

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

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Revenue	\$ 42,206	\$ 43,207	\$ 45,054	\$ 46,594	\$ 47,973
Year-to-Year		1,001	1,847	1,540	1,379
Change:		2.4%	4.3%	3.4%	3.0%
Expenses ¹					
Controllable Agency Expenses	20,856	21,138	20,687	21,221	21,789
Year-to-Year		282	(451)	534	568
Change:		1.4%	(2.1%)	2.6%	2.7%
Debt Service	4,956	5,115	6,055	6,365	6,624
Year-to-Year		159	940	310	259
Change:		3.2%	18.4%	5.1%	4.1%
Non-Controllable Expenses ²	18,291	20,596	22,028	23,572	24,904
Year-to-Year		2,305	1,432	1,544	1,332
Change:		12.6%	7.0%	7.0%	5.7%
Total Expenses	\$ 44,103	\$ 46,849	\$ 48,770	\$ 51,158	\$ 53,317
Year-to-Year		2,746	1,921	2,388	2,159
Change:		6.2%	4.1%	4.9%	4.2%
Operating Results - Surplus / (Deficit)	\$ (1,897)	\$ (3,642)	\$ (3,716)	\$ (4,564)	\$ (5,344)
Current Year Roll - (Cost)	(3,642)	-	-	-	-
Prior Year Roll - Benefit	2,813	3,642	-	-	-
Net Impact of Surplus Roll	\$ (829)	\$ 3,642	\$ -	\$ -	\$ -
Net Impact of Debt Defeasance	\$ 2,726	\$ -	\$ -	\$ -	\$ -
Gap to be Closed	\$ -	\$ -	\$ (3,716)	\$ (4,564)	\$ (5,344)

¹ Excludes the impact of prepayments and debt defeasances.

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

Note: as of FY2011 Adopted Budget (June 2010).