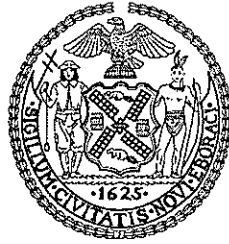


Financial Plan Statements  
for  
New York City  
August 2010



The City of New York



**This report contains Financial Plan Statements for August 2010 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 July 13, 2010.**

**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 "Simcha Felder", written over a horizontal line.

**Simcha Felder  
Deputy Comptroller of Accountancy and Budget  
Office of the Comptroller**

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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 2010 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 2010 and FY 2011 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.

Covered Organization Financial Plans are issued quarterly.

#### 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 2011 for OTPS purchase orders and contracts expected to be received by June 30, 2011 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 2011 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2011.

(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.

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**

## Financial Plan Summary



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

**MONTH: AUGUST  
FISCAL YEAR 2011**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2011		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>REVENUES:</b>									
TAXES									
GENERAL PROPERTY TAXES	\$ 110	\$ 110	\$ -	\$ 7,762	\$ 7,705	\$ 57	\$ 16,780	\$ 16,780	\$ -
OTHER TAXES	938	915	23	1,853	1,830	23	22,126	22,126	-
MISCELLANEOUS REVENUES	293	284	9	906	897	9	5,912	5,912	-
UNRESTRICTED INTGOVT. AID	-	-	-	-	-	-	14	14	-
LESS: INTRA-CITY REVENUES	(3)	(3)	-	(6)	(6)	-	(1,616)	(1,616)	-
DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
<b>SUBTOTAL</b>	<b>1,338</b>	<b>1,306</b>	<b>32</b>	<b>10,515</b>	<b>10,426</b>	<b>89</b>	<b>43,201</b>	<b>43,201</b>	<b>-</b>
OTHER CATEGORICAL GRANTS	116	116	-	122	122	-	1,235	1,235	-
CAPITAL INTER-FUND TRANSFERS	-	-	-	-	-	-	558	558	-
FEDERAL GRANTS	28	26	2	58	56	2	6,813	6,813	-
STATE GRANTS	2	2	-	27	27	-	11,352	11,352	-
<b>TOTAL REVENUES</b>	<b>\$ 1,484</b>	<b>\$ 1,450</b>	<b>\$ 34</b>	<b>\$ 10,722</b>	<b>\$ 10,631</b>	<b>\$ 91</b>	<b>\$ 63,159</b>	<b>\$ 63,159</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>									
PS	\$ 1,971	\$ 1,978	\$ 7	\$ 3,985	\$ 3,971	\$ (14)	\$ 36,462	\$ 36,462	\$ -
OTPS	2,334	2,004	(330)	9,457	8,950	(507)	25,783	25,783	-
DEBT SERVICE	16	66	50	111	121	10	2,093	2,093	-
GENERAL RESERVE	-	-	-	-	-	-	437	437	-
<b>SUBTOTAL</b>	<b>4,321</b>	<b>4,048</b>	<b>(273)</b>	<b>13,553</b>	<b>13,042</b>	<b>(511)</b>	<b>64,775</b>	<b>64,775</b>	<b>-</b>
LESS: INTRA-CITY EXPENSES	(3)	(3)	-	(6)	(6)	-	(1,616)	(1,616)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,318</b>	<b>\$ 4,045</b>	<b>\$ (273)</b>	<b>\$ 13,547</b>	<b>\$ 13,036</b>	<b>\$ (511)</b>	<b>\$ 63,159</b>	<b>\$ 63,159</b>	<b>\$ -</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ (2,834)</b>	<b>\$ (2,595)</b>	<b>\$ (239)</b>	<b>\$ (2,825)</b>	<b>\$ (2,405)</b>	<b>\$ (420)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Report No. 1A**

Month-by-Month Revenue and Obligation Forecast

**NEW YORK CITY**  
**MONTH - BY - MONTH - REVENUE AND OBLIGATION FORECAST**  
**REPORT NO. 1A**  
**(MILLIONS OF DOLLARS)**

**MONTH: AUGUST**  
**FISCAL YEAR 2011**

	ACTUAL		FORECAST										POST JUNE	TOTAL YEAR
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
<b>REVENUES:</b>														
TAXES														
GENERAL PROPERTY TAXES	\$ 7,652	\$ 110	\$ 928	\$ 429	\$ 41	\$ 2,879	\$ 3,342	\$ 60	\$ 926	\$ 401	\$ 20	\$ 43	\$ (51)	\$ 16,780
OTHER TAXES	915	938	2,769	1,306	962	2,529	2,608	1,190	2,557	1,912	866	3,264	310	22,126
MISCELLANEOUS REVENUES	613	293	377	405	312	359	610	328	431	479	596	709	400	5,912
UNRESTRICTED INTGOVT. AID	-	-	1	-	-	1	-	-	-	-	-	12	-	14
LESS: INTRA-CITY REVENUES	(3)	(3)	(86)	(130)	(26)	(82)	(240)	(75)	(91)	(167)	(18)	(295)	(400)	(1,616)
DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	(5)	(10)	-	(15)
<b>SUBTOTAL</b>	<b>9,177</b>	<b>1,338</b>	<b>3,989</b>	<b>2,010</b>	<b>1,289</b>	<b>5,686</b>	<b>6,320</b>	<b>1,503</b>	<b>3,823</b>	<b>2,625</b>	<b>1,459</b>	<b>3,723</b>	<b>259</b>	<b>43,201</b>
OTHER CATEGORICAL GRANTS	6	116	138	65	34	85	68	39	83	71	36	494	-	1,235
CAPITAL INTER-FUND TRANSFERS	-	-	17	21	77	35	29	28	130	31	28	37	125	558
FEDERAL GRANTS	30	28	137	401	376	411	483	563	1,042	583	543	602	1,614	6,813
STATE GRANTS	25	2	1,500	170	1,065	859	965	915	1,063	948	960	1,326	1,554	11,352
<b>TOTAL REVENUES:</b>	<b>\$ 9,238</b>	<b>\$ 1,484</b>	<b>\$ 5,781</b>	<b>\$ 2,667</b>	<b>\$ 2,841</b>	<b>\$ 7,076</b>	<b>\$ 7,865</b>	<b>\$ 3,048</b>	<b>\$ 6,141</b>	<b>\$ 4,258</b>	<b>\$ 3,026</b>	<b>\$ 6,182</b>	<b>\$ 3,552</b>	<b>\$ 63,159</b>
<b>EXPENDITURES:</b>														
PS	\$ 2,014	\$ 1,971	\$ 2,739	\$ 2,757	\$ 2,719	\$ 2,820	\$ 3,532	\$ 2,724	\$ 2,746	\$ 2,772	\$ 2,735	\$ 5,537	\$ 1,396	\$ 36,462
OTPS	7,123	2,334	2,285	1,448	1,000	1,637	1,322	1,456	1,534	1,234	1,737	2,169	504	25,783
DEBT SERVICE	95	16	175	34	135	126	71	243	347	446	138	267	-	2,093
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	437	437
<b>SUBTOTAL</b>	<b>9,232</b>	<b>4,321</b>	<b>5,199</b>	<b>4,239</b>	<b>3,854</b>	<b>4,583</b>	<b>4,925</b>	<b>4,423</b>	<b>4,627</b>	<b>4,452</b>	<b>4,610</b>	<b>7,973</b>	<b>2,337</b>	<b>64,775</b>
LESS: INTRA-CITY EXPENSES	(3)	(3)	(86)	(130)	(26)	(82)	(240)	(75)	(91)	(167)	(18)	(295)	(400)	(1,616)
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,229</b>	<b>\$ 4,318</b>	<b>\$ 5,113</b>	<b>\$ 4,109</b>	<b>\$ 3,828</b>	<b>\$ 4,501</b>	<b>\$ 4,685</b>	<b>\$ 4,348</b>	<b>\$ 4,536</b>	<b>\$ 4,285</b>	<b>\$ 4,592</b>	<b>\$ 7,678</b>	<b>\$ 1,937</b>	<b>\$ 63,159</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 9</b>	<b>\$ (2,834)</b>	<b>\$ 668</b>	<b>\$ (1,442)</b>	<b>\$ (987)</b>	<b>\$ 2,575</b>	<b>\$ 3,180</b>	<b>\$ (1,300)</b>	<b>\$ 1,605</b>	<b>\$ (27)</b>	<b>\$ (1,566)</b>	<b>\$ (1,496)</b>	<b>\$ 1,615</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: AUGUST  
FISCAL YEAR 2011**

<b>DESCRIPTION</b>	<b>INITIAL PLAN 7/13/2010</b>	<b>CHANGES FROM INITIAL PLAN</b>	<b>CHANGES FROM PREVIOUS FORECAST</b>
<b>REVENUES:</b>			
TAXES			
GENERAL PROPERTY TAXES	\$ 16,780	\$ -	\$ -
OTHER TAXES	22,126	-	-
MISCELLANEOUS REVENUES	5,912	-	-
UNRESTRICTED INTERGOVERNMENTAL AID	14	-	-
LESS:INTRA-CITY REVENUES	(1,616)	-	-
DISALLOWANCES	(15)	-	-
SUBTOTAL	43,201	-	-
OTHER CATEGORICAL GRANTS	1,235	-	-
CAPITAL INTERFUND TRANSFERS	558	-	-
FEDERAL GRANTS	6,813	-	-
STATE GRANTS	11,352	-	-
<b>TOTAL REVENUES</b>	<b>\$ 63,159</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>			
PERSONAL SERVICE	\$ 36,462	\$ -	\$ -
OTHER THAN PERSONAL SERVICE	25,783	-	-
DEBT SERVICE	2,093	-	-
GENERAL RESERVE	437	-	-
SUBTOTAL	64,775	-	-
LESS:INTRA-CITY EXPENDITURES	(1,616)	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,159</b>	<b>\$ -</b>	<b>\$ -</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: AUGUST  
FISCAL YEAR 2011**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2011		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>TAXES:</b>									
GENERAL PROPERTY TAXES	\$ 110	\$ 110	\$ -	\$ 7,762	\$ 7,705	\$ 57	\$ 16,780	\$ 16,780	\$ -
PERSONAL INCOME TAX	422	407	15	827	829	(2)	7,557	7,557	-
GENERAL CORPORATION TAX	-	-	-	-	-	-	2,478	2,478	-
BANKING CORPORATION TAX	-	-	-	-	-	-	839	839	-
UNINCORPORATED BUSINESS TAX	-	-	-	-	-	-	1,588	1,588	-
GENERAL SALES TAX	369	363	6	733	722	11	5,143	5,143	-
REAL PROPERTY TRANSFER TAX	59	53	6	128	106	22	628	628	-
MORTGAGE RECORDING TAX	29	40	(11)	67	80	(13)	455	455	-
COMMERCIAL RENT TAX	-	-	-	-	-	-	566	566	-
UTILITY TAX	35	30	5	35	30	5	383	383	-
OTHER TAXES	24	22	2	63	63	-	924	924	-
TAX AUDIT REVENUES *	-	-	-	-	-	-	622	622	-
TAX PROGRAM	-	-	-	-	-	-	-	-	-
STAR PROGRAM	-	-	-	-	-	-	943	943	-
<b>TOTAL TAXES</b>	<b>\$ 1,048</b>	<b>\$ 1,025</b>	<b>\$ 23</b>	<b>\$ 9,615</b>	<b>\$ 9,535</b>	<b>\$ 80</b>	<b>\$ 38,906</b>	<b>\$ 38,906</b>	<b>\$ -</b>
<b>MISCELLANEOUS REVENUES:</b>									
LICENSES/FRANCHISES/ETC.	36	34	2	92	90	2	481	481	-
INTEREST INCOME	2	2	-	3	3	-	48	48	-
CHARGES FOR SERVICES	26	24	2	80	78	2	751	751	-
WATER AND SEWER CHARGES	122	122	-	472	472	-	1,332	1,332	-
RENTAL INCOME	6	6	-	39	39	-	243	243	-
FINES AND FORFEITURES	75	74	1	142	141	1	848	848	-
MISCELLANEOUS	23	19	4	72	68	4	593	593	-
INTRA-CITY REVENUE	3	3	-	6	6	-	1,616	1,616	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 293</b>	<b>\$ 284</b>	<b>\$ 9</b>	<b>\$ 906</b>	<b>\$ 897</b>	<b>\$ 9</b>	<b>\$ 5,912</b>	<b>\$ 5,912</b>	<b>\$ -</b>

\* The financial plan as submitted on July 13, 2010 reflects \$622 million in Tax Audit Revenues, anticipated to be collected as follows:

	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	FISCAL YEAR 2011 PLAN
GENERAL SALES TAX	\$ -	\$ -	\$ 20
PERSONAL INCOME TAX	-	-	25
GENERAL CORPORATION TAX	-	-	381
COMMERCIAL RENT TAX	-	-	15
BANKING CORPORATION TAX	-	-	106
UTILITY TAX	-	-	8
UNINCORPORATED BUSINESS TAX	-	-	51
REAL PROPERTY TRANSFER TAX	-	-	7
OTHER TAXES	-	-	9
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 622</b>

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

**MONTH: AUGUST**  
**FISCAL YEAR 2011**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2011		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>UNRESTRICTED INTGOVT. AID</b>									
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	-	-	-
OTHER INTGOVT. AID	-	-	-	-	-	-	14	14	-
<b>TOTAL UNRESTRICTED INTG.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ -</b>
OTHER CATEGORICAL GRANTS	116	116	-	122	122	-	1,235	1,235	-
CAPITAL INTER-FUND TRANSFERS	-	-	-	-	-	-	558	558	-
LESS: INTRA-CITY REVENUES	(3)	(3)	-	(6)	(6)	-	(1,616)	(1,616)	-
LESS: DISALLOWANCES	-	-	-	-	-	-	(15)	(15)	-
<b>FEDERAL GRANTS</b>									
COMMUNITY DEVELOPMENT	18	18	-	23	23	-	247	247	-
WELFARE	-	-	-	-	-	-	2,747	2,747	-
EDUCATION	7	7	-	9	9	-	2,568	2,568	-
OTHER	3	1	2	26	24	2	1,251	1,251	-
<b>TOTAL FEDERAL GRANTS</b>	<b>\$ 28</b>	<b>\$ 26</b>	<b>\$ 2</b>	<b>\$ 58</b>	<b>\$ 56</b>	<b>\$ 2</b>	<b>\$ 6,813</b>	<b>\$ 6,813</b>	<b>\$ -</b>
<b>STATE GRANTS</b>									
WELFARE	-	-	-	-	-	-	2,051	2,051	-
EDUCATION	2	2	-	14	14	-	7,983	7,983	-
HIGHER EDUCATION	-	-	-	-	-	-	187	187	-
HEALTH AND MENTAL HYGIENE	-	-	-	-	-	-	445	445	-
OTHER	-	-	-	13	13	-	686	686	-
<b>TOTAL STATE GRANTS</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 27</b>	<b>\$ 27</b>	<b>\$ -</b>	<b>\$ 11,352</b>	<b>\$ 11,352</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,484</b>	<b>\$ 1,450</b>	<b>\$ 34</b>	<b>\$ 10,722</b>	<b>\$ 10,631</b>	<b>\$ 91</b>	<b>\$ 63,159</b>	<b>\$ 63,159</b>	<b>\$ -</b>



## **Report No. 4**

Obligation Analysis

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

**MONTH: AUGUST  
FISCAL YEAR 2011**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2011		
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>UNIFORM FORCES</b>									
POLICE DEPT.	\$ 398	\$ 344	\$ (54)	\$ 808	\$ 737	\$ (71)	\$ 4,470	\$ 4,470	\$ -
FIRE DEPT.	143	124	(19)	319	277	(42)	1,636	1,636	-
DEPT. OF CORRECTION	83	79	(4)	187	185	(2)	1,012	1,012	-
SANITATION DEPT.	115	75	(40)	457	354	(103)	1,346	1,346	-
<b>HEALTH &amp; WELFARE</b>									
ADMIN. FOR CHILD SERVICES	257	198	(59)	1,229	924	(305)	2,641	2,641	-
DEPT. OF SOCIAL SERVICES	571	772	201	1,660	1,892	232	8,406	8,406	-
DEPT. OF HOMELESS SERVICES	86	85	(1)	585	529	(56)	843	843	-
HEALTH & MENTAL HYGIENE	151	100	(51)	837	869	32	1,603	1,603	-
<b>OTHER AGENCIES</b>									
HOUSING PRESERVATION & DEV.	84	191	107	198	212	14	606	606	-
ENVIRONMENTAL PROTECTION	92	66	(26)	215	213	(2)	1,017	1,017	-
TRANSPORTATION DEPT.	113	46	(67)	263	217	(46)	689	689	-
PARKS & RECREATION DEPT.	42	35	(7)	81	81	-	319	319	-
DEPT. OF CITYWIDE ADMIN. SERVICES	38	19	(19)	887	940	53	1,154	1,154	-
ALL OTHER	326	204	(122)	1,068	1,240	172	3,188	3,188	-
<b>COVERED ORGANIZATIONS</b>									
DEPT. OF EDUCATION	850	783	(67)	2,677	2,257	(420)	18,611	18,611	-
HIGHER EDUCATION	80	44	(36)	136	87	(49)	773	773	-
HEALTH & HOSPITALS CORP.	-	2	2	-	2	2	184	184	-
<b>OTHER</b>									
MISCELLANEOUS BUDGET:									
FRINGE BENEFITS	202	199	(3)	448	408	(40)	3,997	3,997	-
TRANSIT SUBSIDIES	5	-	(5)	20	121	101	574	574	-
JUDGMENTS & CLAIMS	56	23	(33)	92	36	(56)	583	583	-
OTHER	37	15	(22)	122	185	63	981	981	-
PENSION CONTRIBUTIONS	576	578	2	1,153	1,155	2	7,612	7,612	-
DEBT SERVICE	16	66	50	111	121	10	2,093	2,093	-
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>\$ 4,321</b>	<b>\$ 4,048</b>	<b>\$ (273)</b>	<b>\$ 13,553</b>	<b>\$ 13,042</b>	<b>\$ (511)</b>	<b>\$ 64,338</b>	<b>\$ 64,338</b>	<b>\$ -</b>
PLUS GENERAL RESERVE	-	-	-	-	-	-	437	437	-
LESS INTRA-CITY EXPENSES	(3)	(3)	-	(6)	(6)	-	(1,616)	(1,616)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,318</b>	<b>\$ 4,045</b>	<b>\$ (273)</b>	<b>\$ 13,547</b>	<b>\$ 13,036</b>	<b>\$ (511)</b>	<b>\$ 63,159</b>	<b>\$ 63,159</b>	<b>\$ -</b>

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

Personnel Control Reports

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

**MONTH: AUGUST  
FISCAL YEAR 2011**

	FT & FTE POSITIONS		PERSONAL SERVICE COSTS						FT & FTE POSITIONS		PERSONAL SERVICE COSTS				
	CURRENT MONTH		CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR 2011 PROJECTIONS		FISCAL YEAR 2011 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.	50,989	51,000	\$ 324	\$ 311	\$ (13)	\$ 665	\$ 656	\$ (9)	50,442	50,442	-	\$ 4,200	\$ 4,200	\$ -	
FIRE DEPT.	16,011	16,276	117	113	(4)	243	228	(15)	15,779	15,779	-	1,501	1,501	-	
DEPT. OF CORRECTION	10,138	10,232	68	67	(1)	137	135	(2)	10,265	10,265	-	888	888	-	
SANITATION DEPT.	9,251	9,499	55	59	4	118	121	3	9,419	9,419	-	807	807	-	
<b>HEALTH &amp; WELFARE</b>															
ADMIN. FOR CHILD SERVICES	5,881	6,080	28	29	1	59	61	2	6,174	6,174	-	374	374	-	
DEPT. OF SOCIAL SERVICES	14,042	14,538	57	61	4	119	124	5	14,479	14,479	-	749	749	-	
DEPT. OF HOMELESS SERVICES	1,917	2,054	9	10	1	19	19	-	2,049	2,049	-	119	119	-	
HEALTH & MENTAL HYGIENE	5,396	5,905	29	28	(1)	59	59	-	6,400	6,400	-	390	390	-	
<b>OTHER AGENCIES</b>															
ENVIRONMENTAL PROTECTION	5,943	5,956	33	35	2	71	73	2	6,095	6,095	-	453	453	-	
TRANSPORTATION DEPT.	5,031	4,445	29	25	(4)	60	52	(8)	4,396	4,396	-	332	332	-	
PARKS & RECREATION DEPT.	9,405	8,998	29	27	(2)	58	52	(6)	5,757	5,757	-	246	246	-	
CITYWIDE ADMIN. SERVICES	2,295	2,584	11	12	1	23	23	-	2,280	2,280	-	139	139	-	
ALL OTHER	29,777	29,960	157	148	(9)	319	300	(19)	30,496	30,496	-	1,999	1,999	-	
<b>COVERED ORGANIZATIONS</b>															
DEPT. OF EDUCATION	136,239	137,403	247	276	29	434	505	71	135,778	135,778	-	12,598	12,598	-	
<b>OTHER</b>															
MISCELLANEOUS BUDGET	-	-	202	199	(3)	448	408	(40)	-	-	-	4,055	4,055	-	
PENSION CONTRIBUTIONS	-	-	576	578	2	1,153	1,155	2	-	-	-	7,612	7,612	-	
<b>TOTAL</b>	<b>302,315</b>	<b>304,930</b>	<b>\$ 1,971</b>	<b>\$ 1,978</b>	<b>\$ 7</b>	<b>\$ 3,985</b>	<b>\$ 3,971</b>	<b>\$ (14)</b>	<b>299,809</b>	<b>299,809</b>	<b>-</b>	<b>\$ 36,462</b>	<b>\$ 36,462</b>	<b>\$ -</b>	

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

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

**MONTH: AUGUST  
FISCAL YEAR 2011**

	FULL-TIME POSITIONS CURRENT MONTH			FULL-TIME POSITIONS FISCAL YEAR 2011		
	ACTUAL	PLAN	BETTER/ (WORSE)	FORECAST	PLAN	BETTER/ (WORSE)
<b>UNIFORM FORCES</b>						
POLICE DEPT.	50,224	50,115	(109)	48,934	48,934	-
FIRE DEPT.	15,922	16,218	296	15,719	15,719	-
DEPT. OF CORRECTION	10,089	10,159	70	10,214	10,214	-
SANITATION DEPT.	9,130	9,363	233	9,281	9,281	-
<b>HEALTH &amp; WELFARE</b>						
ADMIN. FOR CHILD SERVICES	5,830	6,019	189	6,112	6,112	-
DEPT. OF SOCIAL SERVICES	13,869	14,509	640	14,458	14,458	-
DEPT. OF HOMELESS SERVICES	1,911	2,048	137	2,048	2,048	-
HEALTH & MENTAL HYGIENE	4,909	4,980	71	5,187	5,187	-
<b>OTHER AGENCIES</b>						
ENVIRONMENTAL PROTECTION	5,717	5,814	97	5,968	5,968	-
TRANSPORTATION DEPT.	4,550	4,179	(371)	4,180	4,180	-
PARKS & RECREATION DEPT.	3,497	3,151	(346)	3,059	3,059	-
CITYWIDE ADMIN. SERVICES	2,048	2,081	33	1,988	1,988	-
ALL OTHER	25,567	25,415	(152)	25,969	25,969	-
<b>COVERED ORGANIZATIONS</b>						
DEPT. OF EDUCATION	121,095	120,709	(386)	119,084	119,084	-
<b>TOTAL</b>	<b>274,358</b>	<b>274,760</b>	<b>402</b>	<b>272,201</b>	<b>272,201</b>	<b>-</b>

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

The current month, year-to-date and fiscal year data in Reports No. 4, 4A & 4B reflect the Financial Plan submitted to the Financial Control Board on July 13, 2010.

There are 302,315 filled positions as of August of which 274,358 are full-time positions and 27,957 are full-time equivalent positions. Of the 302,315 filled positions, 262,624 are estimated to be wholly or partially city funded. For the fiscal year (June 30, 2011) 272,201 of the 299,809 positions are full-time and 260,382 of the 299,809 positions are estimated to be city funded positions.

In some instances prior year charges are reflected in FY 2011 year-to-date expenses. These will be journaled back to prior years at a later date.

**Police Department:** The \$(71) million year-to-date variance is primarily due to:

- \$(92) million in accelerated encumbrances, including \$(40) million for special expense, \$(21) million for rentals of land, buildings and structures, \$(10) million for general contractual services, \$(8) million for data processing equipment and \$(4) million for advertising.
- \$30 million in delayed encumbrances, including \$10 million for motor vehicles, \$4 million for motor vehicle fuel and \$4 million for general supplies and materials.
- \$(9) million in personal services, including \$(10) million in overtime, \$(5) million in full-time normal gross, offset by \$4 million in fringe benefits.

**Fire Department:** The \$(42) million year-to-date variance is primarily due to:

- \$(33) million in accelerated encumbrances, including \$(13) million for rentals of land, buildings and structures and \$(4) million for automotive supplies and materials.

- \$6 million in delayed encumbrances, primarily for general contractual services and heat, light and power.
- \$(15) million in personal services, primarily for overtime.

**Sanitation Department:** The \$(103) million year-to-date variance is primarily due to:

- \$(134) million in accelerated encumbrances, primarily for municipal waste export.
- \$28 million in delayed encumbrances, including \$12 million for general contractual services and \$6 million for other professional services.
- \$3 million in personal services.

**Administration for Children's Services:** The \$(305) million year-to-date variance is primarily due to:

- \$(371) million in accelerated encumbrances, including \$(168) million for children's charitable institutions, \$(46) million for child welfare services, \$(37) million for Special Education Facilities for the Institutionalized and Foster Care, \$(36) million for Heat Start, \$(26) million for day care of children, \$(26) million for direct foster care of children and \$(22) million for homemaking services.
- \$64 million in delayed encumbrances, including \$42 million for general fixed charges, \$6 million for rentals of land, buildings and structures and \$6 million for subsidized adoption.
- \$2 million in personal services.

**Department of Social Services:** The \$232 million year-to-date variance is primarily due to:

- \$246 million in delayed encumbrances, including \$135 million for medical assistance, \$72 million for public assistance, \$12 million for employment services, \$4 million for rentals of land, buildings and structures, \$3

million for protective services for adults and \$3 million for non-grant charges.

- \$(19) million in accelerated encumbrances, primarily due to office equipment maintenance, cleaning services and general contractual services.
- \$5 million in personal services, primarily due to full-time normal gross.

**Department of Homeless Services:** The \$(56) million year-to-date variance is primarily due to:

- \$(74) million in accelerated encumbrances, including \$(43) million for homeless family services, \$(25) million for homeless individual services and \$(3) million for rentals of land, buildings and structures.
- \$18 million in delayed encumbrances, primarily for security services and cleaning services.

**Department of Health and Mental Hygiene:** The \$32 million year-to-date variance is primarily due to:

- \$120 million in delayed encumbrances, including \$64 million for hospital contracts, \$25 million for AIDS services, \$15 million for rentals of land, buildings and structures, \$6 million for special clinical services and \$3 million for general supplies and materials.
- \$(88) million in accelerated encumbrances, including \$(46) million for general contractual services, \$(31) million for mental hygiene services and \$(5) million for other professional services.

**Department of Housing Preservation and Development:** The \$14 million year-to-date variance is primarily due to:

- \$65 million in delayed encumbrances, including \$60 million for Federal Section 8 Rent Subsidy.
- \$(50) million in accelerated encumbrances, including \$(30) million for general contractual services, \$(5) million for general maintenance and repairs, \$(4) million for in-rem maintenance costs and \$(3) million for



community consultant contracts.

- \$(1) million in personal services.

**Department of Transportation:** The \$(46) million year-to-date variance is primarily due to:

- \$(47) million in accelerated encumbrances, including \$(29) million for supplies and materials and \$(17) million for contractual services
- \$9 million in delayed encumbrances, primarily for heat, light and power.
- \$(8) million in personal services, including \$(4) million in full-time normal gross and \$(2) million in overtime.

**Department of Citywide Administrative Services:** The \$53 million year-to-date variance is primarily due to:

- \$68 million in delayed encumbrances, including \$56 million for heat, light and power, \$5 million for general contractual services and \$3 million for rentals of land, buildings and structures.
- \$(15) million in accelerated encumbrances, primarily for general maintenance and repairs and general supplies and materials.

**Department of Education:** The \$(420) million year-to-date variance is primarily due to:

- \$(491) million in OTPS, primarily due to accelerated encumbrances of \$(449) million for payments to contract schools and corporate schools, \$(168) million for direct educational services to students, \$(111) million for rentals of land, buildings and structures, \$(25) million for other professional services, \$(21) million for professional computer services, \$(18) million for maintenance and operation of infrastructure, \$(15) million for curriculum and professional development, \$(15) million for general contractual services, \$(10) million for data processing equipment, \$(9) million for fuel oil, \$(9) million for data processing supplies, \$(5) million for

general equipment and \$(3) million for payments for special schooling, offset by delayed encumbrances of \$97 million in transportation of pupils, \$64 million for general supplies and materials, \$50 million for food and forage supplies, \$45 million for NYC Transit Authority reduced fares for schoolchildren, \$38 million for heat, light and power, \$23 million for payments for surety bonds and insurance premiums, \$15 million for private bus companies reduced fares for schoolchildren, \$8 million for training program for city employees, \$7 million for telecommunications maintenance, \$7 million for other books, \$4 million for MTA Payroll Tax, \$3 million for library books and \$3 million for telephone and other communications.

- \$71 million in personal services, of which \$(4) million represents backpay that will be journaled to prior years and \$75 million represents the current year spending variance.

**Higher Education:** The \$(49) million year-to-date variance is primarily due to:

- \$(32) million in accelerated encumbrances primarily for advance to State of New York for CUNY Senior College Expenditures and security services.
- \$(17) million in personal services, primarily due to full-time normal gross.

**Miscellaneous:** The \$68 million year-to-date variance is primarily due to:

- \$(40) million in fringe benefits reflecting accelerated encumbrances.
- \$101 million in transit subsidies reflecting delayed encumbrances.
- \$(56) million in judgments and claims reflecting prior year charges.
- \$63 million in other.

**Debt Service:** The \$10 million year-to-date variance is primarily due to:

- \$42 million in delayed encumbrances primarily for general interest on bonds and blended component units.
- \$(32) million in accelerated encumbrances primarily for payments to counterparties and costs associated with financing.

## **Report No. 5**

### Capital Commitments

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

DESCRIPTION	MONTH: AUGUST		FISCAL YEAR: 2011		
	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
TRANSIT	\$0.0 (C)	\$0.0 (C)	\$0.0 (C)	\$0.0 (C)	\$183.0 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	32.2 (N)
HIGHWAY AND STREETS	2.1 (C)	9.7 (C)	11.0 (C)	18.2 (C)	568.7 (C)
	1.1 (N)	2.6 (N)	0.4 (N)	2.3 (N)	257.6 (N)
HIGHWAY BRIDGES	5.6 (C)	7.3 (C)	17.7 (C)	20.5 (C)	358.1 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	65.0 (N)
WATERWAY BRIDGES	0.6 (C)	0.0 (C)	2.2 (C)	1.5 (C)	35.8 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	20.8 (N)
WATER SUPPLY	(1.3) (C)	(1.9) (C)	1.8 (C)	0.0 (C)	22.1 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)
WATER MAINS, SOURCES & TREATMENT	25.1 (C)	7.3 (C)	41.8 (C)	23.2 (C)	988.0 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	4.9 (N)
SEWERS	1.1 (C)	27.3 (C)	12.4 (C)	39.5 (C)	433.1 (C)
	0.0 (N)	0.0 (N)	0.0 (N)	0.0 (N)	63.2 (N)
WATER POLLUTION CONTROL	17.1 (C)	0.0 (C)	25.1 (C)	0.0 (C)	631.4 (C)
	0.0 (N)	0.0 (N)	(0.1) (N)	0.0 (N)	8.9 (N)
ECONOMIC DEVELOPMENT	12.9 (C)	3.9 (C)	25.7 (C)	8.6 (C)	938.3 (C)
	6.0 (N)	0.0 (N)	7.1 (N)	1.7 (N)	189.1 (N)
EDUCATION	123.8 (C)	23.8 (C)	273.8 (C)	173.8 (C)	1,358.7 (C)
	129.9 (N)	29.9 (N)	379.9 (N)	279.9 (N)	1,063.1 (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: AUGUST		FISCAL YEAR: 2011		FISCAL YEAR PLAN
	CURRENT MONTH ACTUAL	PLAN	YEAR-TO-DATE ACTUAL	PLAN	
<b>CORRECTION</b>	3.7 (C) 0.0 (N)	10.0 (C) 0.0 (N)	3.7 (C) 0.0 (N)	100.6 (C) 0.0 (N)	400.7 (C) 0.0 (N)
<b>SANITATION</b>	119.8 (C) 0.0 (N)	25.9 (C) 0.0 (N)	120.7 (C) 0.0 (N)	145.1 (C) 0.0 (N)	834.6 (C) 4.9 (N)
<b>POLICE</b>	1.6 (C) 0.0 (N)	0.9 (C) 0.0 (N)	6.8 (C) 0.0 (N)	12.4 (C) 0.0 (N)	322.7 (C) 0.0 (N)
<b>FIRE</b>	5.2 (C) 0.6 (N)	2.5 (C) 0.0 (N)	5.6 (C) 1.4 (N)	3.1 (C) 0.0 (N)	214.4 (C) 17.2 (N)
<b>HOUSING</b>	0.2 (C) (0.0) (N)	10.1 (C) 0.0 (N)	4.3 (C) 0.3 (N)	10.9 (C) 0.0 (N)	693.9 (C) 225.9 (N)
<b>HOSPITALS</b>	34.8 (C) 0.0 (N)	34.4 (C) 0.0 (N)	45.2 (C) 0.0 (N)	44.8 (C) 0.0 (N)	222.3 (C) 3.2 (N)
<b>PUBLIC BUILDINGS</b>	9.1 (C) 0.0 (N)	0.3 (C) 0.0 (N)	17.1 (C) 0.0 (N)	7.7 (C) 0.0 (N)	495.2 (C) 0.3 (N)
<b>PARKS</b>	73.9 (C) 2.1 (N)	(10.2) (C) 2.2 (N)	133.8 (C) 2.2 (N)	27.4 (C) 2.5 (N)	1,085.8 (C) 208.3 (N)
<b>ALL OTHER DEPARTMENTS</b>	(31.0) (C) 0.9 (N)	(18.1) (C) 0.4 (N)	113.3 (C) 3.1 (N)	46.6 (C) 27.5 (N)	3,523.3 (C) 456.7 (N)
<b>TOTAL</b>	<b>\$404.4 (C)</b> <b>\$140.6 (N)</b>	<b>\$133.3 (C)</b> <b>\$35.1 (N)</b>	<b>\$861.8 (C)</b> <b>\$394.4 (N)</b>	<b>\$684.0 (C)</b> <b>\$313.9 (N)</b>	<b>\$13,309.9 (C)</b> <b>\$2,621.3 (N)</b>

**SYMBOLS:  
(C) CITY FUNDS  
(N) NON-CITY FUNDS, FEDERAL AND OTHER SOURCES**

**NEW YORK CITY  
CAPITAL COMMITMENTS  
REPORT NO. 5  
(MILLIONS IN DOLLARS)**

**Month: August**

**Fiscal Year: 2011**

**City Funds:**

Total Authorized Commitment Plan	\$13,310
Less: Reserve for Unattained Commitments Commitment Plan	<u>(3,875)</u> <u>\$9,435</u>

**Non-City Funds:**

Total Authorized Commitment Plan	\$2,621
Less: Reserve for Unattained Commitments Commitment Plan	<u>0</u> <u>\$2,621</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2011 September Capital Commitment Plan of \$13,310 million rather than the Financial Plan level of \$9,435 million. The additional \$3,875 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 August are primarily due to timing differences.

- |                         |   |   |
|-------------------------|---|---|
| Correction              | - | Adolescent Reception Detention Center, Riker's Island, totaling \$9.5 million, slipped from July and August 2010 to November 2010. Correction facilities, construction, reconstruction and improvements, City-wide, totaling \$59.0 million, slipped from July and August 2010 to November 2010. Purchase of equipment for other use by the Department of Correction, totaling \$5.1 million, slipped from July 2010 to November 2010. Acquisition and construction of the supplementary housing program and support facilities, totaling \$5.6 million, slipped from July and August 2010 to November 2010. Purchase of computer equipment, totaling \$14.2 million, slipped from July 2010 to November 2010. Riker's Island Infrastructure, totaling \$2.1 million, slipped from July 2010 to November 2010. Various slippages and advances account for the remaining variance. |
| Education               | - | Five-Year Educational Capital Plan, totaling \$100.0 million, advanced from June 2011 to August 2010. Various slippages and advances account for the remaining variance.  |
| Economic<br>Development | - | Brooklyn Navy Yard, totaling \$8.9 million, advanced from June 2011 to August 2010. Acquisition and site development for commercial redevelopment, City-wide, totaling \$5.7 million, advanced from October 2010 and January 2011 to August 2010. Various slippages and advances account for the remaining variance.  |
| Housing                 | - | Edgemere, totaling \$9.7 million, slipped from August 2010 to November 2010. HUD Multi-Family Program, City-wide, totaling \$3.1 million, occurred in July 2010. Various slippages and advances account for the remaining variance.   |



- Highways - Sidewalk reconstruction, totaling \$5.1 million, slipped from August 2010 to November 2010. Reconstruction of Times Duffy Square, Manhattan, totaling \$2.4 million, slipped from August 2010 to November 2010. Various slippages and advances account for the remaining variance.
- Parks - Acquisition of property for playgrounds, City-wide, totaling \$6.3 million, advanced from June 2011 to August 2010. Deregistration of construction contracts for Rockaway Beach Boardwalk, totaling \$8.8 million, occurred in August 2010 and the remaining plan totaling, \$8.8 million, slipped from July 2010 to March 2011. Improvements to Waterfront Park, totaling \$94.6 million, advanced from June 2011 to August 2010. Improvements to the New Yankee Stadium, totaling \$6.9 million, advanced from June 2011 to July 2010. Various slippages and advances account for the remaining variance.
- Police - Purchase of ultra high frequency radio telephone equipment, totaling \$7.7 million, slipped from July and August 2010 to November 2010. Various slippages and advances account for the remaining variance.
- Public Buildings - Construction and reconstruction of public buildings, City-wide, totaling \$2.6 million, advanced from September and October 2010 and April 2011 to July and August 2010. Board of Elections, totaling \$6.8 million, advanced from April and June 2011 to August 2010. Various slippages and advances account for the remaining variance.
- Sanitation - Improvements to garages and other facilities, totaling \$2.7 million, advanced from September thru November 2010 to July 2010. Construction of salt storage sheds, City-wide, totaling \$2.3 million, slipped from July and August 2010 to November 2010. Construction of Marine Transfer Station, totaling \$6.5 million, slipped from July and August 2010 to November 2010. Construction of sanitation garage for District 1/2/5 Manhattan, totaling \$13.9 million, slipped from August 2010 to November 2010. Various slippages and advances account for the remaining variance.
- Sewers - Construction and reconstruction of sanitary and combined sewers, City-wide, totaling \$15.4 million, slipped from July and August 2010 to November 2010. Construction and reconstruction of storm sewers, City-wide, totaling \$16.3 million, slipped from July and August 2010 to November 2010. Acquisition of

land, pursuant to storm water management program, totaling \$5.1 million, advanced from June 2011 to July and August 2010. Various slippages and advances account for the remaining variance.

#### Water Mains

- Water main extensions, City-wide, totaling \$12.4 million, slipped from July and August 2010 to November 2010. Trunk main extensions and improvements, totaling \$6.7 million, slipped from July and August 2010 to November 2010. Construction of the Croton Filtration Plant, totaling \$11.6 million, advanced from June 2011 to July and August 2010. Improvements to structures on watersheds outside the City, totaling \$25.8 million, advanced from June 2011 to July and August 2010. Various slippages and advances account for the remaining variance.

#### Water Pollution Control

- Construction of combined sewer overflow abatement, totaling \$5.3 million, advanced from June 2011 to July and August 2010. Upgrade of Bowery Bay Ward Water Pollution Control, totaling \$5.9 million, advanced from June 2011 to July and August 2010. Upgrade of Tallmans Island Ward Water Pollution Control Plant, totaling \$3.9 million, advanced from June 2011 to August 2010. Construction and reconstruction of pumping stations, City-wide, totaling \$2.3 million, advanced from June 2011 to July and August 2010. Upgrade of the Newtown Creek Water Pollution Control Plant, totaling \$3.3 million, advanced from June 2011 to July and August 2010. Reconstruction of Water Pollution Control Projects, totaling \$2.9 million, advanced from June 2011 to July and August 2010. Various slippages and advances account for the remaining variance.

#### Others

- Brooklyn Criminal Court facilities, totaling \$6.0 million, slipped from August 2010 to November 2010.
- Purchase of DEP equipment, totaling \$2.2 million, advanced from June 2011 to July and August 2010. Purchase of electronic data processing equipment, totaling \$23.0 million, advanced from June 2011 to July and August 2010. Acquisition and construction and reconstruction to leased spaces, totaling \$2.6 million, slipped from July and August 2010 to November 2010. Mandated payments for private gas utility relocation for the Department of Environmental Protection, totaling \$6.8 million, advanced from September thru December 2010 and June 2011 to July and August 2010. Installation of water measuring devices, City-wide, totaling \$8.6 million, advanced from June 2011 to July and August 2010.

- Improvements to health facilities, City-wide, totaling \$17.6 million, advanced from January, April, May and June 2011 to July and August 2010.
- Construction, reconstruction, improvements, acquisitions, outfitting and equipment for libraries, totaling \$11.8 million, slipped from July and August 2010 to November 2010.
- Purchase of electronic data processing equipment, totaling \$20.2 million, advanced from June 2011 to July and August 2010. Purchase of electronic data processing equipment for FISA, totaling \$6.6 million, advanced from June 2011 to July and August 2010.
- Installation of traffic signals, City-wide, totaling \$2.2 million, slipped from July and August 2010 to November 2010. Street lighting, City-wide, totaling \$5.6 million, slipped from July 2010 to November 2010.

3. Variances in year-to-date commitments of non-City funds through August occurred in the Department of Education, Department of Business Services, and the Department of Transportation.

- |                         |   |  |
|-------------------------|---|--|
| Education               | - | Five-Year Educational Capital Plan, totaling \$100.0 million, advanced from June 2011 to August 2010. Various slippages and advances account for the remaining variance.   |
| Economic<br>Development | - | Acquisition, site development, construction and reconstruction related to Economic Development, totaling \$5.4 million, advanced from January 2011 to July and August 2010. Various slippages and advances account for the remaining variance. |
| Others                  | - | Street lighting, City-wide, totaling \$22.7 million, slipped from July 2010 to November 2010.  |

## **Report No. 5A**

Capital Cash Flow

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

DESCRIPTION	MONTH: AUGUST		FISCAL YEAR: 2011	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
<b>TRANSIT</b>	\$0.0 (C) 0.0 (N)		\$40.6 (C) 0.0 (N)	\$92.4 (C) 6.3 (N)
<b>HIGHWAY AND STREETS</b>	10.3 (C) 3.3 (N)		19.2 (C) 4.3 (N)	281.7 (C) 73.2 (N)
<b>HIGHWAY BRIDGES</b>	16.5 (C) 11.9 (N)		29.3 (C) 20.9 (N)	289.8 (C) 120.2 (N)
<b>WATERWAY BRIDGES</b>	12.7 (C) 8.4 (N)		25.8 (C) 15.5 (N)	205.1 (C) 124.4 (N)
<b>WATER SUPPLY</b>	6.3 (C) 0.0 (N)		13.7 (C) 0.0 (N)	145.8 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	109.8 (C) 0.0 (N)		221.3 (C) 0.0 (N)	988.2 (C) 1.0 (N)
<b>SEWERS</b>	17.6 (C) 0.0 (N)		30.5 (C) 0.0 (N)	148.2 (C) 14.1 (N)
<b>WATER POLLUTION CONTROL</b>	122.3 (C) 5.9 (N)		241.2 (C) 7.2 (N)	911.8 (C) 51.2 (N)
<b>ECONOMIC DEVELOPMENT</b>	37.7 (C) 7.1 (N)		47.0 (C) 9.7 (N)	250.6 (C) 54.8 (N)
<b>EDUCATION</b>	0.1 (C) 0.0 (N)		326.6 (C) 73.4 (N)	1,783.2 (C) 690.1 (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: AUGUST	FISCAL YEAR: 2011	FISCAL YEAR
	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	PLAN
CORRECTION	3.7 (C)	6.1 (C)	94.6 (C)
	0.0 (N)	0.0 (N)	0.0 (N)
SANITATION	25.2 (C)	36.5 (C)	358.2 (C)
	0.8 (N)	1.2 (N)	1.7 (N)
POLICE	15.1 (C)	25.4 (C)	298.7 (C)
	0.0 (N)	0.0 (N)	0.0 (N)
FIRE	8.0 (C)	11.9 (C)	86.3 (C)
	3.5 (N)	7.2 (N)	8.2 (N)
HOUSING	11.3 (C)	49.4 (C)	225.0 (C)
	1.1 (N)	6.9 (N)	70.1 (N)
HOSPITALS	35.5 (C)	53.5 (C)	64.1 (C)
	0.0 (N)	0.0 (N)	0.6 (N)
PUBLIC BUILDINGS	11.9 (C)	23.1 (C)	171.3 (C)
	0.0 (N)	0.0 (N)	0.1 (N)
PARKS	144.8 (C)	179.9 (C)	496.6 (C)
	2.4 (N)	5.2 (N)	53.4 (N)
ALL OTHER DEPARTMENTS	175.0 (C)	287.7 (C)	1,532.8 (C)
	7.8 (N)	14.6 (N)	146.8 (N)
TOTAL	\$763.6 (C)	\$1,668.7 (C)	\$8,424.6 (C)
	\$52.2 (N)	\$166.1 (N)	\$1,416.3 (N)

**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: AUGUST**  
**FISCAL YEAR 2011**

	ACTUAL		SEP	OCT	NOV	DEC	FORECAST					12 Months	ADJUST- MENTS	TOTAL	
	JUL	AUG					JAN	FEB	MAR	APR	MAY				JUN
<b>CASH INFLOWS</b>															
<b>CURRENT</b>															
GENERAL PROPERTY TAX	\$3,352	\$110	\$928	\$429	\$41	\$2,879	\$3,342	\$60	\$926	\$401	\$20	\$2,515	\$15,003	\$1,777	\$16,780
OTHER TAXES	444	953	2,636	1,417	965	2,568	2,507	1,266	2,438	2,023	866	3,293	21,376	750	22,126
FEDERAL GRANTS	107	431	(248)	175	251	523	337	517	1,143	589	426	766	5,017	1,796	6,813
STATE GRANTS	361	67	514	96	547	962	218	150	1,926	704	1,600	2,200	9,345	2,007	11,352
OTHER CATEGORICAL	48	218	-	85	38	53	89	34	52	87	34	292	1,030	205	1,235
UNRESTRICTED (NET OF DISALL.)	-	-	1	-	-	1	-	-	-	-	(5)	(10)	(13)	12	(1)
MISCELLANEOUS REVENUES	610	290	291	275	286	277	370	253	340	312	578	414	4,296	-	4,296
CAPITAL INTER-FUND TRANSFERS	-	-	17	21	77	35	29	28	130	31	28	37	433	125	558
<b>SUBTOTAL</b>	<b>4,922</b>	<b>2,069</b>	<b>4,139</b>	<b>2,498</b>	<b>2,205</b>	<b>7,298</b>	<b>6,892</b>	<b>2,308</b>	<b>6,955</b>	<b>4,147</b>	<b>3,547</b>	<b>9,507</b>	<b>56,487</b>	<b>6,672</b>	<b>63,159</b>
<b>PRIOR</b>															
OTHER TAXES	669	247	-	-	-	-	-	-	-	-	-	-	916	-	916
FEDERAL GRANTS	325	378	556	566	145	299	90	146	187	78	116	95	2,981	1,177	4,158
STATE GRANTS	19	498	1,031	343	110	136	57	67	145	52	52	91	2,601	1,336	3,937
OTHER CATEGORICAL	(3)	126	59	63	13	12	13	11	12	11	12	11	340	174	514
UNRESTRICTED	-	-	-	-	-	-	-	-	-	-	-	-	-	21	21
MISC. REVENUE/CAPITAL IFA	2	32	53	-	-	-	-	-	-	-	-	-	87	(87)	-
<b>SUBTOTAL</b>	<b>1,012</b>	<b>1,281</b>	<b>1,699</b>	<b>972</b>	<b>268</b>	<b>447</b>	<b>160</b>	<b>224</b>	<b>344</b>	<b>141</b>	<b>180</b>	<b>197</b>	<b>6,925</b>	<b>2,621</b>	<b>9,546</b>
<b>CAPITAL</b>															
CAPITAL TRANSFERS	605	1,251	1,029	832	1,036	734	525	765	594	632	529	1,025	9,557	(1,132)	8,425
FEDERAL AND STATE	3	4	39	128	33	203	166	44	63	40	311	382	1,416	-	1,416
<b>OTHER</b>															
SENIOR COLLEGES	288	2	-	267	141	-	1	267	491	25	4	658	2,144	(287)	1,857
HOLDING ACCT. & OTHER ADJ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER SOURCES	-	307	-	-	-	-	-	-	-	-	-	-	307	-	307
<b>TOTAL INFLOWS</b>	<b>\$6,830</b>	<b>\$4,914</b>	<b>\$6,906</b>	<b>\$4,697</b>	<b>\$3,683</b>	<b>\$8,682</b>	<b>\$7,744</b>	<b>\$3,608</b>	<b>\$8,447</b>	<b>\$4,985</b>	<b>\$4,571</b>	<b>\$11,769</b>	<b>\$76,836</b>	<b>\$7,874</b>	<b>84,710</b>
<b>CASH OUTFLOWS</b>															
<b>CURRENT</b>															
PS	\$1,436	\$1,971	\$2,739	\$3,328	\$2,719	\$2,820	\$2,961	\$2,724	\$2,746	\$3,389	\$2,735	\$4,890	\$34,458	\$2,004	\$36,462
OTPS	1,188	1,643	1,986	1,738	1,414	1,918	1,739	1,868	1,891	1,720	1,911	2,800	21,816	2,788	24,604
DEBT SERVICE	57	144	72	26	134	112	150	246	329	426	135	262	2,093	-	2,093
<b>SUBTOTAL</b>	<b>2,681</b>	<b>3,758</b>	<b>4,797</b>	<b>5,092</b>	<b>4,267</b>	<b>4,850</b>	<b>4,850</b>	<b>4,838</b>	<b>4,966</b>	<b>5,535</b>	<b>4,781</b>	<b>7,952</b>	<b>58,367</b>	<b>4,792</b>	<b>63,159</b>
<b>PRIOR</b>															
PS	1,784	780	71	75	60	50	40	40	30	30	20	20	3,000	-	3,000
OTPS	958	395	32	15	500	150	55	30	25	400	25	15	2,600	-	2,600
OTHER TAXES	79	127	-	-	-	-	-	-	-	-	-	-	206	-	206
DISALLOWANCE RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,113	1,113
<b>SUBTOTAL</b>	<b>2,821</b>	<b>1,302</b>	<b>103</b>	<b>90</b>	<b>560</b>	<b>200</b>	<b>95</b>	<b>70</b>	<b>55</b>	<b>430</b>	<b>45</b>	<b>35</b>	<b>5,806</b>	<b>1,113</b>	<b>6,919</b>
<b>CAPITAL</b>															
CITY DISBURSEMENTS	905	764	906	426	791	497	723	483	710	719	829	672	8,425	-	8,425
FEDERAL AND STATE	114	52	35	50	276	64	240	64	211	42	204	64	1,416	-	1,416
<b>OTHER</b>															
SENIOR COLLEGES	215	111	103	214	143	143	143	143	143	214	143	142	1,857	-	1,857
OTHER USES	86	-	-	-	-	-	-	-	-	-	-	221	307	-	307
<b>TOTAL OUTFLOWS</b>	<b>\$6,822</b>	<b>\$5,987</b>	<b>\$5,944</b>	<b>\$5,872</b>	<b>\$6,037</b>	<b>\$5,754</b>	<b>\$6,051</b>	<b>\$5,598</b>	<b>\$6,085</b>	<b>\$6,940</b>	<b>\$6,002</b>	<b>\$9,086</b>	<b>\$76,178</b>	<b>\$5,905</b>	<b>\$82,083</b>
<b>NET CASH FLOW</b>	<b>\$8</b>	<b>(\$1,073)</b>	<b>\$962</b>	<b>(\$1,175)</b>	<b>(\$2,354)</b>	<b>\$2,928</b>	<b>\$1,693</b>	<b>(\$1,990)</b>	<b>\$2,362</b>	<b>(\$1,955)</b>	<b>(\$1,431)</b>	<b>\$2,683</b>	<b>\$658</b>	<b>\$1,969</b>	<b>\$2,627</b>
<b>BEGINNING BALANCE</b>	<b>\$4,604</b>	<b>\$4,612</b>	<b>\$3,539</b>	<b>\$4,501</b>	<b>\$3,326</b>	<b>\$972</b>	<b>\$3,900</b>	<b>\$5,593</b>	<b>\$3,603</b>	<b>\$5,965</b>	<b>\$4,010</b>	<b>\$2,579</b>	<b>\$4,604</b>		
<b>ENDING BALANCE</b>	<b>\$4,612</b>	<b>\$3,539</b>	<b>\$4,501</b>	<b>\$3,326</b>	<b>\$972</b>	<b>\$3,900</b>	<b>\$5,593</b>	<b>\$3,603</b>	<b>\$5,965</b>	<b>\$4,010</b>	<b>\$2,579</b>	<b>\$5,262</b>	<b>\$5,262</b>		

Note: Cash flow does not include the \$2.4 billion of short-term seasonal borrowing in the July 2010 Plan.



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

**MONTH: AUGUST**  
**FISCAL YEAR 2011**

	ACTUAL		FORECAST										12 Months	ADJUST-	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		MENTS	TOTAL
<b>SENIOR COLLEGES</b>															
SENIOR COLLEGES COST (OUTFLOW)	(215)	(111)	(103)	(214)	(143)	(143)	(143)	(143)	(143)	(214)	(143)	(142)	(1,857)	-	(1,857)
SENIOR COLLEGES INFLOW - CURRENT	-	-	-	-	-	-	-	112	491	25	4	658	1,290	567	1,857
SENIOR COLLEGES INFLOW - PRIOR	288	2	-	267	141	-	1	155	-	-	-	-	854	(854)	-
NET SENIOR COLLEGES	73	(109)	(103)	53	(2)	(143)	(142)	124	348	(189)	(139)	516	287	(287)	-
<b>CAPITAL</b>															
<u>CURRENT CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	200	1,050	300	500	1,150	750	355	750	750	-	525	1,075	7,405	-	7,405
(INC)/DEC RESTRICTED CASH	200	72	254	67	(364)	(241)	20	(60)	(191)	632	4	(50)	343	(1,132)	(789)
SUBTOTAL	400	1,122	554	567	786	509	375	690	559	632	529	1,025	7,748	(1,132)	6,616
<u>PRIOR CITY CAPITAL TRANSFERS:</u>															
LONG TERM BORROWINGS	-	150	250	250	-	-	-	-	-	-	-	-	650	-	650
(INC)/DEC RESTRICTED CASH	205	(21)	225	15	250	225	150	75	35	-	-	-	1,159	-	1,159
SUBTOTAL	205	129	475	265	250	225	150	75	35	-	-	-	1,809	-	1,809
<b>TOTAL CITY CAPITAL TRANSFERS</b>	<b>605</b>	<b>1,251</b>	<b>1,029</b>	<b>832</b>	<b>1,036</b>	<b>734</b>	<b>525</b>	<b>765</b>	<b>594</b>	<b>632</b>	<b>529</b>	<b>1,025</b>	<b>9,557</b>	<b>(1,132)</b>	<b>8,425</b>
<u>FEDERAL AND STATE - INFLOWS:</u>															
CURRENT	3	4	39	27	(22)	148	111	26	63	40	311	382	1,132	284	1,416
PRIOR	-	-	-	101	55	55	55	18	-	-	-	-	284	(284)	-
<b>TOTAL FEDERAL AND STATE INFLOWS</b>	<b>3</b>	<b>4</b>	<b>39</b>	<b>128</b>	<b>33</b>	<b>203</b>	<b>166</b>	<b>44</b>	<b>63</b>	<b>40</b>	<b>311</b>	<b>382</b>	<b>1,416</b>	<b>-</b>	<b>1,416</b>
<u>CAPITAL OUTFLOWS:</u>															
CITY DISBURSEMENTS	(905)	(764)	(906)	(426)	(791)	(497)	(723)	(483)	(710)	(719)	(829)	(672)	(8,425)	-	(8,425)
FEDERAL AND STATE	(114)	(52)	(35)	(50)	(276)	(64)	(240)	(64)	(211)	(42)	(204)	(64)	(1,416)	-	(1,416)
<b>TOTAL OUTFLOWS</b>	<b>(1,019)</b>	<b>(816)</b>	<b>(941)</b>	<b>(476)</b>	<b>(1,067)</b>	<b>(561)</b>	<b>(963)</b>	<b>(547)</b>	<b>(921)</b>	<b>(761)</b>	<b>(1,033)</b>	<b>(736)</b>	<b>(9,841)</b>	<b>-</b>	<b>(9,841)</b>
<u>NET CAPITAL:</u>															
NET CITY CAPITAL	(300)	487	123	406	245	237	(198)	282	(116)	(87)	(300)	353	1,132	(1,132)	-
NET NON-CITY CAPITAL	(111)	(48)	4	78	(243)	139	(74)	(20)	(148)	(2)	107	318	-	-	-
<b>NET TOTAL CAPITAL</b>	<b>(411)</b>	<b>439</b>	<b>127</b>	<b>484</b>	<b>2</b>	<b>376</b>	<b>(272)</b>	<b>262</b>	<b>(264)</b>	<b>(89)</b>	<b>(193)</b>	<b>671</b>	<b>1,132</b>	<b>(1,132)</b>	<b>-</b>

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

### 1. **Beginning Balance**

The July 2010 beginning balance is preliminary and subject to the FY 2010 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 2010 audited Comprehensive Annual Financial Report (CAFR). The June 2011 ending balance includes deferred revenue from FY 2012 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.