)		0.0 (N)	0.0 (N)
WATER MAINS, SOURCES & TREATMENT	91.8 (C)		286.1 (C)	1,084.5 (C)
	0.0 (N)		0.0 (N)	0.1 (N)
SEWERS	10.4 (C)		40.2 (C)	95.8 (C)
	0.0 (N)		0.0 (N)	0.2 (N)
WATER POLLUTION CONTROL	82.2 (C)		228.6 (C)	992.9 (C)
	0.8 (N)		2.6 (N)	14.8 (N)
ECONOMIC DEVELOPMENT	18.9 (C)		32.9 (C)	254.3 (C)
	0.5 (N)		14.5 (N)	106.2 (N)
EDUCATION	20.8 (C)		29.3 (C)	469.8 (C)
	379.2 (N)		770.8 (N)	2,464.7 (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 2009	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
<b>CORRECTION</b>	6.1 (C)		24.7 (C)	90.6 (C)
	0.0 (N)		0.0 (N)	1.0 (N)
<b>SANITATION</b>	20.1 (C)		71.8 (C)	295.0 (C)
	0.0 (N)		0.2 (N)	2.3 (N)
<b>POLICE</b>	6.6 (C)		20.8 (C)	232.7 (C)
	0.0 (N)		0.0 (N)	0.0 (N)
<b>FIRE</b>	11.8 (C)		28.1 (C)	118.2 (C)
	0.2 (N)		3.0 (N)	12.0 (N)
<b>HOUSING</b>	17.0 (C)		93.2 (C)	293.7 (C)
	4.4 (N)		20.0 (N)	82.3 (N)
<b>HOSPITALS</b>	5.1 (C)		27.5 (C)	111.9 (C)
	0.0 (N)		0.0 (N)	0.0 (N)
<b>PUBLIC BUILDINGS</b>	9.1 (C)		24.0 (C)	189.4 (C)
	0.0 (N)		0.5 (N)	0.5 (N)
<b>PARKS</b>	21.9 (C)		107.7 (C)	501.6 (C)
	2.9 (N)		6.8 (N)	71.0 (N)
<b>ALL OTHER DEPARTMENTS</b>	108.5 (C)		292.5 (C)	1,485.3 (C)
	8.2 (N)		21.3 (N)	108.6 (N)
<b>TOTAL</b>	<b>\$485.2 (C)</b>		<b>\$1,470.1 (C)</b>	<b>\$7,249.2 (C)</b>
	<b>\$402.6 (N)</b>		<b>\$869.4 (N)</b>	<b>\$3,115.3 (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 2009**

	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	\$3,835	\$133	\$642	\$248	\$37	\$2,571	\$3,010	\$28	\$658	\$323	\$26	\$2,825	\$14,336	\$277	\$14,613			
OTHER TAXES	489	1,048	3,201	1,200	1,182	2,708	2,336	991	2,094	2,122	916	3,477	21,764	501	22,265			
FEDERAL GRANTS	157	88	205	179	190	442	362	392	521	540	396	512	3,984	1,832	5,816			
STATE GRANTS	150	317	841	269	534	908	335	194	3,405	618	1,485	1,002	10,058	1,610	11,668			
OTHER CATEGORICAL	51	77	35	25	68	61	144	45	61	108	63	103	841	234	1,075			
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	-	-	-	-	-	-	(5)	(10)	(15)	340	325			
MISCELLANEOUS REVENUES	618	302	382	329	334	225	366	224	262	350	526	296	4,214	-	4,214			
CAPITAL INTER-FUND TRANSFERS	-	14	19	25	24	20	70	23	28	34	43	23	323	141	464			
<b>SUBTOTAL</b>	<b>5,300</b>	<b>1,979</b>	<b>5,325</b>	<b>2,275</b>	<b>2,369</b>	<b>6,935</b>	<b>6,623</b>	<b>1,897</b>	<b>7,029</b>	<b>4,095</b>	<b>3,450</b>	<b>8,228</b>	<b>55,505</b>	<b>4,935</b>	<b>60,440</b>			
<b>PRIOR</b>																		
OTHER TAXES	504	231	17	-	-	-	-	-	-	-	-	-	752	-	752			
FEDERAL GRANTS	302	180	320	276	68	105	131	29	59	75	25	83	1,653	308	1,961			
STATE GRANTS	120	293	449	160	102	151	59	143	142	35	66	83	1,803	802	2,605			
OTHER CATEGORICAL	6	12	67	6	2	3	13	25	10	8	8	44	204	125	329			
UNRESTRICTED	-	-	63	-	-	179	-	-	-	-	-	-	242	-	242			
MISC. REVENUE/CAPITAL IFA	101	-	-	-	-	-	-	-	-	-	-	-	101	(101)	-			
<b>SUBTOTAL</b>	<b>1,033</b>	<b>716</b>	<b>916</b>	<b>442</b>	<b>172</b>	<b>438</b>	<b>203</b>	<b>197</b>	<b>211</b>	<b>118</b>	<b>99</b>	<b>210</b>	<b>4,755</b>	<b>1,134</b>	<b>5,889</b>			
<b>CAPITAL</b>																		
CAPITAL TRANSFERS	514	110	1,194	803	570	895	773	757	754	781	792	961	8,904	(1,655)	7,249			
FEDERAL AND STATE	273	227	91	359	372	89	459	47	408	379	120	480	3,304	(189)	3,115			
<b>OTHER</b>																		
SENIOR COLLEGES	419	1	-	1	262	-	123	262	261	316	1	439	2,085	(418)	1,667			
HOLDING ACCT. & OTHER ADJ.	5	(1)	(3)	23	(24)	-	-	-	-	-	-	-	-	-	-			
OTHER SOURCES	-	33	182	290	-	-	-	-	-	-	-	-	505	-	505			
<b>TOTAL INFLOWS</b>	<b>\$7,544</b>	<b>\$3,065</b>	<b>\$7,705</b>	<b>\$4,193</b>	<b>\$3,721</b>	<b>\$8,357</b>	<b>\$8,181</b>	<b>\$3,160</b>	<b>\$8,663</b>	<b>\$5,689</b>	<b>\$4,462</b>	<b>\$10,318</b>	<b>\$75,058</b>	<b>\$3,807</b>	<b>\$78,865</b>			
<b>CASH OUTFLOWS</b>																		
<b>CURRENT</b>																		
PS	\$1,378	\$1,819	\$2,513	\$3,095	\$2,712	\$2,697	\$2,974	\$2,650	\$2,699	\$2,673	\$3,258	\$3,952	\$32,420	\$2,054	\$34,474			
OTPS	1,170	1,496	1,837	1,896	1,685	1,967	2,032	1,959	2,414	1,948	1,867	2,667	22,938	1,321	24,259			
DEBT SERVICE	33	11	12	18	31	14	16	12	12	92	54	1,402	1,707	-	1,707			
<b>SUBTOTAL</b>	<b>2,581</b>	<b>3,326</b>	<b>4,362</b>	<b>5,009</b>	<b>4,428</b>	<b>4,678</b>	<b>5,022</b>	<b>4,621</b>	<b>5,125</b>	<b>4,713</b>	<b>5,179</b>	<b>8,021</b>	<b>57,065</b>	<b>3,375</b>	<b>60,440</b>			
<b>PRIOR</b>																		
PS	1,307	1,249	41	77	210	25	184	107	25	25	25	25	3,300	-	3,300			
OTPS	948	335	35	82	100	50	50	200	50	50	50	50	2,000	-	2,000			
OTHER TAXES	88	221	-	-	-	-	-	-	-	-	-	-	309	-	309			
DISALLOWANCE RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,115	1,115			
<b>SUBTOTAL</b>	<b>2,343</b>	<b>1,805</b>	<b>76</b>	<b>159</b>	<b>310</b>	<b>75</b>	<b>234</b>	<b>307</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>5,609</b>	<b>1,115</b>	<b>6,724</b>			
<b>CAPITAL</b>																		
CITY DISBURSEMENTS	490	495	485	531	765	605	627	728	468	699	562	794	7,249	-	7,249			
FEDERAL AND STATE	445	22	403	27	432	73	497	43	493	42	538	100	3,115	-	3,115			
<b>OTHER</b>																		
SENIOR COLLEGES	103	164	80	256	90	130	130	130	130	129	195	130	1,667	-	1,667			
OTHER USES	123	-	-	-	-	-	-	-	-	-	-	382	505	-	505			
<b>TOTAL OUTFLOWS</b>	<b>\$6,085</b>	<b>\$5,812</b>	<b>\$5,406</b>	<b>\$5,982</b>	<b>\$6,025</b>	<b>\$5,561</b>	<b>\$6,510</b>	<b>\$5,829</b>	<b>\$6,291</b>	<b>\$5,658</b>	<b>\$6,549</b>	<b>\$9,502</b>	<b>\$75,210</b>	<b>\$4,490</b>	<b>\$79,700</b>			
<b>NET CASH FLOW</b>	<b>\$1,459</b>	<b>(\$2,747)</b>	<b>\$2,299</b>	<b>(\$1,789)</b>	<b>(\$2,304)</b>	<b>\$2,796</b>	<b>\$1,671</b>	<b>(\$2,669)</b>	<b>\$2,372</b>	<b>\$31</b>	<b>(\$2,087)</b>	<b>\$816</b>	<b>(\$152)</b>	<b>(\$683)</b>	<b>(\$835)</b>			
<b>BEGINNING BALANCE</b>	<b>\$5,359</b>	<b>\$6,818</b>	<b>\$4,071</b>	<b>\$6,370</b>	<b>\$4,581</b>	<b>\$2,277</b>	<b>\$5,073</b>	<b>\$6,744</b>	<b>\$4,075</b>	<b>\$6,447</b>	<b>\$6,478</b>	<b>\$4,391</b>	<b>\$5,359</b>					
<b>ENDING BALANCE</b>	<b>\$6,818</b>	<b>\$4,071</b>	<b>\$6,370</b>	<b>\$4,581</b>	<b>\$2,277</b>	<b>\$5,073</b>	<b>\$6,744</b>	<b>\$4,075</b>	<b>\$6,447</b>	<b>\$6,478</b>	<b>\$4,391</b>	<b>\$5,207</b>	<b>\$5,207</b>					

**NEW YORK CITY  
MONTH-BY-MONTH CASH FLOW FORECAST  
SELECTED DETAIL  
REPORT NO. 6A**

**MONTH: SEPTEMBER  
FISCAL YEAR 2009**

(MILLIONS OF DOLLARS)

	ACTUAL			FORECAST										ADJUST-	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	12 Months	MENTS	TOTAL
<b>SENIOR COLLEGES</b>															
SENIOR COLLEGES COST (OUTFLOW)	(103)	(164)	(80)	(256)	(90)	(130)	(130)	(130)	(130)	(129)	(195)	(130)	(1,667)	-	(1,667)
SENIOR COLLEGES INFLOW - CURRENT	1	-	-	-	-	-	89	262	261	316	1	439	1,369	298	1,667
SENIOR COLLEGES INFLOW - PRIOR	418	1	-	1	262	-	34	-	-	-	-	-	716	(716)	-
NET SENIOR COLLEGES	316	(163)	(80)	(255)	172	(130)	(7)	132	131	187	(194)	309	418	(418)	-
<b>CAPITAL</b>															
<u>CURRENT CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	-	631	1,051	200	787	-	449	1,070	625	250	1,033	625	6,721	-	6,721
(INC)/DEC RESTRICTED CASH	39	(708)	(77)	403	(667)	625	203	(313)	129	531	(241)	336	260	(1,655)	(1,395)
SUBTOTAL	39	(77)	974	603	120	625	652	757	754	781	792	961	6,981	(1,655)	5,326
<u>PRIOR CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	-	334	389	350	338	-	-	-	-	-	-	-	1,411	-	1,411
(INC)/DEC RESTRICTED CASH	475	(147)	(169)	(150)	112	270	121	-	-	-	-	-	512	-	512
SUBTOTAL	475	187	220	200	450	270	121	-	-	-	-	-	1,923	-	1,923
<b>TOTAL CITY CAPITAL TRANSFERS</b>	<b>514</b>	<b>110</b>	<b>1,194</b>	<b>803</b>	<b>570</b>	<b>895</b>	<b>773</b>	<b>757</b>	<b>754</b>	<b>781</b>	<b>792</b>	<b>961</b>	<b>8,904</b>	<b>(1,655)</b>	<b>7,249</b>
<u>FEDERAL AND STATE - INFLOWS:</u>															
CURRENT	23	86	91	359	372	89	459	47	408	379	120	480	2,913	202	3,115
PRIOR	250	141	-	-	-	-	-	-	-	-	-	-	391	(391)	-
<b>TOTAL FEDERAL AND STATE INFLOWS</b>	<b>273</b>	<b>227</b>	<b>91</b>	<b>359</b>	<b>372</b>	<b>89</b>	<b>459</b>	<b>47</b>	<b>408</b>	<b>379</b>	<b>120</b>	<b>480</b>	<b>3,304</b>	<b>(189)</b>	<b>3,115</b>
<u>CAPITAL OUTFLOWS:</u>															
CITY DISBURSEMENTS	(490)	(495)	(485)	(531)	(765)	(605)	(627)	(728)	(468)	(699)	(562)	(794)	(7,249)	-	(7,249)
FEDERAL AND STATE	(445)	(22)	(403)	(27)	(432)	(73)	(497)	(43)	(493)	(42)	(538)	(100)	(3,115)	-	(3,115)
<b>TOTAL OUTFLOWS</b>	<b>(935)</b>	<b>(517)</b>	<b>(888)</b>	<b>(558)</b>	<b>(1,197)</b>	<b>(678)</b>	<b>(1,124)</b>	<b>(771)</b>	<b>(961)</b>	<b>(741)</b>	<b>(1,100)</b>	<b>(894)</b>	<b>(10,364)</b>	<b>-</b>	<b>(10,364)</b>
<u>NET CAPITAL:</u>															
NET CITY CAPITAL	24	(385)	709	272	(195)	290	146	29	286	82	230	167	1,655	(1,655)	-
NET NON-CITY CAPITAL	(172)	205	(312)	332	(60)	16	(38)	4	(85)	337	(418)	380	189	(189)	-
<b>NET TOTAL CAPITAL</b>	<b>(148)</b>	<b>(180)</b>	<b>397</b>	<b>604</b>	<b>(255)</b>	<b>306</b>	<b>108</b>	<b>33</b>	<b>201</b>	<b>419</b>	<b>(188)</b>	<b>547</b>	<b>1,844</b>	<b>(1,844)</b>	<b>-</b>

## **NOTES TO REPORT #6/6A**

### 1. **Beginning Balance**

The July 2008 beginning balance is consistent with the FY 2008 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. The June 2009 ending balance includes deferred revenue from FY 2010 prepaid Real Estate Taxes.

### 3. **Long Term Borrowings**

Long Term Borrowings are comprised of proceeds of City general obligation bonds 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.