

The City
of
New York



Comprehensive
Annual Financial Report
of the
Comptroller
for the
Fiscal Year Ended June 30, 2001

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THE CITY OF NEW YORK
GENERAL FUND AND OTHER INFORMATION
FIVE YEAR SELECTED STATISTICAL SUMMARY

| | Fiscal Year | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 |
| Revenues (in millions): | | | | | |
| Real estate taxes | \$ 8,246 | \$ 7,850 | \$ 7,631 | \$ 7,239 | \$ 7,291 |
| Sales and use taxes | 4,196 | 4,160 | 3,826 | 3,523 | 3,346 |
| Personal income tax | 5,757 | 5,365 | 5,389 | 5,137 | 4,377 |
| Income taxes, other | 3,685 | 3,589 | 3,218 | 3,394 | 3,190 |
| Other taxes | 1,294 | 1,266 | 1,194 | 1,086 | 1,063 |
| Federal, State, and other categorical aid | 12,764 | 11,906 | 11,229 | 11,062 | 10,741 |
| Unrestricted Federal and State aid | 634 | 631 | 653 | 622 | 654 |
| Charges for services | 1,494 | 1,430 | 1,353 | 1,421 | 1,364 |
| Other revenues | 2,162 | 1,688 | 1,371 | 1,445 | 1,715 |
| Total revenues | <u>40,232</u> | <u>37,885</u> | <u>35,864</u> | <u>34,929</u> | <u>33,741</u> |
| Expenditures (in millions): | | | | | |
| Personal services | 16,127 | 14,791 | 13,672 | 12,978 | 12,136 |
| Pensions | 1,217 | 695 | 1,412 | 1,472 | 1,373 |
| Fringe benefits | 3,838 | 3,699 | 3,451 | 3,192 | 2,985 |
| Other than personal services | 11,071 | 10,071 | 8,933 | 8,811 | 7,922 |
| Medicaid and welfare | 5,012 | 4,852 | 4,651 | 4,795 | 4,929 |
| Debt service | 2,962 | 3,772 | 3,740 | 3,676 | 4,391 |
| Total expenditures | <u>40,227</u> | <u>37,880</u> | <u>35,859</u> | <u>34,924</u> | <u>33,736</u> |
| Surplus | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> |
| Debt: | | | | | |
| Per capita net debt | \$ 4,628 | \$ 4,502 | \$ 4,662 | \$ 4,363 | \$ 4,218 |
| Net debt as a percentage of full value of taxable real estate | 10.2% | 10.6% | 10.4% | 9.0% | 8.3% |
| Net debt as a percentage of assessed value of taxable real estate | 40.9% | 42.0% | 42.2% | 41.0% | 40.2% |
| Debt service as a percentage of total expenditures | 7.4% | 10.0% | 10.4% | 10.5% | 13.0% |
| Debt service as a percentage of revenues other than categorical aid | 10.8% | 14.5% | 15.2% | 15.4% | 19.1% |
| Real Estate Taxes: | | | | | |
| Taxable assessed value (in millions) | \$90,570 | \$85,868 | \$82,155 | \$78,772 | \$77,510 |
| Tax rate per \$100 assessed value | \$ 10.18 | \$ 10.31 | \$ 10.31 | \$ 10.29 | \$ 10.29 |
| Tax rate per \$100 full value | \$ 2.55 | \$ 2.61 | \$ 2.55 | \$ 2.26 | \$ 2.13 |
| Percentage of tax levy collected in year levied | 92.70% | 92.45% | 92.45% | 93.18% | 93.14% |
| Delinquency rate in year of tax levy | 2.9% | 3.1% | 3.4% | 3.5% | 3.7% |
| City Employees: | | | | | |
| Total full-time | 249,824 | 250,856 | 246,754 | 242,710 | 237,570 |
| Full-time employees per 1,000 population | 31.2 | 33.8 | 33.2 | 32.9 | 32.2 |

Sources: Annual Reports of the Comptroller.

**Comprehensive Annual Financial Report of the Comptroller of The City of New York
for the Fiscal Years Ended June 30, 2001 and 2000**

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

INTRODUCTORY SECTION

Part I

Fiscal Year Ended June 30, 2001



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER

ALAN G. HEVESI
COMPTROLLER

October 30, 2001

TO THE PEOPLE OF THE CITY OF NEW YORK

I am pleased to report in this Comprehensive Annual Financial Report that the City of New York completed its fiscal year ended June 30, 2001 with a General Fund surplus, as determined by generally accepted accounting principles, for the 21st year in a row.

This year's financial statements are presented using an entirely new financial reporting model promulgated by the Governmental Accounting Standards Board. The changes required are described extensively in the new financial statements. The City has implemented these changes one year earlier than required and is one of the first large governments to report under these new standards.

Within the new financial reporting model, the General Fund remains a primary indicator of the financial activity and legal compliance for the City. The General Fund had revenues and other financing sources in fiscal year 2001 of \$40.232 billion and expenditures and other financing uses of \$40.227 billion, resulting in a surplus of \$5 million. Those expenditures and other financing uses include transfer and subsidy payments of \$2.944 billion to help eliminate the projected budget gap for fiscal year 2002. Fiscal year expenditures and other financing uses were \$2.347 billion more than fiscal year 2000, an increase of 6.2 percent. City funds, which are total revenues and transfers less State and Federal Categorical Aid grew by \$1.509 billion, or 5.7 percent. Total expenditures and City Funds were \$2.903 billion and \$2.337 billion, respectively, above appropriations in the fiscal year 2001 Adopted Budget.

Fiscal year 2001 began with continuing national and City economic growth, although at a much slower rate than the previous fiscal year. Before the events of September 11, the national economy and, with a lag of several months, the City's economy were slowing down on declining consumer and business confidence, partly reflecting precipitous declines in the equity values of the dot-com industry. The City began seeing a more pronounced slowdown by May 2001, when the monthly job numbers began to decline. Unemployment jumped from 5.0 percent to 5.8 percent in the first months of the new fiscal year, before September.

Other 2001 data also pointed to the slowdown. The help-wanted advertising index, which measures the demand for jobs and has proven to be sensitive to labor market conditions, fell sharply from 49 in July of 2000 to 30 by July of 2001. The seasonally adjusted initial unemployment claims, i.e., the number of first-time applicants for unemployment insurance, increased by 8,533 per month during the

first eight months of calendar 2001 compared with a decline of 1,434 during the first eight months of calendar 2000. The decline was felt on the income side as well, as Wall Street profits in the first quarter of calendar 2001 were \$4.1 billion, compared to \$8.2 billion in 2000. The City's inflation rate remained low at around 2.9 percent for the first eight months of calendar year 2001.

The City General Fund, which has benefited from the ability to roll over large amounts of revenue for the last several years, is expected to suffer immediately from the economic slowdown and unexpected costs. Before September 11, my Office was already projecting gaps in the range of \$3.6 billion to \$4.9 billion in fiscal 2003 and beyond. It is now expected that lost revenues and increased costs will force emergency measures to avoid gaps even in 2002. One of the key unknowns is the extent to which federal and State funds will make up for City shortfalls.

By the end of 2002, the City's economy is expected to show strong growth as a result of a national recovery and strong local reconstruction efforts. The extent of the recovery will depend on the magnitude of insurance coverage and assistance from the Federal government for the City's recovery effort. Another key factor will be the effectiveness of the City in bringing old and new businesses back to the downtown business district and in drawing tourists back to its restaurants, hotels, and performing arts. The City's recovery and budget health will also depend, in part, on the performance of Wall Street, its core industry.

RECOVERING FROM SEPTEMBER 11

September 11, 2001 was the day New York City learned how many heroes it has. We will never forget our gratitude to the hundreds of firefighters, police officers and emergency personnel who raced into danger to save others and paid the ultimate price. Our hearts go out to their families and the families of all the victims. Those heroes died to preserve this great City. Our debt to them includes not just caring for their families, but continuing to dream big New York dreams and persevering against all odds to make them a reality.

As soon as the towers had fallen, while the fires still burned, thousands rushed in to save those who had not escaped. Firefighters and police officers worked tirelessly to find comrades who were trapped. Construction workers from around the City raced to the site. Every one is a hero.

With magnificent leadership from Mayor Giuliani, and with support from Governor Pataki and Senators Schumer and Clinton and the entire Congressional delegation, New Yorkers did not panic, did not run, and did not hide. The terrorists destroyed the twin towers, but we refused to let them destroy our City. Millions rallied to offer support and prayer.

Now we must fight to restore our City. One of the greatest strengths we bring to that fight is our diversity. The people who died in the twin towers represent a global multitude of races, religions and ethnicities. So do the rescue crews. That's who we are as a City, the most diverse in the history of cities. By continuing to stand together, we deny terrorism any victory. Now more than ever, we must be vigilant against racism or bigotry of any kind, especially against members of our Muslim and Arab-American communities.

It is not possible to reduce to dollars and cents the losses New Yorkers have suffered from the vicious World Trade Center attack, just as there is no way to put a dollar value on the heroism and determination of our response. But to obtain the resources we will need to rebuild and create a better and stronger New York City, we must try to understand, in dollar terms, what the attack cost our economy.

For that reason, in October the Comptroller's Office issued a preliminary report on the costs to the City's economy of the attack. The study found that the attack on

the World Trade Center will likely cost the City economy between \$90 billion and \$105 billion by the end of fiscal year 2003. That includes \$45 billion for the value of buildings and people already lost and \$45 billion to \$60 billion for on-going costs, including lost economic activity over the next two fiscal years. As a result, City taxes and other revenues will be \$1.3 billion less than previously expected in fiscal years 2002 and 2003. Insurance is likely to cover only about a third of those costs, about \$37 billion. The City could lose 115,300 jobs this fiscal year, although there will be an offset with some new jobs from clean-up, repair, construction and security.

New Yorkers are the toughest, smartest, most resilient people in the world. We will recover from this attack. The federal and state governments have already proven that they are committed to helping us. The Comptroller's Office economic impact study makes it clear that what the President and Congress have committed so far is just a down payment on what it will take to ensure that the terrorists don't succeed in destroying not just the two towers, but also America's and the world's financial capital.

This study provides preliminary data. The Comptroller's Office will continue to update the information and will cooperate with other efforts to calculate costs.

***Loss of Buildings and People—
\$45 billion***

Rebuilding the World Trade Center as smaller buildings is estimated to cost \$6.7 billion. Repairing and restoring other damaged buildings will cost about \$5.3 billion, for a total cost of \$12 billion.

Replacing and repairing infrastructure will cost about \$9.4 billion, including \$4 billion for subways, \$3 billion for telephone, electric and other utility systems, and \$2.4 billion in losses for the Port Authority, including the PATH train but excluding the Trade Center buildings.

The value of furniture and fixtures, employee property, computer systems, vehicles, inventory in stores, etc., is another \$12 billion. For securities firms in the WTC complex, the technology losses alone are estimated to be \$3.2 billion.

It is impossible to put a real value on a human life and the pain of losing a loved one. But for purposes of economic analysis, one way economists ascribe an economic value to human life is by calculating how much an individual would have earned over his or her expected working life. On that basis, using the high average income for New Yorkers in general and financial workers in particular, the cost to the City economy of 5,600 deaths is about \$11 billion.

***Continuing Costs & Loss of
Economic Activity in
FY 02 — \$42 billion***

The City is initially paying for clearing the area and the most visible portion of the cleanup, nearly 1.2 million tons of steel, concrete and debris. My Office has already agreed to register four emergency contracts totaling \$1 billion for cleanup, with an additional \$5 billion projected for stabilization and remediation. Another \$7 billion in costs is expected for City government personal-service costs (such as police, fire, and sanitation overtime) and other-than-personal-service (OTPS) costs such as destroyed City vehicles, road rebuilding, and burial costs. Finally, \$1 billion is the estimate of spending by private owners for cleanup and repairs.

It could cost \$3 billion for treatment of those injured and for the loss of work from trauma and the long-term effects of the attack for victims, their families, and countless other citizens.

Many companies lost business as a result of the attack and economic activity will be affected for a long time. The total amount of lost business activity is

projected at \$21 billion for fiscal year 2002. Wall Street firms were severely affected by the closure of the NY Stock Exchange and many trading centers, and are projected to lose \$7.5 billion in economic activity over fiscal year 2002. Hotels, restaurants and theaters lost an estimated \$2.3 billion. Retail and wholesale trade lost \$1.7 billion, insurance \$1.3 billion.

Lost rent from destroyed and damaged buildings is about \$1.75 billion. About \$700 million will be recouped as companies move to other locations in New York City, so the net loss is about \$1.05 billion.

Wages lost to the City economy because businesses locate elsewhere will be about \$3 billion in FY 02.

The City could lose 115,300 jobs this year, including 17,500 in retail and wholesale trade, almost 15,000 in the securities industry, almost 29,000 in service industries including 7,000 in airlines alone, 8,000 in restaurants and 6,000 in hotels.

Continuing Costs & Loss of Economic Activity in FY 03 — \$3 billion to \$18 billion

The long-term impact of the attacks depends on how quickly the national and local economies recover and on the location decisions that companies make. There is not enough space in Manhattan for all the firms displaced from the World Trade Center. Some are moving out of the City. Some may return when there is new space, others may not. The impact on the city's economy in FY 03 could range from \$3 billion to \$18 billion.

OFFSETS

Insurance — \$37 Billion

Life insurance payouts could total \$4 billion, slightly more than one-third of the economic loss of \$11 billion.

Property/casualty insurance payments are estimated at \$17 billion, half the total loss of \$34 billion.

Business interruption insurance may provide \$11 billion of the \$21 billion lost.

The remaining \$5 billion will come from coverage such as unemployment insurance, Workers' Compensation (which provides both death benefits and disability benefits), and health insurance.

Federal and State Aid

The federal government has appropriated \$20 billion for recovery aid for New York, Washington and Pennsylvania, but it is still unclear how much of this the City will receive. Clearly, given the costs, this will not be enough. The level of state financial assistance is also unclear at this time. It is essential that New York City receive an appropriate amount of aid, given the costs, and that this aid come quickly and with as few strings as possible.

Reduction in Taxes & Other Revenues — \$1.3 billion in FYs 02 and 03

Reduced economic activity will mean lower incomes for businesses and residents and lower City taxes and other revenues. In FY 02, tax revenues are projected to be \$738 million less than currently projected, including \$338 million less in sales and hotel taxes, \$189 million in business taxes, \$112 million in personal income taxes, \$45 million in commercial rent tax and \$45 million in parking violations.

In FY 03, taxes and other revenues are projected to be \$567 million less than currently projected, including \$195 million in property taxes, \$135 million less in sales and hotel taxes, \$95 million in business taxes, \$50 million in personal income taxes, \$38 million in commercial rent tax and \$37 million in parking violations.

The terrorists have not destroyed our great City, but they have left deep scars that will take time to heal. Under Mayor Giuliani's leadership we have already begun the healing process. But there is much more to do.

The first immediate task is to restore confidence in the City. New Yorkers and people who visit must feel safe and secure here. We know we live in a dangerous world and there is no longer absolute security anywhere. But just as we won the war against crime, we can create an environment that makes people confident that they can live here, do business here and visit here. Tourism and all our key industries depend on people feeling that it is safe to travel and we must join in rebuilding that confidence.

New York City must do its part in the fight against terrorism. Working with the FBI and other agencies, the NYPD must develop contacts and sources within every community in the City so that it can find and root out any terrorist cells that remain here or that come in the future.

We must also improve security measures in a way that gives us the most effective protection, but does not destroy our ability to live and work. The City needs a security commission headed by the police commissioner and including representatives of the FBI, other government agencies and the private sector. The commission should determine the most effective security measures and a plan to implement them. Helping companies coordinate their efforts and select the most effective measures should also help them reduce their costs. The Commission should periodically review security measures to ensure that they are adequate and are being properly implemented. The goal would be to ensure that all security systems work together to create an effective shield. Cutting edge technology combined with vigilant law enforcement can help us accomplish this goal.

The federal government should take over airport security. Meanwhile, the NYPD should begin immediately training security guards at all City airports and public buildings, just as the Department now trains school security guards. We must ensure that current airport security personnel protect us and visitors to our great City.

Restoring confidence will also require rebuilding the World Trade Center and assisting businesses hurt by the attack recover and stay in New York City. We must convey the strongest possible message to every single company big and small that we want them back in business here as soon as possible.

The City needs a reconstruction authority with the power to get the job done quickly. The authority should coordinate the efforts of the federal, state and local governments and private companies. It should be able to issue bonds backed by federal assistance or guarantees. The authority should include representatives of the State and federal governments and the private sector.

Working with the Mayor, the authority's first job should be to develop a special assistance package for businesses that suffered from the attack. The incentive package should be offered to businesses big and small. It should include:

One, tax breaks for 10 years, including income and commercial rent tax, for businesses that relocate anywhere in the five boroughs.

Two, lower energy and communication costs, with the cooperation of the State and utility companies.

Three, revolving loans to provide cash so that companies do not go out of business while they relocate and resume operations, with the help of the State and local financial institutions.

Four, a training tax credit to help companies quickly train new workers, with the help of local colleges and universities.

Five, tax breaks and incentives for landlords who lost buildings or suffered severe damage to help them rebuild and attract tenants.

Six, assistance for workers temporarily unemployed because of the attacks.

The goal is to make this program so attractive that businesses can't leave the City, or, if they are forced to relocate out of necessity, they will be eager to return as soon as we have some place for them to go.

The authority should have the job of using the federal reconstruction aid to attract additional private money to make reconstruction of the Trade Center possible. The new Trade Center must combine the most sophisticated high-tech telecommunications and data networks for businesses with magnificent architectural design features. In a city with the world's top architectural, telecommunications and information technology firms, we can recreate a World Trade complex that is such a showcase that companies will find they absolutely have to locate there.

We can't limit our vision for the future to a rebuilt World Trade Center. To keep New York City competitive, to stay the world capital, we must constantly expand and improve. That means finding ways to improve mass transit, including the full Second Avenue Subway and better connections between the different regional systems. It means finding ways to reduce congestion, which imposes huge costs on business, by building a freight tunnel under the harbor. It means finding a way to develop the West Side of Manhattan through careful planning that includes all the stakeholders. It means finding ways to protect our current manufacturing sector, through relocating them when necessary.

One of our greatest assets, our waterfront, should be a major focus of development. Sadly, New York is behind other cities in tapping this resource. The stream of revenues from fees and taxes from restaurants and amusement centers along the waterfront can be used to pay for a waterfront that attracts New Yorkers and visitors. As part of this program, we should expand the use of ferries for transportation.

Our City is part of a greater metropolitan region, which as a whole, is a tremendous economic power. The New York metropolitan area is composed of inter-related economies that share a common fate. To work effectively, mass transit must be an integrated system that covers the entire area. Rather than competing against one another, area governments should cooperate to bring more businesses into the metro area. State and local governments must work together to build our economy and create more jobs.

Tourism is one of our most important industries. We must have an aggressive campaign to show the people of America and the world that New York City is as safe as anywhere else. But we must face the fact that it may take some time to rebuild tourism and in the meantime we will have to take steps to preserve our arts and cultural institutions and Broadway.

The vicious September 11th attack has forced us to change our priorities. But we cannot ignore the important issues that faced us before. We must continue to make school reform a priority. New York depends on its brainpower. We must prepare all our children for the high tech demanding jobs of the future.

Local businesses have trouble recruiting workers because housing is so expensive. We have to attack that problem from two directions. One is building more affordable housing to keep working and middle class families in New York. The other is to improve and expand mass transit so more housing is accessible to more people, thus expanding the housing market.

New York must become the most business friendly City in the country. We must strengthen our economy and build jobs so that we will have the resources we need to accomplish our other important tasks.

In sum, our message must be clear. New York City was not darkened by this dark act. The City remains a beacon to the world.

We still mourn our losses, which are overwhelming. But the true monument we will build for those who died is the new New York we will create. And we are determined to make it a monument equal to their sacrifice.

The most important thing for us to understand today is that the task New Yorkers face now is not only rebuilding. Our goal cannot be to end up in five years where we were weeks ago before the hateful attack on our City and country. That's not even close to good enough.

Our task is to create a better, stronger, more prosperous City. A City that continues to lead America and the world into the future. A City that continues to draw the toughest and most creative people in the world because in the land of opportunity, this City defines opportunity.

The time to invest in New York, to create a business in New York, to buy a home in New York is now. Since its first days, New York City has been an incredible engine of opportunity and wealth. Our best days are yet to come.

ECONOMIC CONDITION & OUTLOOK

The National Economy

A national slowdown in growth started in the second half of 2000 and became steadily more pronounced into the third quarter of 2001. How deep the decline will go, and how long it will last, depends to a large degree on consumer and business confidence, as well as on the effectiveness of U.S. fiscal and monetary policies.

The national economic growth rate, as measured by the change in real gross domestic product (GDP), started slowing in third-quarter 2000, when GDP grew only 1.3 percent, compared with a strong 5.7 percent showing in the previous quarter. GDP continued to grow slowly in fourth quarter 2000, at a rate of 1.9 percent, and again in first quarter 2001, by 1.3 percent. By the second quarter of 2001 the growth rate had fallen to a meager annualized rate of 0.3 percent, the slowest pace since a decline of 0.1 percent in first quarter 1993.

Data reported in September 2001 illustrate how weak the economy had become weeks before the terrorist attacks on September 11. Seasonally adjusted payroll jobs were down by 199,000 in September, after declining by 84,000 in August. The September decline was the largest since April 1991. Although the unemployment rate in September did not change from the August rate of 4.9 percent, it was the highest since 4.9 percent in September 1997. The U.S. employment/population rate was 63.7 percent in September, slightly better than 63.4 percent in August. The labor-force-participation rate was 67.0 percent in September, better than 66.6 percent in August. The full impact of the September 11 attacks may not be fully

reflected in payroll data for several months.

The composite index of consumer confidence fell to 97.6 in September from 114 in August. The two key components of the index both declined. The “assessment of the present situation” declined to 125.2 in September from 144.5 in August, and “expectations about the future” dropped to 79.2 in September from 93.7 in August. Most of these figures were collected prior to September 11, so their decline indicates that the economy was already headed toward a recession prior to the attacks, which then hastened the downward trend.

To boost the eroding confidence of consumers, businesses, and investors, on October 2 the Federal Reserve Open Market Committee cut the federal funds rate and discount rate, each by 50 basis points, for the ninth time in 2001. Given the low-inflation environment, the health of the banking system, and the strong decline in consumer spending and private investment, more monetary easing is likely. With the federal funds rate at 2.5 percent, there is room for further reductions. Also, Congress and the administration are working toward a sizeable economic-stimulus package, which is expected before the end of 2001.

In conclusion, the Comptroller’s Office expects a decline in the economic growth in the third and fourth quarters of 2001. However, given the massive stimulus that has been applied to the economy so far and the additional ones expected before the end of 2001, the economy is widely expected to recover by mid-2002.

The City Economy

Although the City’s economic growth was slowing down in 2001, it was outperforming the nation before September 11. However, the City is expected to suffer the most economic damage from the attack. Job reports for September and October will begin to record the magnitude of the loss. The tragic loss of life, the severe property losses, and the consequent security precautions and significant disruptions that occurred on and after September 11 could prolong the City’s recession until mid-2002.

The City’s economy showed clear signs of slowdown before September 11. Total jobs, seasonally adjusted, fell by 10,300 in August after declining by 11,000 in July, by 8,800 in June, and by 2,700 in May. The private sector lost 8,200 jobs in August and the government sector lost 2,000 jobs.

Within the private sector, only five industry sectors showed any growth. Real estate grew by 100 jobs, retail trade grew by 400 jobs, social services by 600, health services by 2,000, and engineering and management by 400 jobs.

Services fell by 2,300 jobs, more than explained by the 5,000-job decline in business services; it was the fourth consecutive month of decline in this sector, which had previously been a major source of job growth. The finance, insurance and real estate (FIRE) sector lost 2,300 jobs, falling for the fourth month in a row. Within FIRE, banking fell by 700 jobs, insurance by 100, and securities by 1,600. Manufacturing lost 2,000 jobs, construction 900, transportation and utilities 400, and wholesale trade 800. Eating and drinking places saw a loss of 200 workers, motion pictures and amusements 2,900. Legal services fell by 400.

The City’s unemployment rate jumped sharply to 5.8 percent in August, from 5.0 percent in July. The August rate was the highest since 5.9 percent in May 2000. The NYC employment/population ratio fell to 54.6 percent in August from 54.9 percent in July; the August rate was the lowest since September 1999. Labor-force-participation rate was 58.0 percent, slightly better than 57.8 percent in July.

Two leading economic indicators significantly deteriorated during the first eight months of 2001 compared with the first eight months of 2000. The help-wanted

advertising index, which measures the demand for jobs and has proven to be sensitive to labor market conditions, fell sharply on a year-over-year basis. It declined to 30 in July of 2001, from 31 in June of 2001 and 49 in July of 2000. The help-wanted advertising index averaged 35.3 for the first seven months of 2001 compared with 53.9 in the first seven months of 2000.

The seasonally adjusted initial unemployment claims, *i.e.*, the number of first-time applicants for unemployment insurance, increased by 7,297 to 43,651 in August from 36,354 in July of 2001. On a year-over-year basis, initial unemployment claims rose by 8,533 per month during the first eight months of 2001 compared with a decline of 1,434 during the first eight months of 2000.

Overall, the Comptroller's Office is concerned about the risks to the City's economy. These risks are related to the following:

The cost of demolition and cleanup.

The loss of jobs from companies that were in Manhattan and will choose to relocate outside of the City.

The costs of higher security precautions in offices and in airports.

On balance, however, by the end of 2002, the City's economy is expected to show strong growth as a result of a national recovery and strong local reconstruction efforts.

**THE COMPTROLLER'S
COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

The Comprehensive Annual Financial Report is required by Section 93.1 of the New York City Charter. The Comprehensive Annual Financial Report is presented in three sections. This transmittal letter serves as an introduction and summary. The financial section includes the basic financial statements and the combining and individual fund financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The City is responsible for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City and its various funds. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City is required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the United States Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Information related to the Single Audit, including the Schedule of Expenditures Federal Awards, findings and recommendations, and auditors' reports on internal controls and compliance with applicable laws and regulations, are issued as a separate report.

**Budgetary and Financial
Controls**

The City is responsible for establishing and maintaining internal controls designed to ensure that municipal assets are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. These internal

controls are subject to continuous evaluation by the City.

Budgetary Controls

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the Annual Appropriated Budget approved by the City's governing body. Activities of the General Fund are included in the Annual Appropriated Budget. The City also makes appropriations in the Capital Budget to authorize the expenditure of funds for various capital projects. A level of budgetary control, i.e., the level at which expenditures cannot legally exceed the appropriated amount, is established within each individual fund. As reported in the schedules to the financial statements, several agencies have expended more than legally appropriated amounts. The City also maintains an encumbrance accounting system as another technique of accomplishing budgetary control. Encumbrances lapse at the end of each fiscal year.

Financial Controls

The City maintains financial controls through the use of an integrated accounting and budgeting system. Beginning in fiscal year 2000, the City implemented the Financial Management System (FMS) to maintain its centralized accounting and budgetary controls. FMS is a new, state-of-the-art, integrated accounting and budgeting financial management system. FMS also is used by the City to maintain information on City contracts as well as capital projects.

FMS provides the ability for the Comptroller's, Mayor's and individual agencies' financial managers to access, analyze, and utilize the City's financial data. These capabilities will continue to improve as all of the functionality of FMS becomes fully operational, including the implementation of an automated procurement system. FMS also provides for a number of comprehensive improvements to the City's computing network and infrastructure, making a major step in moving toward a standard city-wide computing platform that will facilitate communication and connectivity among agencies.

To ensure the adequacy of the City's internal controls, directives and memoranda which outline appropriate policies and procedures for all City agencies and component units, are issued and periodically updated. These directives and memoranda establish internal controls and accountability which safeguard City assets. Comptroller's Office and agency auditors periodically check City agencies' and component units' adherence to internal control policies and procedures.

Each year, in accordance with the "City Manager Financial Integrity Directive," every City agency is required to prepare a report on its internal controls. Each agency's report must include an "Agency Financial Integrity Compliance Statement" signed by the agency head. The statement must include the agency head's opinion as to whether the agency's internal controls provide reasonable assurance that internal control objectives were achieved during the fiscal year and can continue to achieve those objectives in the future.

Should a control weakness prevent any significant control objective from being achieved, the agency head must describe management's plans for correcting it. Agencies must also explain and describe planned corrective action for any outstanding weakness described in audit reports prepared by the City Comptroller's Office auditors, the City's independent auditors, the State Comptroller, or other oversight or audit bodies.

The Comptroller's Office auditors administer the "City Manager Financial Integrity Directive" and collect agency responses. In addition, the auditors collate these responses and use the results as part of our risk assessment to identify future audits. This approach helps to ensure that agencies genuinely assess their internal controls, rather than just examine them perfunctorily. We also asked agencies to assess the adequacy of their internal audit functions.

As a further quality control, the Audit Committee for The City of New York, which includes experts in accounting and municipal finance from the private sector, provides oversight of the independent audit process. This includes reviewing the independent auditors' reports and the auditors' management letter, as well as the City's response. The Committee operates independently of the City's management and issues its own annual report.

Independent Audit

The City Charter requires an annual audit by independent certified public accountants. In addition to meeting the requirements set forth in the City Charter, the audit also is designed to meet the requirements of the Federal Single Audit Amendments Act of 1996 and related OMB Circular A-133. The auditors' report on the basic financial statements and combining and individual fund statements is included in the financial section of this report. The auditors' report which relates specifically to the single audit is included in a separately issued report.

The City received an unqualified opinion from its independent auditors for the nineteenth consecutive year.

Pension Trust Funds

Five municipal pension systems provide benefits to full-time employees. Under the New York State Constitution, the City guarantees the payments of benefits to members of the retirement systems.

Actuarial assumptions used to determine employer contributions to the City's pension funds and the computations of the contributions are audited every other year by an independent actuary.

The majority of City employees are members of one of five major actuarial retirement systems; those systems' assets are included in the City's financial statements. The following table shows the five major actuarial retirement systems' actuarial accrued liability, actuarial value of assets, and the unfunded actuarial liability as of June 30, 2000:

| Pension Trust Funds | | | |
|--|--|--|---|
| (in millions) | | | |
| | <u>Actuarial Accrued Liability</u> | <u>Actuarial Value of Assets</u> | <u>Unfunded Actuarial Liability</u> |
| New York City Employees' Retirement System | \$ 42,419 | \$ 42,394 | \$ 25 |
| New York City Teachers' Retirement System | 36,147 | 36,142 | 5 |
| New York City Board of Education Retirement System | 1,749 | 1,749 | — |
| New York City Police Department Pension Fund—Subchapter 2 | 17,602 | 17,602 | — |
| New York City Fire Department Pension Fund—Subchapter 2 | <u>6,531</u> | <u>6,388</u> | <u>143</u> |
| Total | <u>\$104,448</u> | <u>\$104,275</u> | <u>\$173</u> |

***Deferred Compensation Plan
(DCP)***

The City offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code (IRC) Section 457. The plan permits the City's employees to defer a portion of their salary until future years. The

deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency, as defined by the Internal Revenue Service. IRC Section 457 requires amounts maintained under a deferred compensation plan by a state or local government to be held in trust (or custodial account or annuity contract) for the exclusive benefit of plan participants and their beneficiaries.

The Plan's net assets increased from \$4,271 million as of December 31, 1999, to \$4,344 million as of December 31, 2000.

Investment Policy

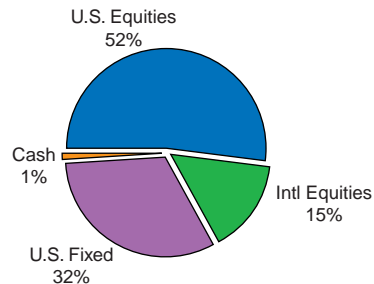
**Investment Policy—
City Treasury**

Cash temporarily idle during the year is subject to conservative investment restrictions, and was invested in obligations of the U.S. Treasury and U.S. agency securities, commercial paper, medium term notes, and repurchase agreements. The maturities of the investments range from one day to seven years, with an average maturity of 38 days. The City earned an average yield of 5.78%, which compares with the average yield of 5.64% on three month Treasury bills and 5.74% for a representative institutional money market fund. The City earned \$213.8 million in its short-term accounts during fiscal year 2001. The average yield on investments was 6.08% for short-term investments of the pension trust funds. The higher return is attributable to the longer maturities of these investments—an average of 320 days.

**Investment Policy—
Pension Systems**

Pension assets are invested long-term for the benefit of the plan participants and their beneficiaries. All funds are managed by registered investment advisors, pursuant to applicable law and to guidelines issued by the Comptroller. Collectively the pension funds utilize 17 domestic equity managers, 19 domestic fixed income managers, 16 international equity managers and 7 private equity partnerships. Assets are allocated in accordance with plans adopted periodically by each plan's board of trustees. The percentage in each category is determined based on a study indicating the probable rates of return and levels of risk for various asset allocations. The actual allocation may vary from this policy mix as market values shift and as investments are added or terminated. The chart below shows the actual allocation as of June 30, 2001.

CITY OF NEW YORK
PENSION SYSTEMS - ASSET ALLOCATION



**As of June 30, 2001
Summary (in Millions)**

| | |
|-----------------------------|------------------------|
| U.S. Equities | \$44,387 |
| U.S. Fixed Income | 27,594 |
| Int'l. Equities | 12,670 |
| Cash | <u>807</u> |
| Total | <u><u>\$85,458</u></u> |

The pension trust funds are expected to earn a higher long-term rate of return than short-term cash accounts, due to the long-term nature of their liabilities and the diversification of their investment holdings. For the ten-year period ending June 30, 2001 the plans had annualized returns of 11.87%. Investments in assets that are expected to produce higher returns are also subject to greater volatility—i.e., large differences from average returns—and may also produce negative returns. That was the case in fiscal year 2001, which was a difficult one for investors. Investments in stock markets within and outside the United States have generally lost value. For example, the Russell 3000 Index, a broad measure of the U.S. stock market, lost 13.94% during this period, and the Europe, Australia and Far East (EAFE) Index, the most commonly used measure of performance in developed international markets, lost 23.61%. Less developed international markets lost even more—25.82%. Bonds were the brightest spot in the broad investment universe. The index used by the NYC pension funds for these fixed income investments returned 11.65% for the year, while lower-rated bonds ended the year essentially unchanged in value. The returns of the pension funds have been consistent with these broad market trends, and as a result, the asset allocation followed by the pension funds produced a combined return of negative 8.25%. For the three-year period ending June 30, 2001 the combined return was 4.36%, and for the five-year period it was 10.76%. Our above-average allocation to stocks has also meant that in the short-run our pension fund return has been lower than many public funds, which lost an average of 5.42% for the past year. Our investment costs remain lower than those of other large public funds.

The markets continued to be difficult in the first quarter of fiscal year 2002, in part due to the terrorist attacks on America. The Russell 3000 Index lost 15.6% during the September quarter, and the EAFE international index lost 14.3%. The NYC bond index gained 4.8%. No prediction can be made as to the returns that will be achieved during the next fiscal year.

Additional pension fund activities include economically targeted investments within New York City, such as low- and moderate-income housing. Eight current programs have been allocated over \$1 billion. New investments or commitments this year totaled about \$53 million, bringing the aggregate to \$766 million. The ten-year performance of this program was 9.12% as of June 30, 2001.

Risk Management

The City is uninsured with respect to risks including, but not limited to, property damage, personal injury, and workers' compensation. Steps have been taken to raise the awareness of City management to the cost of judgments and claims. The Comptroller issues an annual Claims Report which details costs incurred by the City arising out of City agency operations. The Report forces agency heads to pay attention to these claims and to take action specifically aimed at reducing the City's claim exposure.

Awards

For the twenty-first consecutive year, the City of New York was awarded the prestigious Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA). The Certificate signifies that the City's financial reporting meets the highest standards of governmental financial reporting. Approximately only 3,100 of some 87,000 local governmental units received the Certificate; the City is one of a select group of 169 to have received the award for twenty one or more consecutive years.

To be awarded a Certificate of Achievement for Excellence in Financial Reporting, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. The report for fiscal year 2000, again satisfied these requirements and is again presented in accordance with GAAP.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. I believe that this fiscal year 2001 Comprehensive Annual Financial Report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements. I am submitting it to the GFOA to be considered for another certificate.

Acknowledgements

I want to thank the hundreds of accounting and financial personnel throughout the City who have cooperated with the Comptroller's Office all year, especially in the past four months. I appreciate their efforts, which have continued to be an important factor in our preparation of financial statements. Most of all, I want to thank my staff, Executive Deputy Comptroller Roger Liwer and Assistant Comptroller Warren Ruppel. They are ably supported by Chief Accountant Michael Spitzer, and Deputy Chief Accountant Eileen Moran. I am grateful for their dedicated efforts, as well as those of their staffs, particularly Maria Tavares who coordinated our early implementation of the new financial reporting model. In addition to the entire staff of the Comptroller's Office, I thank the Mayor for his assistance, as well as the Mayor's Office of Management and Budget, the Financial Information Services Agency, and accountants in agencies throughout the City. I also thank the City's independent auditors, KPMG LLP and Watson Rice LLP for their efforts throughout the audit engagement.

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of New York

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Imelda Arave
President

Jeffrey L. Esser
Executive Director

**Principal Officials
of
The City of New York**

Mayor Rudolph W. Giuliani

Comptroller Alan G. Hevesi

Public Advocate Mark J. Green

The Council:

**Speaker & Majority
Leader** Peter F. Vallone

Minority Leader Thomas V. Ognibene

Borough Presidents:

The Bronx Fernando Ferrer

Brooklyn Howard Golden

Manhattan C. Virginia Fields

Queens Claire Shulman

Staten Island Guy Molinari

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

FINANCIAL SECTION

Part II

Fiscal Year Ended June 30, 2001



Report of Independent Auditors

The People of The City of New York:

We have audited the basic financial statements of The City of New York ("City") as of and for the years ended June 30, 2001 and 2000, as listed in Part II-A of the table of contents. We have also audited the combining fund financial statements as of and for the years ended June 30, 2001 and 2000 as listed in Part II-B through Part II-D, inclusive, of the table of contents, other than those entities identified in Note E.1 of the basic financial statements of the City. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of the entities disclosed in Note E.1. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion on the basic financial statements and combining fund financial statements, insofar as it relates to the amounts included for such entities, is based solely on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports of the other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of The City of New York at June 30, 2001 and 2000, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, based on our audits and the reports of the other auditors, the combining fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of The City of New York at June 30, 2001 and 2000, and the results of operations of such funds for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole and on the combining fund financial statements. The accompanying financial information listed as supporting schedules in Part II-B through Part II-E, inclusive, of the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the City. Such information has been subjected to the auditing procedures applied in our audits of the basic and combining fund financial statements and, in our opinion, based on our audits and reports of the other auditors, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

As described in Note A.2 to the basic financial statements, in fiscal year 2001, the City adopted Governmental Accounting Standards Board ("GASB") Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, and GASB Statement No. 38, *Certain Financial Statement Note Disclosures*.

As discussed in Note E.5 to the basic financial statements, certain actuarial assumptions and methods used in the calculation of employer contributions to the actuarial pension systems for the fiscal year ended June 30, 2000, were changed. In addition, as discussed in Note D.5, during 2000, State legislation resulted in the elimination of the City's liability to the pension systems for certain pension costs incurred prior to 1981. Furthermore, see Note E.2 for discussion of the impact of the World Trade Center attack.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by the GASB. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The introductory and statistical information, as listed in Part I and III of the table of contents, respectively, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the financial statements and, accordingly, we express no opinion on it.

KPMG LLP

Watson Rice LLP

October 30, 2001
New York, New York

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

**BASIC
FINANCIAL STATEMENTS**

Part II-A

Fiscal Year Ended June 30, 2001

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

The following is a narrative overview and analysis of the financial activities of The City of New York (City) for the fiscal years ended June 30, 2001 and 2000. This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which have the following components: (1) management's discussion and analysis (MD&A), (2) government-wide financial statements, (3) fund financial statements, and (4) notes to the financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in *net assets* may serve as a useful indicator of whether the financial position of The City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net assets changed during each fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes, and earned, but unused vacation leave).

The government-wide financial statements present information about the City as a primary government, which includes the City's blended component units. All of the activities of the primary government are considered to be governmental activities. This information is presented separately from the City's discretely presented component units.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, including the Financial Emergency Act.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of a fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds and governmental activities*.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The fiduciary funds include the Pension and Other Employee Benefit Trust Funds and the Agency Fund.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential for a full understanding of the information provided in the government-wide and fund financial statements. The notes also present certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

Financial Reporting Entity

The financial reporting entity consists of the primary government, including the Board of Education of The City of New York and the community colleges of the City University of New York, other organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial statements to be misleading or incomplete.

The definition of the reporting entity is based on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and it is able to either impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Blended Component Units

Certain component units, despite being legally separate from the primary government, are blended with the primary government. These component units all provide services exclusively to the City and thus are reported as if they were part of the primary government. The blended component units, which are all reported as nonmajor governmental funds, are the following:

- Municipal Assistance Corporation for the City of New York (MAC)
- New York City Transitional Finance Authority (TFA)
- New York City Samurai Funding Corporation (SFC)
- TSASC Inc. (TSASC)
- New York City Educational Construction Fund (ECF)
- City University Construction Fund (CUCF)
- New York City School Construction Authority (SCA).

Discretely Presented Component Units

Discretely presented component units are legally separate from the primary government and are reported as discretely presented component units because the City appoints a majority of these organizations' boards, is able to impose its will on them, or a financial benefit/burden situation exists.

The following entities are presented discretely in the City's financial statements as major component units:

- New York City Health and Hospitals Corporation (HHC)
- New York City Off -Track Betting Corporation (OTB)
- New York City Housing Development Corporation (HDC)
- New York City Housing Authority (HA)
- New York City Economic Development Corporation (EDC)
- New York City Water and Sewer System (NYW).

The following entities are presented discretely in the City's financial statements as nonmajor component units:

- New York City Industrial Development Agency (IDA)
- Business Relocation Assistance Corporation (BRAC)
- Brooklyn Navy Yard Development Corporation (BNYDC)
- Jay Street Development Corporation (JSDC).

**Financial Analysis of the
Government-wide
Financial statements**

In the government-wide financial statements, all of the activities of the City, aside from its discretely presented component units, are considered governmental activities. Governmental activities decreased the City's net assets by \$1.148 billion during fiscal year 2001 and increased the City's net assets by \$1.455 billion during fiscal year 2000. Key elements of these changes are as follows:

| | Governmental Activities | |
|---|---|------------------------------|
| | For the fiscal year ended June 30, | |
| | 2001 | 2000 |
| | (in thousands) | |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 2,868,605 | \$ 2,620,702 |
| Operating grants and contributions | 12,773,015 | 11,907,550 |
| Capital grants and contributions | 572,514 | 378,807 |
| General revenues: | | |
| Taxes | 23,712,065 | 22,157,704 |
| Investment income | 391,902 | 346,857 |
| Other Federal and State aid | 928,184 | 920,547 |
| Other | 633,579 | 347,937 |
| Total revenues | <u>41,879,864</u> | <u>38,680,104</u> |
| Expenses: | | |
| General government | 1,881,812 | 1,578,356 |
| Public safety and judicial | 8,661,411 | 7,772,048 |
| Education | 12,248,775 | 11,533,688 |
| City University | 668,954 | 652,576 |
| Social services | 9,166,149 | 8,783,221 |
| Environmental protection | 2,350,867 | 2,058,606 |
| Transportation services | 1,654,344 | 1,401,725 |
| Parks, recreation and cultural activities | 488,865 | 574,024 |
| Housing | 1,000,300 | 847,358 |
| Health (including payments to HHC) | 2,329,191 | 1,976,975 |
| Libraries | 362,034 | 268,931 |
| Debt service interest | 2,214,717 | 2,114,285 |
| Total expenses | <u>43,027,419</u> | <u>39,561,793</u> |
| | (1,147,555) | (881,689) |
| Decrease in accrued pension liability | <u>—</u> | <u>2,336,230</u> |
| Change in net assets | (1,147,555) | 1,454,541 |
| Net Assets—Beginning | <u>(18,699,604)</u> | <u>(20,154,145)</u> |
| Net Assets—Ending | <u><u>\$(19,847,159)</u></u> | <u><u>\$(18,699,604)</u></u> |

In fiscal year 2001, the government-wide revenues increased from fiscal year 2000 levels by approximately \$3.2 billion, while the Government-wide expenses grew by approximately \$3.5 billion. In addition, a one-time gain from the elimination of a pension liability occurred in fiscal year 2000.

The major components of the government-wide revenue increase were:

A one-time payment from the Metropolitan Transportation Authority resulting from the sale of the New York Coliseum;

An increase in State aid for the City's Board of Education; and

An increase in personal income and property tax revenues, resulting from the strength of the economy and increased property values which are phased into the property tax levy.

The major components of the government-wide expense increases were:

A substantial increase in spending by the City's Board of Education, including a reserve for collective bargaining and the increased State funding as previously mentioned;

An increase in pension expense, resulting from pension benefit enhancements and the phase-in of cost of living adjustments, as required by changes in State law;

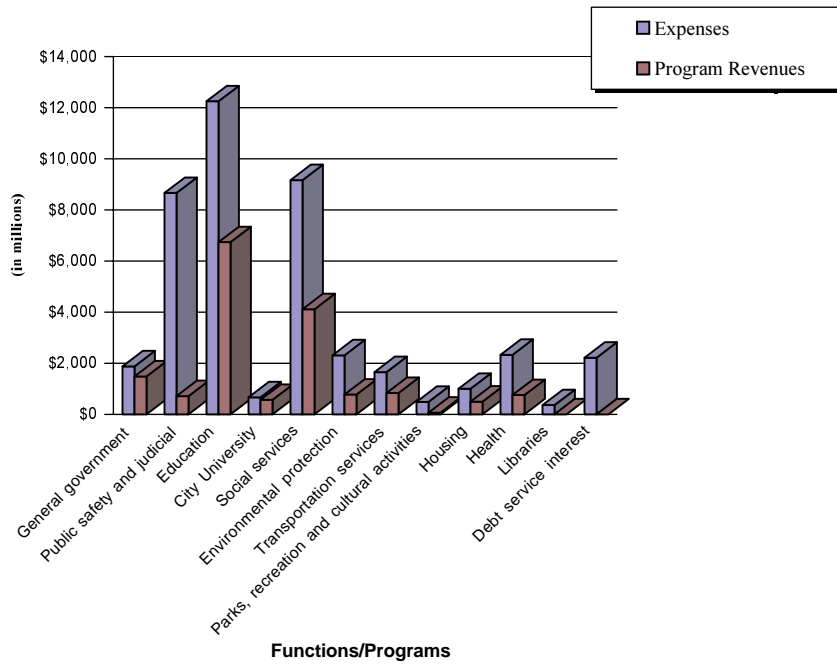
An increase in social services spending, primarily related to increased spending on Medicaid and day care.

Wage and salary increases for City employees related to collective bargaining; and

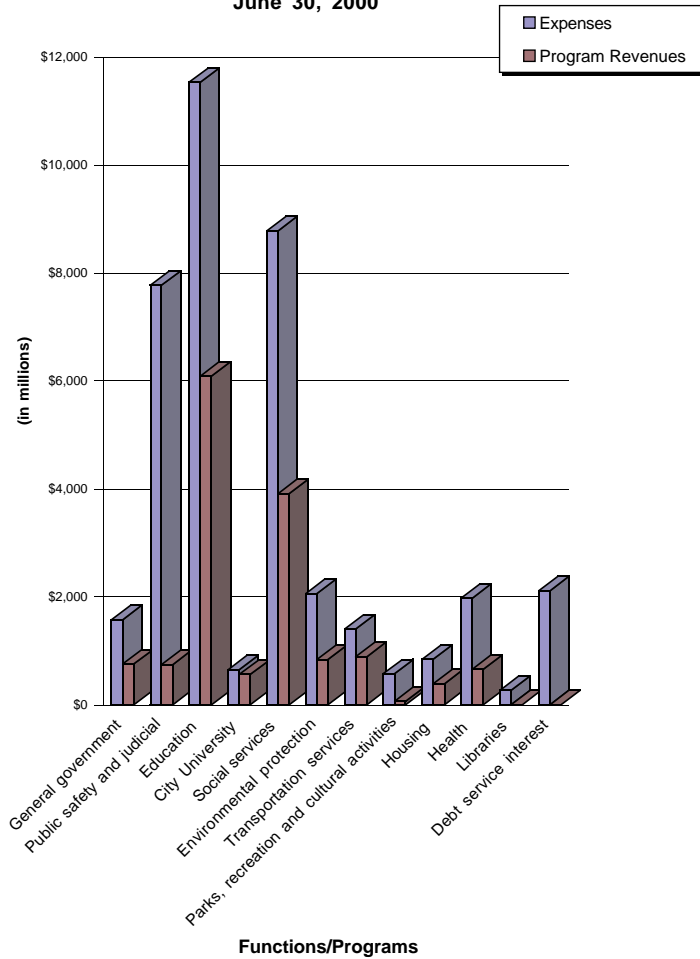
Increased expenses for environmental protection, primarily additional costs for waste exportation and Fresh Kills landfill closure and post-closure care.

The following two charts compare the expenses for each of the City's programs with the revenues that are derived from each program for fiscal years 2001 and 2000. The excess of program expenses over revenues represents the net cost of each program that must be financed from the City's general revenues.

**Expenses and Program Revenues - Governmental Activities
June 30, 2001**

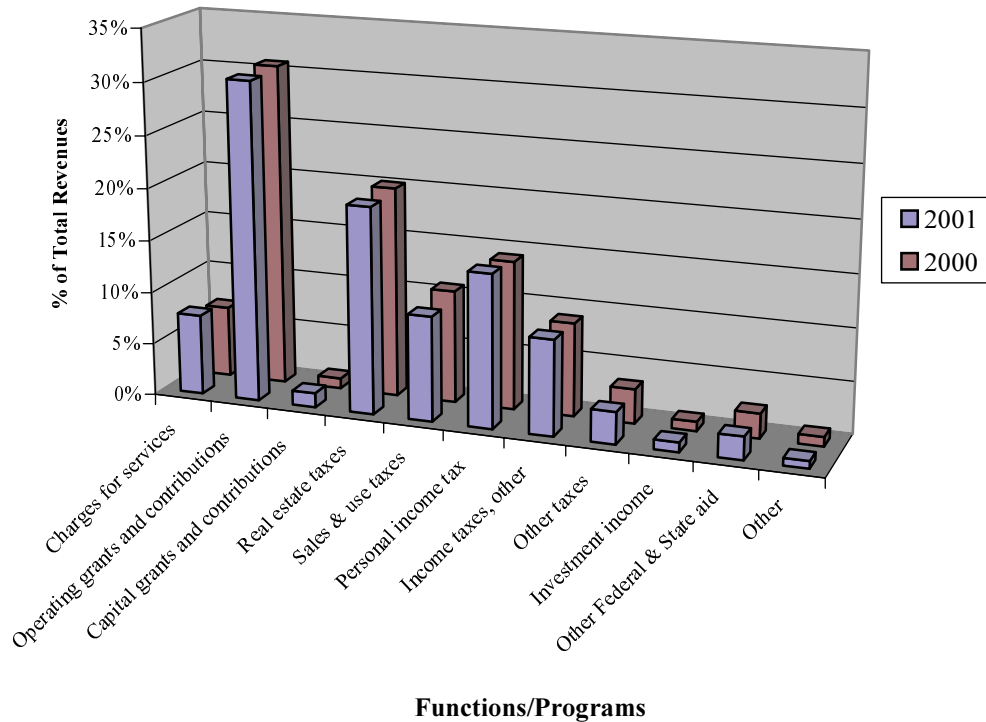


**Expenses and Program Revenues - Governmental Activities
June 30, 2000**



The following chart compares the amounts of program and general revenues for fiscal years 2001 and 2000:

**Revenues by Source - Governmental Activities
For the Years Ended June 30, 2001 and 2000**



As noted earlier, increases and decreases of net assets may serve over time as a useful indicator of changes in government's financial position. In the case of the City, liabilities exceeded assets by \$19.847 billion at the close of the most recent fiscal year.

| | Governmental Activities | |
|---|--------------------------------|------------------------|
| | 2001 | 2000 |
| | (in thousands) | |
| Current and other assets | \$ 17,876,159 | \$ 19,299,094 |
| Capital assets | 24,497,361 | 22,538,547 |
| Total assets | <u>42,373,520</u> | <u>41,837,641</u> |
| Long-term liabilities outstanding | 50,065,513 | 48,839,966 |
| Other liabilities | 12,155,166 | 11,697,279 |
| Total liabilities | <u>62,220,679</u> | <u>60,537,245</u> |
| Net assets: | | |
| Invested in capital assets, net of related debt | (8,135,503) | (8,379,336) |
| Restricted | 3,814,045 | 4,189,167 |
| Unrestricted | <u>(15,525,701)</u> | <u>(14,509,435)</u> |
| Total net assets | <u>\$ (19,847,159)</u> | <u>\$ (18,699,604)</u> |

The excess of liabilities over assets reported on the government-wide statement of net assets is a result of several factors. The largest component of the net deficit is the result of the City having long-term debt with no corresponding capital assets. The following summarizes the main components of the negative net asset value as of June 30, 2001:

| | <u>Billions</u> |
|--|------------------|
| MAC issued debt during the 1970's which funded some City operating expenses. The remaining MAC net debt outstanding is approximately. | \$ (3.0) |
| The City has issued debt for the acquisition and construction of public purpose capital assets which are not reported as City-owned assets on the Statement of Net Assets. This includes assets of the New York City Transit Authority, NYW, HHC and certain public libraries and cultural institutions. The debt outstanding for such non-City owned assets is approximately. | (9.1) |
| For some City-owned assets, the depreciable life used for financial reporting is longer or shorter than the period over which the related debt principal is being repaid. Schools and related education assets are the largest component of this difference. The net amount by which the outstanding debt principal exceeds the depreciated value of the related City-owned assets is approximately. | (3.8) |
| Certain long-term obligations, such as employee vacation and sick leave, judgments and claims, and landfill closure and post-closure costs do not require current funding. | (7.9) |
| All non-capital assets exceed the total of the City's other liabilities by approximately. | <u>4.0</u> |
| Governmental Activities Net Deficit | <u>\$ (19.8)</u> |

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The table below summarizes the changes in the fund balances of the City's governmental funds.

Governmental Funds

| | General Fund | New York City Capital Projects Fund | General Debt Service Fund | Nonmajor Governmental Funds | Adjustment/ Eliminations | Total Governmental Funds |
|---|-------------------|-------------------------------------|---------------------------|-----------------------------|--------------------------|--------------------------|
| | (in thousands) | | | | | |
| Fund Balances (deficit), July 1, 1999 | \$ 388,301 | \$ (935,523) | \$ 2,006,162 | \$ 1,396,846 | \$ 96,333 | \$ 2,952,119 |
| Revenues | 37,854,893 | 1,114,827 | 12,978 | 1,979,766 | (1,248,250) | 39,714,214 |
| Expenditures | (33,920,869) | (4,809,483) | (2,654,432) | (2,586,766) | 1,350,670 | (42,620,880) |
| Other financing sources (uses). | (3,929,340) | 3,520,854 | 3,148,774 | 781,900 | (23,699) | 3,498,489 |
| Fund Balances (deficit), June 30, 2000. | 392,985 | (1,109,325) | 2,513,482 | 1,571,746 | 175,054 | 3,543,942 |
| Revenues | 40,231,872 | 1,412,906 | 35,613 | 2,357,531 | (1,443,379) | 42,594,543 |
| Expenditures | (37,264,424) | (5,309,954) | (2,819,070) | (2,700,519) | 1,202,753 | (46,891,214) |
| Other financing sources (uses). | (2,962,553) | 2,888,706 | 2,390,822 | 602,091 | (19,150) | 2,899,916 |
| Fund Balances (deficit), June 30, 2001. | <u>\$ 397,880</u> | <u>\$ (2,117,667)</u> | <u>\$ 2,120,847</u> | <u>\$ 1,830,849</u> | <u>\$ (84,722)</u> | <u>\$ 2,147,187</u> |

The City's General Fund is required to adopt an annual budget prepared on a basis consistent with generally accepted accounting principles. Surpluses from any fiscal year cannot be appropriated in future fiscal years.

If the City anticipates that the General Fund will have an operating surplus, the City will make discretionary transfers to the General Debt Service Fund as well as advance payments of certain subsidies that reduce the amount of the General Fund surplus for financial reporting purposes. As detailed later, the General Fund had operating surpluses of \$2.949 billion and \$3.192 billion before certain expenditures and discretionary and other transfers for fiscal years 2001 and 2000, respectively. After these certain expenditures and discretionary and other transfers, the General Fund reported an operating surplus of \$5 million in both fiscal year 2001 and 2000, which resulted in an increase in fund balance by this amount.

The General Debt Service Fund receives transfers from the General Fund from which it pays the City's debt service requirements. Its fund balance at June 30, 2001 can be attributed principally to a discretionary transfer and other transfer (as described above) from the General Fund totaling \$2.097 billion in fiscal year 2001. Similar transfers in fiscal year 2000 of \$2.509 billion also primarily account for the General Debt Service Fund fund balance at June 30, 2000.

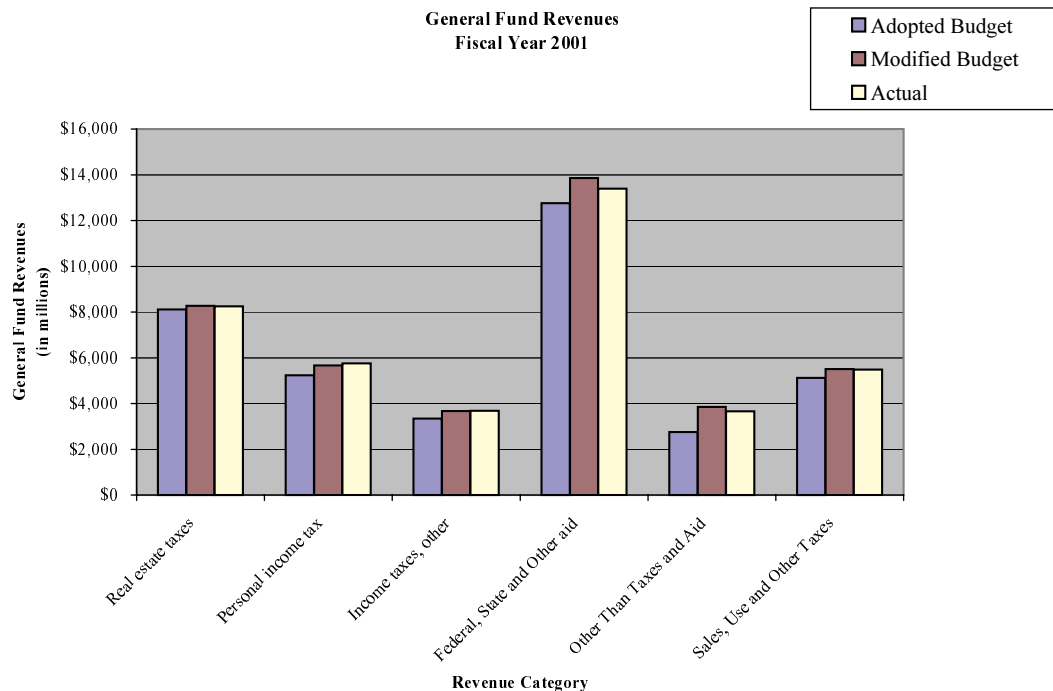
The New York City Capital Projects Fund accounts for the financing of the City's capital program. The primary resources are obtained from the issuance of City debt as well as transfers from TFA and TSASC. Capital-related expenditures are first paid from the General Fund, which is then reimbursed for these expenditures by the New York City Capital Projects Fund. To the extent that capital expenditures exceed proceeds from bond issuances, transfers from TFA and TSASC and other revenues and financing sources, this fund will have a deficit. The deficit fund balances at June 30, 2001 and 2000 are primarily attributed to amounts that are owed to the General Fund to repay that fund's advance of resources for the capital program.

**General Fund
Budgetary Highlights**

The following information is presented to assist the reader in comparing the original budget (Adopted Budget), and the final amended budget (Modified Budget) and how actual results compared with these budgeted amounts. The Modified Budget can be modified subsequent to the end of the fiscal year.

General Fund Revenues

The following chart and table summarize actual revenues by category for fiscal year 2001 and compare revenues to the current fiscal year's Adopted Budget and Modified Budget.



General Fund Revenues

Fiscal Year 2001

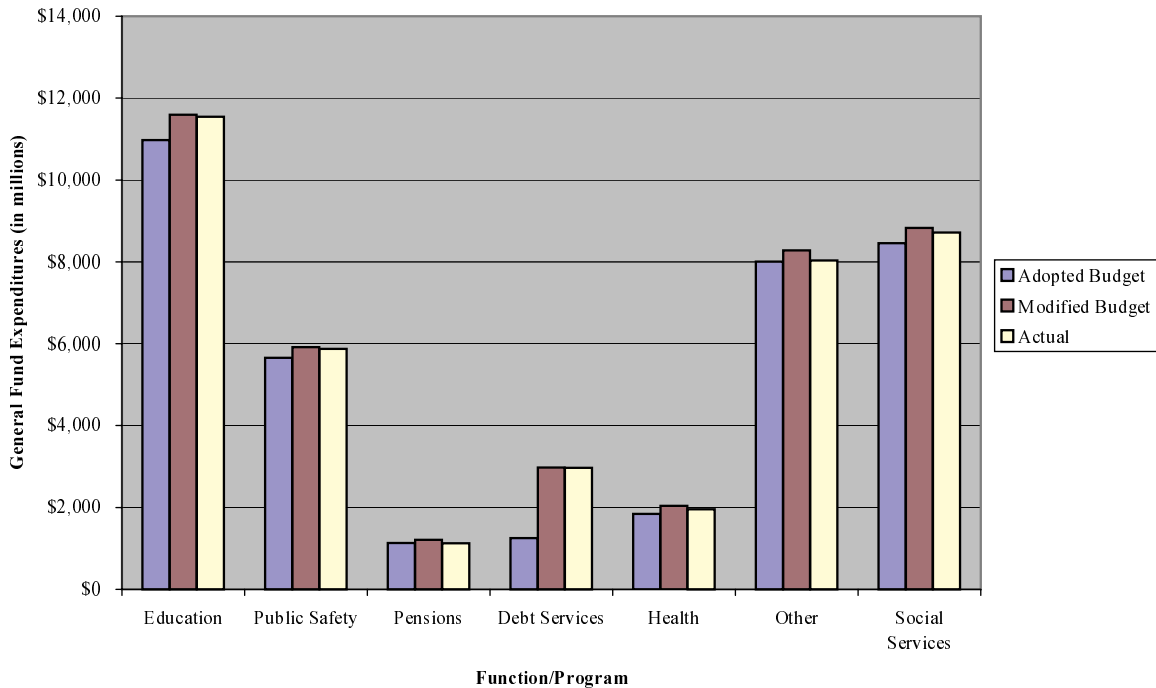
(in millions)

| | <u>Adopted Budget</u> | <u>Modified Budget</u> | <u>Actual</u> |
|---|---------------------------|----------------------------|------------------------|
| Taxes (net of refunds): | | | |
| Real estate taxes | \$ 8,111 | \$ 8,277 | \$ 8,246 |
| Sales and use taxes | 3,946 | 4,265 | 4,196 |
| Personal income tax | 5,240 | 5,670 | 5,757 |
| Income taxes, other | 3,342 | 3,672 | 3,685 |
| Other taxes | 1,176 | 1,238 | 1,294 |
| Taxes (net of refunds) | <u>21,815</u> | <u>23,122</u> | <u>23,178</u> |
| Federal, State and Other aid: | | | |
| Categorical | 12,193 | 13,264 | 12,764 |
| Unrestricted | 564 | 593 | 634 |
| Federal, State and Other aid | <u>12,757</u> | <u>13,857</u> | <u>13,398</u> |
| Other Than Taxes and Aid: | | | |
| Charges for services | 1,375 | 1,434 | 1,461 |
| Other revenues | 1,343 | 2,390 | 2,162 |
| OTB Transfers | 34 | 34 | 33 |
| Other Than Taxes and Aid | <u>2,752</u> | <u>3,858</u> | <u>3,656</u> |
| Total Revenues | <u>\$37,324</u> | <u>\$40,837</u> | <u>\$40,232</u> |

General Fund Expenditures

The following chart and table summarize actual expenditures by function/program for fiscal year 2001 and compare expenditures to the current fiscal year's Adopted Budget and Modified Budget

General Fund Expenditures Fiscal Year 2001



General Fund Expenditures

Fiscal Year 2001

(in millions)

| | <u>Adopted Budget</u> | <u>Modified Budget</u> | <u>Actual</u> |
|---|---------------------------|----------------------------|------------------------|
| General Government | \$ 1,054 | \$ 1,109 | \$ 1,078 |
| Public Safety and Judicial. | 5,659 | 5,915 | 5,875 |
| Education. | 10,973 | 11,594 | 11,545 |
| City University. | 426 | 428 | 393 |
| Social Services. | 8,459 | 8,829 | 8,717 |
| Environmental Protection | 1,599 | 1,552 | 1,528 |
| Transportation Services | 617 | 791 | 750 |
| Parks, Recreation, and Cultural Activities | 287 | 318 | 317 |
| Housing | 461 | 517 | 478 |
| Health (including HHC) | 1,843 | 2,039 | 1,959 |
| Libraries | 242 | 383 | 383 |
| Pensions. | 1,132 | 1,209 | 1,127 |
| Judgments and Claims | 442 | 498 | 595 |
| Fringe Benefits and Other Benefit Payments | 2,161 | 2,172 | 2,200 |
| Other | 715 | 510 | 315 |
| Transfers and Other Payments for Debt Service | 1,254 | 2,973 | 2,967 |
| Total Expenditures | <u>\$37,324</u> | <u>\$40,837</u> | <u>\$40,227</u> |

General Fund Surplus

The City had a General Fund operating surplus of \$2.949 billion and \$3.192 billion before certain expenditures and transfers (discretionary and other) for fiscal years 2001 and 2000, respectively. The General Fund surplus was \$5 million after expenditures and discretionary transfers.

The expenditures and transfers (discretionary and other) made by the City after the adoption of its fiscal year 2001 and fiscal year 2000 budgets follow:

| | <u>2001</u> | <u>2000</u> |
|---|-----------------------|-----------------------|
| | <u>(in millions)</u> | |
| Transfer, as required by law, to the General Debt Service Fund of real estate taxes collected in excess of the amount needed to finance debt service. | \$ 917 | \$ 414 |
| Discretionary transfers to the General Debt Service Fund. | 1,180 | 2,095 |
| Net equity contribution in bond refunding that accrued to future years debt service savings. | 46 | 17 |
| Debt-service prepayments for lease purchase debt service due in the fiscal year | 56 | 73 |
| Prepayment of debt service for the Municipal Assistance Corporation | 458 | 451 |
| Advance cash subsidies to the Public Library system. | 131 | — |
| Advance cash subsidies to the Transit Authority | 151 | 137 |
| Advance cash subsidies to the Housing Authority | 5 | — |
| Total expenditures and transfers (discretionary and other) | <u>2,944</u> | <u>3,187</u> |
| Reported Operating Surplus. | <u>5</u> | <u>5</u> |
| Total Operating Surplus | <u>\$2,949</u> | <u>\$3,192</u> |

Final results for any given fiscal year may differ greatly from that year's Adopted Budget. The following table shows the variance between actuals and fiscal years 2001 Adopted Budget:

| | <u>2001</u> |
|---|-----------------|
| | (in millions) |
| Additional Resources: | |
| Federal categorical aid | \$ 228 |
| State categorical aid | 236 |
| Net State and other revenue sharing | 71 |
| Net tax-revenue collections excluding tax lien sales and stock transfer tax | 1,785 |
| Sale of tax liens | 106 |
| Interest income | 78 |
| Tobacco settlement revenue from lower TSASC debt service | 15 |
| Surplus from the City's Health Insurance Stabilization Fund | 120 |
| FICA refunds | 51 |
| Sale of City-owned assets | 68 |
| Other miscellaneous revenues | 61 |
| Non-grant revenue | 138 |
| Collections for general government services | 23 |
| Collections from charges for housing | 25 |
| Licenses, permits and privileges | 43 |
| Rental income for JFK and LaGuardia Airports | 10 |
| Rental income - other | 28 |
| Net savings from administrative costs for supplies, equipment and other than personal services | 656 |
| Savings from fixed and miscellaneous charges | 99 |
| Public assistance | 47 |
| Debt Service and interest on Short-term Notes | 45 |
| Social Services, excluding public assistance and medicaid | 9 |
| Fines and Forfeitures | 4 |
| General Reserve | 200 |
| Total | <u>\$ 4,146</u> |
| Enabled the City to: | |
| Provide for future General Obligation debt-service costs net of appropriations in the FY 2002 Adopted Budget | \$ 1,192 |
| Provide for equity contributions in conjunction with bond refundings | 46 |
| Provide for lease purchase debt service due in FY 2002 | 56 |
| Provide future debt-service costs for the Municipal Assistance Corporation | 458 |
| Provide for funding of the library system for future years | 131 |
| Provide for higher than anticipated overtime costs | 260 |
| Provide for higher than anticipated judgment and claims costs | 153 |
| Provide for increased pension costs | 1 |
| Provide for increased personal-services costs, excluding pensions and overtime | 681 |
| Provide for increased contractual-services costs | 293 |
| Provide for prepayment of certain fiscal year 2002 subsidy payments to the Transit Authority | 153 |
| Provide for prepayment of certain fiscal year 2002 subsidy payments to the Housing Authority | 5 |
| Provide for increased Disallowance Reserve of Federal and State Aid | 31 |
| Provide for increased costs for heat, light, power and fuel | 48 |
| Provide for increased funding to the Health and Hospitals Corporation | 111 |
| Provide for the loss of State appropriations for the stock transfer tax | 114 |
| Withstand increased Medical-Assistance costs | 259 |
| Withstand all other net overspending and revenues below budget | 149 |
| Total | <u>4,141</u> |
| Report a Surplus | <u>\$ 5</u> |

Capital Assets

The City's investment in capital assets includes land, buildings, equipment, highways, bridges, traffic, street reconstruction, and parks, which are detailed as follows (net of accumulated depreciation):

| | Governmental Activities | |
|---|--------------------------------|-----------------|
| | (in millions) | |
| | June 30, | |
| | 2001 | 2000 |
| Land | \$ 734 | \$ 707 |
| Buildings | 9,710 | 7,890 |
| Equipment | 1,599 | 1,646 |
| Infrastructure | 5,594 | 5,311 |
| Construction work-in-progress | 6,860 | 6,985 |
| Total | \$24,497 | \$22,539 |

The net increase in the City's capital assets during fiscal year 2001 was \$1.958 billion, an 8.7% increase. Capital assets additions in fiscal year 2001 were \$5.965 billion, an increase of \$2.029 billion from fiscal year 2000. Capital assets additions in the Education program totaling \$1.764 billion and total new construction work-in-progress (the majority of which are also Education programs) totaling \$2.474 billion accounted for 71.0% of the capital assets additions in fiscal year 2001.

Additional information on the City's capital assets can be found in the notes to the financial statements.

Debt Administration

The following table summarizes the City's debt outstanding for the City, as primary government, as reported on the statement of net assets:

| | Governmental Activities | |
|---|--------------------------------|-----------------|
| | (in millions) | |
| | June 30, | |
| | 2001 | 2000 |
| General obligation bonds | \$26,836 | \$26,892 |
| 1991 general resolution bonds | 3,217 | 3,531 |
| Future tax secured bonds | 7,386 | 5,923 |
| Bond anticipation notes | — | 515 |
| Tobacco Flexible amortization bonds | 703 | 709 |
| Japanese Yen bonds | 80 | 120 |
| Revenue bonds | 543 | 571 |
| Total bonds payable | 38,765 | 38,261 |
| Less treasury obligations | 168 | 230 |
| Net outstanding debt | \$38,597 | \$38,031 |

On July 1, 2001, New York City's outstanding general obligation debt totaled \$26.8 billion. The State Constitution provides that the City may not contract indebtedness in an amount greater than 10% of the average full value of taxable real estate in the City for the most recent five years. As of July 1, 2001, the City's net general obligation debt limit was \$32.8 billion (compared with \$30.6 billion as of July 1, 2000). Because the City was approaching its debt limit, which threatened to halt the City's capital program by early fiscal year 1998, the State legislature created the New York City Transitional Finance Authority (TFA), a separate legal entity, in fiscal year 1997. Initially authorized to issue up to \$7.5 billion of debt, the TFA makes its bond proceeds available to the City, enabling the City to continue its planned capital investment. Recently enacted legislation increased the debt incurring capacity of TFA by an additional \$4 billion for a total of \$11.5 billion. As of July 1, 2001, the remaining City and TFA debt incurring power totaled \$10.1 billion, after providing for capital contract liabilities.

In September, 2001, the New York State Legislature increased the financing capacity of TFA by \$2.5 billion to fund New York City's costs related to or arising from the events of September 11, 2001 at the World Trade Center and authorized the TFA to issue debt without limit as to principal amount that is payable solely from

State or Federal aid received on account of the disaster. In October 2001, the TFA issued \$1 billion of TFA New York City recovery notes.

To provide for the City's capital program, in addition to TFA, TSASC and JSDC were created, the debt of which is not subject to the general debt limit of the City. The debt-incurring power of TFA, TSASC and JSDC has permitted the City to continue to enter new contractual commitments.

Moody's Investors Service Inc. (Moody's) had revised its rating of the City's long-term general obligation debt upward to A2 from A3 in August 2000. Standard & Poor's (S&P) revised its rating upward to A from A- in September, 2000 Fitch IBCA revised its rating upward to A+ from A in September 2000.

During fiscal year 2001, the City issued approximately \$2.379 billion of general obligation bonds of which approximately \$1.139 million were issued to refund certain outstanding bonds and \$1.240 billion were issued for capital purposes. The proceeds of the refunding issues were placed in irrevocable escrow accounts in amounts sufficient to pay when due all principal, interest, and applicable redemption premium, if any, on the refunded bonds. Adhering to a policy set by the Comptroller's Office that refundings may not increase debt service payments in future years, these refundings provided the City approximately \$60 million in debt service savings in fiscal year 2001.

The City satisfied all of its seasonal needs in the public credit market with a competitive sale in fiscal year 2001 of \$750 million of short-term Revenue Anticipation Notes (RANs) that were secured by State aid. The RANs carried the highest ratings from Moody's (MIG-1), Fitch (F-1+), and S&P (SP-1+). These ratings together with favorable market conditions enabled the City to achieve a true interest cost of borrowing of 4.22% on the RANs.

Subsequent to June 30, 2001, the City completed the following long-term financing:

On July 10, 2001, the TFA sold \$150 million of bonds for various municipal capital purposes.

On August 9, 2001, the TFA sold \$600 million of bond anticipation notes for municipal capital purposes.

On October 4, 2001, the TFA sold one billion of New York City Recovery Notes.

On October 23, 2001, the City sold \$1.5 billion of Revenue Anticipation Notes for seasonal cash flow needs.

Commitments

At June 30, 2001, the outstanding commitments relating to projects of the New York City Capital Projects Fund amounted to approximately \$9.5 billion.

To address the need for significant infrastructure and public facility capital investments, the City has prepared a ten-year capital spending program which contemplates expenditures of \$54.4 billion over the remaining fiscal years 2002 through 2011. To help meet its capital spending program, the City, TFA, and TSASC borrowed \$2.8 billion in the public credit market in fiscal year 2001.

Economic Factors and Next Year's Budgets and Rates World Trade Center Attack

On September 11, 2001, two hijacked passenger jetliners flew into the World Trade Center, resulting in a substantial loss of life, destruction of the World Trade Center and damage to other buildings in the vicinity. Continuing recovery, clean up and repair efforts will result in substantial expenditures. The U.S. Congress passed emergency legislation which appropriates \$40 billion for increased disaster assistance, increased security costs, rebuilding infrastructure systems and other public facilities, and disaster recovery and related activities, at least \$20 billion of which is for disaster recovery activities and assistance in New York, Pennsylvania and Virginia. In addition, the State legislature increased the financing capacity of the TFA by \$2.5 billion to fund the City's costs related to or arising from the September 11 attack, and has authorized TFA to issue debt without limit as to principal amount that is payable solely from State or Federal aid received on account of the disaster. The amount of City costs resulting from the

September 11 attack is expected to substantially exceed the amount of Federal aid and State resources which, to date, have been identified by the Federal and State governments as available for these purposes.

Prior to September 11, the national and local economies had been weakening, reflecting lower business investment, increased unemployment and, recently, a decline in consumer confidence. It is expected that the destruction of the World Trade Center will have substantial impact on the City and its economy. Reduced economic activity is expected to lower corporate profits, increase job losses and reduce consumer spending, which would result in reduced personal income and sales tax receipts and other business tax revenues for the City and could negatively affect real property values. The events of September 11 increased the risk of a recession and a delay in recovery. It is not possible to quantify at present with any certainty the short-term or long-term adverse impact of the September 11 events on the City and its economy, any offsetting economic benefits which may result from recovery and rebuilding activities and the amount of additional resources from Federal, State, City and other sources which will be required

Request for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to The City of New York, Office of the Comptroller, Bureau of Accountancy, 1 Centre Street, Room 800, New York, New York 10007-2341.

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THE CITY OF NEW YORK
STATEMENT OF NET ASSETS

JUNE 30, 2001
(in thousands)

| | Primary Government | Component |
|---|---------------------------|------------------|
| | Governmental | Units |
| | Activities | Units |
| ASSETS: | | |
| Cash and cash equivalents | \$ 1,012,881 | \$ 529,192 |
| Investments, including accrued interest | 6,573,340 | 1,464,607 |
| Receivables: | | |
| Real estate taxes (less allowance for uncollectible amounts of \$362,704) | 616,473 | — |
| Federal, State and other aid | 5,293,312 | — |
| Taxes other than real estate | 2,550,670 | — |
| Other | 507,052 | 1,491,907 |
| Mortgage loans and interest receivable, net | 33,437 | 2,739,923 |
| Inventories | 197,593 | 45,017 |
| Due from Primary Government | — | 23,458 |
| Due from Component Units | 420,138 | — |
| Restricted cash and investments | 251,222 | 2,402,046 |
| Capital assets: | | |
| Land and construction work-in-progress | 7,594,474 | 3,948,269 |
| Other Capital assets (net of depreciation): | | |
| Property, plant and equipment | 11,309,118 | 15,406,089 |
| Infrastructure | 5,593,769 | — |
| Other | 420,041 | 323,175 |
| Total assets | 42,373,520 | 28,373,683 |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 8,826,929 | 1,652,488 |
| Accrued interest payable | 612,507 | 71,942 |
| Deferred revenues: | | |
| Prepaid real estate taxes | 1,451,774 | — |
| Other | 850,368 | 191,083 |
| Due to Primary Government | — | 420,138 |
| Due to Component Units | 23,458 | — |
| Estimated disallowance of Federal, State and other aid | 210,268 | — |
| Payable for investment securities purchased | 179,862 | — |
| Other | — | 121,134 |
| Noncurrent Liabilities: | | |
| Due within one year | 3,257,834 | 750,159 |
| Due in more than one year | 46,807,679 | 13,307,560 |
| Total liabilities | 62,220,679 | 16,514,504 |
| NET ASSETS: | | |
| Invested in capital assets, net of related debt | (8,135,503) | 8,758,968 |
| Restricted for: | | |
| Capital projects | — | 343,697 |
| Debt service | 3,814,045 | — |
| Debt retirement | — | 1,158,387 |
| Loans | — | 91,294 |
| Donor restrictions | — | 13,293 |
| Unrestricted (deficit) | (15,525,701) | 1,493,540 |
| Total net assets (deficit) | \$ (19,847,159) | \$ 11,859,179 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
STATEMENT OF NET ASSETS

JUNE 30, 2000
(in thousands)

| | Primary Government | Component |
|---|---------------------------|------------------|
| | Governmental | Units |
| | Activities | Units |
| ASSETS: | | |
| Cash and cash equivalents | \$ 1,376,440 | \$ 659,802 |
| Investments, including accrued interest | 5,048,429 | 1,437,789 |
| Receivables: | | |
| Real estate taxes (less allowance for uncollectible amounts of \$387,568) | 613,158 | — |
| Federal, State and other aid | 6,017,496 | — |
| Taxes other than real estate | 2,695,446 | — |
| Other | 637,949 | 1,254,359 |
| Mortgage loans and interest receivable, net | 35,204 | 2,588,169 |
| Inventories | 210,110 | 32,022 |
| Due from Primary Government | — | 47,141 |
| Due from Component Units | 486,004 | — |
| Restricted cash and investments | 1,345,643 | 2,177,000 |
| Capital assets: | | |
| Land and construction work-in-progress | 7,692,050 | 3,422,070 |
| Other Capital assets (net of depreciation): | | |
| Property, plant and equipment | 9,535,316 | 14,869,633 |
| Infrastructure | 5,311,181 | — |
| Other | 833,215 | 274,364 |
| Total assets | 41,837,641 | 26,762,349 |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 7,440,719 | 1,547,858 |
| Accrued interest payable | 628,107 | 47,626 |
| Deferred revenues: | | |
| Prepaid real estate taxes | 1,620,651 | — |
| Other | 1,499,557 | 174,792 |
| Due to Primary Government | — | 486,004 |
| Due to Component Units | 47,141 | — |
| Estimated disallowance of Federal, State and other aid | 205,228 | — |
| Payable for investment securities purchased | 255,876 | — |
| Other | — | 155,965 |
| Noncurrent Liabilities: | | |
| Due within one year | 4,357,335 | 431,483 |
| Due in more than one year | 44,482,631 | 12,431,396 |
| Total liabilities | 60,537,245 | 15,275,124 |
| NET ASSETS: | | |
| Invested in capital assets, net of related debt | (8,379,336) | 8,931,774 |
| Restricted for: | | |
| Capital projects | — | 180,394 |
| Debt service | 4,189,167 | — |
| Debt retirement | — | 1,077,813 |
| Loans | — | 143,879 |
| Donor restrictions | — | 12,606 |
| Unrestricted (deficit) | (14,509,435) | 1,140,759 |
| Total net assets (deficit) | \$ (18,699,604) | \$ 11,487,225 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Assets | |
|---|----------------------|----------------------|------------------------------------|----------------------------------|---|----------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | |
| | | | | | Governmental Activities | Component Units |
| Primary government: | | | | | | |
| General government | \$ 1,881,812 | \$ 881,322 | \$ 82,914 | \$ 179,487 | \$ (738,089) | \$ — |
| Public safety and judicial. | 8,661,411 | 158,925 | 537,248 | 16,034 | (7,949,204) | — |
| Education | 12,248,775 | 69,594 | 6,666,089 | 2,742 | (5,510,350) | — |
| City University | 668,954 | 135,307 | 433,781 | — | (99,866) | — |
| Social services. | 9,166,149 | 41,909 | 4,064,614 | 6,771 | (5,052,855) | — |
| Environmental protection. | 2,350,867 | 765,781 | 607 | 9,669 | (1,574,810) | — |
| Transportation services | 1,654,344 | 569,341 | 151,269 | 113,621 | (820,113) | — |
| Parks, recreation and cultural activities | 488,865 | 55,385 | 7,075 | 5,652 | (420,753) | — |
| Housing | 1,000,300 | 150,153 | 148,396 | 203,646 | (498,105) | — |
| Health (including payments to HHC). | 2,329,191 | 40,888 | 681,022 | 34,892 | (1,572,389) | — |
| Libraries | 362,034 | — | — | — | (362,034) | — |
| Debt service interest | 2,214,717 | — | — | — | (2,214,717) | — |
| Total Primary government | <u>\$ 43,027,419</u> | <u>\$ 2,868,605</u> | <u>\$ 12,773,015</u> | <u>\$ 572,514</u> | <u>(26,813,285)</u> | <u>—</u> |
| Component Units. | <u>\$ 9,343,729</u> | <u>\$ 6,422,033</u> | <u>\$ 1,849,333</u> | <u>\$ 992,464</u> | <u>—</u> | <u>(79,899)</u> |
| General revenues: | | | | | | |
| Taxes (Net of Refunds): | | | | | | |
| Real estate taxes | | | | | 8,273,172 | — |
| Sales and use taxes | | | | | 4,199,594 | — |
| Personal income tax | | | | | 6,128,516 | — |
| Income taxes, other | | | | | 3,826,312 | — |
| Other taxes | | | | | 1,284,471 | — |
| Investment income | | | | | 391,902 | 221,339 |
| Other Federal and State aid | | | | | 928,184 | 1,800 |
| Other | | | | | 633,579 | 228,714 |
| Total General revenues | | | | | <u>25,665,730</u> | <u>451,853</u> |
| Change in net assets | | | | | (1,147,555) | 371,954 |
| Net Assets — Beginning | | | | | <u>(18,699,604)</u> | <u>11,487,225</u> |
| Net Assets — Ending | | | | | <u>\$ (19,847,159)</u> | <u>\$ 11,859,179</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | |
|--|----------------------|----------------------|------------------------------------|----------------------------------|---|----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | |
| | | | | | Governmental Activities | Component Units |
| Primary government: | | | | | | |
| General government | \$ 1,578,356 | \$ 579,142 | \$ 157,170 | \$ 19,866 | \$ (822,178) | \$ — |
| Public safety and judicial | 7,772,048 | 179,587 | 522,156 | 42,708 | (7,027,597) | — |
| Education | 11,533,688 | 61,096 | 6,024,204 | 3,054 | (5,445,334) | — |
| City University | 652,576 | 136,962 | 420,716 | 1,998 | (92,900) | — |
| Social services | 8,783,221 | 39,644 | 3,867,412 | 5,236 | (4,870,929) | — |
| Environmental protection | 2,058,606 | 836,355 | 790 | 3,260 | (1,218,201) | — |
| Transportation services . . | 1,401,725 | 547,905 | 168,658 | 173,885 | (511,277) | — |
| Parks, recreation and cultural activities | 574,024 | 47,925 | 6,350 | 12,363 | (507,386) | — |
| Housing | 847,358 | 150,673 | 137,625 | 101,042 | (458,018) | — |
| Health (including payments to HHC) . . . | 1,976,975 | 41,413 | 602,469 | 15,395 | (1,317,698) | — |
| Libraries | 268,931 | — | — | — | (268,931) | — |
| Debt service interest | 2,114,285 | — | — | — | (2,114,285) | — |
| Total Primary government | <u>\$ 39,561,793</u> | <u>\$ 2,620,702</u> | <u>\$ 11,907,550</u> | <u>\$ 378,807</u> | <u>(24,654,734)</u> | <u>—</u> |
| Component Units | <u>\$ 8,665,077</u> | <u>\$ 6,168,850</u> | <u>\$ 1,565,221</u> | <u>\$ 2,556,883</u> | <u>—</u> | <u>1,625,877</u> |
| General revenues: | | | | | | |
| Taxes (Net of Refunds): | | | | | | |
| | | | | | 7,770,069 | — |
| | | | | | 4,165,944 | — |
| | | | | | 5,486,710 | — |
| | | | | | 3,457,112 | — |
| | | | | | 1,277,869 | — |
| | | | | | 346,857 | 209,155 |
| | | | | | 920,547 | 2,485 |
| | | | | | 347,937 | 276,571 |
| | | | | | <u>23,773,045</u> | <u>488,211</u> |
| | | | | | (881,689) | 2,114,088 |
| | | | | | <u>2,336,230</u> | <u>99,636</u> |
| | | | | | 1,454,541 | 2,213,724 |
| | | | | | <u>(20,154,145)</u> | <u>9,273,501</u> |
| | | | | | <u>\$ (18,699,604)</u> | <u>\$ 11,487,225</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK

**GOVERNMENTAL FUNDS
BALANCE SHEET**

June 30, 2001
(in thousands)

| | <u>General</u> | <u>New York City Capital Projects</u> | <u>General Debt Service</u> | <u>Nonmajor Governmental Funds</u> | <u>Adjustments/ Eliminations</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---|-------------------------------------|--|--------------------------------------|---|
| ASSETS: | | | | | | |
| Cash and cash equivalents | \$ 765,428 | \$ 27,031 | \$ 26,970 | \$ 193,452 | \$ — | \$ 1,012,881 |
| Investments, including accrued interest . . . | 2,739,399 | — | 2,118,373 | 1,887,158 | (171,590) | 6,573,340 |
| Accounts receivable: | | | | | | |
| Real estate taxes (less allowance for uncollectible amounts of \$362,704) . . | 616,473 | — | — | — | — | 616,473 |
| Federal, State and other aid | 4,726,781 | 566,531 | — | — | — | 5,293,312 |
| Taxes other than real estate | 2,550,670 | — | — | — | — | 2,550,670 |
| Other | 505,284 | — | — | — | — | 505,284 |
| Mortgage loans and interest receivable (less allowance for uncollectible amounts of \$750,148) | — | — | — | 33,437 | — | 33,437 |
| Due from other funds | 2,840,419 | 1,154,105 | — | 252,073 | (266,048) | 3,980,549 |
| Due from Component Units | 203,619 | 205,456 | — | 11,063 | — | 420,138 |
| Restricted cash and investments | — | 209,080 | — | 42,142 | — | 251,222 |
| Other | — | 44,596 | — | 29,824 | — | 74,420 |
| Total assets | <u>\$14,948,073</u> | <u>\$ 2,206,799</u> | <u>\$ 2,145,343</u> | <u>\$ 2,449,149</u> | <u>\$(437,638)</u> | <u>\$21,311,726</u> |
| LIABILITIES AND FUND BALANCES: | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities . . | \$ 7,391,448 | \$ 1,100,636 | \$ 17,088 | \$ 404,625 | \$ (86,868) | \$ 8,826,929 |
| Accrued tax refunds: | | | | | | |
| Real estate taxes | 48,979 | — | — | — | — | 48,979 |
| Personal income taxes | 43,884 | — | — | — | — | 43,884 |
| Other | 77,575 | — | — | — | — | 77,575 |
| Accrued judgments and claims | 309,007 | 105,474 | — | — | — | 414,481 |
| Deferred revenues: | | | | | | |
| Prepaid real estate taxes | 1,451,774 | — | — | — | — | 1,451,774 |
| Uncollected real estate taxes | 586,737 | — | — | — | — | 586,737 |
| Taxes other than real estate | 2,246,675 | — | — | — | — | 2,246,675 |
| Other | 1,020,258 | 53,110 | — | — | — | 1,073,368 |
| Due to other funds | 1,140,130 | 3,065,246 | 7,408 | 33,813 | (266,048) | 3,980,549 |
| Due to Component Units | 23,458 | — | — | — | — | 23,458 |
| Estimated disallowance of Federal, State and other aid | 210,268 | — | — | — | — | 210,268 |
| Payable for investment securities purchased | — | — | — | 179,862 | — | 179,862 |
| Total liabilities | <u>14,550,193</u> | <u>4,324,466</u> | <u>24,496</u> | <u>618,300</u> | <u>(352,916)</u> | <u>19,164,539</u> |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Debt service | — | — | 2,120,847 | 1,777,920 | (84,722) | 3,814,045 |
| Noncurrent mortgage loans | — | — | — | 30,996 | — | 30,996 |
| Unreserved (deficit), reported in: | | | | | | |
| General fund | 397,880 | — | — | — | — | 397,880 |
| New York City Capital projects fund . . | — | (2,117,667) | — | — | — | (2,117,667) |
| Nonmajor funds | — | — | — | 21,933 | — | 21,933 |
| Total fund balances | <u>397,880</u> | <u>(2,117,667)</u> | <u>2,120,847</u> | <u>1,830,849</u> | <u>(84,722)</u> | <u>2,147,187</u> |
| Total liabilities and fund balances | <u>\$14,948,073</u> | <u>\$ 2,206,799</u> | <u>\$ 2,145,343</u> | <u>\$ 2,449,149</u> | <u>\$(437,638)</u> | <u>\$21,311,726</u> |

The reconciliation of the fund balances of governmental funds to the net assets of governmental activities in the Statement of Net Assets is presented in an accompanying schedule.

See accompanying notes to financial statements.

THE CITY OF NEW YORK

**GOVERNMENTAL FUNDS
BALANCE SHEET**

June 30, 2000
(in thousands)

| | <u>General</u> | <u>New York City Capital Projects</u> | <u>General Debt Service</u> | <u>Nonmajor Governmental Funds</u> | <u>Adjustments/ Eliminations</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---|-------------------------------------|--|--------------------------------------|---|
| ASSETS: | | | | | | |
| Cash and cash equivalents | \$ 878,116 | \$ 81,332 | \$ 38,705 | \$ 378,287 | \$ — | \$ 1,376,440 |
| Investments, including accrued interest . . . | 966,223 | — | 2,511,041 | 1,397,148 | 174,017 | 5,048,429 |
| Accounts receivable: | | | | | | |
| Real estate taxes (less allowance for uncollectible amounts of \$387,568) . . . | 613,158 | — | — | — | — | 613,158 |
| Federal, State and other aid | 5,547,998 | 469,498 | — | — | — | 6,017,496 |
| Taxes other than real estate | 2,695,446 | — | — | — | — | 2,695,446 |
| Other | 633,056 | — | — | — | — | 633,056 |
| Mortgage loans and interest receivable (less allowance for uncollectible amounts of \$742,353) | — | — | — | 35,204 | — | 35,204 |
| Due from other funds | 2,502,667 | 1,359,442 | — | 246,210 | (311,810) | 3,796,509 |
| Due from Component Units | 222,641 | 252,911 | — | 10,452 | — | 486,004 |
| Restricted cash and investments | — | 718,240 | — | 627,403 | — | 1,345,643 |
| Other | 435,372 | 52,621 | — | 33,573 | — | 521,566 |
| Total assets | <u>\$14,494,677</u> | <u>\$ 2,934,044</u> | <u>\$ 2,549,746</u> | <u>\$ 2,728,277</u> | <u>\$(137,793)</u> | <u>\$22,568,951</u> |
| LIABILITIES AND FUND BALANCES: | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities . . | \$ 6,088,881 | \$ 1,018,359 | \$ 28,856 | \$ 305,660 | \$ (1,037) | \$ 7,440,719 |
| Notes payable | — | — | — | 515,000 | — | 515,000 |
| Accrued tax refunds: | | | | | | |
| Real estate taxes | 50,886 | — | — | — | — | 50,886 |
| Personal income taxes | 157,224 | — | — | — | — | 157,224 |
| Other | 28,965 | — | — | — | — | 28,965 |
| Accrued judgments and claims | 292,080 | 105,431 | — | — | — | 397,511 |
| Deferred revenues: | | | | | | |
| Prepaid real estate taxes | 1,620,651 | — | — | — | — | 1,620,651 |
| Uncollected real estate taxes | 565,629 | — | — | — | — | 565,629 |
| Taxes other than real estate | 2,222,113 | — | — | — | — | 2,222,113 |
| Other | 1,529,052 | 192,505 | — | — | — | 1,721,557 |
| Due to other funds | 1,293,842 | 2,727,074 | 7,408 | 79,995 | (311,810) | 3,796,509 |
| Due to Component Units | 47,141 | — | — | — | — | 47,141 |
| Estimated disallowance of Federal, State and other aid | 205,228 | — | — | — | — | 205,228 |
| Payable for investment securities purchased | — | — | — | 255,876 | — | 255,876 |
| Total liabilities | <u>14,101,692</u> | <u>4,043,369</u> | <u>36,264</u> | <u>1,156,531</u> | <u>(312,847)</u> | <u>19,025,009</u> |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Debt service | — | — | 2,513,482 | 1,500,631 | 175,054 | 4,189,167 |
| Noncurrent mortgage loans | — | — | — | 32,121 | — | 32,121 |
| Unreserved (deficit), reported in: | | | | | | |
| General fund | 392,985 | — | — | — | — | 392,985 |
| New York City Capital projects fund . . | — | (1,109,325) | — | — | — | (1,109,325) |
| Nonmajor funds | — | — | — | 38,994 | — | 38,994 |
| Total fund balances | <u>392,985</u> | <u>(1,109,325)</u> | <u>2,513,482</u> | <u>1,571,746</u> | <u>175,054</u> | <u>3,543,942</u> |
| Total liabilities and fund balances | <u>\$14,494,677</u> | <u>\$ 2,934,044</u> | <u>\$ 2,549,746</u> | <u>\$ 2,728,277</u> | <u>\$(137,793)</u> | <u>\$22,568,951</u> |

The reconciliation of the fund balances of governmental funds to the net assets of governmental activities in the Statement of Net Assets is presented in an accompanying schedule.

See accompanying notes to financial statements.

THE CITY OF NEW YORK
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS

June 30, 2001
(in thousands)

Amounts reported for *governmental activities* in the Statement of Net Assets are different because:

| | |
|--|------------------------|
| Total fund balances — governmental funds | \$ 2,147,187 |
| Materials and supplies recorded in the Statement of Net assets are recorded as expenditures in the governmental funds. | 197,593 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 24,497,361 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | 3,403,801 |
| Long-term liabilities are not due and payable in the current period and accordingly are not reported in the funds: | |
| Bonds and notes payable | (38,429,756) |
| Accrued interest payable. | (612,507) |
| Other Long-term liabilities | (11,050,838) |
| Net assets (deficit) of governmental activities | <u>\$ (19,847,159)</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS

June 30, 2000
(in thousands)

Amounts reported for *governmental activities* in the Statement of Net Assets are different because:

| | |
|--|------------------------|
| Total fund balances—governmental funds. | \$ 3,543,942 |
| Materials and supplies recorded in the Statement of Net assets are recorded as expenditures in the governmental funds. | 210,110 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 22,538,547 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | 3,326,284 |
| Long-term liabilities are not due and payable in the current period and accordingly are not reported in the funds. | |
| Bonds notes payable. | (37,281,340) |
| Accrued interest payable. | (628,107) |
| Other Long-term liabilities | <u>(10,409,040)</u> |
| Net assets (deficit) of governmental activities | <u>\$ (18,699,604)</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | General | New York City Capital Projects | General Debt Service | Nonmajor Governmental Funds | Adjustments/ Eliminations | Total Governmental Funds |
|--|--------------------|--------------------------------------|----------------------------|-----------------------------------|------------------------------|--------------------------------|
| REVENUES: | | | | | | |
| Real estate taxes | \$ 8,245,585 | \$ — | \$ — | \$ — | \$ — | \$ 8,245,585 |
| Sales and use taxes | 4,195,594 | — | — | — | — | 4,195,594 |
| Personal income tax | 5,757,074 | — | — | 407,442 | — | 6,164,516 |
| Income taxes, other | 3,685,224 | — | — | — | — | 3,685,224 |
| Other taxes | 1,293,657 | — | — | — | — | 1,293,657 |
| Federal, State and other categorical aid | 12,763,683 | 355,359 | — | 303,136 | — | 13,422,178 |
| Unrestricted Federal and State aid | 634,380 | — | — | — | — | 634,380 |
| Charges for services | 1,494,292 | — | — | — | — | 1,494,292 |
| Tobacco settlement | 154,340 | — | — | 49,988 | — | 204,328 |
| Investment income | 245,353 | — | 35,611 | 104,609 | — | 385,573 |
| Interest on mortgages, net | — | — | — | 6,329 | — | 6,329 |
| Other revenues | 1,762,690 | 1,057,547 | 2 | 1,486,027 | (1,443,379) | 2,862,887 |
| Total revenues | <u>40,231,872</u> | <u>1,412,906</u> | <u>35,613</u> | <u>2,357,531</u> | <u>(1,443,379)</u> | <u>42,594,543</u> |
| EXPENDITURES: | | | | | | |
| Current Operations: | | | | | | |
| General government | 1,078,423 | 583,998 | — | 12,604 | — | 1,675,025 |
| Public safety and judicial | 5,874,881 | 236,331 | — | — | — | 6,111,212 |
| Education | 11,545,119 | 1,707,614 | — | 1,439,057 | (1,443,379) | 13,248,411 |
| City University | 392,936 | 9,038 | — | — | — | 401,974 |
| Social services | 8,716,971 | 161,991 | — | — | — | 8,878,962 |
| Environmental protection | 1,528,271 | 1,008,236 | — | — | — | 2,536,507 |
| Transportation services | 749,682 | 855,677 | — | — | — | 1,605,359 |
| Parks, recreation and cultural activities | 317,150 | 255,908 | — | — | — | 573,058 |
| Housing | 481,757 | 413,896 | — | — | — | 895,653 |
| Health (including payments to HHC) | 1,959,084 | 60,426 | — | — | — | 2,019,510 |
| Libraries | 382,776 | 16,839 | — | — | — | 399,615 |
| Pensions | 1,127,129 | — | — | — | — | 1,127,129 |
| Judgments and claims | 594,846 | — | — | — | — | 594,846 |
| Fringe benefits and other benefit payments | 2,200,117 | — | — | — | — | 2,200,117 |
| Administrative and other | 315,282 | — | 13,447 | 62,930 | — | 391,659 |
| Debt Service: | | | | | | |
| Interest | — | — | 1,449,178 | 703,377 | (11,809) | 2,140,746 |
| Redemptions | — | — | 1,310,263 | 214,339 | 252,435 | 1,777,037 |
| Lease payments | — | — | — | 268,212 | — | 268,212 |
| Refunding escrow | — | — | 46,182 | — | — | 46,182 |
| Total expenditures | <u>37,264,424</u> | <u>5,309,954</u> | <u>2,819,070</u> | <u>2,700,519</u> | <u>(1,202,753)</u> | <u>46,891,214</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,967,448</u> | <u>(3,897,048)</u> | <u>(2,783,457)</u> | <u>(342,988)</u> | <u>(240,626)</u> | <u>(4,296,671)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers from General Fund | — | — | 2,390,882 | 571,400 | (19,150) | 2,943,072 |
| Transfers from Nonmajor Capital Projects Funds | — | 1,576,954 | — | 56,847 | (1,576,954) | 56,847 |
| Proceeds from sale of bonds | — | 1,256,501 | — | 1,588,164 | — | 2,844,665 |
| Capitalized leases | — | 55,251 | — | — | — | 55,251 |
| Refunding bond proceeds | — | — | 1,147,335 | — | — | 1,147,335 |
| Transfer to New York City Capital Projects Fund | — | — | — | (1,576,954) | 1,576,954 | — |
| Transfers to General Debt Service Fund | (2,962,553) | — | — | — | — | (2,962,553) |
| Transfer to Nonmajor Debt Service Funds | — | — | — | (37,366) | — | (37,366) |
| Payments to refunded bond escrow holder | — | — | (1,147,335) | — | — | (1,147,335) |
| Total other financing sources (uses) | <u>(2,962,553)</u> | <u>2,888,706</u> | <u>2,390,822</u> | <u>602,091</u> | <u>(19,150)</u> | <u>2,899,916</u> |
| Net change in fund balances | 4,895 | (1,008,342) | (392,635) | 259,103 | (259,776) | (1,396,755) |
| FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR | 392,985 | (1,109,325) | 2,513,482 | 1,571,746 | 175,054 | 3,543,942 |
| FUND BALANCES (DEFICIT) AT END OF YEAR | <u>\$ 397,880</u> | <u>\$ (2,117,667)</u> | <u>\$ 2,120,847</u> | <u>\$ 1,830,849</u> | <u>\$ (84,722)</u> | <u>\$ 2,147,187</u> |

The reconciliation of the change in fund balances of governmental funds to the change in net assets of governmental activities in the Statement of Net Assets is presented in an accompanying schedule.

See accompanying notes to financial statements.

THE CITY OF NEW YORK
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | <u>General</u> | <u>New York City Capital Projects</u> | <u>General Debt Service</u> | <u>Nonmajor Governmental Funds</u> | <u>Adjustments/ Eliminations</u> | <u>Total Governmental Funds</u> |
|--|--------------------|---|-------------------------------------|--|--------------------------------------|---|
| REVENUES: | | | | | | |
| Real estate taxes | \$ 7,849,962 | \$ — | \$ — | \$ — | \$ — | \$ 7,849,962 |
| Sales and use taxes | 4,159,943 | — | — | — | — | 4,159,943 |
| Personal income tax | 5,364,597 | — | — | 247,113 | — | 5,611,710 |
| Income taxes, other | 3,589,023 | — | — | — | — | 3,589,023 |
| Other taxes | 1,265,780 | — | — | — | — | 1,265,780 |
| Federal, State and other categorical aid | 11,905,370 | 312,537 | — | 291,500 | — | 12,509,407 |
| Unrestricted Federal and State aid | 631,224 | — | — | — | — | 631,224 |
| Charges for services | 1,430,184 | — | — | — | — | 1,430,184 |
| Tobacco settlement | 247,364 | — | — | 27,559 | — | 274,923 |
| Investment Income | 194,753 | — | 7,516 | 131,353 | — | 333,622 |
| Interest on mortgages, net | — | — | — | 7,516 | — | 7,516 |
| Other interest income | — | — | 5,462 | 257 | — | 5,719 |
| Other | 1,246,370 | 802,290 | — | 1,274,468 | (1,248,250) | 2,074,878 |
| Total revenues | <u>37,884,570</u> | <u>1,114,827</u> | <u>12,978</u> | <u>1,979,766</u> | <u>(1,248,250)</u> | <u>39,743,891</u> |
| EXPENDITURES: | | | | | | |
| Current Operations: | | | | | | |
| General government | 1,043,124 | 368,199 | — | 31,718 | — | 1,443,041 |
| Public safety and judicial | 5,648,618 | 522,927 | — | — | — | 6,171,545 |
| Education | 10,492,457 | 1,295,717 | — | 1,249,663 | (1,248,250) | 11,789,587 |
| City University | 383,851 | 14,326 | — | — | — | 398,177 |
| Social services | 8,329,814 | 138,351 | — | — | — | 8,468,165 |
| Environmental protection | 1,398,196 | 914,984 | — | — | — | 2,313,180 |
| Transportation services | 763,337 | 906,559 | — | — | — | 1,669,896 |
| Parks, recreation and cultural activities | 288,517 | 262,070 | — | — | — | 550,587 |
| Housing | 432,925 | 289,845 | — | — | — | 722,770 |
| Health (including payments to HHC) | 1,777,299 | 75,558 | — | — | — | 1,852,857 |
| Libraries | 232,521 | 20,947 | — | — | — | 253,468 |
| Pensions | 615,085 | — | — | — | — | 615,085 |
| Judgments and claims | 490,669 | — | — | — | — | 490,669 |
| Fringe benefits and other benefit payments | 2,065,166 | — | — | — | — | 2,065,166 |
| Administrative and other | (36,429) | — | 13,992 | 25,427 | — | 2,990 |
| Debt Service: | | | | | | |
| Interest | — | — | 1,466,203 | 541,420 | (20,468) | 1,987,155 |
| Redemptions | — | — | 1,157,419 | 485,551 | (81,952) | 1,561,018 |
| Lease payments | — | — | — | 252,987 | — | 252,987 |
| Refunding escrow | — | — | 16,818 | — | — | 16,818 |
| Total expenditures | <u>33,925,150</u> | <u>4,809,483</u> | <u>2,654,432</u> | <u>2,586,766</u> | <u>(1,350,670)</u> | <u>42,625,161</u> |
| Excess (deficiency) of revenues over expenditures | 3,959,420 | (3,694,656) | (2,641,454) | (607,000) | 102,420 | (2,881,270) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers from General Fund | — | 182,000 | 3,148,774 | 647,661 | (23,699) | 3,954,736 |
| Transfers from Nonmajor Capital Projects Fund | — | 2,410,168 | — | 115,730 | (2,410,168) | 115,730 |
| Proceeds from sale of bonds | — | 600,000 | — | 2,544,407 | — | 3,144,407 |
| Capitalized leases | — | 328,686 | — | — | — | 328,686 |
| Refunding bond proceeds | — | — | 65,828 | — | — | 65,828 |
| Transfer to New York City Capital Projects Fund | (182,000) | — | — | (2,410,168) | 2,410,168 | (182,000) |
| Transfers to General Debt Service Fund | (3,772,736) | — | — | — | — | (3,772,736) |
| Transfer to Nonmajor Debt Service Fund | — | — | — | (115,730) | — | (115,730) |
| Payment to refunded bond escrow holder | — | — | (65,828) | — | — | (65,828) |
| Total other financing sources (uses) | <u>(3,954,736)</u> | <u>3,520,854</u> | <u>3,148,774</u> | <u>781,900</u> | <u>(23,699)</u> | <u>3,473,093</u> |
| Net change in fund balances | 4,684 | (173,802) | 507,320 | 174,900 | 78,721 | 591,823 |
| FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR | <u>388,301</u> | <u>(935,523)</u> | <u>2,006,162</u> | <u>1,396,846</u> | <u>96,333</u> | <u>2,952,119</u> |
| FUND BALANCES (DEFICIT) AT END OF YEAR | <u>\$ 392,985</u> | <u>\$ (1,109,325)</u> | <u>\$ 2,513,482</u> | <u>\$ 1,571,746</u> | <u>\$ 175,054</u> | <u>\$ 3,543,942</u> |

The reconciliation of the change in fund balances of governmental funds to the change in net assets of governmental activities in the Statement of Net Assets is presented in an accompanying schedule.

See accompanying notes to financial statements.

THE CITY OF NEW YORK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

Amounts reported for *governmental activities* in the Statement of Activities are different because:

| | | |
|--|--------------------|-----------------------|
| Net change in fund balances—total governmental funds | | \$ (1,396,755) |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p> | | |
| Purchases of fixed assets | \$ 3,366,818 | |
| Depreciation expense | <u>(1,243,000)</u> | 2,123,818 |
| <p>The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations) is to decrease net assets.</p> | | |
| | | (179,048) |
| <p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p> | | |
| Proceeds from sales of bonds | (2,844,665) | |
| Principal payments of bonds | 1,777,037 | |
| Other | <u>(31,217)</u> | (1,098,845) |
| <p>Some expenses reported in the statement of activities do not require the use of current financial resource and therefore, are not reported as expenditures in governmental funds.</p> | | |
| | | (718,735) |
| <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p> | | |
| | | <u>122,010</u> |
| Change in net assets—governmental activities | | <u>\$ (1,147,555)</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

Amounts reported for *governmental activities* in the Statement of Activities are different because:

| | | |
|--|-----------------|---------------------|
| Net change in fund balances—total governmental funds | | \$ 591,823 |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p> | | |
| Purchases of fixed assets | \$ 1,737,402 | |
| Depreciation expense | (889,341) | |
| Other | <u>188,357</u> | 1,036,418 |
| The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations) is to decrease net assets. | | (347,405) |
| <p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p> | | |
| Proceeds from sales of bonds | (3,144,407) | |
| Principal payments of bonds | 1,561,018 | |
| Other | <u>(31,431)</u> | (1,614,820) |
| Some expenses reported in the statement of activities do not require the use of current financial resource and therefore, are not reported as expenditures in governmental funds. | | (311,914) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | (235,791) |
| Decrease in the accrued pension liability did not provide financial resources and is not reported as a revenue in the general fund. | | <u>2,336,230</u> |
| Change in net assets—governmental activities | | <u>\$ 1,454,541</u> |

See accompanying notes to financial statements.

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THE CITY OF NEW YORK

**GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEARS ENDED JUNE 30, 2001 and 2000
(in thousands)

| | 2001 | | | 2000 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Budget | | Actual | Budget | | Actual |
| | Adopted | Modified | | Adopted | Modified | |
| REVENUES: | | | | | | |
| Real estate taxes | \$ 8,111,268 | \$ 8,277,436 | \$ 8,245,585 | \$ 7,765,297 | \$ 7,813,297 | \$ 7,849,962 |
| Sales and use taxes | 3,945,900 | 4,265,021 | 4,195,594 | 3,782,900 | 4,097,900 | 4,159,943 |
| Personal Income Tax | 5,239,728 | 5,669,565 | 5,757,074 | 4,837,461 | 5,399,311 | 5,364,597 |
| Income taxes other | 3,341,535 | 3,671,535 | 3,685,224 | 3,138,436 | 3,608,700 | 3,589,023 |
| Other taxes | 1,176,400 | 1,237,848 | 1,293,657 | 1,115,200 | 1,241,296 | 1,265,780 |
| Federal, State and other categorical aid | 12,193,170 | 13,263,962 | 12,763,683 | 11,064,668 | 12,622,396 | 11,905,370 |
| Unrestricted Federal and State aid | 564,323 | 592,643 | 634,380 | 614,730 | 616,730 | 631,224 |
| Charges for services | 1,374,949 | 1,434,424 | 1,460,891 | 1,380,296 | 1,391,225 | 1,400,507 |
| Tobacco settlement | 139,142 | 153,142 | 154,340 | 283,534 | 247,426 | 247,364 |
| Interest income | 170,910 | 250,305 | 245,353 | 104,030 | 168,010 | 194,753 |
| Other revenues | 1,032,462 | 1,987,123 | 1,762,690 | 777,267 | 1,555,275 | 1,246,369 |
| Total revenues | <u>37,289,787</u> | <u>40,803,004</u> | <u>40,198,471</u> | <u>34,863,819</u> | <u>38,761,566</u> | <u>37,854,892</u> |
| OTHER FINANCING SOURCES: | | | | | | |
| Transfers from Component Units | 34,400 | 34,200 | 33,401 | 30,600 | 31,100 | 29,678 |
| Total revenues and other financing sources | <u>37,324,187</u> | <u>40,837,204</u> | <u>40,231,872</u> | <u>34,894,419</u> | <u>38,792,666</u> | <u>37,884,570</u> |
| EXPENDITURES: | | | | | | |
| General government | 1,054,043 | 1,109,173 | 1,078,423 | 1,039,534 | 1,080,538 | 1,043,124 |
| Public safety and judicial | 5,659,045 | 5,914,604 | 5,874,881 | 5,486,097 | 5,723,158 | 5,648,618 |
| Board of Education | 10,972,518 | 11,594,255 | 11,545,119 | 10,067,438 | 10,530,607 | 10,492,457 |
| City University | 426,182 | 427,967 | 392,936 | 420,750 | 420,484 | 383,851 |
| Social services | 8,458,562 | 8,829,394 | 8,716,971 | 7,910,928 | 8,607,028 | 8,329,814 |
| Environmental protection | 1,599,362 | 1,552,029 | 1,528,271 | 1,424,519 | 1,439,716 | 1,398,196 |
| Transportation services | 616,997 | 790,519 | 749,682 | 593,292 | 792,568 | 763,337 |
| Parks, recreation and cultural activities . | 287,070 | 317,508 | 317,150 | 269,924 | 287,339 | 288,517 |
| Housing | 460,983 | 517,382 | 477,636 | 445,796 | 475,600 | 428,644 |
| Health (including payments to HHC) . . . | 1,842,472 | 2,039,011 | 1,959,084 | 1,644,688 | 1,794,541 | 1,777,299 |
| Libraries | 242,392 | 382,999 | 382,776 | 229,035 | 232,524 | 232,521 |
| Pensions | 1,132,414 | 1,209,043 | 1,127,129 | 1,215,950 | 623,159 | 615,085 |
| Judgments and claims | 442,273 | 498,273 | 594,846 | 392,889 | 490,549 | 490,669 |
| Fringe benefits and other benefit payments | 2,160,700 | 2,172,215 | 2,200,117 | 2,068,615 | 2,065,813 | 2,065,166 |
| Other | 714,950 | 509,622 | 315,282 | 548,389 | 204,116 | (36,429) |
| Total expenditures | <u>36,069,963</u> | <u>37,863,994</u> | <u>37,260,303</u> | <u>33,757,844</u> | <u>34,767,740</u> | <u>33,920,869</u> |
| OTHER FINANCING USES: | | | | | | |
| Transfers and other payments for debt service | 1,254,224 | 2,973,210 | 2,966,674 | 1,136,575 | 3,842,926 | 3,777,017 |
| Transfer to capital projects fund | — | — | — | — | 182,000 | 182,000 |
| Total expenditures and other financing uses | <u>37,324,187</u> | <u>40,837,204</u> | <u>40,226,977</u> | <u>34,894,419</u> | <u>38,792,666</u> | <u>37,879,886</u> |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | <u>\$ —</u> | <u>\$ —</u> | <u>4,895</u> | <u>\$ —</u> | <u>\$ —</u> | <u>4,684</u> |
| FUND BALANCES AT BEGINNING OF YEAR | | | <u>392,985</u> | | | <u>388,301</u> |
| FUND BALANCES AT END OF YEAR | | | <u>\$ 397,880</u> | | | <u>\$ 392,985</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2001
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> | <u>Agency Funds</u> |
|--|---|-------------------------|
| ASSETS: | | |
| Cash and cash equivalents | \$ 485,396 | \$ 77,339 |
| Receivables: | | |
| Receivable for investment securities sold | 1,717,906 | — |
| Accrued interest and dividend receivable | 466,266 | — |
| Investments: | | |
| Other short-term investments | 3,694,342 | — |
| Debt securities | 29,369,366 | 1,168,699 |
| Equity securities | 53,082,431 | — |
| International investment fund—equity | 12,972,165 | — |
| Mortgages | 9,359 | — |
| Guaranteed investment contracts | 1,043,069 | — |
| Management investment contracts | 97,518 | — |
| Mutual funds | 3,238,919 | — |
| Collateral from securities lending transactions | 10,882,901 | — |
| Due from other funds | 750 | — |
| Other | 55,760 | — |
| Total assets | <u>117,116,148</u> | <u>1,246,038</u> |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 510,336 | 311,005 |
| Payable for investment securities purchased | 5,957,262 | — |
| Accrued benefits payable | 306,123 | — |
| Due to other funds | 750 | — |
| Securities lending transactions | 10,882,901 | — |
| Other | 21,752 | 935,033 |
| Total liabilities | <u>17,679,124</u> | <u>1,246,038</u> |
| Plan Net Assets Held In Trust For Benefit Payments | <u>\$ 99,437,024</u> | <u>\$ —</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2000
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> | <u>Agency Funds</u> |
|--|---|-------------------------|
| ASSETS: | | |
| Cash and cash equivalents | \$ 408,877 | \$ 192,898 |
| Receivables: | | |
| Receivable for investment securities sold | 5,089,837 | — |
| Accrued interest and dividend receivable | 491,060 | — |
| Investments: | | |
| Other short-term investments | 5,761,597 | 185,759 |
| Debt securities | 27,131,650 | 937,671 |
| Equity securities | 63,841,356 | — |
| International investment fund—equity | 16,623,264 | — |
| Mortgages | 11,677 | — |
| Guaranteed investment contracts | 995,978 | — |
| Management investment contracts | 181,726 | — |
| Mutual funds | 3,186,814 | — |
| Collateral from securities lending transactions | 12,268,340 | — |
| Due from other funds | 100,000 | — |
| Other | <u>55,378</u> | <u>—</u> |
| Total assets | <u>136,147,554</u> | <u>1,316,328</u> |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 314,428 | 81,113 |
| Payable for investment securities purchased | 9,197,548 | — |
| Accrued benefits payable | 268,454 | — |
| Deferred employer contribution | 435,373 | — |
| Due to other funds | 100,000 | — |
| Securities lending transactions | 12,268,340 | — |
| Other | <u>6,370</u> | <u>1,235,215</u> |
| Total liabilities | <u>22,590,513</u> | <u>1,316,328</u> |
| Plan Net Assets Held in Trust for Benefit Payments | <u>\$113,557,041</u> | <u>\$ —</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> |
|--|---|
| ADDITIONS: | |
| Contributions: | |
| Member contributions (net of loans to members) | \$ 959,715 |
| Employer contributions | 1,256,832 |
| Other employer contributions | <u>21,324</u> |
| Total contributions | <u>2,237,871</u> |
| Investment income: | |
| Interest income | 2,978,974 |
| Dividend income | 739,949 |
| Net depreciation in fair value of investments | (12,970,698) |
| Less investment expenses | <u>723,134</u> |
| Investment loss, net | <u>(9,974,909)</u> |
| Payments from other funds | 750 |
| Other | <u>20,697</u> |
| Total decrease | <u>(7,715,591)</u> |
| DEDUCTIONS: | |
| Benefit payments and withdrawals | 6,312,103 |
| Payments to other fund | 750 |
| Other | 24,319 |
| Administrative expenses | <u>67,254</u> |
| Total deductions | <u>6,404,426</u> |
| Decrease in plan net assets | (14,120,017) |
| PLAN NET ASSETS HELD IN TRUST FOR BENEFIT PAYMENTS: | |
| Beginning of Year | <u>113,557,041</u> |
| End of Year | <u>\$ 99,437,024</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> |
|--|---|
| ADDITIONS: | |
| Contributions: | |
| Member contributions (net of loans to members) | \$ 911,605 |
| Employer contributions | 703,079 |
| Other employer contributions | <u>20,988</u> |
| Total contributions | <u>1,635,672</u> |
| Investment income: | |
| Interest income | 2,714,028 |
| Dividend income | 837,933 |
| Net appreciation in fair value of investments | 7,738,625 |
| Less investment expenses | <u>704,523</u> |
| Investment income, net | <u>10,586,063</u> |
| Payments from other funds | 100,031 |
| Other | <u>28,008</u> |
| Total additions | <u>12,349,774</u> |
| DEDUCTIONS: | |
| Benefit payments and withdrawals | 5,762,371 |
| Payments to other funds | 100,031 |
| Administrative expenses | <u>57,562</u> |
| Total deductions | <u>5,919,964</u> |
| Increase in plan net assets | 6,429,810 |
| PLAN NET ASSETS HELD IN TRUST FOR BENEFIT PAYMENTS: | |
| Beginning of Year | <u>107,127,231</u> |
| End of Year | <u>\$ 113,557,041</u> |

See accompanying notes to financial statements.

**THE CITY OF NEW YORK
COMPONENT UNITS
STATEMENT OF NET ASSETS**

June 30, 2001
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 2000 | Housing Authority December 31, 2000 | Economic Development Corporation | Water and Sewer System | Total Nomajor Component Units | Total Component Units |
|--|--|-------------------------------------|--|--|--|------------------------------|--|-----------------------------|
| ASSETS: | | | | | | | | |
| Cash and cash equivalents | \$ 314,043 | \$ 25,123 | \$ 966 | \$ 120,927 | \$ 22,516 | \$ 7,423 | \$ 38,194 | \$ 529,192 |
| Investments, including accrued interest | — | — | 255,364 | 1,206,678 | 138 | — | 2,427 | 1,464,607 |
| Other receivables | 775,146 | 1,439 | — | 42,729 | 219,841 | 448,017 | 4,735 | 1,491,907 |
| Mortgage loans and interest receivable, net | — | — | 2,696,121 | 1,556 | 42,246 | — | — | 2,739,923 |
| Inventories | 33,007 | — | — | 12,010 | — | — | — | 45,017 |
| Due from Primary Government | — | — | — | — | — | 23,458 | — | 23,458 |
| Restricted cash and investments | 316,139 | 1,595 | 720,027 | 9,095 | 117,510 | 1,017,852 | 219,828 | 2,402,046 |
| Capital assets: | | | | | | | | |
| Construction work-in-progress | 312,196 | — | — | — | — | 3,580,396 | 55,677 | 3,948,269 |
| Property, plant and equipment | 3,883,889 | 51,620 | 6,683 | 8,250,654 | 4,463 | 14,369,095 | 78,178 | 26,644,582 |
| Accumulated depreciation | (2,738,498) | (32,985) | (805) | (3,875,323) | (510) | (4,573,701) | (16,671) | (11,238,493) |
| Other | 10,640 | — | 41,093 | 67,343 | 58,377 | 142,284 | 3,438 | 323,175 |
| Total assets | <u>2,906,562</u> | <u>46,792</u> | <u>3,719,449</u> | <u>5,835,669</u> | <u>464,581</u> | <u>15,014,824</u> | <u>385,806</u> | <u>28,373,683</u> |
| LIABILITIES: | | | | | | | | |
| Accounts payable and accrued liabilities | 643,308 | 27,512 | 159,593 | 739,923 | 54,405 | 18,033 | 9,714 | 1,652,488 |
| Accrued interest payable | 10,416 | — | 37,061 | 1,869 | — | 22,596 | — | 71,942 |
| Deferred revenues | — | — | 45,656 | 58,506 | 674 | 76,562 | 9,685 | 191,083 |
| Due to Primary Government | — | 311 | 214,371 | — | — | 205,456 | — | 420,138 |
| Noncurrent Liabilities: | | | | | | | | |
| Due within one year | 24,989 | — | 38,800 | 11,864 | — | 674,489 | 17 | 750,159 |
| Due in more than one year | 789,850 | 3,743 | 2,615,103 | 138,128 | 144,773 | 9,345,805 | 270,158 | 13,307,560 |
| Other | 23,632 | — | — | 48,688 | 47,337 | — | 1,477 | 121,134 |
| Total liabilities | <u>1,492,195</u> | <u>31,566</u> | <u>3,110,584</u> | <u>998,978</u> | <u>247,189</u> | <u>10,342,941</u> | <u>291,051</u> | <u>16,514,504</u> |
| NET ASSETS: | | | | | | | | |
| Invested in capital assets, net of related debt | 826,668 | 16,321 | 5,787 | 4,391,023 | 3,953 | 3,453,709 | 61,507 | 8,758,968 |
| Restricted for: | | | | | | | | |
| Capital projects | — | — | — | — | 67,539 | 89,017 | 187,141 | 343,697 |
| Loans | — | — | — | — | 88,938 | — | 2,356 | 91,294 |
| Donor restrictions | 13,293 | — | — | — | — | — | — | 13,293 |
| Debt service | — | — | 248,086 | — | — | 886,624 | 23,677 | 1,158,387 |
| Unrestricted (deficit) | 574,406 | (1,095) | 354,992 | 445,668 | 56,962 | 242,533 | (179,926) | 1,493,540 |
| Total net assets | <u>\$ 1,414,367</u> | <u>\$ 15,226</u> | <u>\$ 608,865</u> | <u>\$ 4,836,691</u> | <u>\$ 217,392</u> | <u>\$ 4,671,883</u> | <u>\$ 94,755</u> | <u>\$ 11,859,179</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
COMPONENT UNITS
STATEMENT OF NET ASSETS

JUNE 30, 2000
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 1999 | Housing Authority December 31, 1999 | Economic Development Corporation | Water and Sewer System | Total Nonmajor Component Units | Total Component Units |
|---|--|-------------------------------------|--|--|--|---------------------------|---|-----------------------------|
| ASSETS: | | | | | | | | |
| Cash and cash equivalents | \$ 435,921 | \$ 27,216 | \$ — | \$ 113,863 | \$ 37,575 | \$ 8,734 | \$ 36,493 | \$ 659,802 |
| Investments, including accrued interest | — | — | 264,712 | 1,170,128 | 41 | — | 2,908 | 1,437,789 |
| Other receivables | 656,280 | 1,219 | — | 48,455 | 120,322 | 421,800 | 6,283 | 1,254,359 |
| Mortgage loans and interest receivable, net | — | — | 2,540,295 | 1,814 | 46,060 | — | — | 2,588,169 |
| Inventories | 32,022 | — | — | — | — | — | — | 32,022 |
| Due from Primary Government | — | — | — | — | — | 47,141 | — | 47,141 |
| Restricted cash and investments | 293,890 | 502 | 730,686 | 14,748 | 161,602 | 974,660 | 912 | 2,177,000 |
| Capital assets: | | | | | | | | |
| Construction work-in-progress | 225,768 | — | — | — | — | 3,196,302 | — | 3,422,070 |
| Property, plant and equipment | 3,683,224 | 45,316 | 6,641 | 7,653,866 | 14,495 | 13,930,051 | 66,659 | 25,400,252 |
| Accumulated depreciation | (2,575,818) | (27,076) | (290) | (3,611,154) | (288) | (4,302,707) | (13,286) | (10,530,619) |
| Other | 11,645 | — | 42,861 | 85,204 | 25,128 | 108,668 | 858 | 274,364 |
| Total assets | 2,762,932 | 47,177 | 3,584,905 | 5,476,924 | 404,935 | 14,384,649 | 100,827 | 26,762,349 |
| LIABILITIES: | | | | | | | | |
| Accounts payable and accrued liabilities | 587,817 | 21,933 | 145,889 | 701,544 | 45,828 | 43,093 | 1,754 | 1,547,858 |
| Accrued interest payable | 10,127 | — | 35,343 | 2,156 | — | — | — | 47,626 |
| Deferred revenues | — | — | 43,928 | 57,019 | 550 | 67,799 | 5,496 | 174,792 |
| Due to Primary Government | — | 170 | 232,923 | — | — | 252,911 | — | 486,004 |
| Noncurrent Liabilities: | | | | | | | | |
| Due within one year | 21,414 | — | 33,530 | 17,957 | — | 358,575 | 7 | 431,483 |
| Due in more than one year | 800,581 | 3,346 | 2,523,496 | 149,992 | 78,366 | 8,875,569 | 46 | 12,431,396 |
| Other | 21,087 | — | — | 49,898 | 71,234 | — | 13,746 | 155,965 |
| Total liabilities | 1,441,026 | 25,449 | 3,015,109 | 978,566 | 195,978 | 9,597,947 | 21,049 | 15,275,124 |
| NET ASSETS: | | | | | | | | |
| Invested in capital assets, net of related debt | 771,376 | 17,617 | 6,351 | 4,120,773 | 14,207 | 3,948,077 | 53,373 | 8,931,774 |
| Restricted for: | | | | | | | | |
| Capital projects | — | — | — | — | 35,929 | 144,465 | — | 180,394 |
| Loans | — | — | — | — | 141,166 | — | 2,713 | 143,879 |
| Donor restrictions | 12,606 | — | — | — | — | — | — | 12,606 |
| Debt retirement | — | — | 247,618 | — | — | 830,195 | — | 1,077,813 |
| Unrestricted (deficit) | 537,924 | 4,111 | 315,827 | 377,585 | 17,655 | (136,035) | 23,692 | 1,140,759 |
| Total net assets | \$ 1,321,906 | \$ 21,728 | \$ 569,796 | \$ 4,498,358 | \$ 208,957 | \$ 4,786,702 | \$ 79,778 | \$ 11,487,225 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 2000 | Housing Authority December 31, 2000 | Economic Development Corporation | Water and Sewer System | Total Nonmajor Component Units | Total Component Units |
|---|--|-------------------------------------|--|--|--|------------------------------|---|-----------------------------|
| Expenses..... | \$ 4,392,789 | \$ 227,467 | \$ 161,484 | \$ 2,235,941 | \$ 478,113 | \$ 1,823,024 | \$ 24,911 | \$ 9,343,729 |
| Program Revenues: | | | | | | | | |
| Charges for Services | 3,622,050 | 249,507 | 165,085 | 607,654 | 178,597 | 1,576,884 | 22,256 | 6,422,033 |
| Operating Grants and Contributions | 454,370 | — | — | 1,339,060 | 40,857 | — | 15,046 | 1,849,333 |
| Capital Grants, Contributions and other | 163,630 | — | — | 534,419 | 292,397 | 1,748 | 270 | 992,464 |
| Total Program Revenues | 4,240,050 | 249,507 | 165,085 | 2,481,133 | 511,851 | 1,578,632 | 37,572 | 9,263,830 |
| Net (Expenses) Program Revenue | (152,739) | 22,040 | 3,601 | 245,192 | 33,738 | (244,392) | 12,661 | (79,899) |
| General Revenues (Expenses): | | | | | | | | |
| Investment income (loss) | 32,953 | 1,844 | 35,479 | 93,141 | (28,928) | 84,534 | 2,316 | 221,339 |
| Other Federal and State aid | — | — | — | — | 1,800 | — | — | 1,800 |
| Other | 212,247 | (30,386) | (11) | — | 1,825 | 45,039 | — | 228,714 |
| Net General Revenues (Expenses) | 245,200 | (28,542) | 35,468 | 93,141 | (25,303) | 129,573 | 2,316 | 451,853 |
| Change in Net Assets | 92,461 | (6,502) | 39,069 | 338,333 | 8,435 | (114,819) | 14,977 | 371,954 |
| Net Assets — Beginning | 1,321,906 | 21,728 | 569,796 | 4,498,358 | 208,957 | 4,786,702 | 79,778 | 11,487,225 |
| Net Assets — Ending | \$ 1,414,367 | \$ 15,226 | \$ 608,865 | \$ 4,836,691 | \$ 217,392 | \$ 4,671,883 | \$ 94,755 | \$ 11,859,179 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 1999 | Housing Authority December 31, 1999 | Economic Development Corporation | Water and Sewer System | Total Nonmajor Component Units | Total Component Units |
|---|--|-------------------------------------|--|--|--|---------------------------|---|-----------------------------|
| Expenses | \$ 4,167,933 | \$ 215,283 | \$ 143,879 | \$ 2,076,952 | \$ 300,214 | \$ 1,740,211 | \$ 20,605 | \$ 8,665,077 |
| Program Revenues: | | | | | | | | |
| Charges for Services | 3,480,859 | 243,873 | 150,196 | 586,125 | 150,632 | 1,534,862 | 22,303 | 6,168,850 |
| Operating Grants and Contributions | 280,532 | — | — | 1,265,194 | 19,495 | — | — | 1,565,221 |
| Capital Grants, Contributions and other | 112,435 | — | — | 2,289,280 | 136,379 | 5,637 | 13,152 | 2,556,883 |
| Total Program Revenues | 3,873,826 | 243,873 | 150,196 | 4,140,599 | 306,506 | 1,540,499 | 35,455 | 10,290,954 |
| Net (Expenses) Program Revenues | (294,107) | 28,590 | 6,317 | 2,063,647 | 6,292 | (199,712) | 14,850 | 1,625,877 |
| General Revenues (Expenses): | | | | | | | | |
| Investment income | 25,984 | 1,596 | 27,732 | 44,391 | 36,991 | 70,478 | 1,983 | 209,155 |
| Other Federal and State aid | — | — | — | — | 2,485 | — | — | 2,485 |
| Decrease in accrued pension liability | 93,339 | 6,297 | — | — | — | — | — | 99,636 |
| Other | 258,533 | (29,112) | (101) | — | 1,508 | 45,736 | 7 | 276,571 |
| Net General Revenues (Expenses) | 377,856 | (21,219) | 27,631 | 44,391 | 40,984 | 116,214 | 1,990 | 587,847 |
| Change in Net Assets | 83,749 | 7,371 | 33,948 | 2,108,038 | 47,276 | (83,498) | 16,840 | 2,213,724 |
| Net Assets—Beginning | 1,238,157 | 14,357 | 535,848 | 2,390,320 | 161,681 | 4,870,200 | 62,938 | 9,273,501 |
| Net Assets—Ending | \$ 1,321,906 | \$ 21,728 | \$ 569,796 | \$ 4,498,358 | \$ 208,957 | \$ 4,786,702 | \$ 79,778 | \$ 11,487,225 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001 and 2000

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of The City of New York (City or primary government) are presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The amounts shown in the “Primary Government” and “Component Units” columns of the accompanying government-wide financial statements are only presented to facilitate financial analysis and are not the equivalent of consolidated financial statements.

The following is a summary of the significant accounting policies and reporting practices of the City:

1. Reporting Entity

The City of New York is a municipal corporation governed by the Mayor and the City Council. The City’s operations also include those normally performed at the county level and, accordingly, transactions applicable to the operations of the five counties which comprise the City are included in these financial statements.

The financial reporting entity consists of the primary government including the Board of Education and the community colleges of the City University of New York, other organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization’s governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

Most component units are included in the financial reporting entity by discrete presentation. Some component units, despite being legally separate from the primary government, are so integrated with the primary government, that they are in substance part of the primary government. These component units are blended with the primary government.

The New York City Transit Authority is an affiliated agency of the Metropolitan Transportation Authority of the State of New York which is a component unit of New York State and is excluded from the City’s financial reporting entity.

Blended Component Units

These component units, although legally separate, all provide services exclusively to the City and thus are reported as if they were part of the primary government. They include the following:

Municipal Assistance Corporation for The City Of New York (MAC). MAC is a corporate governmental agency and instrumentality of the State constituting a public benefit corporation. MAC was created in 1975 by the Municipal Assistance Corporation For The City of New York Act (Act) to assist the City in providing essential services to its inhabitants without interruption and in reestablishing investor confidence in the soundness of City obligations. Pursuant to the Act, MAC is empowered to issue and sell bonds and notes, pay or loan to the City funds received from such sales, and exchange its obligations for those of the City. Also pursuant to the Act, MAC provides certain oversight of the City’s financial activities.

MAC has no taxing power. All outstanding bonds issued by MAC are general obligations of MAC and do not constitute an enforceable obligation or a debt of either the City or the State and neither the City nor the State is liable thereon. Neither the City nor a creditor of the City has any claim to MAC’s revenues and assets. Debt service requirements and operating expenses are funded by allocations from the State’s collection of certain sales and compensating use taxes (imposed by the State within the City at rates formerly imposed by the City), the stock transfer tax, and certain per capita aid subject in each case to appropriation by the State Legislature. Net collections of taxes and per capita aid are returned to the City by the State after MAC debt service requirements are met. The MAC bond resolutions provide for liens by bondholders on certain monies received by MAC from the State.

New York City Transitional Finance Authority (TFA). TFA is a corporate governmental agency constituting a public benefit corporation and instrumentality of the State. TFA was created in 1997 by the New York City Financial Authority Act to assist the City in funding its capital program, the purpose of which is to maintain, rebuild, and expand the infrastructure of the City.

TFA has no taxing power. All outstanding bonds issued by TFA are general obligations of TFA and do not constitute an enforceable obligation or a debt of either the City or the State and neither the City nor the State is liable thereon. Neither the City nor a creditor of the City has any claim to TFA's revenues and assets. Debt service requirements and operating expenses are funded by allocations from the State's collection of personal income taxes (imposed by the City and collected by the State) and, under certain circumstances, sales taxes. Sales taxes are only available to TFA after such amounts required by MAC are deducted and if the amounts of personal income tax revenues fall below statutorily specified coverage levels. Net collections of taxes not required by TFA are paid to the City by TFA.

New York City Samurai Funding Corporation (SFC). The City created SFC in 1992. This is a special-purpose governmental not-for-profit entity, created to issue Yen-denominated bonds. The members, directors, and officers of SFC are all elected officials or employees of the City.

SFC issued Yen-denominated bonds to investors on May 27, 1993 and simultaneously bought general obligation bonds from the City. Such bonds require the City to make floating rate interest and principal payments in U.S. dollars to SFC. SFC entered into currency and interest rate exchange agreements to swap the City's payments into fixed rate Yen which are used to pay SFC's bondholders. These agreements limit the City's currency and exchange rate change exposure. The proceeds from the City's bonds sold to SFC were used for housing and economic development projects.

TSASC, Inc. (TSASC). TSASC is a special purpose, local development corporation organized in 1999 under the laws of the State of New York. TSASC is an instrumentality of the City, but is a separate legal entity from the City.

Pursuant to a purchase and sale agreement with the City, the City sold to TSASC all of its future right, title, and interest in the tobacco settlement revenues under the Master Settlement Agreement and the Decree and Final Judgement. This settlement agreement resolved cigarette smoking-related litigation between the settling states and participating manufacturers, released the participating manufacturers from past and present smoking-related claims, and provides for a continuing release of future smoking-related claims, in exchange for certain payments to be made to the settling states, as well as certain tobacco advertising and marketing restrictions, among other things. The City is allocated a share of the tobacco settlement revenues received by New York State.

The purchase price of the City's future right, title, and interest in the tobacco settlement revenues has been financed by the issuance of a series of bonds. In addition, the City is entitled to receive all amounts required to be distributed after payment of debt service, operating expenses, and certain other costs as set forth in the indenture. These payments are subordinate to payments on the bonds and payment of certain other costs specified in the indenture.

New York City Educational Construction Fund (ECF). ECF was created in 1967 as a corporate governmental agency of the State of New York, constituting a public benefit corporation. ECF was established to receive and administer money for the construction of the school related portion of combined occupancy structures. ECF was created by the Education Law of the State and is authorized to issue bonds, notes, or other obligations to finance the construction and improvement of elementary and secondary school buildings within the City.

The Board of Education maintains responsibility for the selection of school sites, and design and construction of schools, but the titles to such sites and schools are vested with ECF.

City University Construction Fund (CUCF). CUCF is a corporate governmental agency constituting a public benefit corporation. CUCF was created in 1966 by the New York State Education Law. The purpose of CUCF is to provide facilities for both senior colleges and community colleges of The City University of New York (CUNY) and to support the educational purposes of CUNY.

CUCF is administered by seven State and City appointed trustees.

New York City School Construction Authority (SCA). SCA is a public benefit corporation created by the New York State Legislature in 1988. SCA's responsibilities as defined in the enabling legislation are the design, construction, reconstruction, improvement, rehabilitation and repair of the City's public schools. SCA is governed by a three-member

Board of Trustees, each of whom is appointed by the Mayor who serves as the Chairman, the Governor, and the Schools Chancellor of the City, ex officio, respectively.

SCA's operations are almost entirely funded by appropriations made by the City and are guided by five-year capital plans, developed by the Board of Education of the City.

Discretely Presented Component Units

All discretely presented component units are legally separate from the primary government. These entities are reported as discretely presented component units because the City appoints a majority of these organizations' boards, is able to impose its will on them, or a financial benefit/burden situation exists.

The component units column in the government-wide financial statements include the financial data of these entities, which are reported in a separate column to emphasize that they are legally separate from the City. They include the following:

New York City Health and Hospitals Corporation (HHC). HHC, a public benefit corporation, assumed responsibility for the operation of the City's municipal hospital system in 1970. HHC's financial statements include the accounts of HHC and its wholly-owned subsidiaries, Metroplus Health Plan, Inc. and HHC Capital Corporation.

The City provides funds to HHC for care given to uninsured indigent patients, members of the uniformed services and prisoners, and for other costs not covered by other payors. The City's Annual Expense Budget determines the support to HHC on a cash-flow basis. In addition, the City has paid HHC's costs for settlements of claims for medical malpractice, negligence, and other miscellaneous torts and contracts, as well as other HHC costs including utilities expense, City debt which funded HHC capital acquisitions, and New York State Housing Finance Agency (HFA) debt on HHC assets acquired through lease purchase agreements. HHC reimburses the City for these debt payments. HHC records both a revenue and an expense in an amount equal to expenditures made on its behalf by the City.

New York City Off-Track Betting Corporation (OTB). OTB was established in 1970 as a public benefit corporation to operate a system of off-track betting in the City. OTB earns: (i) revenues on its betting operations ranging between 15% and 31% of wagers handled, depending on the type of wager; (ii) a 5% surcharge and surcharge breakage on pari-mutuel winnings; (iii) a 1% surcharge on multiple, exotic, and super exotic wagering pools; and (iv) breakage, the revenue resulting from the rounding down of winning payoffs. Pursuant to State law, OTB: (i) distributes various portions of the surcharge and surcharge breakage to other localities in the State; (ii) allocates various percentages of wagers handled to the racing industry; (iii) allocates various percentages of wagers handled and breakage together with all uncashed pari-mutuel tickets to the State; and (iv) allocates the 1% surcharge on exotic wagering pools for the financing of capital acquisitions. All remaining net revenue is distributable to the City. In addition, OTB acts as a collection agent for the City with respect to surcharge and surcharge breakage due from other community off-track betting corporations.

Jay Street Development Corporation. (JSDC). JSDC is a local development corporation organized by the City in 2000 under the not-for-profit corporation law of the State of New York. JSDC is an instrumentality of the City, but is a separate legal entity from the City.

JSDC has no taxing power. Bonds issued by JSDC do not constitute debt of the State or the City and neither the State nor the City is liable on them. Bond issuances are being used to fund the costs of the design, construction, and furnishing of a courthouse (Courts Facility) in Brooklyn. The City has leased the Courts Facility from JSDC and the rental payments will fund debt service requirements, redemption premiums (if any), financing costs, administrative expenses, and certain additional amounts determined by JSDC as necessary for this project.

Housing and Economic Development Entities:

New York City Housing Development Corporation (HDC). HDC was established in 1971 to encourage private housing development by providing low interest mortgage loans. The combined financial statements include the accounts of HDC and its wholly-owned subsidiaries, Housing Assistance Corporation, Housing New York Corporation, and the New York City Residential Mortgage Insurance Corporation. HDC finances multiple dwelling mortgages substantially through issuance of HDC bonds and notes, and also acts as an intermediary for the sale and refinancing of certain City multiple dwelling mortgages. HDC has a fiscal year ending October 31.

HDC is supported by service fees, investment income, and interest charged to mortgagors and has been self-sustaining. Mortgage loans are carried at cost. Mortgage loan interest income, fees, charges, and interest expense are recognized on the accrual basis. HDC maintains separate funds in its financial records to assure compliance with specific restrictions of its various bond and note resolutions.

New York City Housing Authority (HA). HA is a public benefit corporation chartered in 1934 under the New York State Public Housing Law. HA develops, constructs, manages, and maintains low cost housing for eligible low income families in The City of New York. HA also maintains a leased housing program which provides housing assistance payments to families.

Substantial operating losses (the difference between operating revenues and expenses) result from the essential services that HA provides, and such operating losses will continue in the foreseeable future. To meet the funding requirements of these operating losses, HA receives subsidies from: (a) the Federal government primarily the U.S. Department of Housing and Urban Development in the form of annual grants for operating assistance, debt service payments, contributions for capital and reimbursement of expenditures incurred for certain Federal housing programs; (b) New York State in the form of operating assistance, reimbursement of certain expenses, and debt service payments; and (c) New York City in the form of operating assistance, reimbursement of certain housing police costs prior to May 1, 1995, and debt service payments. Subsidies are established through budgetary procedures which establish amounts to be funded by the grantor agencies. Projected operating income or loss amounts are budgeted on an annual basis and approved by the grantor agency. Expected variances from budgeted amounts are communicated to the agency during periodic budget revisions, as any revisions to previously approved budgets must be agreed to by the grantor. HA has a calendar year-end.

New York City Industrial Development Agency (IDA). IDA is a public benefit corporation established in 1974 to actively promote, retain, attract, encourage and develop an economically sound commerce and industry base to prevent unemployment and economic deterioration in the City. IDA is governed by a Board of Directors, which establishes official policies and reviews and approves requests for financing assistance. Its membership is prescribed by statute and includes public officials and private business leaders.

New York City Economic Development Corporation (EDC). EDC is a local development corporation organized in 1966 according to the not-for-profit corporation law of the State of New York. EDC renders a variety of services and administers certain economic development programs on behalf of the City relating to attraction, retention, and expansion of commerce and industry in the City. These services and programs include encouragement of construction, acquisition, rehabilitation and improvement of commercial and industrial enterprises within the City and provide loan guarantees or grants to qualifying business enterprises as a means of helping to create and retain employment therein.

Business Relocation Assistance Corporation (BRAC). BRAC is a not-for-profit corporation incorporated in 1981 according to the not-for-profit corporation law of the State of New York for the purpose of implementing and administering the Relocation Incentive Program (RIP) and other related programs. BRAC provides relocation assistance to qualifying commercial and manufacturing firms moving within The City of New York.

The funds for RIP are provided by owners/developers of certain residential projects which cause the relocation of commercial and manufacturing businesses previously located at those sites. These funds consists of conversion contributions or escrow payments mandated by the City's zoning resolution for this type of development.

All conversion contributions received by BRAC are restricted for the use of administering industrial retention/relocation programs consistent with the Zoning Resolution. The program provides grants up to \$30,000 to eligible New York City commercial and manufacturing firms to defray their moving costs. Grants are awarded after a firm completes its relocation. This program will continue to operate only with the current accumulated net assets now available.

Brooklyn Navy Yard Development Corporation (BNYDC). BNYDC was organized in 1966 as a not-for-profit corporation according to the not-for-profit corporation law of the State of New York. The primary purpose of BNYDC is to provide economic rehabilitation in Brooklyn to revitalize the economy and create job opportunities. In 1971, BNYDC leased the Brooklyn Navy Yard from the City for the purpose of rehabilitating it and attracting new businesses and industry to the area. The Mayor of The City of New York appoints the majority of the members of the Board of Directors.

Water And Sewer System:

New York City Water Board (Water Board) and New York City Municipal Water Finance Authority (Water Authority). The Water and Sewer System (NYW), consisting of two legally separate and independent entities, the Water Board and the Water Authority, was established in 1985. NYW provides for water supply and distribution, and sewage collection, treatment, and disposal for the City. The Water Authority was established to issue debt to finance the cost of capital improvements to the water distribution and sewage collection system. The Water Board was established to lease the water distribution and sewage collection system from the City and to establish and collect fees, rates, rents, and other service charges for services furnished by the system to produce cash sufficient to pay debt service on the Water Authority's bonds and to place the Water and Sewer System on a self-sustaining basis.

Note: These organizations publish separate annual financial statements which are available at: Office of the Comptroller, Bureau of Accountancy—Room 800, 1 Centre Street, New York, New York 10007.

2. Basis of Presentation

Government-wide Statements: The government-wide financial statements, *i.e.* the statement of net assets and the statement of activities, display information about the primary government and its component units. These statements include the financial activities of the overall government except for fiduciary activities. For the most part, eliminations of internal activity have been made in these statements. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. All of the activities of the City as primary government are governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (i) charges for services such as rental revenue from operating leases on markets, ports, and terminals and (ii) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other revenues not properly included among program revenues are reported as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for the governmental and fiduciary fund categories are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, fiduciary, and proprietary. Except for proprietary (the only organizations that would be categorized as proprietary funds are reported as component units), each category, in turn, is divided into separate "fund types."

The City reports the following major governmental funds:

General Fund. This is the general operating fund of the City. Substantially all tax revenues, Federal and State aid (except aid for capital projects), and other operating revenues are accounted for in the General Fund. This fund also accounts for expenditures and transfers as appropriated in the Expense Budget, which provides for the City's day-to-day operations, including transfers to Debt Service Funds for payment of long-term liabilities.

New York City Capital Projects Fund. This fund is used to record all revenues, expenditures, assets, and liabilities associated with City capital projects. It accounts for resources used to construct or acquire fixed assets and make capital improvements. Resources of the New York City Capital Projects Fund are derived principally from proceeds of City, TFA, and TSASC bond issues, payments from the Water Authority, and from Federal, State, and other aid.

General Debt Service Fund. This fund, required by State legislation on January 1, 1979 is administered and maintained by the State Comptroller into which payments of real estate taxes and other revenues are deposited in advance of debt service payment dates. Debt service on all City notes and bonds is paid from this fund.

Additionally, the City reports the following fund types:

Fiduciary Funds

The Fiduciary Funds are used to account for assets and activities when a governmental unit is functioning either as a trustee or an agent for another party. They include the following:

The **Pension and Other Employee Benefit Trust Funds** account for the operations of:

- New York City Employees' Retirement System (NYCERS)
- New York City Teachers' Retirement System—Qualified Pension Plan (TRS)
- New York City Board of Education Retirement System—Qualified Pension Plan (BERS)
- New York City Police Department Pension Fund—Subchapter 2 (POLICE)
- New York City Fire Department Pension Fund—Subchapter 2 (FIRE)
- New York Police Department Police Officers' Variable Supplements Fund (POVSF)
- New York Police Department Police Superior Officers' Variable Supplements Fund (PSOVSF)
- New York Fire Department Firefighters' Variable Supplements Fund (FFVSF)
- New York Fire Department Fire Officers' Variable Supplements Fund (FOVSF)
- Transit Police Officers' Variable Supplements Fund (TPOVSF)
- Transit Police Superior Officers' Variable Supplements Fund (TPSOVSF)
- Housing Police Officers' Variable Supplements Fund (HPOVSF)
- Housing Police Superior Officers' Variable Supplements Fund (HPSOVSF)
- Correction Variable Supplements Fund (CVSF)
- Deferred Compensation Plan for Employees of The City of New York and Related Agencies and Instrumentalities (DCP)

Note: These organizations publish separate annual financial statements which are available at: Office of the Comptroller, Bureau of Accountancy—Room 800, 1 Centre Street, New York, New York 10007.

These funds use the accrual basis of accounting and a measurement focus on the periodic determination of additions, deductions, and net assets held in trust for benefit payments.

The **Agency Funds** account for miscellaneous assets held by the City for other funds, governmental units, and individuals. The Agency Funds are custodial in nature and do not involve measurement of results of operations.

Discretely Presented Component Units

The discretely presented component units consist of **HHC, OTB, HDC, HA, EDC** and the nonmajor component units comprising the Housing and Economic Development Entities, and the **Water and Sewer System**. These activities are accounted for in a manner similar to private business enterprises, in which the focus is on the periodic determination of revenues, expenses, and net income.

New Accounting Standards Adopted

In fiscal year 2001, the City adopted four new statements of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

- Statement No. 33 *Accounting and Financial Reporting for Nonexchange Transactions*
- Statement No. 34 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*
- Statement No. 37 *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*
- Statement No. 38 *Certain Financial Statement Disclosures*

Statement No. 33 prescribes standards for recording nonexchange transactions on the modified accrual and accrual bases of accounting. A significant amount of the City's revenues are derived from nonexchange transactions, such as real

estate, income and sales taxes, as well as Federal, State and other categorical aid. The effect of adoption of Statement No. 33 on the nonexchange transactions recorded as revenue in the City's governmental funds was insignificant. However, the City recorded in the balance sheet of its governmental fund financial statements at June 30, 2001 and 2000, \$2.470 billion and \$2.444 billion, respectively, as a receivable with a corresponding amount reported as deferred revenue. These amounts represent revenues from nonexchange transactions during the fiscal year which are not available to finance expenditures of the current period. For reporting nonexchange transactions in the government-wide financial statements on the accrual basis of accounting, the receivables are recorded as described in the preceding sentence, however, corresponding amounts are reported as revenue instead of deferred revenue. Accordingly, the amounts recognized as revenue in the fund financial statements differs from the amounts recognized as revenue in the government-wide financial statements by the change in deferred revenue in the fund financial statements from the beginning to the end of the fiscal year.

Statement No. 34 (as amended by Statement No. 37) represents a very significant change in the financial reporting model used by state and local governments.

Statement No. 34 requires government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund or account group, but distinguish between the City's governmental activities and activities of its discretely presented component units on the statement of net assets and statement of activities. Significantly, the City's statement of net assets includes both noncurrent assets and noncurrent liabilities of the City, which were previously recorded in the General Fixed Assets Account Group and the General Long-term Obligations Account Group. In addition to the fixed assets previously recorded in the General Fixed Assets Account Group, the City retroactively capitalized infrastructure assets that were acquired beginning with fiscal year ended June 30, 1981. In addition, the government-wide statement of activities reflects depreciation expenses on the City's fixed assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which continue to use the modified accrual basis of accounting and the current financial resources measurement focus. Accordingly, the accounting and financial reporting for the City's General Fund, Capital Projects Funds and Debt Service Funds is similar to that previously presented in the City's financial statements, although the format of financial statements has been modified by Statement No. 34.

Statement No. 34 also requires as required supplementary information Management's Discussion and Analysis which includes an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented that compares the adopted and modified General Fund budget with actual results.

Statement No. 38 requires certain disclosures to be made in the notes to the financial statements concurrent with the implementation of Statement No. 34. While this Statement did not affect amounts reported in the financial statements of the City, certain note disclosures have been added and or amended including descriptions of activities of major funds, violations of legal or contractual provisions, future debt service and lease obligations in five year increments, short-term obligations, interest rates, and interfund balances and transactions.

3. Basis of Accounting

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City either gives or receives value without directly receiving or giving equal value in exchange, include, for example sales and income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales and income taxes are recognized when the underlying 'exchange' transaction takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund types use the flow of current financial resources measurement focus. This focus is on the determination of, and changes in financial position, and generally only current assets and current liabilities are included on the balance sheet. These funds use the modified accrual basis of accounting, whereby revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Revenues from taxes are generally considered available if received within two months after the fiscal year end. Revenues

from categorical and other grants are generally considered available if received within one year after the fiscal year end. Expenditures are recorded when the related liability is incurred and payment is due, except for principal and interest on long-term debt and certain estimated liabilities which are recorded only when payment is due.

The measurement focus of the Pension and Other Employee Benefit Trust Funds is on the flow of economic resources. This focus emphasizes the determination of net income, changes in net assets, and financial position. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. These funds use the accrual basis of accounting whereby revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. The Pension Trust Funds' contributions from members are recorded when the employer makes payroll deductions from Plan members. Employer contributions are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plans.

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Activities That Use Proprietary Fund Accounting*, the discretely presented component units have elected not to apply Financial Accounting Standards Board statements and interpretations issued after November 30, 1989.

The Agency Funds use the modified accrual basis of accounting and do not measure the results of operations.

4. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reflect the use of the applicable spending appropriations, is used by the General Fund during the fiscal year to control expenditures. The cost of those goods received and services rendered on or before June 30 are recognized as expenditures. Encumbrances not resulting in expenditures by year-end, lapse.

5. Cash and Investments

The City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased, to be cash equivalents.

Cash and cash equivalents include compensating balances maintained with certain banks in lieu of payments for services rendered. The average compensating balances maintained during fiscal years 2001 and 2000 were approximately \$226 million and \$264 million, respectively.

Most investments are reported in the balance sheet at fair value. Investment income, including changes in the fair value of investments, is reported in operations.

Investments in fixed income securities are recorded at fair value. Securities purchased pursuant to agreements to resell are carried at the contract price, exclusive of interest, at which the securities will be resold.

Investments of the Pension and Other Employee Benefit Trust Funds are reported at fair value. Investments are stated at the last reported sales price on a national securities exchange on the last business day of the fiscal year.

A description of the City's securities lending activities for the Pension and Other Employee Benefit Trust Funds in fiscal years 2001 and 2000 is provided in Deposits and Investments (see Note D.1.).

6. Inventories

Inventories on hand at June 30, 2001 and 2000 (estimated at \$198 million and \$210 million, respectively, based on average cost) have been reported on the governmental-wide financial statement of net assets. Inventories are recorded as expenditures in governmental funds at the time of purchase and accordingly, have not been reported on the governmental funds balance sheet.

7. Restricted Cash and Investments

Certain proceeds of component unit bonds, as well as certain resources set aside for bond repayment, are classified as restricted cash and investments on the balance sheet because their use is limited by applicable bond covenants.

8. Capital Assets

Capital assets and improvements include substantially all land, buildings, equipment, water distribution and sewage collection systems, and other elements of the City's infrastructure having a minimum useful life of five years, having a

cost of more than \$35,000 and having been appropriated in the Capital Budget (see Note C.1.). Capital assets which are used for general governmental purposes and are not available for expenditure are accounted for and reported in the government-wide financial statements. These statements also contain the City's infrastructure elements that are now required to be capitalized under GAAP. Infrastructure elements include the roads, bridges, curbs and gutters, streets and sidewalks, park land and improvements, and subway tracks and tunnels. The fixed assets of the water distribution and sewage collection system are recorded in the Water and Sewer System component unit financial statements under a lease agreement between the City and the Water Board.

Capital assets are generally stated at historical cost, or at estimated historical cost based on appraisals or on other acceptable methods when historical cost is not available. Donated fixed assets are stated at their fair market value as of the date of the donation. Capital leases are classified as capital assets in amounts equal to the lesser of the fair market value or the present value of net minimum lease payments at the inception of the lease (see Note D.3.).

Accumulated depreciation and amortization are reported as reductions of fixed assets. Depreciation is computed using the straight-line method based upon estimated useful lives of 40 to 50 years for buildings; 5 to 35 years for equipment; and 15 to 50 years for infrastructure. Capital lease assets and leasehold improvements are amortized over the term of the lease or the life of the asset, whichever is less.

9. Allowance for Uncollectible Mortgage Loans

Mortgage loans and interest receivable in the Debt Service Funds are net of an allowance for uncollectible amounts of \$750.1 million and \$742.4 million for fiscal years 2001 and 2000, respectively. The allowance is composed of the balance of first mortgages one or more years in arrears and the balance of refinanced mortgages where payments to the City are not expected to be completed for approximately 25 to 30 years.

10. Vacation and Sick Leave

Earned vacation and sick leave is recorded as an expenditure in the period when it is payable from current financial resources in the fund financial statements. The estimated value of vacation leave earned by employees which may be used in subsequent years or earned vacation and sick leave paid upon termination or retirement, and therefore payable from future resources, is recorded as a liability in the government-wide financial statements.

11. Treasury Obligations

Bonds payable included in the government-wide financial statements and investments in the Debt Service Funds are reported net of "treasury obligations." Treasury obligations represent City bonds held as investments of the Debt Service Funds which are offset and reported as if these bonds had been redeemed.

12. Judgments and Claims

The City is uninsured with respect to risks including, but not limited to, property damage, personal injury, and workers' compensation. In the fund financial statements, expenditures for judgments and claims (other than workers' compensation and condemnation proceedings) are recorded on the basis of settlements reached or judgments entered within the current fiscal year. Expenditures for workers' compensation are recorded when paid. Settlements relating to condemnation proceedings are reported when the liability is estimable. In the government-wide financial statements the estimated liability for all judgments and claims is recorded as a liability.

13. Long-term Liabilities

For long-term liabilities, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. All long-term liabilities are reported in the government-wide financial statement of net assets. Long-term liabilities expected to be financed from discretely presented component unit operations are accounted for in those component unit financial statements.

14. Real Estate Tax

Real estate tax payments for the fiscal year ended June 30, 2001 were due July 1, 2000 and January 1, 2001 except that payments by owners of real property assessed at \$80,000 or less and cooperatives whose individual units on average are valued at \$80,000 or less were due in quarterly installments on the first day of each quarter beginning on July 1.

The levy date for fiscal year 2001 taxes was June 6, 2000. The lien date is the date taxes are due.

Real estate tax revenue represents payments received during the year and payments received (against the current fiscal year and prior years' levies) within the first two months of the following fiscal year reduced by tax refunds for the fund financial statements. Additionally, the government-wide financial statements recognize real estate tax revenue (net of refunds) which are not available to the governmental fund type in the fiscal year for which the taxes are levied.

The City offered the usual discount of 2% for the prepayment of real estate taxes for fiscal years 2002 and 2001. Collections of these real estate taxes received on or before June 30, 2001 and 2000 were \$1,452 million and \$1,576 million, respectively. These amounts were recorded as deferred revenue.

The City sold approximately \$213.9 million of real property tax liens, fully attributable to fiscal year 2001, at various dates in fiscal year 2001. As in prior year's lien sale agreements, the City will refund the value of liens later determined to be defective, plus interest and a five percent surcharge. It has been estimated that \$8.6 million worth of liens sold in fiscal year 2001 will require replacement. The estimated refund accrual amount of \$9 million, including the surcharge, results in fiscal year 2001 sale proceeds of \$204.9 million.

In fiscal year 2001, \$15.1 million, including the surcharge and interest, was refunded for defective liens from the fiscal year 2000 sale. This resulted in a decrease to fiscal year 2001 revenue of \$9.1 million for the refund amount in excess of the fiscal year 2000 accrual of \$6 million and decreased the proceeds of the fiscal year 2000 sale to \$49.9 million down from the original fiscal year 2000 proceeds reported last year of \$59 million.

In fiscal years 2001 and 2000, \$363 million and \$388 million, respectively, were provided as allowances for uncollectible real estate taxes against the balance of the receivable. Delinquent real estate taxes receivable that are estimated to be collectible but which are not collected in the first two months of the next fiscal year are recorded as deferred revenues in the governmental funds balance sheet but included in revenue on the government-wide statement of net assets.

The City sold approximately \$65 million of real property tax liens, fully attributable to fiscal year 2000, at various dates in fiscal year 2000. It was estimated that \$5.7 million worth of liens sold in fiscal year 2000 will require replacement. The estimated refund accrual amount of \$6 million, including the surcharge, results in fiscal year 2000 sale proceeds of \$59 million.

In fiscal year 2000, \$10.8 million, including the surcharge and interest, was refunded for defective liens from the fiscal year 1999 sale. This resulted in an increase to fiscal year 2000 revenue of \$3.2 million for the unused balance of the fiscal year 1999 accrual of \$14 million and increased the proceeds of the fiscal year 1999 sale to \$130.2 million up from the original fiscal year 1999 proceeds reported last year of \$127 million.

The City is permitted to levy real estate taxes for general operating purposes in an amount up to 2.5% of the average full value of taxable real estate in the City for the last five years and in unlimited amounts for the payment of principal and interest on long-term City debt. Amounts collected for payment of principal and interest on long-term debt in excess of that required for that purpose in the year of the levy must be applied towards future years' debt service. For the fiscal years ended June 30, 2001 and 2000, excess amounts of \$917 million and \$414 million, respectively, were transferred to the Debt Service Funds.

15. Other Taxes and Other Revenues

Taxpayer-assessed taxes, such as sales and income taxes, net of refunds, are recognized in the accounting period in which they become susceptible to accrual for the fund financial statements. Additionally, the government-wide financial statements recognize sales and income taxes (net of refunds) which are not available to the governmental fund type in the accounting period for which the taxes are assessed.

16. Federal, State, and Other Aid

For the government-wide and fund financial statements, categorical aid, net of a provision for estimated disallowances, is reported as receivables when the related eligibility requirements are met. Unrestricted aid is reported as revenue in the fiscal year of entitlement.

17. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized as expenditures in the period incurred. Bond discounts and issuance costs in the government-wide financial statements units are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable, whereas issuance costs are recorded as deferred charges.

18. Intra-entity Activity

Payments from a fund receiving revenue to a fund through which the revenue is to be expended are reported as operating transfers. Such payments include transfers for debt service and capital construction. In the government-wide financial statements, resource flows between the primary government and the discretely presented component units are reported as if they were external transactions.

19. Subsidies

The City makes various payments to subsidize a number of organizations which provide services to City residents. These payments are recorded as expenditures in the year paid.

20. Pensions

Pension cost is required to be measured and disclosed using the accrual basis of accounting (see Note E.5.), regardless of the amount recognized as pension expense on the modified accrual basis of accounting. Annual pension cost should be equal to the annual required contributions to the pension plan, calculated in accordance with certain parameters.

21. Reclassifications

Reclassifications and adjustments of certain prior year amounts have been made to conform with the current year presentation and separately issued financial statements of reported entities.

22. Estimates and Assumptions

A number of estimates and assumptions relating to the reporting of revenues, expenditures, assets and liabilities, and the disclosure of contingent liabilities were used to prepare these financial statements in conformity with GAAP. Actual results could differ from those estimates.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net assets (deficit) for governmental activities as shown on the government-wide statement of net assets is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

A summary reconciliation of the difference between net changes in fund balances as reflected on the governmental funds statement of revenues, expenditures, and changes in fund balances and change in net assets for governmental activities as shown on the government-wide statement of activities is presented in an accompanying schedule to the governmental funds statement of revenues, expenditures, and changes in fund balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

C. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgets and Financial Plans

Budgets

Annual Expense Budget appropriations, which are prepared on the modified accrual basis, are adopted for the General Fund, and unused appropriations lapse at fiscal year-end. The City uses appropriations in the Capital Budget to authorize the expenditure of funds for various capital projects. Capital appropriations, unless modified or rescinded, remain in effect until the completion of each project.

The City is required by State Law to adopt and adhere to a budget, on a basis consistent with GAAP, that would not have General Fund expenditures in excess of revenues.

Expenditures made against the Expense Budget are controlled through the use of quarterly spending allotments and units of appropriation. A unit of appropriation represents a subdivision of an agency's budget and is the level of control at which expenditures may not legally exceed the appropriation. The number of units of appropriation and the span of operating responsibility which each unit represents, differs from agency to agency depending on the size of the agency and the level of control required. Transfers between units of appropriation and supplementary appropriations may be made by the Mayor subject to the approval provisions set forth in the City Charter. Supplementary appropriations increased the Expense Budget by \$3,513 million and \$3,898 million subsequent to its original adoption in fiscal years 2001 and 2000, respectively.

Financial Plans

The New York State Financial Emergency Act for The City of New York, as amended in 1978, requires the City to operate under a "rolling" Four-Year Financial Plan (Plan). Revenues and expenditures, including operating transfers, of each year of the Plan are required to be balanced on a basis consistent with GAAP. The Plan is broader in scope than the Expense Budget; it comprises General Fund revenues and expenditures, Capital Projects Fund revenues and expenditures, and all short and long-term financing.

The Expense Budget is generally consistent with the first year of the Plan and operations under the Expense Budget must reflect the aggregate limitations contained in the approved Plan. The City reviews its Plan periodically during the year and, if necessary, makes modifications to incorporate actual results and revisions to assumptions.

2. Deficit Fund Balance

The New York City Capital Projects Fund has cumulative deficits of \$2.1 billion and \$1.1 billion at June 30, 2001 and 2000, respectively. These deficits represent the amounts expected to be financed from future bond issues or intergovernmental reimbursements. To the extent the deficits will not be financed or reimbursed, a transfer from the General Fund will be required.

D. DETAILED NOTES ON ALL FUNDS

1. Deposits and Investments

Deposits

The City's bank depositories are designated by the Banking Commission, which consists of the Comptroller, the Mayor, and the Finance Commissioner. Independent bank rating agencies are used to determine the financial soundness of each bank, and the City's banking relationships are under periodic operational and credit reviews.

The City Charter limits the amount of deposits at any time in any one bank or trust company to a maximum of one-half of the amount of the capital and net surplus of such bank or trust company. The discretely presented component units included in the City's reporting entity maintain their own banking relationships which generally conform with the City's. Bank balances are currently insured up to \$100,000 in the aggregate by the Federal Deposit Insurance Corporation (FDIC) for each bank for all funds other than monies of the retirement systems, which are held by well-capitalized banks and are insured by the FDIC up to \$100,000 per retirement system member. At June 30, 2001 and 2000, the carrying amount of the

City's cash and cash equivalents was \$1,576 million and \$1,978 million, respectively, and the bank balances were \$1,340 million and \$1,620 million, respectively. Of the bank balances, \$570 million and \$737 million, respectively, were covered by Federal depository insurance and \$770 million and \$883 million, respectively, were uninsured and collateralized with securities held by the City's agent in the City's name. At June 30, 2001 and 2000, the carrying amount of the discretely presented component units' cash and cash equivalents was \$529 million and \$660 million, respectively, and the bank balances were \$103 million and \$64 million, respectively. Of the bank balances, \$4 million and \$4 million, respectively, were covered by Federal depository insurance and \$90 million and \$58 million, respectively, were uninsured and collateralized with securities held by the City's agent in the City's name. Of the bank balances, \$9 million and \$2 million, respectively, were uninsured and uncollateralized.

The uninsured, collateralized cash balances carried during the year present primarily the compensating balances to be maintained at banks for services provided. It is the policy of the City to invest all funds in excess of compensating balance requirements.

Investments

The City's investment of cash in its governmental fund types is currently limited to U.S. Government guaranteed securities and U.S. Government agency securities purchased directly and through repurchase agreements from primary dealers as well as commercial paper rated A1 and P1 by Standard & Poor's Corporation and Moody's Investors Service, Inc., respectively. The repurchase agreements must be collateralized by U.S. Government guaranteed securities, U.S. Government agency securities, or eligible commercial paper in a range of 100% to 102% of the matured value of the repurchase agreements.

The investment policies of the discretely presented component units included in the City's reporting entity generally conform to those of the City's. The criteria for the Pension and Other Employee Benefit Trust Funds investments are as follows:

1. Fixed income investments may be made in U.S. Government securities or securities of U.S. Government agencies, securities of companies rated BBB or better by both Standard and Poor's Corporation and Moody's Investors Service, Inc., and any bond that meets the qualifications of the New York State Retirement and Social Security Law, the New York State Banking Law, and the New York City Administrative Code.
2. Equity investments may be made only in those stocks that meet the qualifications of the New York State Retirement and Social Security Laws, the New York State Banking Law, and the New York City Administrative Code.
3. Short-term investments may be made in the following:
 - a. U.S. Government guaranteed securities or U.S. Government agency securities.
 - b. Commercial paper rated A1 or P1 or F1 by Standard & Poor's Corporation or Moody's Investors Service, Inc. or Fitch, respectively.
 - c. Repurchase agreements collateralized in a range of 100% to 102% of matured value, purchased from primary dealers of U.S. Government securities.
 - d. Investments in bankers' acceptances, certificates of deposit, and time deposits are limited to banks with worldwide assets in excess of \$50 billion that are rated within the highest categories of the leading bank rating services and selected regional banks also rated within the highest categories.
4. Investments up to 15% of total pension fund assets in instruments not specifically covered by the New York State Retirement and Social Security Law.
5. No investment in any one corporation can be: (i) more than 2% of the pension plan net assets; or (ii) more than 5% of the total outstanding issues of the corporation.

All investments are held by the City's custodial banks (in bearer or book-entry form) solely as agent of the Comptroller of The City of New York on behalf of the various account owners. Payments for purchases are not released until evidence of ownership of the underlying investments are received by the City's custodial bank.

Investments of the City and its discretely presented component units are categorized by level of credit risk (the risk that a counterparty to an investment transaction will not fulfil its obligations). Category 1, the lowest risk, includes investments that are insured or registered or for which securities are held by the entity or its agent in the entity's name. Category 2, includes investments that are uninsured and unregistered with securities held by the counterparty's trust department or agent in the entity's name. Category 3, the highest risk, includes investments that are uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

The City's investments, including those of the discretely presented component units (CU), as of June 30, 2001 and 2000 are classified as follows:

| | 2001 | | | | | | | | | |
|---|-------------------|-----------------|-------------|-------------|-------------|-------------|-----------------------|-----------------|-------------------|-----------------|
| | Category | | | | | | Total Carrying Amount | | Fair Value | |
| | 1 | | 2 | | 3 | | City | CU | City | CU |
| | City | CU | City | CU | City | CU | | | | |
| | (in millions) | | | | | | | | | |
| Repurchase agreements | \$ 1,947 | \$ 62 | \$ — | \$ — | \$ — | \$ — | \$ 1,947 | \$ 62 | \$ 1,947 | \$ 62 |
| U.S. Government securities | 17,958 | 1,091 | — | — | — | — | 17,958 | 1,091 | 17,959 | 1,091 |
| Commercial paper | 4,258 | — | — | — | — | — | 4,258 | — | 4,259 | — |
| Corporate bonds | 13,744 | — | — | — | — | — | 13,744 | — | 13,744 | — |
| Corporate stocks | 53,119 | — | — | — | — | — | 53,119 | — | 53,119 | — |
| Agency discount notes | 535 | 279 | — | — | — | — | 535 | 279 | 534 | 279 |
| Certificates of deposit | — | 33 | — | — | — | — | — | 33 | — | 33 |
| Securities lending investment collateral (categorized): | | | | | | | | | | |
| Repurchase agreements | 348 | — | — | — | — | — | 348 | — | 348 | — |
| U.S. Government securities | 26 | — | — | — | — | — | 26 | — | 26 | — |
| Commercial paper | 3,159 | — | — | — | — | — | 3,159 | — | 3,159 | — |
| Corporate bonds | 2,601 | — | — | — | — | — | 2,601 | — | 2,601 | — |
| Certificates of deposit | 2,182 | — | — | — | — | — | 2,182 | — | 2,182 | — |
| Money markets | 232 | — | — | — | — | — | 232 | — | 232 | — |
| Uninvested cash | 5 | — | — | — | — | — | 5 | — | 5 | — |
| Promissory Notes | 430 | — | — | — | — | — | 430 | — | 430 | — |
| Loan Participation | 4 | — | — | — | — | — | 4 | — | 4 | — |
| Open time deposits | 381 | — | — | — | — | — | 381 | — | 381 | — |
| Corporate stocks | 203 | — | — | — | — | — | 203 | — | 203 | — |
| | <u>\$ 101,132</u> | <u>\$ 1,465</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>101,132</u> | <u>1,465</u> | <u>101,133</u> | <u>1,465</u> |
| Mutual funds (1) | | | | | | | 4,552 | — | 4,552 | — |
| International investment fund— equity (1) | | | | | | | 12,973 | — | 12,973 | — |
| Guaranteed investment contracts (1) | | | | | | | 1,043 | — | 1,043 | — |
| Management investment contracts (1) | | | | | | | 98 | — | 98 | — |
| Short-term investment fund (1) | | | | | | | 2,791 | — | 2,791 | — |
| Securities lending investment collateral (uncategorized): | | | | | | | | | | |
| Small mortgages (1) | | | | | | | 9 | — | 9 | — |
| Total investments | | | | | | | <u>\$ 122,598</u> | <u>\$ 1,465</u> | <u>\$ 122,599</u> | <u>\$ 1,465</u> |

(1) These investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

In fiscal year 2001, the restricted cash and cash equivalents applicable to the governmental funds was \$251 million of which the repayment of \$251 million was insured or collateralized and none was uninsured and uncollateralized. There were no restricted governmental funds investments for fiscal year 2001.

In fiscal year 2001, the restricted cash, cash equivalents, and investments applicable to discretely presented component units include \$404 million of cash and cash equivalents, of which the repayment of \$401 million was insured or collateralized and \$3 million was uninsured and uncollateralized. Restricted investments, principally in U.S. Government securities with a cost and approximate fair value of \$1,998 million are fully registered with securities held by the City's agent in the entity's name of which \$241 million have maturities of three months or less.

| | 2000 | | | | | | | | | |
|---|-------------------|-----------------|-------------|-------------|-------------|-------------|-----------------------|-----------------|-------------------|-----------------|
| | Category | | | | | | Total Carrying Amount | | Fair Value | |
| | 1 | | 2 | | 3 | | City | CU | City | CU |
| | City | CU | City | CU | City | CU | | | | |
| | (in millions) | | | | | | | | | |
| Repurchase agreements | \$ 2,448 | \$ 74 | \$ — | \$ — | \$ — | \$ — | \$ 2,448 | \$ 74 | \$ 2,448 | \$ 74 |
| U.S. Government securities | 16,895 | 1,204 | — | — | — | — | 16,895 | 1,204 | 16,895 | 1,204 |
| Commercial paper | 3,880 | 10 | — | — | — | — | 3,880 | 10 | 3,880 | 10 |
| Corporate bonds | 12,404 | — | — | — | — | — | 12,404 | — | 12,404 | — |
| Corporate stocks | 63,888 | — | — | — | — | — | 63,888 | — | 63,888 | — |
| Agency discount notes | 522 | 123 | — | — | — | — | 522 | 123 | 522 | 123 |
| Certificates of deposit | — | 27 | — | — | — | — | — | 27 | — | 27 |
| Securities lending investment collateral (categorized): | | | | | | | | | | |
| Repurchase agreements | 461 | — | — | — | — | — | 461 | — | 461 | — |
| U.S. Government securities | 105 | — | — | — | — | — | 105 | — | 105 | — |
| Commercial paper | 5,883 | — | — | — | — | — | 5,883 | — | 5,883 | — |
| Corporate bonds | 2,448 | — | — | — | — | — | 2,448 | — | 2,448 | — |
| Certificates of deposit | 2,473 | — | — | — | — | — | 2,473 | — | 2,473 | — |
| Open time deposits | 802 | — | — | — | — | — | 802 | — | 802 | — |
| Corporate stocks | 67 | — | — | — | — | — | 67 | — | 67 | — |
| | <u>\$ 112,276</u> | <u>\$ 1,438</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>112,276</u> | <u>1,438</u> | <u>112,276</u> | <u>1,438</u> |
| Mutual funds (1) | | | | | | | 3,187 | — | 3,187 | — |
| International investment fund—equity (1) | | | | | | | 16,625 | — | 16,625 | — |
| Guaranteed investment contracts (1) | | | | | | | 1,022 | — | 1,022 | — |
| Management investment contracts (1) | | | | | | | 182 | — | 182 | — |
| Short-term investment fund (1) | | | | | | | 3,331 | — | 3,331 | — |
| Securities lending investment collateral (uncategorized): | | | | | | | | | | |
| Mutual funds (1) | | | | | | | 30 | — | 30 | — |
| Small mortgages (1) | | | | | | | 12 | — | 12 | — |
| Total investments | | | | | | | <u>\$ 136,665</u> | <u>\$ 1,438</u> | <u>\$ 136,665</u> | <u>\$ 1,438</u> |

(1) These investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

In fiscal year 2000, the restricted cash and cash equivalents applicable to the governmental funds was \$1,346 million of which the repayment of \$1,346 million was insured or collateralized and none was uninsured and uncollateralized. There were no restricted governmental funds investments for fiscal year 2000.

In fiscal year 2000, the restricted cash, cash equivalents, and investments applicable to discretely presented component units include \$1,213 million of cash and cash equivalents, of which the repayment of \$1,213 million was insured or collateralized and none was uninsured and uncollateralized. Restricted investments, principally in U.S. Government securities with a cost and approximate fair value of \$964 million are fully registered with securities held by the City's agent in the entity's name of which \$253 million have maturities of three months or less.

Securities Lending

State statutes and boards of trustees policies permit the Pension and Retirement Systems and certain Variable Supplements Funds (Systems and Funds) to lend their securities (the underlying securities) to brokers-dealers and other entities with a simultaneous agreement to return the collateral for the same securities in the future. The Systems' and Funds' custodians lend the following types of securities: short-term securities, common stock, long-term corporate bonds, U.S. Government and U.S. Government agencies' bonds, asset-backed securities, and international equities and bonds held in collective investment funds. Securities on loan at year-end are classified as a Category 1 risk in the preceding schedule of custodial credit risk. International securities are uncategorized. In return, they receive collateral in the form of cash at 100%—105% of the principal plus accrued interest for reinvestment. At year-end, the Systems and Funds had no credit risk exposure to borrowers because the amounts the Systems and Funds owe the borrowers exceed the amounts the borrowers owe the Systems and Funds. The contracts with the Systems' and Funds' custodian requires borrowers to indemnify the Systems and Funds if the borrowers fail to return the securities, if the collateral is inadequate, and if the borrowers fail to pay the Systems and Funds for income distributions by the securities' issuers while the securities are on loan.

All securities loans can be terminated on demand within a period specified in each agreement by either the Systems and Funds or the borrowers. Cash collateral is invested in the lending agents' short-term investment pools, which have a weighted-average maturity of 90 days. The underlying securities (fixed income) have an average maturity of 10 years except for the TRS securities lending program discussed below which has an average maturity of 5 years.

In addition, TRS administers a securities lending program for TRS and BERS Variable A investment program which is comparable to the securities lending program discussed above.

The City reports securities loaned as assets on the balance sheet. Cash received as collateral on securities lending transactions and investments made with that cash are also recorded as assets. Liabilities resulting from these transactions are reported on the balance sheet. Accordingly, the City records the investments purchased with the cash collateral as Investments, Collateral From Securities Lending Transactions with a corresponding liability as Securities Lending Transactions.

2. Capital Assets

The following is a summary of capital assets activity for the fiscal years ended June 30, 2000 and 2001:

| <u>Primary Government</u> | <u>Balance June 30, 1999</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2000</u> <small>(in thousands)</small> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2001</u> |
|---|--------------------------------------|---------------------|--------------------|---|---------------------|--------------------|--------------------------------------|
| Governmental activities: | | | | | | | |
| Capital assets, not being depreciated: | | | | | | | |
| Land | \$ 648,496 | \$ 58,572 | \$ — | \$ 707,068 | \$ 30,006 | \$ 3,220 | \$ 733,854 |
| Construction work-in-progress | 6,926,330 | 1,387,002 | 1,328,350 | 6,984,982 | 2,474,041 | 2,598,403 | 6,860,620 |
| Total capital assets, not being depreciated | <u>7,574,826</u> | <u>1,445,574</u> | <u>1,328,350</u> | <u>7,692,050</u> | <u>2,504,047</u> | <u>2,601,623</u> | <u>7,594,474</u> |
| Capital assets, being depreciated: | | | | | | | |
| Buildings | 13,703,503 | 1,465,412 | 29,657 | 15,139,258 | 2,598,403 | 52,722 | 17,684,939 |
| Equipment | 4,772,945 | 415,421 | 52,601 | 5,135,765 | 404,143 | 109,062 | 5,430,846 |
| Infrastructure | 7,755,045 | 609,961 | — | 8,365,006 | 458,628 | — | 8,823,634 |
| Total capital assets, being depreciated | <u>26,231,493</u> | <u>2,490,794</u> | <u>82,258</u> | <u>28,640,029</u> | <u>3,461,174</u> | <u>161,784</u> | <u>31,939,419</u> |
| Less accumulated depreciation: | | | | | | | |
| Buildings | 6,224,972 | 1,024,812 | — | 7,249,784 | 725,207 | — | 7,974,991 |
| Equipment | 3,209,169 | 283,911 | 3,157 | 3,489,923 | 341,753 | — | 3,831,676 |
| Infrastructure | 2,863,246 | 190,579 | — | 3,053,825 | 176,040 | — | 3,229,865 |
| Total accumulated depreciation | <u>12,297,387</u> | <u>1,499,302(1)</u> | <u>3,157</u> | <u>13,793,532</u> | <u>1,243,000(1)</u> | <u>—</u> | <u>15,036,532</u> |
| Total capital assets, being depreciated, net. | <u>13,934,106</u> | <u>991,492</u> | <u>79,101</u> | <u>14,846,497</u> | <u>2,218,174</u> | <u>161,784</u> | <u>16,902,887</u> |
| Governmental activities capital assets, net. | <u>\$21,508,932</u> | <u>\$2,437,066</u> | <u>\$1,407,451</u> | <u>\$22,538,547</u> | <u>\$4,722,221</u> | <u>\$2,763,407</u> | <u>\$24,497,361</u> |

(1) Depreciation expense was charged to functions/programs of the City for the fiscal years ended June 30, 2001 and 2000 as follows:

| | <u>2001</u> | <u>2000</u> |
|--|-------------------------------|--------------------|
| | <small>(in thousands)</small> | |
| Governmental activities: | | |
| General government | \$ 168,503 | \$ 204,304 |
| Public safety and judicial | 119,753 | 199,715 |
| Board of Education | 377,447 | 340,543 |
| City University | 7,878 | 1,990 |
| Environmental protection | 193,570 | 283,927 |
| Transportation services | 223,479 | 263,736 |
| Parks, recreation and cultural activities | 86,943 | 142,292 |
| Social services | 39,213 | 37,628 |
| Health | 11,815 | 10,662 |
| Libraries | 14,399 | 14,505 |
| Total depreciation expense—governmental activities | <u>\$1,243,000</u> | <u>\$1,499,302</u> |

The following are the sources of funding for the governmental activities capital assets for the fiscal years ended June 30, 2001 and 2000. Sources of funding for capital assets are not available prior to fiscal year 1987.

| | <u>2001</u> | <u>2000</u> |
|-------------------------------------|---------------------|---------------------|
| | (in thousands) | |
| Capital Projects Funds: | | |
| Prior to fiscal year 1987 | \$ 6,467,109 | \$ 6,632,113 |
| City bonds | 30,466,604 | 27,176,867 |
| Federal grants | 363,774 | 350,833 |
| State grants | 130,735 | 123,965 |
| Private grants | 51,574 | 49,454 |
| Capitalized leases | <u>2,054,097</u> | <u>1,998,847</u> |
| Total funding sources | <u>\$39,533,893</u> | <u>\$36,332,079</u> |

At June 30, 2001 and 2000, governmental activities capital assets include approximately \$1.2 billion of City-owned assets leased for \$1 per year to the New York City Transit Authority which operates and maintains the assets. In addition, assets leased to HHC and to the Water and Sewer System are excluded from governmental activities capital assets and are recorded in the respective component unit financial statements.

Included in land and buildings at June 30, 2001 and 2000 are leased properties capitalized at \$2,054 million and \$1,999 million, respectively, with related accumulated amortization of \$250 million and \$196 million, respectively.

Capital Commitments

At June 30, 2001, the outstanding commitments relating to projects of the New York City Capital Projects Fund amounted to approximately \$9.5 billion.

To address the need for significant infrastructure and public facility capital investments, the City has prepared a ten-year capital spending program which contemplates expenditures of \$54.4 billion over fiscal years 2002 through 2011. To help meet its capital spending program, the City and TFA borrowed \$2.8 billion in the public credit market in fiscal year 2001. The City, TFA, and/or TSASC plan to borrow \$4.1 billion in the public credit market in fiscal year 2002.

3. Leases

The City leases a significant amount of property and equipment from others. Leased property having elements of ownership is recorded in the government-wide financial statements. The related obligations, in amounts equal to the present value of minimum lease payments payable during the remaining term of the leases, are also recorded in the government-wide financial statements. Other leased property not having elements of ownership are classified as operating leases. Both capital and operating lease payments are recorded as expenditures when payable. Total expenditures on such leases for the fiscal years ended June 30, 2001 and 2000 were approximately \$453 million and \$425 million, respectively.

As of June 30, 2001, the City (excluding discretely presented component units) had future minimum payments under capital and operating leases with a remaining term in excess of one year as follows:

| | <u>Capital Leases</u> | <u>Operating Leases</u> | <u>Total</u> |
|---|---------------------------|-----------------------------|--------------------|
| | (in thousands) | | |
| Governmental activities: | | | |
| Fiscal year ending June 30: | | | |
| 2002 | \$ 168,598 | \$ 258,671 | \$ 427,269 |
| 2003 | 174,420 | 238,892 | 413,312 |
| 2004 | 174,734 | 234,192 | 408,926 |
| 2005 | 176,156 | 224,295 | 400,451 |
| 2006 | 175,786 | 219,182 | 394,968 |
| 2007-2011 | 750,873 | 815,859 | 1,566,732 |
| 2012-2016 | 580,019 | 446,417 | 1,026,436 |
| 2017-2021 | 445,139 | 171,852 | 616,991 |
| 2022-2026 | 275,813 | 1,800 | 277,613 |
| 2027-2031 | 155,446 | 1,800 | 157,246 |
| 2032-2036 | 95,844 | 1,800 | 97,644 |
| 2037-2041 | 57,508 | 60 | 57,568 |
| Future minimum payments | <u>3,230,336</u> | <u>\$2,614,820</u> | <u>\$5,845,156</u> |
| Less interest | <u>1,425,759</u> | | |
| Present value of future minimum payments | <u>\$1,804,577</u> | | |

The present value of future minimum lease payments includes approximately \$1.303 billion for leases with Public Benefit Corporations (PBC) where State law generally provides that in the event the City fails to make any required lease payment, the amount of such payment will be deducted from State aid otherwise payable to the City and paid to PBC.

The City also leases City-owned property to others, primarily for markets, ports, and terminals. Total rental revenue on these capital and operating leases for the fiscal years ended June 30, 2001 and 2000 was approximately \$154 million and \$139 million, respectively. As of June 30, 2001, the following future minimum rentals are provided for by the leases:

| | <u>Capital Leases</u> | <u>Operating Leases</u> | <u>Total</u> |
|--|-----------------------|-----------------------------|------------------------|
| | (in thousands) | | |
| Governmental activities: | | | |
| Fiscal year ending June 30: | | | |
| 2002 | \$ 6,942,220 | \$ 60,871,986 | \$ 67,814,206 |
| 2003 | 6,985,137 | 57,042,438 | 64,027,575 |
| 2004 | 7,095,541 | 50,289,082 | 57,384,623 |
| 2005 | 7,205,946 | 44,290,702 | 51,496,648 |
| 2006 | 7,248,862 | 39,662,544 | 46,911,406 |
| 2007-2011 | 36,888,058 | 177,118,506 | 214,006,564 |
| 2012-2016 | 38,340,590 | 122,400,641 | 160,741,231 |
| 2017-2021 | 39,743,052 | 67,602,552 | 107,345,604 |
| 2022-2026 | 39,729,713 | 38,046,305 | 77,776,018 |
| 2027-2031 | 39,469,603 | 28,827,645 | 68,297,248 |
| 2032-2036 | 39,469,603 | 28,490,451 | 67,960,054 |
| 2037-2041 | 39,469,603 | 25,324,253 | 64,793,856 |
| 2042-2046 | 39,469,603 | 23,972,942 | 63,442,545 |
| 2047-2051 | 39,469,603 | 23,238,110 | 62,707,713 |
| 2052-2056 | 39,469,603 | 21,379,187 | 60,848,790 |
| 2057-2061 | 29,591,415 | 14,765,880 | 44,357,295 |
| 2062-2066 | 29,591,415 | 14,765,878 | 44,357,293 |
| 2067-2071 | 29,591,415 | 14,128,375 | 43,719,790 |
| 2072-2076 | 29,591,415 | 12,640,875 | 42,232,290 |
| 2077-2081 | 21,871,575 | 4,848,631 | 26,720,206 |
| 2082-2086 | 19,285,518 | — | 19,285,518 |
| Future minimum lease rentals | <u>586,519,494</u> | <u>\$ 869,706,980</u> | <u>\$1,456,226,473</u> |
| Less interest | <u>487,467,322</u> | | |
| Present value of future minimum lease rentals | <u>\$ 99,052,172</u> | | |

4. Short-Term Liabilities*Changes in Short-term liabilities*

In fiscal years 2000 and 2001, the changes in short-term liabilities were as follows:

| Primary Government | Balance June 30, 1999 | Additions | Deletions | Balance June 30, 2000 | Additions | Deletions | Balance June 30, 2001 |
|---------------------------------------|-----------------------------|---------------------|---------------------|-----------------------------|---------------------|---------------------|-----------------------------|
| | | | | (in thousands) | | | |
| Governmental activities: | | | | | | | |
| Notes payable: | | | | | | | |
| Revenue anticipation notes (1) . . . | \$ — | \$ 750,000 | \$ 750,000 | \$ — | \$ 750,000 | \$ 750,000 | \$ — |
| Bond anticipation notes (2) | — | 1,115,000 | 600,000 | 515,000 | 515,000 | 1,030,000 | — |
| Total notes payable | \$ — | \$ 1,865,000 | \$ 1,350,000 | \$ 515,000 | \$ 1,265,000 | \$ 1,780,000 | \$ — |

(1) Revenue anticipation notes are used by the City to satisfy its seasonal financing needs.

(2) Bond anticipation notes are used by TFA to provide financing for the City's capital expenditures.

5. Long-Term Liabilities*Changes in Long-term liabilities*

In fiscal years 2000 and 2001, the changes in long-term liabilities were as follows:

| Primary Government | Balance June 30, 1999 | Additions | Deletions | Balance June 30, 2000 | Additions | Deletions | Balance June 30, 2001 | Due Within One Year |
|---|-----------------------------|--------------------|--------------------|-----------------------------|---------------------|---------------------|-----------------------------|------------------------------|
| | | | | (in thousands) | | | | |
| Governmental activities: | | | | | | | | |
| Bonds payable: | | | | | | | | |
| General obligation | | | | | | | | |
| bonds | \$ 27,441,063 | \$ 666,385 | \$ 1,215,342 | \$ 26,892,106 | \$ 2,378,565 | \$ 2,434,880 | \$ 26,835,791 | \$ 1,336,391 |
| 1991 general resolution | | | | | | | | |
| bonds | 3,832,415 | — | 300,850 | 3,531,565 | — | 314,530 | 3,217,035 | 337,290 |
| Future tax secured | | | | | | | | |
| bonds | 4,150,000 | 1,814,940 | 41,785 | 5,923,155 | 1,536,825 | 73,970 | 7,386,010 | 117,535 |
| Bond anticipation notes | — | 515,000 | — | 515,000 | — | 515,000 | — | — |
| Tobacco flexible | | | | | | | | |
| amortization bonds | — | 709,280 | — | 709,280 | — | 5,620 | 703,660 | 9,430 |
| Japanese Yen bonds | 160,000 | — | 40,000 | 120,000 | — | 40,000 | 80,000 | 40,000 |
| Revenue bonds(1)(2) | 586,188 | — | 15,537(3) | 570,651 | — | 27,711(3) | 542,940 | 28,785 |
| Total before treasury | | | | | | | | |
| obligations and discounts | 36,169,666 | 3,705,605 | 1,613,514 | 38,261,757 | 3,915,390 | 3,411,711 | 38,765,436 | 1,869,431 |
| Less treasury obligations | 298,740 | — | 68,272 | 230,468 | — | 62,095 | 168,373 | 52,102 |
| Total before discounts | 35,870,926 | 3,705,605 | 1,545,242 | 38,031,289 | 3,915,390 | 3,349,616 | 38,597,063 | 1,817,329 |
| Less discounts (net) | 219,200 | 31,024 | 15,275 | 234,949 | 16,230 | 83,872 | 167,307 | — |
| Total bonds payable | 35,651,726 | 3,674,581 | 1,529,967 | 37,796,340 | 3,899,160 | 3,265,744 | 38,429,756 | 1,817,329 |
| Capital lease obligations | 1,525,448 | 328,686 | 51,084 | 1,803,050 | 55,251 | 53,724 | 1,804,577 | 57,031 |
| Real estate tax refunds | 456,972 | 172,776 | 38,967 | 590,781 | 139,689 | 148,075 | 582,395 | 108,081 |
| Other tax refunds | 1,593,974 | — | 125,445(4) | 1,468,529 | 121,459 | 261,529 | 1,328,459 | 121,459 |
| Judgments and claims | 3,517,566 | 986,791 | 490,669 | 4,013,688 | 1,206,470 | 993,650 | 4,226,508 | 923,773 |
| Vacation and sick leave | 2,059,298 | 23,002(4) | — | 2,082,300 | 148,571 | 122,169 | 2,108,702 | 118,569 |
| Pension liability | 2,336,230 | — | 2,336,230 | — | 188,200 | — | 188,200 | 21,548 |
| Landfill closure and post- | | | | | | | | |
| closure care costs | 979,007 | 106,271 | — | 1,085,278 | 363,176 | 51,538 | 1,396,916 | 90,044 |
| Total changes in governmental | | | | | | | | |
| activities long-term | | | | | | | | |
| liabilities | \$48,120,221 | \$5,292,107 | \$4,572,362 | \$48,839,966 | \$ 6,121,976 | \$ 4,896,429 | \$ 50,065,513 | \$ 3,257,834 |

(1) The debt of CUCF and ECF are reported as bonds outstanding pursuant to their treatment as component units (see Note A.1.).

(2) Excludes \$259,901 in 2000 and \$250,121 in 2001 for CUCF to be provided by the State.

(3) Net adjustment for CUCF portion based on allocation of debt between New York State and New York City.

(4) The amount of additions and deletions is not available, thus the net amounts are presented.

Note: City bonds payable are generally liquidated with resources of the General Debt Service Fund. Other long-term liabilities are generally liquidated with resources of the General Fund.

The bonds payable, net of treasury obligations, at June 30, 2001 and 2000 summarized by type of issue are as follows:

| Primary Government | 2001 | | | 2000 | | |
|--|---------------------|------------------|---------------------|---------------------|------------------|---------------------|
| | General Obligations | Revenue | Total | General Obligations | Revenue | Total |
| | (in thousands) | | | | | |
| Governmental activities: | | | | | | |
| Bonds payable: | | | | | | |
| General obligation bonds | \$26,667,418 | \$ — | \$26,667,418 | \$26,661,638 | \$ — | \$26,661,638 |
| 1991 general resolution bonds | 3,217,035 | — | 3,217,035 | 3,531,565 | — | 3,531,565 |
| Future tax secured bonds | 7,386,010 | — | 7,386,010 | 5,923,155 | — | 5,923,155 |
| Tobacco flexible amortization bonds | 703,660 | — | 703,660 | 709,280 | — | 709,280 |
| Japanese yen bonds | 80,000 | — | 80,000 | 120,000 | — | 120,000 |
| Revenue bonds | — | 542,940 | 542,940 | — | 570,651 | 570,651 |
| Total bonds payable | <u>\$38,054,123</u> | <u>\$542,940</u> | <u>\$38,597,063</u> | <u>\$36,945,638</u> | <u>\$570,651</u> | <u>\$37,516,289</u> |

The following table summarizes future debt service requirements as of June 30, 2001:

| Primary Government | Governmental Activities | | | |
|--|--------------------------|-------------------|-------------------|----------------|
| | General Obligation Bonds | | Revenue Bonds | |
| | Principal | Interest(1) | Principal | Interest |
| | (in thousands) | | | |
| Fiscal year ending June 30: | | | | |
| 2002 | \$ 1,788,302 | \$ 1,997,845 | \$ 28,785 | \$ 33,135 |
| 2003 | 1,940,319 | 1,913,429 | 31,465 | 30,669 |
| 2004 | 1,992,188 | 1,812,030 | 32,099 | 30,185 |
| 2005 | 2,002,841 | 1,725,355 | 32,642 | 28,512 |
| 2006 | 1,983,759 | 1,598,639 | 34,859 | 23,603 |
| 2007–2011 | 9,113,740 | 6,496,384 | 150,222 | 87,467 |
| 2012–2016 | 7,118,164 | 4,331,609 | 125,953 | 47,378 |
| 2017–2021 | 6,093,591 | 2,457,456 | 61,140 | 18,608 |
| 2022–2026 | 4,268,454 | 1,007,601 | 36,648 | 7,733 |
| 2027–2031 | 1,708,958 | 191,012 | 9,127 | 600 |
| 2032–2036 | 32,563 | 6,878 | — | — |
| 2037–2041 | 11,203 | 635 | — | — |
| Thereafter until 2147 | 41 | 173 | — | — |
| | <u>38,054,123</u> | <u>23,539,046</u> | <u>542,940</u> | <u>307,890</u> |
| Less interest component | — | <u>23,539,046</u> | — | <u>307,890</u> |
| Total future debt service requirements | <u>\$38,054,123</u> | <u>\$ —</u> | <u>\$ 542,940</u> | <u>\$ —</u> |

- (1) Includes interest for general obligation bonds estimated at 4% rate on tax-exempt adjustable rate bonds and at 6% rate on taxable adjustable rate bonds which are the rates at the end of the fiscal year; also, includes interest estimated at 7% rate for Japanese yen bonds. Semiannual interest on Japanese yen bonds is based on offering rates for deposits in U.S. dollars on London interbank offerings.

The average (weighted) interest rates for outstanding City general obligation bonds as of June 30, 2001 and 2000 were 5.6% and 5.7%, respectively, and ranged from 3.0% to 13.55%, and the interest rates on outstanding MAC bonds as of both June 30, 2001 and 2000 ranged from 3.75% to 6.25%. The last maturity of the outstanding City debt is in the year 2147.

In fiscal years 2001 and 2000, the City issued \$1.139 billion and \$66.4 million, respectively, of general obligation bonds to advance refund general obligation bonds of \$1.147 billion and \$79.7 million, respectively, aggregate principal amount. The net proceeds from the sales of the refunding bonds, together with other funds of \$46.2 million and \$16.8 million, respectively, were irrevocably placed in escrow accounts and invested in United States Government securities. As a result of providing for the payment of the principal and interest to maturity, and any redemption premium, the advance refunded bonds are considered to be defeased and, accordingly, the liability is not reported in the government-wide financial

statements. In fiscal year 2001, the refunding transactions will decrease the City's aggregate debt service payments by \$61.4 million and provide an economic gain of \$56.3 million. In fiscal year 2000, the refunding transactions will increase the City's aggregate debt service payments by \$4.3 million but provide an economic gain of \$3.1 million. At June 30, 2001 and 2000, \$8.298 billion and \$8.257 billion, respectively, of the City's outstanding general obligation bonds were considered defeased.

The State Constitution requires the City to pledge its full faith and credit for the payment of the principal and interest on City term and serial bonds and guaranteed debt. The general debt-incurring power of the City is limited by the Constitution to 10% of the average of five years' full valuations of taxable real estate. Excluded from this debt limitation is certain indebtedness incurred for water supply, certain obligations for transit, sewage, and other specific obligations which exclusions are based on a relationship of debt service to net revenue.

As of July 1, 2001, the 10% general limitation was approximately \$32.867 billion (compared with \$30.593 billion as of July 1, 2000). To provide for the City's capital program, TFA and TSASC were created, the debt of which is not subject to the general debt limit of the City. The debt-incurring power of TFA and TSASC has permitted the City to continue to enter into new contractual commitments. As of July 1, 2001, the combined City, TFA and TSASC remaining debt incurring power totaled \$6.696 billion, after providing for capital commitments.

Pursuant to State legislation on January 1, 1979, the City established a General Debt Service Fund administered and maintained by the State Comptroller into which payments of real estate taxes and other revenues are deposited in advance of debt service payment dates. Debt service on all City notes and bonds is paid from this Fund. In fiscal year 2001, discretionary and other transfers of \$2.097 billion were made from the General Fund to the General Debt Service Fund for fiscal year 2002 debt service. In addition, in fiscal year 2001, discretionary transfers totaling \$514 million were made to certain component units of the Debt Service Funds. In fiscal year 2000, discretionary and other transfers of \$2.509 billion were made from the General Fund to the General Debt Service Fund for fiscal year 2001 debt service. In addition, in fiscal year 2000, discretionary transfers totaling \$524 million were made to certain component units of the Debt Service Funds.

Judgments and Claims

The City is a defendant in lawsuits pertaining to material matters, including claims asserted which are incidental to performing routine governmental and other functions. This litigation includes but is not limited to: actions commenced and claims asserted against the City arising out of alleged torts; alleged breaches of contracts; alleged violations of law; and condemnation proceedings. As of June 30, 2001 and 2000, claims in excess of \$500 billion and \$455 billion, respectively, were outstanding against the City for which the City estimates its potential future liability to be \$4.2 billion and \$4.0 billion, respectively.

As explained in Note A.12., the estimate of the liability for unsettled claims has been reported in the government-wide statement of net assets under noncurrent liabilities. The liability was estimated by categorizing the various claims and applying a historical average percentage, based primarily on actual settlements by type of claim during the preceding ten fiscal years, and supplemented by information provided by the New York City Law Department with respect to certain large individual claims and proceedings. The recorded liability is the City's best estimate based on available information and application of the foregoing procedures.

In February, 1997, a former New York City school principal filed an action in New York State Supreme Court challenging the investment policies and practices of the Retirement Board of the New York City Teachers' Retirement System (TRS) with regard to a component of TRS consisting of member contributions and earnings thereon known as the Variable B Fund. Plaintiff alleges that the trustees of TRS illegally maintained the Variable B Fund as a fixed-income fund and ignored a requirement that a substantial amount of the Fund's assets be invested in equity securities. The defendants are TRS and its individual trustees. Plaintiff seeks damages on behalf of all Variable B Fund participants in excess of \$250 million. In May, 1999, the Appellate Division, First Department, affirmed the Supreme Court's earlier denial of the defendants' motion for summary judgement. If the plaintiff were to prevail in this action, it could result in substantial costs to the City.

In May, 1997, an action was commenced against the City in the United States District Court for the Southern District of New York by ten individuals on behalf of themselves and persons similarly situated, alleging that City correctional officers since July, 1996 had violated the constitutional rights of persons arrested for misdemeanors or non-criminal

offenses by stripsearching such persons upon entry into prearrest holding pens at the Manhattan and Queens criminal courthouses. In April, 1998, the district court granted plaintiffs' motion for class certification. The City estimates that there are approximately 68,000 persons in the class. The City and the lawyers representing the plaintiff class have reached a settlement which has been approved by the Court under which the City is required to pay between \$20 million and \$50 million.

In addition to the above claims and proceedings, numerous real estate tax certiorari proceedings are presently pending against the City on grounds of alleged overvaluation, inequality, and illegality of assessment. In response to these actions, in December, 1981, State legislation was enacted which, among other things, authorizes the City to assess real property according to four classes and makes certain evidentiary changes in real estate tax certiorari proceedings. Based on historical settlement activity, the City estimates its potential liability for outstanding certiorari proceedings to be \$582 million and \$591 million at June 30, 2001 and 2000, respectively, as reported in the government-wide financial statements.

Pension Liability

The City's pension liability as of June 30, 1999 resulted from a statutory change in the timing of the City's contribution to its pension plans. Prior to fiscal year 1981, the City's pension contribution reflected pension costs incurred two years earlier and a phase-in of certain actuarial assumptions. The City's liability was originally amortized over 40 years. Later legislation reduced the amortization period to 20 years. As of June 30, 1999, the remaining amortization period was 11 years. In accordance with Chapter 85 of the New York State Laws of 2000, enacted on June 24, 2000, as part of a number of changes to actuarial assumptions and methods, this liability is no longer being funded separately as part of actuarially-determined pension contributions and a liability on the part of the City separate from its actuarially-determined pension contributions no longer exists. Accordingly, the amount of the recorded liability was decreased to zero as of June 30, 2000. For actuarial purposes, the liability was eliminated for the purpose of calculating fiscal year 2000 pension contributions.

As of June 30, 2001, the City's pension liability resulted from State legislation (Chapter 125 of the Laws of 2000) enacted during their Spring 2000 session, which provides automatic cost-of-living adjustments for eligible retirees and eligible beneficiaries beginning September, 2000 and a phase-in schedule for funding the additional actuarial liabilities created by the benefits provided by this law (see Note E.5.).

Landfill Closure and Postclosure Care Costs

Heretofore, the City's only active landfill available for waste disposal was the Fresh Kills landfill which ceased landfill operations in March, 2001. For government-wide financial statements, the measurement and recognition of the liability for closure and postclosure care is based on total estimated current cost and landfill usage to date. For fund financial statements, expenditures are recognized using the modified accrual basis of accounting where a liability is recognized only when liquidated with expendable financial resources.

Upon the landfill becoming inactive, the City is required by Federal and State law to close the landfill, including final cover, stormwater management, landfill gas control, and to provide postclosure care for a period of 30 years following closure. The City is also required under Consent Order with the New York State Department of Environmental Conservation to conduct certain corrective measures associated with the landfill. The corrective measures include construction and operation of a leachate mitigation system for the active portions of the landfill as well as closure, postclosure, and groundwater monitoring activities for the sections no longer accepting solid waste.

The liability for these activities as of June 30, 2001 which equates to the total estimated current cost is \$1,166.7 million based on the maximum cumulative landfill capacity used to date. There are no costs remaining to be recognized. During fiscal year 1996, New York State legislation was enacted which states that no waste will be accepted at the Fresh Kills landfill on or after January 1, 2002. Accordingly, the liability for closure and postclosure care costs is based upon an effective cumulative landfill capacity used to date of approximately 100%. Cost estimates are based on current data including contracts awarded by the City, contract bids, and engineering studies. These estimates are subject to adjustment for inflation and to account for any changes in landfill conditions, regulatory requirements, technologies, or cost estimates.

During fiscal year 2001, expenditures for landfill closure and postclosure care costs totaling \$51.5 million were recorded in the General and Capital Projects Funds.

Resource Conservation and Recovery Act Subtitle D Part 258, which became effective April, 1997, requires financial assurance regarding closure and postclosure care. This assurance was most recently provided, on April 6, 2001, by the City's Chief Financial Officer placing in the Fresh Kills Landfill operating record representations in satisfaction of the Local Government Financial Test.

The City has five inactive hazardous waste sites not covered by the EPA rule. The City has recorded the long-term liability for these postclosure care costs in the government-wide financial statements.

The following represents the City's total landfill and hazardous waste sites liability which is recorded in the government-wide statement of net assets:

| | <u>Amount</u> <u>(in thousands)</u> |
|--|--|
| Landfill | \$1,166,738* |
| Hazardous waste sites | <u>230,178</u> |
| Total landfill and hazardous waste sites liability | <u><u>\$1,396,916</u></u> |

* Since September 11, 2001, the diversion of debris from the World Trade Center's destruction to Fresh Kills is not expected to have a significant impact on the closure cost estimates.

6. Interfund Receivables and Payables

At June 30, 2001 and 2000, primary government and discretely presented component unit receivable and payable balances were as follows:

Governmental Funds:

Due from/to other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>2001</u> | <u>2000</u> |
|---|--|--------------------------------|--------------------------------|
| | | | (in thousands) |
| General Fund: | New York City Capital Projects Fund. | \$2,813,173 ⁽¹⁾ | \$2,480,864 ⁽¹⁾ |
| | General Debt Service Fund | 7,408 | 7,408 |
| | CUCF | <u>19,838</u> | <u>14,395</u> |
| | | <u>2,840,419</u> | <u>2,502,667</u> |
| NYC Capital Projects Fund | General Fund. | <u>1,140,130⁽¹⁾</u> | <u>1,293,842⁽¹⁾</u> |
| Total due from/to other funds | | <u>3,980,549</u> | <u>3,796,509</u> |

Component Units:

Due from/to primary government and component units:

| <u>Receivable Entity</u> | <u>Payable Entity</u> | <u>2001</u> | <u>2000</u> |
|--|--|--------------------|--------------------|
| | | | (in thousands) |
| Primary government—General Fund: | Component units: HDC | \$ 203,308 | \$ 222,471 |
| | OTB | <u>311</u> | <u>170</u> |
| | | <u>203,619</u> | <u>222,641</u> |
| Primary government—NYC Capital Projects Fund | Component unit—Water Authority | <u>205,456</u> | <u>252,911</u> |
| Primary Government—Private Housing Loan Programs | Component unit—HDC | <u>11,063</u> | <u>10,452</u> |
| Total due from component units | | <u>420,138</u> | <u>486,004</u> |
| Component unit—Water Board | Primary government—General Fund. | <u>23,458</u> | <u>47,141</u> |
| Total due to component units | | <u>23,458</u> | <u>47,141</u> |
| Total due from/to primary government and component units | | <u>443,596</u> | <u>533,145</u> |
| Total primary government and component units receivable and payable balances | | <u>\$4,424,145</u> | <u>\$4,329,654</u> |

(1) Net of eliminations within the same fund type.

Note: During both fiscal years 2001 and 2000, the New York City Capital Projects Fund reimbursed the General Fund for expenditures made on its behalf.

E. OTHER INFORMATION

1. Audit Responsibility

In fiscal years 2001 and 2000, respectively, the separately administered organizations included in the financial statements of the City audited by auditors other than KPMG LLP, are the Municipal Assistance Corporation For The City of New York, New York City Housing Authority, New York City Economic Development Corporation, New York City Educational Construction Fund, New York City Industrial Development Agency, New York City Off-Track Betting Corporation, New York City School Construction Authority, Brooklyn Navy Yard Development Corporation, Business Relocation Assistance Corporation, City University Construction Fund, Deferred Compensation Plan, New York City Transitional Finance Authority, TSASC, Inc., and Jay Street Development Corporation.

The following describes the proportion of certain key financial information that is audited by other auditors in fiscal years 2001 and 2000:

| | Government-wide | | | | Fund-based | | | |
|---|-------------------------|------|-----------------|------|-----------------------------|------|--|------|
| | Governmental Activities | | Component Units | | Nonmajor Governmental Funds | | Pension and Other Employee Benefit Trust Funds | |
| | 2001 | 2000 | 2001 | 2000 | 2001 | 2000 | 2001 | 2000 |
| Total assets | 5 | 6 | 37 | 36 | 95 | 94 | 4 | 3 |
| Revenues / additions (deductions) and other financing sources | 2 | 2 | 36 | 46 | 99 | 99 | 2 | 8 |

2. Subsequent Events

World Trade Center Attack

On September 11, 2001, two hijacked passenger jetliners flew into the World Trade Center, resulting in a substantial loss of life, destruction of the World Trade Center, and damage to other buildings in the vicinity. Continuing recovery, clean up, and repair efforts will result in substantial expenditures. The U.S. Congress passed emergency legislation which appropriates \$40 billion for increased disaster assistance, increased security costs, rebuilding infrastructure systems and other public facilities, and disaster recovery and related activities, at least \$20 billion of which is for disaster recovery activities and assistance in New York, Pennsylvania, and Virginia. In addition, the State legislature increased the financing capacity of TFA by \$2.5 billion to fund the City's costs related to or arising from the September 11 attack, and has authorized the TFA to issue debt without limit as to principal amount that is payable solely from State or Federal aid received on account of the disaster. The amount of City costs resulting from the September 11 attack is expected to substantially exceed the amount of Federal aid and State resources which, to date, have been identified by the Federal and State governments as available for these purposes.

It is not possible to quantify at present with any certainty the short-term or long-term adverse impact of the September 11 events on the City and its economy, any offsetting economic benefits which may result from recovery and rebuilding activities, and the amount of additional resources from Federal, State, City and other sources which will be required.

Long-term and Short-term Financing

Subsequent to June 30, 2001, the City completed the following long-term and short-term financing:

TFA Debt: On July 10, 2001, TFA issued its fiscal 2002 Series A future tax secured bonds of \$150 million. On August 9, 2001, TFA issued its fiscal 2002 Series 1 and 2 of \$600 million bond anticipation notes of which \$400 million is for tax exempt bonds and \$200 million is for taxable bonds to finance various municipal capital purposes. On October 4, 2001, TFA sold \$1.0 billion of New York City recovery notes resulting from the World Trade Center attack of September 11, 2001.

City Debt: To satisfy its seasonal financing needs for fiscal year 2002, on October 23, 2001, the City offered for sale in the public credit market, its fiscal 2002 Series A general obligation revenue anticipation notes of \$1.5 billion.

3. Other Employee Benefit Trust Fund

Deferred Compensation Plan For Employees of The City of New York and Related Agencies and Instrumentalities (DCP)

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 (Section 457). DCP is available to certain employees of The City of New York and related agencies and instrumentalities. It permits them to defer a portion of their salary until future years. The compensation deferred is not available to employees until termination, retirement, death, or unforeseen emergency (as defined by the Internal Revenue Service).

Section 457 requires amounts maintained under a deferred compensation plan by a state or local government to be held in trust (or custodial account or annuity contract) for the exclusive benefit of plan participants and their beneficiaries. Consequently, DCP is presented as an Other Employee Benefit Trust Fund in the City's financial statements.

Investments are managed by DCP's trustee under one of eight investment options or a combination thereof. The choices of the investment options are made by the participants.

The following is a summary of the increases and decreases of the fund for the calendar years ended December 31, 2000 and 1999:

| | <u>2000</u> | <u>1999</u> |
|---|--------------------|--------------------|
| | (in thousands) | |
| Fund assets, December 31 | \$4,270,632 | \$3,367,261 |
| Deferrals of compensation | 423,004 | 385,691 |
| Earnings and net increase (decrease) in investments' | | |
| fair value | (244,905) | 606,148 |
| Payments to eligible participants and beneficiaries | (100,746) | (84,255) |
| Administrative expenses | (4,303) | (4,213) |
| Fund assets, December 31 | <u>\$4,343,682</u> | <u>\$4,270,632</u> |

4. Other Postemployment Benefits

In accordance with collective bargaining agreements, the City provides Other Postemployment Benefits (OPEB) which include basic medical and hospitalization (health care) benefits to eligible retirees and dependents at no cost to 94.5% of the participants. Basic health care premium costs which are partially paid by the remaining participants vary according to the terms of their elected plans. To qualify, retirees must: (i) have worked for the City with at least five years of credited service as a member of an approved pension system (requirement does not apply if retirement is as a result of accidental disability); (ii) have been employed by the City or a City related agency prior to retirement; (iii) have worked regularly for at least twenty hours a week prior to retirement; and (iv) be receiving a pension check from a retirement system maintained by the City or another system approved by the City. The City's OPEB expense is recorded on a pay-as-you-go basis. The City also provides reimbursement to eligible City retirees and their dependents for the Part B Medicare premium. Retirees and their dependents must be enrolled in the Medicare Part B program in order to receive reimbursement. Each eligible retiree and dependent receives a reimbursement of \$32 per month.

The amounts expended for health care benefits for fiscal years 2001 and 2000 are as follows:

| | 2001 | | 2000 | |
|--|-------------|-----------|-------------|-----------|
| | Active | Retired | Active | Retired |
| Number of employees | 348,813 | 185,139 | 344,456 | 180,610 |
| Cost of health care (in thousands)*. | \$1,469,818 | \$504,589 | \$1,395,056 | \$457,501 |

* The amounts reflected are based on average headcounts.

In addition, the City sponsors a supplemental (Superimposed Major Medical) benefit plan for City managerial employees to refund medical and hospital bills that are not reimbursed by the regular health insurance carriers.

The amounts expended for supplemental benefits for fiscal years 2001 and 2000 are as follows:

| | 2001 | | 2000 | |
|--|----------|---------|----------|---------|
| | Active | Retired | Active | Retired |
| Number of claims. | 13,352 | 9,467 | 13,891 | 8,607 |
| Cost of Superimposed Major Medical (in thousands)* | \$ 2,037 | \$ 675 | \$ 1,828 | \$ 589 |

* Costs are based on reported claims and include a provision for estimated claims incurred but not yet reported.

5. Pension and Other Employee Benefit Trust Funds

Pension Systems

Plan Descriptions

The City sponsors or participates in pension systems providing benefits to its employees. The pension systems function in accordance with existing State statutes and City laws. Each system combines features of a defined benefit pension plan with those of a defined contribution pension plan. Contributions are made by the employers and the members.

The majority of City employees are members of one of the following five major actuarial pension systems:

1. New York City Employees' Retirement System (NYCERS), a cost-sharing, multiple-employer public employee retirement system, for employees of the City not covered by one of the other pension systems and employees of certain component units of the City and certain other government units.
2. New York City Teachers' Retirement System—Qualified Pension Plan (TRS), a cost-sharing, multiple-employer public employee retirement system for teachers in the public schools of the City and certain other specified school and college employees.
3. New York City Board of Education Retirement System—Qualified Pension Plan (BERS), a cost-sharing, multiple-employer public employee retirement system, for nonpedagogical employees of the Board of Education and certain employees of the School Construction Authority.
4. New York City Police Department, Subchapter Two Pension Fund (POLICE), a single-employer public employee retirement system, for full-time uniformed employees of the Police Department.
5. New York City Fire Department, Subchapter Two Pension Fund (FIRE), a single-employer public employee retirement system, for full-time uniformed employees of the Fire Department.

The actuarial pension systems provide pension benefits to retired employees based on salary and length of service. In addition, the actuarial pension systems provide automatic cost-of-living adjustments (COLA) and other supplemental pension benefits to certain retirees and beneficiaries. In the event of disability during employment, participants may

receive retirement allowances based on satisfaction of certain service requirements and other provisions. The actuarial pension systems also provide death benefits.

Subject to certain conditions, members become fully vested as to benefits upon the completion of 5 years of service. Except for NYCERS, permanent, full-time employees are generally required to become members of the actuarial pension systems upon employment. Permanent full-time employees who are eligible to participate in NYCERS are required to become members within six months of their permanent employment status but may elect to become members earlier. Other employees who are eligible to participate in NYCERS may become members at their option. Upon termination of employment before retirement, certain members are entitled to refunds of their own contributions including accumulated interest less any loans outstanding.

Plan Membership

At June 30, 2000 and 1999, the membership of the actuarial pension systems consisted of:

| | 2000 | | | | | |
|--|----------------|----------------|---------------|---------------|---------------|----------------|
| | <u>NYCERS</u> | <u>TRS</u> | <u>BERS</u> | <u>POLICE</u> | <u>FIRE</u> | <u>TOTAL</u> |
| Retirees and beneficiaries receiving benefits | 122,761 | 50,969 | 9,407 | 34,636 | 16,163 | 233,936 |
| Terminated vested members not yet receiving benefits | 6,034 | 4,883 | 717 | 161 | 17 | 11,812 |
| Active members | <u>171,013</u> | <u>91,494</u> | <u>24,720</u> | <u>40,451</u> | <u>11,492</u> | <u>339,170</u> |
| Total plan membership | <u>299,808</u> | <u>147,346</u> | <u>34,844</u> | <u>75,248</u> | <u>27,672</u> | <u>584,918</u> |
| | 1999 | | | | | |
| | <u>NYCERS</u> | <u>TRS</u> | <u>BERS</u> | <u>POLICE</u> | <u>FIRE</u> | <u>TOTAL</u> |
| Retirees and beneficiaries receiving benefits | 121,880 | 50,525 | 9,058 | 34,739 | 16,146 | 232,348 |
| Terminated vested members not yet receiving benefits | 6,276 | 3,065 | 771 | 85 | 14 | 10,211 |
| Active members | <u>169,458</u> | <u>86,682</u> | <u>22,933</u> | <u>39,107</u> | <u>11,477</u> | <u>329,657</u> |
| Total plan membership | <u>297,614</u> | <u>140,272</u> | <u>32,762</u> | <u>73,931</u> | <u>27,637</u> | <u>572,216</u> |

Funding Policy

The City's funding policy for periodic employer contributions to the actuarial pension systems is to provide for actuarially-determined rates that, expressed as percentages of annualized covered payroll, are designed to accumulate sufficient assets to pay benefits when due.

Annual contributions determined by the system's Actuary are funded by the employers in the appropriate fiscal year.

Member contributions are established by law and vary by Plan. In general, Tiers I and II member contribution rates are dependent upon the employee's age at membership and retirement plan election. Except for Transit Authority employees, Tier III and Tier IV members make basic contribution of 3.0% of salary regardless of age at membership. Beginning October 1, 2000, these members are not required to make contributions after the 10th anniversary of their membership date or completion of ten years of credited service, whichever is earlier. However, a collective bargaining agreement must take effect before the contribution limitation is implemented for members. Certain Transit Authority Tier III and Tier IV members make basic contribution of 2.0% of salary based upon the enactment of Chapter 10 of the Laws of 2000 and the election of the Transit Authority. Certain members of NYCERS and BERS make additional member contributions.

Annual Pension Costs

The annual required contributions and actual contributions were determined as part of the June 30, 2000 actuarial valuations using current actuarial assumptions and methods including the Frozen Initial Liability Actuarial Cost Method.

The annual pension costs, for the five major actuarial pension systems, for the fiscal years ended June 30, 2001, 2000 and 1999, were as follows:

| | <u>2001</u> | <u>2000</u> (in millions) | <u>1999</u> |
|----------------------------------|------------------|------------------------------|------------------|
| NYCERS | \$ 100.0 | \$ 68.6 | \$ 179.1 |
| TRS | 572.0 | 181.8 | 460.5 |
| BERS | 52.1 | 9.5 | 45.0 |
| POLICE | 543.8 | 250.0 | 502.1 |
| FIRE | 298.9 | 182.9 | 256.1 |
| Total annual pension costs | <u>\$1,566.8</u> | <u>\$692.8</u> | <u>\$1,442.8</u> |

For fiscal year 2001, the City's actual contributions of approximately \$1,216.9 million were less than the annual pension costs for the five major actuarial pension systems plus the other pension expenditures. This relationship occurs, primarily, because (1) the City is only one of the participating employers within NYCERS, TRS and BERS and (2) Chapter 125 of the Laws of 2000, which provides eligible retirees and eligible beneficiaries with automatic cost-of-living adjustments (COLA) beginning September 2000, also provides for a phase-in schedule for funding the additional liabilities created by the benefits provided by this law.

Specifically, the Actuary for the five major actuarial pension systems, in calculating the actual contributions in each of the following fiscal years, will include the following percentage of the increase in value for COLA benefits provided.

| <u>Phase-In Percent</u> | <u>Fiscal Year</u> |
|-------------------------|--------------------|
| 20% | 2001 |
| 40% | 2002 |
| 60% | 2003 |
| 80% | 2004 |
| 100% | 2005 and later |

The City's actual contributions for the fiscal years ended June 30, 2001, 2000, and 1999 were as follows:

| | <u>2001</u> | <u>2000</u> (in millions) | <u>1999</u> |
|----------------------------------|------------------|------------------------------|------------------|
| NYCERS* | \$ 48.2 | \$ 35.6 | \$ 126.1 |
| TRS* | 437.9 | 178.6 | 444.6 |
| BERS* | 38.0 | 9.2 | 43.7 |
| POLICE | 413.2 | 250.0 | 502.1 |
| FIRE | 241.3 | 182.9 | 256.1 |
| OTHER** | 38.3 | 39.1 | 39.3 |
| Total actual contributions | <u>\$1,216.9</u> | <u>\$695.4</u> | <u>\$1,411.9</u> |

* NYCERS, TRS and BERS are cost-sharing multiple-employer public employee retirement systems. The City's actual contributions as a percentage of the total actual contributions (calculated on a statutory basis reflecting the phase-in of liabilities required under Chapter 125/00) for all employers participating in NYCERS, TRS, and BERS were:

| | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|--------------|-------------|-------------|-------------|
| NYCERS | 48.18% | 51.95% | 70.41% |
| TRS | 98.42 | 98.27 | 96.54 |
| BERS | 96.81 | 96.93 | 97.26 |

In accordance with Statement No. 27 of the Government Accounting Standards Board, the City's obligation for NYCERS, TRS, and BERS is fulfilled by paying its portion of the total actual contributions determined.

** Other pension expenditures represent contributions to other actuarial and pay-as-you-go pension systems for certain employees, retirees, and beneficiaries not covered by any of the five major actuarial pension systems. The City also contributes per diem amounts into certain union-administered annuity funds.

Net Pension Obligations

NYCERS, TRS, and BERS are cost-sharing, multiple-employer public employee retirement systems and the City has no net pension obligations to these systems.

POLICE and FIRE are single-employer public employee retirement systems and the City's net pension obligations for fiscal year 2001 are as follows:

| | <u>POLICE</u> | <u>FIRE</u> (in millions) | <u>TOTAL</u> |
|--|-----------------------|------------------------------|-----------------------|
| Annual Required Contribution | \$543.8 | \$298.9 | \$842.7 |
| Interest on Net Pension Obligation | 0 | 0 | 0 |
| Adjustment to Annual Required Contribution | 0 | 0 | 0 |
| Annual Pension Cost | <u>\$543.8</u> | <u>\$298.9</u> | <u>\$842.7</u> |
| Actual Contribution | 413.2 | 241.3 | 654.5 |
| Increase in Net Pension Obligation | <u>\$130.6</u> | <u>\$ 57.6</u> | <u>\$188.2</u> |
| Net Pension Obligation Beginning of Year | 0 | 0 | 0 |
| Net Pension Obligation End of Year | <u><u>\$130.6</u></u> | <u><u>\$ 57.6</u></u> | <u><u>\$188.2</u></u> |

The following is a three-year trend information for the City's actuarially-funded, single-employer pension plans:

| | <u>Fiscal Year Ending</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage Of APC Contributed</u> | <u>Net Pension Obligation</u> |
|------------------|-----------------------------------|--|--|---------------------------------------|
| | | (in millions) | | |
| POLICE | 6/30/01 | \$543.8 | 76% | \$130.6 |
| | 6/30/00 | 250.0 | 100 | 0 |
| | 6/30/99 | 502.1 | 100 | 0 |
| FIRE | 6/30/01 | 298.9 | 81 | 57.6 |
| | 6/30/00 | 182.9 | 100 | 0 |
| | 6/30/99 | 256.1 | 100 | 0 |

Actuarial Assumptions and Methods

The more significant actuarial assumptions and methods used in the calculations of employer contributions to the actuarial pension systems for the fiscal years ending June 30, 2001 and 2000 are as follows:

| | <u>2001</u> | <u>2000</u> |
|--|--|--|
| <i>Valuation Date</i> | June 30, 2000. | June 30, 1999. |
| <i>Actuarial Cost Method⁽¹⁾</i> | Frozen Initial Liability. | Frozen Initial Liability. |
| <i>Amortization Method for Unfunded Actuarial Accrued Liabilities (UAAL)</i> | Increasing dollar for FIRE ⁽²⁾ . Level dollar for UAAL attributable to NYCERS and TRS Early Retirement Incentive (ERI) 1999 ⁽³⁾ . All outstanding components of UAAL are being amortized over closed periods. | Increasing dollar for FIRE ⁽²⁾ . All outstanding components of UAAL are being amortized over closed periods. |
| <i>Remaining Amortization Period</i> | 10 years for FIRE ⁽²⁾ and 5 years for ERI. | 11 years for FIRE ⁽²⁾ . |
| <i>Actuarial Asset Valuation Method</i> | Modified 5-year moving average of Market Value with Market Value Restart as of June 30, 1999. | Modified 5-year moving average of Market Value with Market Value Restart as of June 30, 1999. |
| <i>Investment Rate of Return</i> | 8.0% per annum ⁽⁴⁾ (4.0% per annum for benefits payable under the variable annuity programs of TRS and BERS). | 8.0% per annum ⁽⁴⁾ (4.0% per annum for benefits payable under the variable annuity programs of TRS and BERS). |

| | 2001 | 2000 |
|---|--|--|
| <i>Post-Retirement Mortality</i> | <i>Tables based on recent experience.</i> | <i>Tables based on recent experience.</i> |
| <i>Active Service Withdrawal, Death, Disability, Service Retirement</i> | <i>Tables based on recent experience.</i> | <i>Tables based on recent experience.</i> |
| <i>Salary Increases</i> | <i>In general, Merit and Promotion Increases plus assumed General Wage Increases of 3.0% per year⁽⁴⁾.</i> | <i>In general, Merit and Promotion Increases plus assumed General Wage Increases of 3.0% per year⁽⁴⁾.</i> |
| <i>Cost-of-Living Adjustments</i> | <i>1.3% per annum⁽⁴⁾.</i> | <i>Provided by the legislature on an ad-hoc basis.</i> |

- (1) Under the Frozen Initial Liability Actuarial Cost Method, the excess of the actuarial present value of projected benefits of the membership as of the valuation date, over the sum of the actuarial value of assets plus present value of UAAL, if any, and present value of future employee contributions is allocated on a level basis over the future earnings of members who are on the payroll as of the valuation date. The Initial Liability has been established by the Entry Age Actuarial Cost Method but with the UAAL not less than \$0. Actuarial gains and losses are reflected in the employer normal contribution rate.
- (2) In conjunction with Chapter 85 of the Laws of 2000, there is an amortization method. However, the initial UAAL of NYCERS, TRS, BERS, and POLICE equal \$0 and no amortization periods are required.
- (3) Laws established UAAL for Early Retirement Incentive Programs to be amortized on a level dollar amount over a period of 5 years.
- (4) Developed assuming a long-term Consumer Price Inflation assumption of 2.5% per year.

Pursuant to Section 96 of the New York City Charter, a study of the actuarial assumptions used to value liabilities of the five actuarially-funded New York City Retirement Systems (NYCRS) is conducted by an independent actuarial firm every two years. The most recent such study was completed in October, 1999 and, based upon the results and recommendations of that study, the Actuary for NYCRS proposed changes in actuarial assumptions and methods to be used for fiscal years beginning on and after July 1, 1999 *i.e.*, fiscal year 2000. Where required, the Boards of Trustees of NYCRS adopted those changes to the actuarial assumptions and methods that required Board approval and the New York State Legislature and Governor enacted Chapter 85 of the Laws of 2000 to provide for those changes to the actuarial assumptions and methods that required legislation, including the investment rate of return assumption of 8.0% per annum.

The Actuarial Asset Valuation Method (AAVM) was changed as of June 30, 1995 and 1999 to reflect a market basis for investments held by the Plan and was made as one component of an overall revision of actuarial assumptions and methods as of June 30, 1995 and 1999, respectively.

Under this AAVM, the Actuarial Asset Value (AAV) was reset to Market Value *i.e.*, Market Value Restart as of June 30, 1995. Prior to June 30, 1995, this AAVM recognized expected investment returns immediately and phased in investment returns greater or less than expected, *i.e.* Unexpected Investment Returns (UIR) over five years at a rate of 20% per year (or at a cumulative rate of 20%, 40%, 60%, 80%, and 100% over five years).

The AAVM used as of June 30, 1996 is a modified version of that used prior to June 30, 1995.

Under this modified AAVM, any UIR for fiscal years 1997 or later are being phased into the AAV beginning the following June 30 at a rate of 10%, 15%, 20%, 25%, and 30% per year (or at a cumulative rate of 10%, 25%, 45%, 70%, and 100% over five years). The UIR for fiscal year 1996 was phased into AAV beginning June 30, 1996 at a cumulative rate of 20%, 35%, 45%, 70%, and 100% over five years.

Under the AAVM, any UIR for fiscal year 2000 or later will be phased into the AAV beginning the following June 30 at a rate of 10%, 15%, 20%, 25%, and 30% per year (or at a cumulative rate of 10%, 25%, 45%, 70%, and 100% over five years).

For the June 30, 1999 actuarial valuations used to determine fiscal year 2000 employer contributions, the Frozen Initial Liability Actuarial Cost Method (where the Initial Liability has been established by the Entry Age Actuarial Cost Method but with the UAAL not less than \$0) is utilized by the Actuary to calculate the contributions required of the employers.

Chapter 85 of the Laws of 2000 reestablished a UAAL and eliminated the Balance Sheet Liability (BSL) for actuarial purposes as of June 30, 1999. The BSL is the Employer Contributions Receivable-Long-Term (see Note D.5.). The schedules of payment toward the reestablished UAAL provides that the UAAL, if any, be amortized over a period of 11 years beginning fiscal year 2000, where each annual payment after the first annual payment would equal 103% of its preceding annual payment.

Other Employee Benefit Trust Funds

Fund Descriptions

Per enabling State legislation, certain retirees of POLICE, FIRE, and NYCERS are eligible to receive scheduled supplemental benefits from certain Variable Supplements Funds (VSFs).

Under current law, VSFs are not to be construed as constituting pension or retirement system funds. Instead, they provide scheduled supplemental payments, other than pension or retirement system allowances, in accordance with applicable statutory provisions. While a portion of these payments are guaranteed by the City, the Legislature has reserved to itself and the State of New York, the right and power to amend, modify, or repeal the VSFs and the payments they provide.

The New York City Police Department maintains the Police Officers' Variable Supplements Fund (POVSF) and the Police Superior Officers' Variable Supplements Fund (PSOVSF). These funds operate pursuant to the provisions of Title 13, Chapter 2 of the Administrative Code of The City of New York.

1. POVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as police officers of the New York City Police Department, Subchapter One or Subchapter Two Pension Fund and who retired on or after October 1, 1968.
2. PSOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) holding the rank of sergeant or higher, or detective, of the New York City Police Department, Subchapter One or Subchapter Two, Pension Fund and who retired on or after October 1, 1968.

The New York City Fire Department maintains the Firefighters' Variable Supplements Fund (FFVSF) and the Fire Officers' Variable Supplements Fund (FOVSF). These funds operate pursuant to the provisions of Title 13, Chapter 3 of the Administrative Code of The City of New York.

3. FFVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as firefighters (or wipers) of the New York City Fire Department, Subchapter One or Subchapter Two Pension Fund and who retired on or after October 1, 1968.
4. FOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) holding the rank of lieutenant or higher and all pilots and marine engineers (uniformed) of the New York City Fire Department, Subchapter One or Subchapter Two Pension Fund and who retired on or after October 1, 1968.

The New York City Employees' Retirement System maintains the Transit Police Officers' Variable Supplements Fund (TPOVSF), the Transit Police Superior Officers' Variable Supplements Fund (TPSOVSF), the Housing Police Officers' Variable Supplements Fund (HPOVSF), the Housing Police Superior Officers' Variable Supplements Fund (HPSOVSF) and the Correction Officers' Variable Supplements Fund (COVSF). These funds operate pursuant to the provisions of Title 13, Chapter 1 of the Administrative Code of The City of New York.

5. TPOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as Transit Police Officers on or after July 1, 1987. This plan provides for a schedule of defined supplemental benefits that became guaranteed by the City as a consequence of calculations performed by the Actuary during November 1993. With the passage of Chapter 255 of the Laws of 2000, NYCERS will be required to transfer assets to the TPOVSF whenever the assets of TPOVSF are not sufficient to pay benefits.

6. TPSOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as Transit Police Superior Officers on or after July 1, 1987. This plan provides for a schedule of defined supplemental benefits that, effective calendar year 2001, as a result of the enactment of Chapter 255 of the Laws of 2000, became guaranteed by the City. In addition, with the passage of Chapter 255 of the Laws of 2000, NYCERS will be required to transfer assets to the TPSOVSF whenever the assets of TPSOVSF are not sufficient to pay benefits.
7. HPOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as Housing Police Officers on or after July 1, 1987. This plan provides for a schedule of defined supplemental benefits that became guaranteed by the City as a consequence of Chapter 719 of the Laws of 1994. With the passage of Chapter 255 of the Laws of 2000, NYCERS will be required to transfer assets to the HPOVSF whenever the assets of HPOVSF are not sufficient to pay benefits.
8. HPSOVSF provides supplemental benefits to retirees who retire for service (with 20 or more years) as Housing Police Superior Officers on or after July 1, 1987. This plan provides for a schedule of defined supplemental benefits that, effective calendar year 2001, as a result of the enactment of Chapter 255 of the Laws of 2000, became guaranteed by the City. In addition, with the passage of Chapter 255 of the Laws of 2000, NYCERS will be required to transfer assets to the HPSOVSF whenever the assets of HPSOVSF are not sufficient to pay benefits.
9. COVSF provides supplemental benefits to retirees who retire for service (with 20 or 25 years of service, depending upon plan) as members of the Uniformed Correction Force on or after July 1, 1999. However, prior to calendar year 2019, when this plan provides for a guaranteed schedule of defined supplemental benefits, total supplemental benefits cannot exceed the assets of the fund.

Funding Policy and Contributions

The Administrative Code of The City of New York provides that POLICE, FIRE, and NYCERS pay to their respective VSFs amounts equal to certain excess earnings on equity investments, generally limited to the unfunded accumulated benefit obligation for each VSF. The excess earnings are defined as the amount by which earnings on equity investments exceed what the earnings would have been had such funds been invested at a yield comparable to that available from fixed income securities, less any cumulative deficiencies.

For fiscal years 2001 and 2000, no excess earnings on equity investments are estimated to be transferable to the VSFs except to the COVSF for fiscal year 2000 which received approximately \$96.7 million.

Benefit Enhancements

During the Spring 2000 session, the New York State Legislature approved and the Governor signed laws which provide a COLA for retirees (Chapter 125 of the Laws of 2000), additional service credits for certain Tier I and Tier II members, and reduced member contributions for certain Tier III and Tier IV members (Chapter 126 of the Laws of 2000) and several other changes in benefits for various groups. These benefit enhancements are not reflected in the actuarial valuations as of June 30, 1999, but are reflected in the actuarial valuations as of June 30, 2000.

Required Supplementary Information (Unaudited)

The following schedule of funding progress is presented as required supplementary information for the five major actuarial pension systems as of June 30, 2000, 1999, and 1998:

| | | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------------------|---------------------------|------------------------------------|----------------------------|--------------|-----------------|---|
| | Fiscal Year Ending | Actuarial Value of Assets | Actuarial Accrued Liability (AAL)* | Unfunded AAL (UAAL)(C) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
| | | (A) | (A) & (B) | (2) - (1) (in millions) | (1) ÷ (2) | | (3) ÷ (5) |
| NYCERS | 6/30/00 | \$42,393.6 | \$42,418.7 | \$25.1 | 99.9% | \$7,871.0 | 0.3% |
| | 6/30/99 | 40,936.0 | 40,936.0 | 0.0 | 100.0 | 7,593.2 | 0.0 |
| | 6/30/98 | 29,334.7 | 28,805.3 | (529.4) | 101.8 | 6,935.2 | (7.6) |
| TRS | 6/30/00 | 36,142.4 | 36,147.5 | 5.1 | 100.0 | 4,721.5 | 0.1 |
| | 6/30/99 | 34,626.1 | 34,626.1 | 0.0 | 100.0 | 4,217.6 | 0.0 |
| | 6/30/98 | 27,069.8 | 28,793.1 | 1,723.3 | 94.0 | 3,873.2 | 44.5 |
| BERS | 6/30/00 | 1,749.4 | 1,749.4 | 0.0 | 100.0 | 666.0 | 0.0 |
| | 6/30/99 | 1,705.4 | 1,705.4 | 0.0 | 100.0 | 592.2 | 0.0 |
| | 6/30/98 | 1,252.9 | 1,368.1 | 115.2 | 91.6 | 579.8 | 19.9 |
| POLICE | 6/30/00 | 17,601.9 | 17,601.9 | 0.0 | 100.0 | 2,465.7 | 0.0 |
| | 6/30/99 | 16,877.8 | 16,877.8 | 0.0 | 100.0 | 2,332.0 | 0.0 |
| | 6/30/98 | 12,397.8 | 13,812.5 | 1,414.7 | 89.8 | 2,091.1 | 67.7 |
| FIRE | 6/30/00 | 6,388.1 | 6,530.6 | 142.5 | 97.8 | 741.5 | 19.2 |
| | 6/30/99 | 6,179.8 | 6,328.7 | 148.9 | 97.6 | 729.7 | 20.4 |
| | 6/30/98 | 4,537.7 | 5,926.0 | 1,388.3 | 76.6 | 676.1 | 205.3 |

* Frozen Entry Age (1998), Frozen Initial Liability (1999 - 2000).

- (A) Revised economic and noneconomic assumptions due to experience review as of June 30, 1995 and 1999, respectively. The Actuarial Asset Valuation Method (AAVM) was changed as of June 30, 1995 and 1999 to reflect a market basis for investments held by the Plan and was made as one component of an overall revision of actuarial assumptions and methods as of June 30, 1995 and 1999, respectively.

Under this AAVM, the Actuarial Asset Value (AAV) was reset to Market Value i.e., Market Value Restart as of June 30, 1995. Prior to June 30, 1995, AAVM recognized expected investment returns immediately and phased in investment returns greater or less than expected i.e., Unexpected Investment Returns (UIR) over five years at a rate of 20% per year (or a cumulative rate of 20%, 40%, 60%, 80%, and 100% over five years).

The AAVM used as of June 30, 1996 is a modified version of that used prior to June 30, 1995.

Under this modified AAVM, any UIR for fiscal years 1997 or later are being phased into the AAV beginning the following June 30 at a rate of 10%, 15%, 20%, 25%, and 30% per year (or at a cumulative rate of 10%, 25%, 45%, 70%, and 100% over five years). The UIR for fiscal year 1996 is being phased into the AAV beginning June 30, 1996 at a cumulative rate of 20%, 35%, 45%, 70%, and 100% over five years.

Under the AAVM, any UIR for fiscal year 2000 or later will be phased into the AAV beginning the following June 30 at a rate of 10%, 15%, 20%, 25%, and 30% per year (or at a cumulative rate of 10%, 25%, 45%, 70%, and 100% over five years).

- (B) To effectively assess the funding progress of the Plan, it is necessary to compare the actuarial value of assets and the AALs calculated in a manner consistent with the Plan's funding method over a period of time. The AAL is the portion of the actuarial present value of pension plan benefits and expenses which is not provided for by future normal costs and future member contributions.
- (C) The UAAL is the excess of the AAL over the actuarial value of assets. This is the same as unfunded frozen actuarial accrued liability which is not adjusted from one actuarial valuation to the next to reflect actuarial gains and losses.

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

COMBINING FINANCIAL INFORMATION —
GOVERNMENTAL FUNDS

Part II-B

Fiscal Year Ended June 30, 2001

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**THE CITY OF NEW YORK
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET**

June 30, 2001
(in thousands)

| | Nonmajor Capital Projects Funds | | | Nonmajor Debt Service Funds | | | | | Total Nonmajor Governmental Funds | |
|---|---------------------------------|--------------------------------|---------------|-------------------------------|------------------------------------|----------------------------------|--------------------------------|------------------|-----------------------------------|-----------------------------|
| | School Construction Authority | Transitional Finance Authority | TSASC, Inc. | Private Housing Loan Programs | City Guaranteed Debt Service Funds | Municipal Assistance Corporation | Transitional Finance Authority | TSASC, Inc. | | Samurai Funding Corporation |
| ASSETS | | | | | | | | | | |
| Cash and cash equivalents | \$ 2,573 | \$ — | \$ — | \$ 512 | \$ 55,947 | \$ 2 | \$ 74,958 | \$ 59,460 | \$ — | \$ 193,452 |
| Investments, including accrued interest | — | — | — | 790 | 275,006 | 1,459,771 | 17,922 | 53,226 | 80,443 | 1,887,158 |
| Mortgage loans and interest receivable, (less allowance for uncollectible amounts of \$750,148) | — | — | — | 33,437 | — | — | — | — | — | 33,437 |
| Restricted assets | 23,299 | 18,031 | 812 | — | — | — | — | — | — | 42,142 |
| Due from other funds | 252,073 | — | — | — | — | — | — | — | — | 252,073 |
| Due from Component Units | — | — | — | 11,063 | — | — | — | — | — | 11,063 |
| Other | 29,225 | — | — | — | 599 | — | — | — | — | 29,824 |
| Total assets | <u>\$307,170</u> | <u>\$18,031</u> | <u>\$ 812</u> | <u>\$45,802</u> | <u>\$331,552</u> | <u>\$1,459,773</u> | <u>\$92,880</u> | <u>\$112,686</u> | <u>\$80,443</u> | <u>\$2,449,149</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts payable and accrued liabilities | \$288,948 | \$ 1,157 | \$ — | \$ — | \$ 17,875 | \$ 96,202 | \$ — | \$ — | \$ 443 | \$ 404,625 |
| Payable for investment securities purchased | — | — | — | — | — | 179,862 | — | — | — | 179,862 |
| Due to other funds | — | 13,975 | — | — | 19,838 | — | — | — | — | 33,813 |
| Total liabilities | <u>288,948</u> | <u>15,132</u> | <u>—</u> | <u>—</u> | <u>37,713</u> | <u>276,064</u> | <u>—</u> | <u>—</u> | <u>443</u> | <u>618,300</u> |
| Fund balances: | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Debt service | — | — | — | 14,806 | 293,839 | 1,183,709 | 92,880 | 112,686 | 80,000 | 1,777,920 |
| Noncurrent mortgage loans | — | — | — | 30,996 | — | — | — | — | — | 30,996 |
| Unreserved | 18,222 | 2,899 | 812 | — | — | — | — | — | — | 21,933 |
| Total fund balances | <u>18,222</u> | <u>2,899</u> | <u>812</u> | <u>45,802</u> | <u>293,839</u> | <u>1,183,709</u> | <u>92,880</u> | <u>112,686</u> | <u>80,000</u> | <u>1,830,849</u> |
| Total liabilities and fund balances | <u>\$307,170</u> | <u>\$18,031</u> | <u>\$ 812</u> | <u>\$45,802</u> | <u>\$331,552</u> | <u>\$1,459,773</u> | <u>\$92,880</u> | <u>\$112,686</u> | <u>\$80,443</u> | <u>\$2,449,149</u> |

THE CITY OF NEW YORK
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

June 30, 2000
(in thousands)

| | Nonmajor Capital Projects Funds | | | | Nonmajor Debt Service Funds | | | | | Total Nonmajor Governmental Funds |
|---|---------------------------------|--------------------------------|---------------|-------------------------------|------------------------------------|----------------------------------|--------------------------------|------------------|-----------------------------|-----------------------------------|
| | School Construction Authority | Transitional Finance Authority | TSASC, Inc. | Private Housing Loan Programs | City Guaranteed Debt Service Funds | Municipal Assistance Corporation | Transitional Finance Authority | TSASC, Inc. | Samurai Funding Corporation | |
| ASSETS | | | | | | | | | | |
| Cash and cash equivalents | \$ 2,185 | \$ — | \$ — | \$ 505 | \$ 58,763 | \$ 256,512 | \$ 60,306 | \$ 16 | \$ — | \$ 378,287 |
| Investments, including accrued interest | — | — | — | 830 | 302,026 | 859,858 | — | 113,397 | 121,037 | 1,397,148 |
| Mortgage loans and interest receivable, (less allowance for uncollectible amounts of \$742,353) | — | — | — | 35,204 | — | — | — | — | — | 35,204 |
| Restricted assets | 18,304 | 608,897 | 202 | — | — | — | — | — | — | 627,403 |
| Due from other funds | 246,210 | — | — | — | — | — | — | — | — | 246,210 |
| Due from Component Units | — | — | — | 10,452 | — | — | — | — | — | 10,452 |
| Other | 32,926 | — | — | — | 647 | — | — | — | — | 33,573 |
| Total assets | <u>\$299,625</u> | <u>\$608,897</u> | <u>\$ 202</u> | <u>\$46,991</u> | <u>\$361,436</u> | <u>\$1,116,370</u> | <u>\$60,306</u> | <u>\$113,413</u> | <u>\$121,037</u> | <u>\$2,728,277</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts payable and accrued liabilities | \$288,501 | \$ 594 | \$ 35 | \$ — | \$ 13,408 | \$ 2,085 | \$ — | \$ — | \$ 1,037 | \$ 305,660 |
| Bond anticipation notes payable | — | 515,000 | — | — | — | — | — | — | — | 515,000 |
| Payable for investment securities purchased | — | — | — | — | — | 255,876 | — | — | — | 255,876 |
| Due to other funds | — | 65,600 | — | — | 14,395 | — | — | — | — | 79,995 |
| Total liabilities | <u>288,501</u> | <u>581,194</u> | <u>35</u> | <u>—</u> | <u>27,803</u> | <u>257,961</u> | <u>—</u> | <u>—</u> | <u>1,037</u> | <u>1,156,531</u> |
| Fund balances: | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Debt service | — | — | — | 14,870 | 333,633 | 858,409 | 60,306 | 113,413 | 120,000 | 1,500,631 |
| Noncurrent mortgage loans | — | — | — | 32,121 | — | — | — | — | — | 32,121 |
| Unreserved | 11,124 | 27,703 | 167 | — | — | — | — | — | — | 38,994 |
| Total fund balances | <u>11,124</u> | <u>27,703</u> | <u>167</u> | <u>46,991</u> | <u>333,633</u> | <u>858,409</u> | <u>60,306</u> | <u>113,413</u> | <u>120,000</u> | <u>1,571,746</u> |
| Total liabilities and fund balances | <u>\$299,625</u> | <u>\$608,897</u> | <u>\$ 202</u> | <u>\$46,991</u> | <u>\$361,436</u> | <u>\$1,116,370</u> | <u>\$60,306</u> | <u>\$113,413</u> | <u>\$121,037</u> | <u>\$2,728,277</u> |

THE CITY OF NEW YORK
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | Nonmajor Capital Projects Funds | | | Nonmajor Debt Service Funds | | | | | Total Nonmajor Governmental Funds |
|---|---------------------------------|--------------------------------|-------------|-------------------------------|------------------------------------|----------------------------------|--------------------------------|-------------|-----------------------------------|
| | School Construction Authority | Transitional Finance Authority | TSASC, Inc. | Private Housing Loan Programs | City Guaranteed Debt Service Funds | Municipal Assistance Corporation | Transitional Finance Authority | TSASC, Inc. | |
| REVENUES: | | | | | | | | | |
| State aid | \$ — | \$ — | \$ — | \$ — | \$ 303,136 | \$ — | \$ — | \$ — | \$ 303,136 |
| Investment income | — | 13,956 | 26 | — | 40,836 | 37,495 | 6,164 | 6,132 | 104,609 |
| Interest on mortgages, net | — | — | — | 6,329 | — | — | — | — | 6,329 |
| Personal income tax | — | — | — | — | — | — | 407,442 | — | 407,442 |
| Tobacco settlement | — | — | — | — | — | — | — | 49,988 | 49,988 |
| Other revenues | 1,446,155 | — | — | 465 | 39,399 | 8 | — | — | 1,486,027 |
| Total revenues | 1,446,155 | 13,956 | 26 | 6,794 | 383,371 | 37,503 | 413,606 | 56,120 | 2,357,531 |
| EXPENDITURES: | | | | | | | | | |
| Current Operations: | | | | | | | | | |
| General government | — | 12,604 | — | — | — | — | — | — | 12,604 |
| Education | 1,439,057 | — | — | — | — | — | — | — | 1,439,057 |
| Administrative and other | — | — | 381 | — | 55,293 | 7,256 | — | — | 62,930 |
| Debt Service: | | | | | | | | | |
| Interest | — | — | 50,227 | 5,754 | 120,971 | 172,850 | 344,428 | — | 703,377 |
| Redemptions | — | — | 5,620 | 18,745 | 76,004 | — | 73,970 | — | 214,339 |
| Lease payments | — | — | — | — | 268,212 | — | — | — | 268,212 |
| Total expenditures | 1,439,057 | 12,604 | 56,228 | 24,499 | 520,480 | 180,106 | 418,398 | — | 2,700,519 |
| Excess (deficiency) of revenues over expenditures | 7,098 | 1,352 | (56,202) | (17,705) | (137,109) | (142,603) | (4,792) | 56,120 | (342,988) |
| OTHER FINANCING SOURCES | | | | | | | | | |
| (Uses): | | | | | | | | | |
| Transfer from (to) General Fund | — | — | — | 16,516 | 97,315 | 467,903 | 37,366 | (56,847) | 9,147 |
| Transfers from Nonmajor Capital Projects Funds | — | — | 56,847 | — | — | — | — | — | — |
| Bond proceeds | — | 1,588,164 | — | — | — | — | — | — | — |
| Transfer to New York City Capital Projects Fund | — | (1,576,954) | — | — | — | — | — | — | — |
| Transfer to Nonmajor Debt Service Funds | — | (37,366) | — | — | — | — | — | — | — |
| Total other financing sources (uses) | — | (26,156) | 56,847 | 16,516 | 97,315 | 467,903 | 37,366 | (56,847) | 9,147 |
| Net change in fund balances | 7,098 | (24,804) | 645 | (1,189) | (39,794) | 325,300 | 32,574 | (727) | (40,000) |
| FUND BALANCES AT BEGINNING OF YEAR | 11,124 | 27,703 | 167 | 46,991 | 333,633 | 858,409 | 60,306 | 113,413 | 120,000 |
| FUND BALANCES AT END OF YEAR | \$ 18,222 | \$ 2,899 | \$ 812 | \$ 45,802 | \$ 293,839 | \$ 1,183,709 | \$ 92,880 | \$ 112,686 | \$ 80,000 |

**CITY GUARANTEED DEBT SERVICE FUNDS
COMBINING BALANCE SHEET SCHEDULE**

JUNE 30, 2001
(in thousands)

| | New York State Housing Finance Agency | City University Construction Fund | New York City Educational Construction Fund | New York State Dormitory Authority | Total |
|--|---|--|---|---|-------------------|
| ASSETS: | | | | | |
| Cash and cash equivalents | \$ 38,144 | \$ — | \$ 52 | \$ 17,751 | \$ 55,947 |
| Investments, including accrued interest | 26,398 | 189,390 | 35,125 | 24,093 | 275,006 |
| Other | — | — | 599 | — | 599 |
| Total assets. | <u>\$ 64,542</u> | <u>\$ 189,390</u> | <u>\$ 35,776</u> | <u>\$ 41,844</u> | <u>\$ 331,552</u> |
| LIABILITIES AND FUND BALANCES: | | | | | |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities | \$ — | \$ 10,738 | \$ 7,137 | \$ — | \$ 17,875 |
| Due to other funds | — | 19,838 | — | — | 19,838 |
| Total liabilities | <u>—</u> | <u>30,576</u> | <u>7,137</u> | <u>—</u> | <u>37,713</u> |
| FUND BALANCES RESERVED FOR DEBT SERVICE | <u>64,542</u> | <u>158,814</u> | <u>28,639</u> | <u>41,844</u> | <u>293,839</u> |
| Total liabilities and fund balances | <u>\$ 64,542</u> | <u>\$ 189,390</u> | <u>\$ 35,776</u> | <u>\$ 41,844</u> | <u>\$ 331,552</u> |

**CITY GUARANTEED DEBT SERVICE FUNDS
COMBINING BALANCE SHEET SCHEDULE**

JUNE 30, 2000
(in thousands)

| | New York State Housing Finance Agency | City University Construction Fund | New York City Educational Construction Fund | New York State Dormitory Authority | Total |
|--|---|--|---|---|-------------------|
| ASSETS: | | | | | |
| Cash and cash equivalents | \$ 2 | \$ 58,495 | \$ 260 | \$ 6 | \$ 58,763 |
| Investments, including accrued interest | 60,756 | 129,948 | 33,545 | 77,777 | 302,026 |
| Other | — | — | 647 | — | 647 |
| Total assets. | <u>\$ 60,758</u> | <u>\$ 188,443</u> | <u>\$ 34,452</u> | <u>\$ 77,783</u> | <u>\$ 361,436</u> |
| LIABILITIES: | | | | | |
| Accounts payable and accrued liabilities | \$ — | \$ 5,698 | \$ 7,710 | \$ — | \$ 13,408 |
| Due to other funds | — | 14,395 | — | — | 14,395 |
| Total liabilities. | <u>—</u> | <u>20,093</u> | <u>7,710</u> | <u>—</u> | <u>27,803</u> |
| FUND BALANCES RESERVED FOR DEBT | | | | | |
| SERVICE | <u>60,758</u> | <u>168,350</u> | <u>26,742</u> | <u>77,783</u> | <u>333,633</u> |
| Total liabilities and fund balances | <u>\$ 60,758</u> | <u>\$ 188,443</u> | <u>\$ 34,452</u> | <u>\$ 77,783</u> | <u>\$ 361,436</u> |

**CITY GUARANTEED DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | New York State Housing Finance Agency | City University Construction Fund | New York City Educational Construction Fund | New York State Dormitory Authority | New York State Urban Development Corporation | Total |
|---|---|--|---|---|---|------------|
| REVENUES: | | | | | | |
| State aid | \$ — | \$ 303,136 | \$ — | \$ — | \$ — | \$ 303,136 |
| Investment income | 4,061 | 15,477 | 2,421 | 18,877 | — | 40,836 |
| Other revenues | — | 2,251 | 13,650 | 23,498 | — | 39,399 |
| Total revenues | 4,061 | 320,864 | 16,071 | 42,375 | — | 383,371 |
| EXPENDITURES: | | | | | | |
| Administrative and other | 717 | 26,503 | 1,144 | 26,929 | — | 55,293 |
| Interest | 14,738 | 39,023 | 7,581 | 55,506 | 4,123 | 120,971 |
| Redemptions | 22,965 | 32,869 | 8,395 | 10,470 | 1,305 | 76,004 |
| Lease payments | — | 268,212 | — | — | — | 268,212 |
| Total expenditures | 38,420 | 366,607 | 17,120 | 92,905 | 5,428 | 520,480 |
| Deficiency of revenues over expenditures | (34,359) | (45,743) | (1,049) | (50,530) | (5,428) | (137,109) |
| OTHER FINANCING SOURCES: | | | | | | |
| Transfer from General Fund | 38,143 | 36,207 | 2,946 | 14,591 | 5,428 | 97,315 |
| Total other financing sources | 38,143 | 36,207 | 2,946 | 14,591 | 5,428 | 97,315 |
| Net change in fund balances | 3,784 | (9,536) | 1,897 | (35,939) | — | (39,794) |
| FUND BALANCES AT BEGINNING OF YEAR | 60,758 | 168,350 | 26,742 | 77,783 | — | 333,633 |
| FUND BALANCES AT END OF YEAR | \$ 64,542 | \$ 158,814 | \$ 28,639 | \$ 41,844 | \$ — | \$ 293,839 |

**CITY GUARANTEED DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | New York State Housing Finance Agency | City University Construction Fund | New York City Educational Construction Fund | New York State Dormitory Authority | New York State Urban Development Corporation | Total |
|---|---|--|---|---|---|------------|
| REVENUES: | | | | | | |
| State aid | \$ — | \$ 291,500 | \$ — | \$ — | \$ — | \$ 291,500 |
| Investment income | 1,884 | 17,102 | 2,249 | 20,060 | — | 41,295 |
| Other revenues | — | 27 | 13,533 | 9,556 | — | 23,116 |
| Total revenues | 1,884 | 308,629 | 15,782 | 29,616 | — | 355,911 |
| EXPENDITURES: | | | | | | |
| Administrative and other | 717 | 5,845 | 632 | 11,417 | — | 18,611 |
| Interest | 16,389 | 42,620 | 7,939 | 49,121 | 4,219 | 120,288 |
| Redemptions | 21,300 | 29,969 | 8,015 | 10,000 | 1,209 | 70,493 |
| Lease payments | — | 252,987 | — | — | — | 252,987 |
| Total expenditures | 38,406 | 331,421 | 16,586 | 70,538 | 5,428 | 462,379 |
| Deficiency of revenues over expenditures | (36,522) | (22,792) | (804) | (40,922) | (5,428) | (106,468) |
| OTHER FINANCING SOURCES : | | | | | | |
| Transfer from General Fund | 38,148 | 36,282 | 2,950 | 74,768 | 5,428 | 157,576 |
| Bond proceeds | — | 96 | — | 19,081 | — | 19,177 |
| Total other financing sources | 38,148 | 36,378 | 2,950 | 93,849 | 5,428 | 176,753 |
| Net change in fund balances | 1,626 | 13,586 | 2,146 | 52,927 | — | 70,285 |
| FUND BALANCES AT BEGINNING OF YEAR | 59,132 | 154,764 | 24,596 | 24,856 | — | 263,348 |
| FUND BALANCES AT END OF YEAR | \$ 60,758 | \$ 168,350 | \$ 26,742 | \$ 77,783 | \$ — | \$ 333,633 |

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

COMBINING FINANCIAL INFORMATION —
FIDUCIARY FUNDS

Part II-C

Fiscal Year Ended June 30, 2001

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THE CITY OF NEW YORK
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS

June 30, 2001
(in thousands)

| | Other Employee Benefit Trust Funds | | | |
|--|---------------------------------------|----------------------------------|--|---------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 2000 | Total |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 226,234 | \$ 2,115 | \$ 257,047 | \$ 485,396 |
| Receivables: | | | | |
| Receivable for investment securities sold | 1,644,085 | 73,821 | — | 1,717,906 |
| Accrued interest and dividend receivable | 451,647 | 14,619 | — | 466,266 |
| Investments: | | | | |
| Other short-term investments | 3,446,182 | 248,160 | — | 3,694,342 |
| Debt securities | 28,289,036 | 1,080,330 | — | 29,369,366 |
| Equity securities | 51,546,949 | 1,535,482 | — | 53,082,431 |
| International investment fund—equity | 12,350,057 | 622,108 | — | 12,972,165 |
| Mortgages | 9,359 | — | — | 9,359 |
| Guaranteed investment contracts | 195,000 | — | 848,069 | 1,043,069 |
| Management investment contracts | 97,518 | — | — | 97,518 |
| Mutual funds | — | — | 3,238,919 | 3,238,919 |
| Collateral from securities lending transactions | 10,672,622 | 210,279 | — | 10,882,901 |
| Due from other funds | — | 750 | — | 750 |
| Other | 55,753 | — | 7 | 55,760 |
| Total assets | 108,984,442 | 3,787,664 | 4,344,042 | 117,116,148 |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | 507,519 | 2,457 | 360 | 510,336 |
| Payable for investment securities purchased | 5,713,193 | 244,069 | — | 5,957,262 |
| Accrued benefits payable | 221,282 | 84,841 | — | 306,123 |
| Due to other funds | 750 | — | — | 750 |
| Securities lending transactions | 10,672,622 | 210,279 | — | 10,882,901 |
| Other | 21,752 | — | — | 21,752 |
| Total liabilities | 17,137,118 | 541,646 | 360 | 17,679,124 |
| Plan Net Assets Held In Trust For Benefit Payments | \$ 91,847,324 | \$ 3,246,018 | \$ 4,343,682 | \$ 99,437,024 |

THE CITY OF NEW YORK
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS

June 30, 2000
(in thousands)

| | Other Employee Benefit Trust Funds | | | |
|--|---------------------------------------|----------------------------------|--|----------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 1999 | Total |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 154,344 | \$ 1,368 | \$ 253,165 | \$ 408,877 |
| Receivables: | | | | |
| Receivable for investment securities sold | 4,964,633 | 125,204 | — | 5,089,837 |
| Accrued interest and dividend receivable | 478,391 | 12,669 | — | 491,060 |
| Investments: | | | | |
| Other short-term investments | 5,572,119 | 189,478 | — | 5,761,597 |
| Debt securities | 26,262,921 | 868,729 | — | 27,131,650 |
| Equity securities | 61,727,132 | 2,114,224 | — | 63,841,356 |
| International investment fund—equity | 16,113,655 | 509,609 | — | 16,623,264 |
| Mortgages | 11,677 | — | — | 11,677 |
| Guaranteed investment contracts | 165,105 | — | 830,873 | 995,978 |
| Management investment contracts | 181,726 | — | — | 181,726 |
| Mutual funds | — | — | 3,186,814 | 3,186,814 |
| Collateral from securities lending transactions | 12,087,115 | 181,225 | — | 12,268,340 |
| Due from other funds | — | 100,000 | — | 100,000 |
| Other | 55,343 | — | 35 | 55,378 |
| Total assets | 127,774,161 | 4,102,506 | 4,270,887 | 136,147,554 |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | 313,240 | 933 | 255 | 314,428 |
| Payable for investment securities purchased | 9,063,252 | 134,296 | — | 9,197,548 |
| Accrued benefits payable | 189,127 | 79,327 | — | 268,454 |
| Deferred employer contribution | 435,373 | — | — | 435,373 |
| Due to other funds | 100,000 | — | — | 100,000 |
| Securities lending transactions | 12,087,115 | 181,225 | — | 12,268,340 |
| Other | 6,370 | — | — | 6,370 |
| Total liabilities | 22,194,477 | 395,781 | 255 | 22,590,513 |
| Plan Net Assets Held In Trust For Benefit Payments | \$ 105,579,684 | \$ 3,706,725 | \$ 4,270,632 | \$ 113,557,041 |

THE CITY OF NEW YORK
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | Other Employee Benefit Trust Funds | | | Total |
|--|---------------------------------------|----------------------------------|--|----------------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 2000 | |
| ADDITIONS: | | | | |
| Contributions: | | | | |
| Member contributions (net of loans to members) | \$ 536,711 | \$ — | \$ 423,004 | \$ 959,715 |
| Employer contributions | 1,256,832 | — | — | 1,256,832 |
| Other employer contributions | 21,324 | — | — | 21,324 |
| Total contributions | <u>1,814,867</u> | <u>—</u> | <u>423,004</u> | <u>2,237,871</u> |
| Investment income: | | | | |
| Interest income | 2,797,971 | 91,352 | 89,651 | 2,978,974 |
| Dividend income | 718,030 | 21,919 | — | 739,949 |
| Net depreciation in fair value of investments | (12,248,462) | (394,998) | (327,238) | (12,970,698) |
| Less investment expenses | <u>703,733</u> | <u>12,083</u> | <u>7,318</u> | <u>723,134</u> |
| Investment loss, net | <u>(9,436,194)</u> | <u>(293,810)</u> | <u>(244,905)</u> | <u>(9,974,909)</u> |
| Payments from other funds | — | 750 | — | 750 |
| Other | 19,905 | — | 792 | 20,697 |
| Total additions (decreases) | <u>(7,601,422)</u> | <u>(293,060)</u> | <u>178,891</u> | <u>(7,715,591)</u> |
| DEDUCTIONS: | | | | |
| Benefit payments and withdrawals | 6,046,979 | 164,378 | 100,746 | 6,312,103 |
| Payments to other funds | 750 | — | — | 750 |
| Other | 21,050 | 3,269 | — | 24,319 |
| Administrative expenses | <u>62,159</u> | <u>—</u> | <u>5,095</u> | <u>67,254</u> |
| Total deductions | <u>6,130,938</u> | <u>167,647</u> | <u>105,841</u> | <u>6,404,426</u> |
| Increase (decrease) in plan net assets | (13,732,360) | (460,707) | 73,050 | (14,120,017) |
| Plan Net Assets Held In Trust For Benefit Payments: | | | | |
| Beginning of Year | 105,579,684 | 3,706,725 | 4,270,632 | 113,557,041 |
| End of Year | <u>\$ 91,847,324</u> | <u>\$ 3,246,018</u> | <u>\$ 4,343,682</u> | <u>\$ 99,437,024</u> |

THE CITY OF NEW YORK
PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | Other Employee Benefit Trust Funds | | | Total |
|--|---------------------------------------|----------------------------------|--|-----------------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 1999 | |
| ADDITIONS: | | | | |
| Contributions: | | | | |
| Member contributions (net of loans to members) | \$ 525,914 | \$ — | \$ 385,691 | \$ 911,605 |
| Employer contributions | 703,079 | — | — | 703,079 |
| Other employer contributions | 20,988 | — | — | 20,988 |
| Total contributions | <u>1,249,981</u> | <u>—</u> | <u>385,691</u> | <u>1,635,672</u> |
| Investment income: | | | | |
| Interest income | 2,605,394 | 75,284 | 33,350 | 2,714,028 |
| Dividend income | 761,602 | 28,287 | 48,044 | 837,933 |
| Net appreciation in fair value of investments | 6,978,576 | 235,295 | 524,754 | 7,738,625 |
| Less investment expenses | 694,321 | 10,202 | — | 704,523 |
| Investment income, net | <u>9,651,251</u> | <u>328,664</u> | <u>606,148</u> | <u>10,586,063</u> |
| Payments from other funds | — | 100,031 | — | 100,031 |
| Other | 27,636 | — | 372 | 28,008 |
| Total additions | <u>10,928,868</u> | <u>428,695</u> | <u>992,211</u> | <u>12,349,774</u> |
| DEDUCTIONS: | | | | |
| Benefit payments and withdrawals | 5,521,124 | 156,992 | 84,255 | 5,762,371 |
| Payments to other funds | 100,031 | — | — | 100,031 |
| Administrative expenses | 52,977 | — | 4,585 | 57,562 |
| Total deductions | <u>5,674,132</u> | <u>156,992</u> | <u>88,840</u> | <u>5,919,964</u> |
| Increase in plan net assets | <u>5,254,736</u> | <u>271,703</u> | <u>903,371</u> | <u>6,429,810</u> |
| Plan Net Assets Held In Trust For Benefit Payments: | | | | |
| Beginning of Year | <u>100,324,948</u> | <u>3,435,022</u> | <u>3,367,261</u> | <u>107,127,231</u> |
| End of Year | <u>\$ 105,579,684</u> | <u>\$ 3,706,725</u> | <u>\$ 4,270,632</u> | <u>\$ 113,557,041</u> |

THE CITY OF NEW YORK
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | <u>Balance July 1, 2000</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2001</u> |
|--------------------------------|---------------------------------|------------------|-------------------|----------------------------------|
| ASSETS: | | | | |
| Cash and investments | \$ 1,316,328 | \$ 2,010,730 | \$ 2,081,020 | \$ 1,246,038 |
| LIABILITIES: | | | | |
| Other | \$ 1,316,328 | \$ 2,352,864 | \$ 2,423,154 | \$ 1,246,038 |

THE CITY OF NEW YORK
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | <u>Balance</u> <u>July 1, 1999</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>June 30, 2000</u> |
|--------------------------------|---------------------------------------|------------------|-------------------|--|
| ASSETS: | | | | |
| Cash and investments | \$ 1,052,953 | \$ 993,535 | \$ 730,160 | \$ 1,316,328 |
| LIABILITIES: | | | | |
| Other | \$ 1,052,953 | \$ 1,098,204 | \$ 834,829 | \$ 1,316,328 |

THE CITY OF NEW YORK
PENSION TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS

JUNE 30, 2001
(in thousands)

| | Pension Trust Funds | | | | | Total |
|--|---|-----------------------------------|---|---|--|----------------------|
| | New York City Employees' Retirement System | Teachers' Retirement System | Board of Education Retirement System | Police Department Pension Fund Subchapter 2 | Fire Department Pension Fund Subchapter 2 | |
| ASSETS: | | | | | | |
| Cash and cash equivalents | \$ 149,726 | \$ 45 | \$ 12,812 | \$ — | \$ 63,651 | \$ 226,234 |
| Receivables: | | | | | | |
| Receivable for investment securities sold | 700,688 | 283,372 | 45,630 | 438,196 | 176,199 | 1,644,085 |
| Accrued interest and dividend receivable | 179,113 | 162,180 | 7,773 | 75,079 | 27,502 | 451,647 |
| Investments: | | | | | | |
| Other short-term investments | 1,251,808 | 1,381,380 | 74,125 | 470,219 | 268,650 | 3,446,182 |
| Debt securities | 12,683,275 | 7,668,298 | 562,377 | 5,484,512 | 1,890,574 | 28,289,036 |
| Equity securities | 20,158,633 | 19,979,705 | 779,505 | 7,607,616 | 3,021,490 | 51,546,949 |
| International investment fund— equity | 4,917,350 | 3,496,954 | 247,763 | 2,971,223 | 716,767 | 12,350,057 |
| Mortgages | 8,765 | 594 | — | — | — | 9,359 |
| Guaranteed investment contracts . . . | — | 195,000 | — | — | — | 195,000 |
| Management investment contracts | — | 97,518 | — | — | — | 97,518 |
| Collateral from securities lending transactions | 4,898,596 | 3,198,767 | 95,497 | 1,989,184 | 490,578 | 10,672,622 |
| Other | 36,572 | 1,236 | 8,918 | 7,736 | 1,291 | 55,753 |
| Total assets | <u>44,984,526</u> | <u>36,465,049</u> | <u>1,834,400</u> | <u>19,043,765</u> | <u>6,656,702</u> | <u>108,984,442</u> |
| LIABILITIES: | | | | | | |
| Accounts payable and accrued liabilities | 239,717 | 124,201 | 14,876 | 80,812 | 47,913 | 507,519 |
| Payable for investment securities purchased | 2,381,552 | 1,534,839 | 172,048 | 1,202,686 | 422,068 | 5,713,193 |
| Accrued benefits payable | 190,343 | 14,251 | 5,569 | 5,783 | 5,336 | 221,282 |
| Due to other funds | 750 | — | — | — | — | 750 |
| Securities lending transactions | 4,898,596 | 3,198,767 | 95,497 | 1,989,184 | 490,578 | 10,672,622 |
| Other | 21,752 | — | — | — | — | 21,752 |
| Total liabilities | <u>7,732,710</u> | <u>4,872,058</u> | <u>287,990</u> | <u>3,278,465</u> | <u>965,895</u> | <u>17,137,118</u> |
| NET ASSETS: | | | | | | |
| Held In Trust For Pension Benefits . . . | <u>\$ 37,251,816</u> | <u>\$ 31,592,991</u> | <u>\$ 1,546,410</u> | <u>\$ 15,765,300</u> | <u>\$ 5,690,807</u> | <u>\$ 91,847,324</u> |

THE CITY OF NEW YORK
PENSION TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS

JUNE 30, 2000

(in thousands)

| | Pension Trust Funds | | | | | Total |
|--|---|-----------------------------------|---|---|--|-----------------------|
| | New York City Employees' Retirement System | Teachers' Retirement System | Board of Education Retirement System | Police Department Pension Fund Subchapter 2 | Fire Department Pension Fund Subchapter 2 | |
| ASSETS: | | | | | | |
| Cash and cash equivalents | \$ 149,542 | \$ 67 | \$ 4,730 | \$ 5 | \$ — | \$ 154,344 |
| Receivables: | | | | | | |
| Receivable for investment securities sold | 2,263,342 | 838,061 | 149,153 | 1,463,347 | 250,730 | 4,964,633 |
| Accrued interest and dividend receivable | 184,113 | 191,718 | 7,902 | 68,784 | 25,874 | 478,391 |
| Investments: | | | | | | |
| Other short-term investments | 2,231,053 | 1,755,709 | 81,070 | 1,130,511 | 373,776 | 5,572,119 |
| Debt securities | 11,612,575 | 7,514,637 | 560,178 | 4,570,614 | 2,004,917 | 26,262,921 |
| Equity securities | 24,182,629 | 24,110,932 | 932,609 | 8,972,393 | 3,528,569 | 61,727,132 |
| International investment fund— equity | 6,426,485 | 4,542,112 | 323,230 | 3,875,991 | 945,837 | 16,113,655 |
| Mortgages | 10,958 | 719 | — | — | — | 11,677 |
| Guaranteed investment contracts | — | 165,105 | — | — | — | 165,105 |
| Managed investment contracts | — | 181,726 | — | — | — | 181,726 |
| Collateral from securities lending transactions | 5,490,699 | 3,765,090 | 142,518 | 2,080,600 | 608,208 | 12,087,115 |
| Other | 42,999 | 1,009 | 3,522 | 6,668 | 1,145 | 55,343 |
| Total assets | <u>52,594,395</u> | <u>43,066,885</u> | <u>2,204,912</u> | <u>22,168,913</u> | <u>7,739,056</u> | <u>127,774,161</u> |
| LIABILITIES: | | | | | | |
| Accounts payable and accrued liabilities | 139,825 | 126,510 | 1,267 | 40,661 | 4,977 | 313,240 |
| Payable for investment securities purchased | 3,907,446 | 2,202,638 | 254,597 | 2,036,722 | 661,849 | 9,063,252 |
| Accrued benefits payable | 127,009 | 45,399 | 4,036 | 8,287 | 4,396 | 189,127 |
| Deferred employer contributions | — | 176,052 | 30,084 | 189,225 | 40,012 | 435,373 |
| Due to other funds | 100,000 | — | — | — | — | 100,000 |
| Securities lending transactions | 5,490,699 | 3,765,090 | 142,518 | 2,080,600 | 608,208 | 12,087,115 |
| Other | 5,453 | — | 917 | — | — | 6,370 |
| Total liabilities | <u>9,770,432</u> | <u>6,315,689</u> | <u>433,419</u> | <u>4,355,495</u> | <u>1,319,442</u> | <u>22,194,477</u> |
| NET ASSETS: | | | | | | |
| Held In Trust For Pension Benefits | <u>\$ 42,823,963</u> | <u>\$ 36,751,196</u> | <u>\$ 1,771,493</u> | <u>\$ 17,813,418</u> | <u>\$ 6,419,614</u> | <u>\$ 105,579,684</u> |

THE CITY OF NEW YORK
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS

JUNE 30, 2001
(in thousands)

| | Police Officers' Variable Supplements Fund | Police Superior Officers' Variable Supplements Fund | Fire Fighters' Variable Supplements Fund | Fire Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Transit Police Superior Officers' Variable Supplements Fund | Housing Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Variable Supplements Fund | Total |
|---|--|---|--|--|--|---|--|---|--------------------------------------|------------------|
| ASSETS: | | | | | | | | | | |
| Cash and cash equivalents | \$ 299 | \$ 287 | \$ — | \$ 1,289 | \$ 25 | \$ 128 | \$ 64 | \$ 23 | \$ — | \$ 2,115 |
| Receivables: | | | | | | | | | | |
| Receivable for investment securities sold | 27,211 | 31,539 | 11,268 | 3,803 | — | — | — | — | — | 73,821 |
| Accrued interest and dividend receivable | 4,807 | 5,541 | 2,472 | 1,375 | 220 | 37 | 46 | 1 | 120 | 14,619 |
| Investments: | | | | | | | | | | |
| Other short-term investments | 48,257 | 58,474 | 25,195 | 6,907 | 4,855 | 1,909 | 3,602 | 416 | 98,545 | 248,160 |
| Debt securities | 358,622 | 412,756 | 185,013 | 91,947 | 22,698 | 4,947 | 4,347 | — | — | 1,080,330 |
| Equity securities | 511,672 | 579,369 | 288,578 | 155,863 | — | — | — | — | — | 1,535,482 |
| International investment fund—equity | 225,986 | 259,334 | 88,809 | 47,979 | — | — | — | — | — | 622,108 |
| Collateral from securities lending transactions | 130,487 | 33,068 | 34,020 | 12,704 | — | — | — | — | — | 210,279 |
| Due from other funds | — | — | — | — | — | — | — | 750 | — | 750 |
| Total assets | <u>1,307,341</u> | <u>1,380,368</u> | <u>635,355</u> | <u>321,867</u> | <u>27,798</u> | <u>7,021</u> | <u>8,059</u> | <u>1,190</u> | <u>98,665</u> | <u>3,787,664</u> |
| LIABILITIES: | | | | | | | | | | |
| Accounts payable and accrued liabilities | — | — | 2,457 | — | — | — | — | — | — | 2,457 |
| Payable for investment securities purchased | 91,424 | 105,186 | 41,332 | 6,127 | — | — | — | — | — | 244,069 |
| Accrued benefits payable | 24,902 | 30,501 | 16,688 | 7,600 | 1,685 | 1,284 | 991 | 1,190 | — | 84,841 |
| Securities lending transactions | 130,487 | 33,068 | 34,020 | 12,704 | — | — | — | — | — | 210,279 |
| Total liabilities | <u>246,813</u> | <u>168,755</u> | <u>94,497</u> | <u>26,431</u> | <u>1,685</u> | <u>1,284</u> | <u>991</u> | <u>1,190</u> | <u>—</u> | <u>541,646</u> |
| NET ASSETS: | | | | | | | | | | |
| Held In Trust For Supplemental Benefit Payments | \$1,060,528 | \$1,211,613 | \$ 540,858 | \$ 295,436 | \$ 26,113 | \$ 5,737 | \$ 7,068 | \$ — | \$ 98,665 | \$3,246,018 |

THE CITY OF NEW YORK
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS

JUNE 30, 2000
(in thousands)

| | Police Officers' Variable Supplements Fund | Police Superior Officers' Variable Supplements Fund | Firefighters' Variable Supplements Fund | Fire Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Transit Police Superior Officers' Variable Supplements Fund | Housing Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Variable Supplements Fund | Total |
|---|--|---|---|--|--|---|--|---|--------------------------------------|------------------|
| Assets: | | | | | | | | | | |
| Cash and cash equivalents | \$ 356 | \$ 329 | \$ 218 | \$ — | \$ 161 | \$ 150 | \$ 127 | \$ 27 | \$ — | \$ 1,368 |
| Receivables: | | | | | | | | | | |
| Receivables for investment securities sold | 38,382 | 39,249 | 46,386 | 1,187 | — | — | — | — | — | 125,204 |
| Accrued interest and dividend receivable | 4,345 | 4,793 | 1,949 | 1,265 | 184 | 45 | 81 | 7 | — | 12,669 |
| Investments: | | | | | | | | | | |
| Other short-term investments | 33,190 | 32,198 | 104,701 | 13,297 | 3,042 | 850 | 850 | 1,350 | — | 189,478 |
| Debt securities | 296,841 | 338,543 | 114,236 | 77,569 | 24,746 | 7,614 | 7,998 | 1,182 | — | 868,729 |
| Equity securities | 765,488 | 813,411 | 331,001 | 204,324 | — | — | — | — | — | 2,114,224 |
| International investment fund—equity | 146,535 | 238,348 | 81,555 | 43,171 | — | — | — | — | — | 509,609 |
| Collateral from securities lending transactions | 83,065 | 68,401 | 13,793 | 15,966 | — | — | — | — | — | 181,225 |
| Due from other funds | — | — | — | — | — | — | — | — | 100,000 | 100,000 |
| Total assets | 1,368,202 | 1,535,272 | 693,839 | 356,779 | 28,133 | 8,659 | 9,056 | 2,566 | 100,000 | 4,102,506 |
| LIABILITIES: | | | | | | | | | | |
| Accounts payable and accrued liabilities | — | — | — | 933 | — | — | — | — | — | 933 |
| Payable for investment securities purchased | 41,865 | 43,647 | 47,902 | 882 | — | — | — | — | — | 134,296 |
| Accrued benefits payable | 26,793 | 29,350 | 13,990 | 5,839 | 1,703 | — | 1,002 | — | 650 | 79,327 |
| Securities lending transactions | 83,065 | 68,401 | 13,793 | 15,966 | — | — | — | — | — | 181,225 |
| Total liabilities | 151,723 | 141,398 | 75,685 | 23,620 | 1,703 | — | 1,002 | — | 650 | 395,781 |
| NET ASSETS: | | | | | | | | | | |
| Held in Trust for Supplemental Benefit Payments | \$1,216,479 | \$1,393,874 | \$ 618,154 | \$ 333,159 | \$ 26,430 | \$ 8,659 | \$ 8,054 | \$ 2,566 | \$ 99,350 | \$3,706,725 |

THE CITY OF NEW YORK
PENSION TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | Pension Trust Funds | | | | | Total |
|---|--|-----------------------------------|---|--|--|----------------------|
| | New York City Employees' Retirement System | Teachers' Retirement System | Board of Education Retirement System | Police Department Pension Fund Subchapter 2 | Fire Department Pension Fund Subchapter 2 | |
| ADDITIONS: | | | | | | |
| Contributions: | | | | | | |
| Member contributions (net of loans to members) | \$ 324,167 | \$ 129,783 | \$ 16,396 | \$ 37,862 | \$ 28,503 | \$ 536,111 |
| Employer contributions | 100,025 | 444,965 | 39,294 | 413,156 | 259,392 | 1,256,832 |
| Other employer contributions | — | 21,324 | — | — | — | 21,324 |
| Total contributions | <u>424,192</u> | <u>596,072</u> | <u>55,690</u> | <u>451,018</u> | <u>287,895</u> | <u>1,814,867</u> |
| Investment income: | | | | | | |
| Interest income | 1,245,623 | 852,834 | 42,095 | 496,239 | 161,180 | 2,797,971 |
| Dividend income | 279,083 | 282,210 | 9,868 | 108,317 | 38,552 | 718,030 |
| Net depreciation in fair value of investments | (4,738,126) | (4,729,478) | (204,154) | (1,951,395) | (625,309) | (12,248,462) |
| Less investment expenses | 316,887 | 210,673 | 9,113 | 127,118 | 39,942 | 703,733 |
| Investment loss, net | <u>(3,530,307)</u> | <u>(3,805,107)</u> | <u>(161,304)</u> | <u>(1,473,957)</u> | <u>(465,519)</u> | <u>(9,436,194)</u> |
| Other | 3,269 | 9,706 | 947 | 5,983 | — | 19,905 |
| Total decrease | <u>(3,102,846)</u> | <u>(3,199,329)</u> | <u>(104,667)</u> | <u>(1,016,956)</u> | <u>(177,624)</u> | <u>(7,601,422)</u> |
| DEDUCTIONS: | | | | | | |
| Benefit payments and withdrawals | 2,415,917 | 1,928,301 | 120,416 | 1,031,162 | 551,183 | 6,046,979 |
| Payments to other funds | 750 | — | — | — | — | 750 |
| Other | 21,050 | — | — | — | — | 21,050 |
| Administrative expenses | 31,584 | 30,575 | — | — | — | 62,159 |
| Total deductions | <u>2,469,301</u> | <u>1,958,876</u> | <u>120,416</u> | <u>1,031,162</u> | <u>551,183</u> | <u>6,130,938</u> |
| Decrease in plan net assets | <u>(5,572,147)</u> | <u>(5,158,205)</u> | <u>(225,083)</u> | <u>(2,048,118)</u> | <u>(728,807)</u> | <u>(13,732,360)</u> |
| PLAN NET ASSETS HELD IN TRUST FOR PENSION | | | | | | |
| BENEFITS: | | | | | | |
| Beginning Of Year | 42,823,963 | 36,751,196 | 1,771,493 | 17,813,418 | 6,419,614 | 105,579,684 |
| End Of Year | <u>\$ 37,251,816</u> | <u>\$ 31,592,991</u> | <u>\$ 1,546,410</u> | <u>\$ 15,765,300</u> | <u>\$ 5,690,807</u> | <u>\$ 91,847,324</u> |

THE CITY OF NEW YORK
PENSION TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | Pension Trust Funds | | | | | | |
|---|---|-----------------------------------|---|---|--|--------------------|----------------------|
| | New York City Employees' Retirement System | Teachers' Retirement System | Board of Education Retirement System | Police Department Pension Fund Subchapter 2 | Fire Department Pension Fund Subchapter 2 | Elimination | Total |
| ADDITIONS: | | | | | | | |
| Contributions: | | | | | | | |
| Member contributions (net of loans to members) | \$ 316,400 | \$ 118,155 | \$ 22,103 | \$ 40,761 | \$ 28,495 | \$ — | \$ 525,914 |
| Employer contributions | 68,620 | 181,770 | 9,514 | 250,021 | 193,154 | — | 703,079 |
| Other employer contributions | — | 20,988 | — | — | — | — | 20,988 |
| Total contributions | <u>385,020</u> | <u>320,913</u> | <u>31,617</u> | <u>290,782</u> | <u>221,649</u> | <u>—</u> | <u>1,249,981</u> |
| Investment income: | | | | | | | |
| Interest income | 1,162,519 | 802,534 | 33,968 | 456,694 | 149,679 | — | 2,605,394 |
| Dividend income | 314,344 | 274,768 | 9,703 | 118,501 | 44,286 | — | 761,602 |
| Net appreciation in fair value of investment | 2,570,543 | 2,836,406 | 121,672 | 1,096,156 | 353,799 | — | 6,978,576 |
| Less investment expenses | 303,501 | 209,505 | 8,329 | 133,506 | 39,480 | — | 694,321 |
| Investment income, net | <u>3,743,905</u> | <u>3,704,203</u> | <u>157,014</u> | <u>1,537,845</u> | <u>508,284</u> | <u>—</u> | <u>9,651,251</u> |
| Other | 658 | 20,630 | 2,993 | 3,355 | — | — | 27,636 |
| Total additions | <u>4,129,583</u> | <u>4,045,746</u> | <u>191,624</u> | <u>1,831,982</u> | <u>729,933</u> | <u>—</u> | <u>10,928,868</u> |
| DEDUCTIONS: | | | | | | | |
| Benefit payments and withdrawals | 2,118,368 | 1,890,880 | 125,429 | 896,329 | 490,118 | — | 5,521,124 |
| Payments to other funds | 100,031 | — | — | — | — | — | 100,031 |
| Administrative expenses | 23,245 | 29,732 | — | — | — | — | 52,977 |
| Decrease in long-term employer contributions receivable | 994,163 | 838,285 | 35,195 | 454,023 | 400,635 | 2,722,301 | — |
| Total deductions | <u>3,235,807</u> | <u>2,758,897</u> | <u>160,624</u> | <u>1,350,352</u> | <u>890,753</u> | <u>2,722,301</u> | <u>5,674,132</u> |
| Increase (decrease) in plan net assets | 893,776 | 1,286,849 | 31,000 | 481,630 | (160,820) | 2,722,301 | 5,254,736 |
| PLAN NET ASSETS HELD IN TRUST FOR | | | | | | | |
| PENSION BENEFITS: | | | | | | | |
| Beginning of year | <u>41,930,187</u> | <u>35,464,347</u> | <u>1,740,493</u> | <u>17,331,788</u> | <u>6,580,434</u> | <u>(2,722,301)</u> | <u>100,324,948</u> |
| End of year | <u>\$ 42,823,963</u> | <u>\$36,751,196</u> | <u>\$1,771,493</u> | <u>\$ 17,813,418</u> | <u>\$ 6,419,614</u> | <u>\$ —</u> | <u>\$105,579,684</u> |

THE CITY OF NEW YORK
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | Police Officers' Variable Supplements Fund | Police Superior Officers' Variable Supplements Fund | Firefighters' Variable Supplements Fund | Fire Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Transit Police Superior Officers' Variable Supplements Fund | Housing Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Variable Supplements Fund | Total |
|---|--|---|---|--|--|---|--|---|--------------------------------------|-------------|
| ADDITIONS: | | | | | | | | | | |
| Investment income: | | | | | | | | | | |
| Interest income | \$ 31,032 | \$ 30,125 | \$ 16,002 | \$ 7,425 | \$ 1,752 | \$ 492 | \$ 526 | \$ 91 | \$ 3,907 | \$ 91,352 |
| Dividend income | 7,743 | 8,364 | 3,737 | 2,075 | — | — | — | — | — | 21,919 |
| Net appreciation (depreciation) in fair value of investments | (137,841) | (155,393) | (68,108) | (35,453) | 1,114 | 300 | 349 | 34 | — | (394,998) |
| Less investment expenses | 6,862 | 3,133 | 1,449 | 639 | — | — | — | — | — | 12,083 |
| Investment income (loss), net | (105,928) | (120,037) | (49,818) | (26,592) | 2,866 | 792 | 875 | 125 | 3,907 | (293,810) |
| Payments from other funds | — | — | — | — | — | — | — | 750 | — | 750 |
| Total additions (decreases) | (105,928) | (120,037) | (49,818) | (26,592) | 2,866 | 792 | 875 | 875 | 3,907 | (293,060) |
| DEDUCTIONS: | | | | | | | | | | |
| Benefit payments | 50,023 | 62,224 | 27,478 | 11,131 | 3,183 | 3,714 | 1,861 | 3,441 | 1,323 | 164,378 |
| Other | — | — | — | — | — | — | — | — | 3,269 | 3,269 |
| Total deductions | 50,023 | 62,224 | 27,478 | 11,131 | 3,183 | 3,714 | 1,861 | 3,441 | 4,592 | 167,647 |
| Decrease in plan net assets | (155,951) | (182,261) | (77,296) | (37,723) | (317) | (2,922) | (986) | (2,566) | (685) | (460,707) |
| PLAN NET ASSETS HELD IN TRUST FOR SUPPLEMENTAL BENEFIT PAYMENTS: | | | | | | | | | | |
| Beginning Of Year | 1,216,479 | 1,393,874 | 618,154 | 333,159 | 26,430 | 8,659 | 8,054 | 2,566 | 99,350 | 3,706,725 |
| End Of Year | \$1,060,528 | \$1,211,613 | \$ 540,858 | \$ 295,436 | \$ 26,113 | \$ 5,737 | \$ 7,068 | \$ — | \$ 98,665 | \$3,246,018 |

THE CITY OF NEW YORK
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | Police Officers' Variable Supplements Fund | Police Superior Officers' Variable Supplements Fund | Firefighters' Variable Supplements Fund | Fire Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Transit Police Superior Officers' Variable Supplements Fund | Housing Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Variable Supplements Fund | Total |
|---|--|---|---|--|--|---|--|---|--------------------------------------|-------------|
| ADDITIONS: | | | | | | | | | | |
| Investment Income: | | | | | | | | | | |
| Interest income | \$ 26,358 | \$ 28,259 | \$ 11,039 | \$ 6,401 | \$ 1,815 | \$ 601 | \$ 616 | \$ 195 | \$ — | \$ 75,284 |
| Dividend income | 9,073 | 9,610 | 7,195 | 2,409 | — | — | — | — | — | 28,287 |
| Net appreciation (depreciation) in fair value of investments | 77,956 | 93,473 | 46,244 | 18,510 | (510) | (171) | (171) | (36) | — | 235,295 |
| Less investment expenses | 4,460 | 3,702 | 952 | 1,088 | — | — | — | — | — | 10,202 |
| Investment income, net | 108,927 | 127,640 | 63,526 | 26,232 | 1,305 | 430 | 445 | 159 | — | 328,664 |
| Payments from other funds | — | — | — | — | — | — | 31 | — | 100,000 | 100,031 |
| Total additions | 108,927 | 127,640 | 63,526 | 26,232 | 1,305 | 430 | 476 | 159 | 100,000 | 428,695 |
| DEDUCTIONS: | | | | | | | | | | |
| Benefit payments | 54,048 | 58,044 | 24,717 | 9,305 | 3,620 | 2,367 | 2,018 | 2,223 | 650 | 156,992 |
| Total deductions | 54,048 | 58,044 | 24,717 | 9,305 | 3,620 | 2,367 | 2,018 | 2,223 | 650 | 156,992 |
| Increase (decrease) in plan net assets | 54,879 | 69,596 | 38,809 | 16,927 | (2,315) | (1,937) | (1,542) | (2,064) | 99,350 | 271,703 |
| PLAN NET ASSETS HELD IN TRUST FOR SUPPLEMENTAL BENEFIT PAYMENTS: | | | | | | | | | | |
| Beginning of Year | 1,161,600 | 1,324,278 | 579,345 | 316,232 | 28,745 | 10,596 | 9,596 | 4,630 | — | 3,435,022 |
| End of Year | \$1,216,479 | \$1,393,874 | \$ 618,154 | \$ 333,159 | \$ 26,430 | \$ 8,659 | \$ 8,054 | \$ 2,566 | \$ 99,350 | \$3,706,725 |

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

COMBINING FINANCIAL INFORMATION —
COMPONENT UNITS

Part II-D

Fiscal Year Ended June 30, 2001

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THE CITY OF NEW YORK
NONMAJOR COMPONENT UNITS
COMBINING STATEMENT OF NET ASSETS

June 30, 2001
(in thousands)

| | Industrial Development Agency | Business Relocation Assistance Corporation | Brooklyn Navy Yard Development Corporation | Jay Street Development Corp. | Total Nonmajor Component Units |
|---|-------------------------------------|---|---|------------------------------------|---|
| ASSETS: | | | | | |
| Cash and cash equivalents | \$ 29,978 | \$ 221 | \$ 7,995 | \$ — | \$ 38,194 |
| Investments, including accrued interest | 289 | 2,138 | — | — | 2,427 |
| Other receivables | 915 | — | 3,820 | — | 4,735 |
| Restricted cash and investments | — | — | 1,035 | 218,793 | 219,828 |
| Capital assets: | | | | | |
| Construction work-in-progress | — | — | — | 55,677 | 55,677 |
| Property, plant and equipment | — | — | 78,178 | — | 78,178 |
| Accumulated Depreciation | — | — | (16,671) | — | (16,671) |
| Other | — | — | 808 | 2,630 | 3,438 |
| Total assets | <u>31,182</u> | <u>2,359</u> | <u>75,165</u> | <u>277,100</u> | <u>385,806</u> |
| LIABILITIES: | | | | | |
| Accounts payable and accrued liabilities | 1,029 | 3 | 1,287 | 7,395 | 9,714 |
| Deferred revenues | 4,526 | — | 4,679 | 480 | 9,685 |
| Noncurrent Liabilities: | | | | | |
| Due within one year | — | — | 17 | — | 17 |
| Due in more than one year | — | — | 158 | 270,000 | 270,158 |
| Other | 59 | — | 1,035 | 383 | 1,477 |
| Total liabilities | <u>5,614</u> | <u>3</u> | <u>7,176</u> | <u>278,258</u> | <u>291,051</u> |
| NET ASSETS: | | | | | |
| Invested in capital assets, net of related debt . . | — | — | 61,507 | — | 61,507 |
| Restricted for: | | | | | |
| Loan program | — | 2,356 | — | — | 2,356 |
| Capital projects | — | — | — | 187,141 | 187,141 |
| Debt service | — | — | — | 23,677 | 23,677 |
| Unrestricted (deficit) | 25,568 | — | 6,482 | (211,976) | (179,926) |
| Total net assets (deficit) | <u>\$ 25,568</u> | <u>\$ 2,356</u> | <u>\$ 67,989</u> | <u>\$ (1,158)</u> | <u>\$ 94,755</u> |

THE CITY OF NEW YORK
NONMAJOR COMPONENT UNITS
COMBINING STATEMENT OF NET ASSETS

June 30, 2000
(in thousands)

| | <u>Industrial Development Agency</u> | <u>Business Relocation Assistance Corporation</u> | <u>Brooklyn Navy Yard Development Corporation</u> | <u>Total Nonmajor Component Units</u> |
|---|--|---|---|---|
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 29,916 | \$ 1 | \$ 6,576 | \$ 36,493 |
| Investments, including accrued interest | 192 | 2,716 | — | 2,908 |
| Other receivables | 647 | — | 5,636 | 6,283 |
| Restricted cash and investments | — | — | 912 | 912 |
| Capital assets: | | | | |
| Property, plant and equipment | — | — | 66,659 | 66,659 |
| Accumulated Depreciation | — | — | (13,286) | (13,286) |
| Other | — | — | 858 | 858 |
| Total assets | <u>30,755</u> | <u>2,717</u> | <u>67,355</u> | <u>100,827</u> |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | 716 | 4 | 1,034 | 1,754 |
| Deferred revenues | 4,720 | — | 776 | 5,496 |
| Noncurrent Liabilities: | | | | |
| Due within one year | — | — | 7 | 7 |
| Due in more than one year | — | — | 46 | 46 |
| Other | 3,880 | — | 9,866 | 13,746 |
| Total liabilities | <u>9,316</u> | <u>4</u> | <u>11,729</u> | <u>21,049</u> |
| NET ASSETS: | | | | |
| Invested in capital assets, net of related debt | — | — | 53,373 | 53,373 |
| Restricted for: | | | | |
| Loan program | — | 2,713 | — | 2,713 |
| Unrestricted | 21,439 | — | 2,253 | 23,692 |
| Total net assets | <u>\$ 21,439</u> | <u>\$ 2,713</u> | <u>\$ 55,626</u> | <u>\$ 79,778</u> |

THE CITY OF NEW YORK
NONMAJOR COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| | <u>Industrial Development Agency</u> | <u>Business Relocation Assistance Corporation</u> | <u>Brooklyn Navy Yard Development Corporation</u> | <u>Jay Street Development Corp.</u> | <u>Total Nonmajor Component Units</u> |
|---|--|---|---|---|---|
| OPERATING REVENUES: | | | | | |
| Charges for services | \$ 5,808 | \$ — | \$ — | \$ — | \$ 5,808 |
| Federal, State and other aid | — | — | 15,046 | — | 15,046 |
| Rental income | — | — | 10,210 | — | 10,210 |
| Investment income | — | 146 | — | 135 | 281 |
| Other | 2,089 | — | 4,149 | 270 | 6,508 |
| Total operating revenues | <u>7,897</u> | <u>146</u> | <u>29,405</u> | <u>405</u> | <u>37,853</u> |
| OPERATING EXPENSES: | | | | | |
| Personal services | — | 119 | 7,061 | — | 7,180 |
| Operations and maintenance | 250 | — | — | — | 250 |
| Administrative and program | 3,061 | 381 | 5,360 | 325 | 9,127 |
| Depreciation and amortization | — | — | 3,593 | — | 3,593 |
| Provision for bad debts | 55 | — | 346 | — | 401 |
| Other | 1 | 3 | 919 | 1,238 | 2,161 |
| Total operating expenses | <u>3,367</u> | <u>503</u> | <u>17,279</u> | <u>1,563</u> | <u>22,712</u> |
| Operating income (loss) | <u>4,530</u> | <u>(357)</u> | <u>12,126</u> | <u>(1,158)</u> | <u>15,141</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Investment income | 1,798 | — | 237 | — | 2,035 |
| Other | (2,199) | — | — | — | (2,199) |
| Total non-operating revenues (expenses) | (401) | — | 237 | — | (164) |
| Change in Net Assets | 4,129 | (357) | 12,363 | (1,158) | 14,977 |
| Net Assets at Beginning of Year | <u>21,439</u> | <u>2,713</u> | <u>55,626</u> | <u>—</u> | <u>79,778</u> |
| Net Assets (Deficit) at End of Year | <u>\$ 25,568</u> | <u>\$ 2,356</u> | <u>\$ 67,989</u> | <u>\$ (1,158)</u> | <u>\$ 94,755</u> |
| COMPONENTS OF NET ASSETS AT END OF YEAR: | | | | | |
| Restricted | — | \$ 2,356 | \$ 61,507 | \$ 210,818 | \$ 274,681 |
| Unrestricted (deficit) | 25,568 | — | 6,482 | (211,976) | (179,926) |
| NET ASSETS (DEFICIT) AT END OF YEAR | <u>\$ 25,568</u> | <u>\$ 2,356</u> | <u>\$ 67,989</u> | <u>\$ (1,158)</u> | <u>\$ 94,755</u> |

THE CITY OF NEW YORK
NONMAJOR COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2000
(in thousands)

| | <u>Industrial Development Agency</u> | <u>Business Relocation Assistance Corporation</u> | <u>Brooklyn Navy Yard Development Corporation</u> | <u>Total Nonmajor Component Units</u> |
|---|--|---|---|---|
| OPERATING REVENUES: | | | | |
| Charges for services | \$ 9,058 | \$ — | \$ — | \$ 9,058 |
| Federal, State and other aid | — | — | 13,152 | 13,152 |
| Rental income | — | — | 9,156 | 9,156 |
| Investment income | — | 119 | — | 119 |
| Other | 70 | 7 | 4,019 | 4,096 |
| Total operating revenues | <u>9,128</u> | <u>126</u> | <u>26,327</u> | <u>35,581</u> |
| OPERATING EXPENSES: | | | | |
| Personal services | — | 121 | 6,866 | 6,987 |
| Operations and maintenance | 443 | — | — | 443 |
| Administrative and program | 3,061 | 487 | 4,259 | 7,807 |
| Depreciation and amortization | — | — | 2,868 | 2,868 |
| Provision for bad debts | — | — | 285 | 285 |
| Other | — | 5 | 870 | 875 |
| Total operating expenses | <u>3,504</u> | <u>613</u> | <u>15,148</u> | <u>19,265</u> |
| Operating income (loss) | <u>5,624</u> | <u>(487)</u> | <u>11,179</u> | <u>16,316</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| Investment income | 1,564 | — | 300 | 1,864 |
| Other | (1,340) | — | — | (1,340) |
| Total non-operating revenues | <u>224</u> | <u>—</u> | <u>300</u> | <u>524</u> |
| Change in Net Assets | 5,848 | (487) | 11,479 | 16,840 |
| Net Assets at Beginning of Year | <u>15,591</u> | <u>3,200</u> | <u>44,147</u> | <u>62,938</u> |
| Net Assets at End of Year | <u>\$ 21,439</u> | <u>\$ 2,713</u> | <u>\$ 55,626</u> | <u>\$ 79,778</u> |
| COMPONENTS OF NET ASSETS AT END OF YEAR: | | | | |
| Restricted | \$ — | \$ 2,713 | \$ 53,373 | \$ 56,086 |
| Unrestricted | <u>21,439</u> | <u>—</u> | <u>2,253</u> | <u>23,692</u> |
| NET ASSETS AT END OF YEAR | <u>\$ 21,439</u> | <u>\$ 2,713</u> | <u>\$ 55,626</u> | <u>\$ 79,778</u> |

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

OTHER SUPPLEMENTARY INFORMATION

Part II-E

Fiscal Year Ended June 30, 2001

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

Summary of Federal, State and Other Aid Receivables at June 30, 2001

| <u>Receivables by Fiscal Year</u> | <u>Receivable Balance June 30, 2001</u> |
|--|---|
| FISCAL 2001: | |
| Federal Grants—Categorical | \$1,530,033,512 |
| State Grants—Categorical | 1,538,741,463 |
| Non-Governmental Grants | 158,621,985 |
| Unrestricted Federal and State Aid | <u>320,095,158</u> |
| Total—Receivables 2001 | <u>3,547,492,118</u> |
| FISCAL 2000: | |
| Federal Grants—Categorical | 356,277,879 |
| State Grants—Categorical | 261,473,000 |
| Non-Governmental Grants | <u>22,303,084</u> |
| Total—Receivables 2000 | <u>640,053,963</u> |
| FISCAL 1999: | |
| Federal Grants—Categorical | 57,339,221 |
| State Grants—Categorical | 63,657,747 |
| Non-Governmental Grants | <u>11,984,538</u> |
| Total—Receivables 1999 | <u>132,981,506</u> |
| FISCAL 1998: | |
| Federal Grants—Categorical | 13,147,624 |
| State Grants—Categorical | 64,703,689 |
| Non-Governmental Grants | <u>1,905,883</u> |
| Total—Receivables 1998 | <u>79,757,196</u> |
| FISCAL 1997: | |
| Federal | |
| Grants—Categorical | 8,497,236 |
| State Grants—Categorical | 23,227,267 |
| Non-Governmental Grants | <u>265,117</u> |
| Total—Receivables 1997 | <u>31,989,620</u> |
| FISCAL 1996: | |
| Federal Grants—Categorical | 7,000,000 |
| State Grants—Categorical | <u>13,754,478</u> |
| Total—Receivables 1996 | <u>20,754,478</u> |
| FISCAL 1995: | |
| Federal Grants—Categorical | 2,000,000 |
| State Grants—Categorical | <u>98,638,787</u> |
| Total—Receivables 1995 | <u>100,638,787</u> |
| FISCAL 1994: | |
| State Grants—Categorical | <u>72,334,138</u> |
| FISCAL 1993: | |
| State Grants—Categorical | <u>96,195,417</u> |
| FISCAL 1992: | |
| State Grants—Categorical | <u>4,583,642</u> |
| Total—Receivables for all Fiscal Years | <u><u>\$4,726,780,865</u></u> |

Revenues vs. Budget by Category

| | Budget | | Actual Revenue | Better (Worse) Than Modified Budget |
|---|----------------------|----------------------|----------------------|-------------------------------------|
| | Adopted | Modified | | |
| TAXES: | | | | |
| Real Estate Taxes (Net of Refunds) | \$ 8,111,267,643 | \$ 8,277,435,712 | \$ 8,245,584,830 | \$ (31,850,882) |
| Sales and Use Taxes (Net of Refunds): | | | | |
| General Sales | 3,364,000,000 | 3,651,121,000 | 3,678,734,495 | 27,613,495 |
| Cigarette | 30,000,000 | 28,000,000 | 27,900,826 | (99,174) |
| Vault | — | — | 529,430 | 529,430 |
| Commercial Motor Vehicle | 42,700,000 | 43,700,000 | 47,855,440 | 4,155,440 |
| Mortgage | 364,000,000 | 396,000,000 | 406,699,428 | 10,699,428 |
| Stock Transfer | 114,000,000 | 114,000,000 | 4,254 | (113,995,746) |
| Auto Use | 31,200,000 | 32,200,000 | 33,870,194 | 1,670,194 |
| Total Sales and Use Taxes | <u>3,945,900,000</u> | <u>4,265,021,000</u> | <u>4,195,594,067</u> | <u>(69,426,933)</u> |
| Income Taxes (Net of Refunds): | | | | |
| Personal Income | <u>5,239,728,000</u> | <u>5,669,565,000</u> | <u>5,757,073,542</u> | <u>87,508,542</u> |
| Other Income Taxes: | | | | |
| General Corporation | 1,498,000,000 | 1,749,000,000 | 1,977,712,725 | 228,712,725 |
| Financial Corporation | 398,000,000 | 362,000,000 | 469,126,133 | 107,126,133 |
| Unincorporated Business Income | 745,000,000 | 812,000,000 | 859,805,189 | 47,805,189 |
| Personal Income (Non-Resident City Employees) | 57,300,000 | 62,300,000 | 63,641,539 | 1,341,539 |
| Utility | 231,000,000 | 287,000,000 | 314,938,815 | 27,938,815 |
| Tax Audit Revenue | <u>412,235,000</u> | <u>399,235,000</u> | <u>—</u> | <u>(399,235,000)</u> |
| Total Other Income Taxes | <u>3,341,535,000</u> | <u>3,671,535,000</u> | <u>3,685,224,401</u> | <u>13,689,401</u> |
| Other Taxes: | | | | |
| Payment in Lieu of Taxes | 133,600,000 | 168,548,000 | 170,575,193 | 2,027,193 |
| Hotel Room Occupancy | 240,000,000 | 239,000,000 | 243,326,191 | 4,326,191 |
| Commercial Rent | 351,000,000 | 367,000,000 | 399,591,120 | 32,591,120 |
| Horse Race Admissions | 100,000 | 100,000 | 33,266 | (66,734) |
| Conveyance of Real Property | 461,000,000 | 470,000,000 | 479,707,796 | 9,707,796 |
| Beer and Liquor Excise | 21,500,000 | 21,500,000 | 21,477,574 | (22,426) |
| Taxi Medallion Transfer | 3,600,000 | 3,600,000 | 3,123,742 | (476,258) |
| Surcharge on Liquor Licenses | 3,000,000 | 3,000,000 | 3,702,130 | 702,130 |
| Coin Operated Amusement Devices | — | — | 5,155 | 5,155 |
| Refunds of Other Taxes | <u>(32,000,000)</u> | <u>(27,000,000)</u> | <u>(24,561,141)</u> | <u>2,438,859</u> |
| Total Other Taxes | <u>1,181,800,000</u> | <u>1,245,748,000</u> | <u>1,296,981,026</u> | <u>51,233,026</u> |
| Penalties and Interest on Delinquent Taxes: | | | | |
| Penalties and Interest on Real Estate Taxes | 11,000,000 | 11,000,000 | 10,258,809 | (741,191) |
| Penalties and Interest on Other Taxes | 2,500,000 | — | 177,714 | 177,714 |
| Refunds — Penalties and Interest on Other Taxes | <u>(18,900,000)</u> | <u>(18,900,000)</u> | <u>(13,760,368)</u> | <u>5,139,632</u> |
| Total Penalties and Interest on Delinquent Taxes | <u>(5,400,000)</u> | <u>(7,900,000)</u> | <u>(3,323,845)</u> | <u>4,576,155</u> |

(Continued)

Revenues vs. Budget by Category

| | Budget | | Actual Revenue | Better (Worse) Than Modified Budget |
|--|-----------------------|-----------------------|-----------------------|-------------------------------------|
| | Adopted | Modified | | |
| TAXES: (cont.) | | | | |
| Total Other Taxes and Penalties and Interest on Delinquent Taxes | \$ 1,176,400,000 | \$ 1,237,848,000 | \$ 1,293,657,181 | \$ 55,809,181 |
| Total Taxes | <u>21,814,830,643</u> | <u>23,121,404,712</u> | <u>23,177,134,021</u> | <u>55,729,309</u> |
| FEDERAL GRANTS—CATEGORICAL: | | | | |
| General Government | 296,305,955 | 338,893,086 | 291,211,238 | (47,681,848) |
| Public Safety and Judicial | 91,355,156 | 183,642,354 | 185,628,605 | 1,986,251 |
| Education | 1,043,021,581 | 1,234,509,165 | 1,226,506,277 | (8,002,888) |
| Community Colleges | — | 334,296 | 334,296 | — |
| Social Services | 2,609,484,185 | 2,701,337,927 | 2,460,141,197 | (241,196,730) |
| Environmental Protection | — | 169,609 | 107,702 | (61,907) |
| Transportation Services | 10,751,758 | 41,738,684 | 31,866,218 | (9,872,466) |
| Parks, Recreation and Cultural Activities | — | 396,551 | 112,965 | (283,586) |
| Housing | 147,495,048 | 168,265,213 | 148,718,846 | (19,546,367) |
| Health | 123,813,984 | 208,188,146 | 205,137,214 | (3,050,932) |
| Total Federal Grants—Categorical | <u>4,322,227,667</u> | <u>4,877,475,031</u> | <u>4,549,764,558</u> | <u>(327,710,473)</u> |
| STATE GRANTS—CATEGORICAL: | | | | |
| General Government | 29,047,624 | 43,987,195 | 35,085,842 | (8,901,353) |
| Public Safety and Judicial | 124,465,659 | 139,527,802 | 146,155,080 | 6,627,278 |
| Education | 5,227,550,820 | 5,390,424,402 | 5,387,624,499 | (2,799,903) |
| Senior Colleges | 35,000,000 | 35,000,000 | — | (35,000,000) |
| Community Colleges | 123,189,500 | 128,001,463 | 128,001,463 | — |
| Hunter Campus Schools | 1,300,000 | 1,300,000 | 1,300,000 | — |
| Social Services | 1,532,104,447 | 1,664,236,375 | 1,602,448,472 | (61,787,903) |
| Environmental Protection | — | 152,367 | 152,368 | 1 |
| Transportation Services | 82,491,753 | 115,827,838 | 118,096,658 | 2,268,820 |
| Parks, Recreation and Cultural Activities | — | 1,287,618 | 713,067 | (574,551) |
| Housing | 818,884 | 852,334 | (323,488) | (1,175,822) |
| Health | 376,013,631 | 417,522,084 | 348,511,843 | (69,010,241) |
| Total State Grants-Categorical | <u>7,531,982,318</u> | <u>7,938,119,478</u> | <u>7,767,765,804</u> | <u>(170,353,674)</u> |
| NON-GOVERNMENTAL GRANTS: | | | | |
| General Government | 92,590,707 | 98,961,166 | 96,021,297 | (2,939,869) |
| Public Safety and Judicial | 146,433,476 | 206,089,536 | 205,464,306 | (625,230) |
| Education | 21,651,270 | 54,801,442 | 51,958,435 | (2,843,007) |
| Social Services | — | 5,646,817 | 4,142,696 | (1,504,121) |
| Environmental Protection | — | 330,527 | 346,510 | 15,983 |
| Transportation Services | — | 1,374,260 | 1,306,255 | (68,005) |
| Parks, Recreation and Cultural Activities | 66,000 | 6,734,314 | 6,248,951 | (485,363) |
| Health | 88,219,102 | 88,419,857 | 125,255,004 | 36,835,147 |
| Community Colleges | 5,000,000 | 1,009,546 | 1,009,545 | (1) |
| Total Non-Governmental Grants | <u>353,960,555</u> | <u>463,367,465</u> | <u>491,752,999</u> | <u>28,385,534</u> |
| Provision for Disallowances of Federal, State and Other Aid: | <u>(15,000,000)</u> | <u>(15,000,000)</u> | <u>(45,600,000)</u> | <u>(30,600,000)</u> |
| Total Federal, State and Other Categorical Aid (Net) | <u>12,193,170,540</u> | <u>13,263,961,974</u> | <u>12,763,683,361</u> | <u>(500,278,613)</u> |

(Continued)

Revenues vs. Budget by Category

| | Budget | | Actual Revenue | Better (Worse) Than Modified Budget |
|---|-------------------|-------------------|-------------------|-------------------------------------|
| | Adopted | Modified | | |
| UNRESTRICTED FEDERAL AND STATE AID: | | | | |
| State Revenue Sharing | \$ 327,389,668 | \$ 327,389,668 | \$ 326,889,668 | \$ (500,000) |
| Intergovernmental Aid | 236,933,400 | 265,253,400 | 307,489,968 | 42,236,568 |
| Total Unrestricted Federal and State Aid | 564,323,068 | 592,643,068 | 634,379,636 | 41,736,568 |
| CHARGES FOR SERVICES: | | | | |
| General Government Charges | 416,560,750 | 428,404,771 | 439,186,641 | 10,781,870 |
| Water and Sewer | 842,950,689 | 856,367,840 | 842,524,943 | (13,842,897) |
| Housing | — | — | 25,310,842 | 25,310,842 |
| Rental Income | 115,438,000 | 149,651,162 | 153,869,253 | 4,218,091 |
| Total Charges for Services | 1,374,949,439 | 1,434,423,773 | 1,460,891,679 | 26,467,906 |
| OTHER REVENUES: | | | | |
| LICENSES, PERMITS, PRIVILEGES AND FRANCHISES: | | | | |
| Licenses | 43,860,410 | 47,088,000 | 44,784,338 | (2,303,662) |
| Permits | 84,220,216 | 97,563,000 | 97,192,528 | (370,472) |
| Privileges and Franchises | 167,582,427 | 193,084,279 | 196,264,413 | 3,180,134 |
| Total Licenses, Permits, Privileges and Franchises | 295,663,053 | 337,735,279 | 338,241,279 | 506,000 |
| FINES AND FORFEITURES: | | | | |
| Fines | 486,643,380 | 479,591,298 | 487,182,245 | 7,590,947 |
| Forfeitures | 3,612,000 | 5,772,000 | 7,522,047 | 1,750,047 |
| Total Fines and Forfeitures | 490,255,380 | 485,363,298 | 494,704,292 | 9,340,994 |
| MISCELLANEOUS | 246,542,348 | 1,164,024,812 | 929,744,831 | (234,279,981) |
| TOBACCO SETTLEMENT | 139,142,236 | 153,142,236 | 154,339,778 | 1,197,542 |
| INTEREST INCOME | 170,910,000 | 250,305,000 | 245,352,939 | (4,952,061) |
| Total Other Revenues | 1,342,513,017 | 2,390,570,625 | 2,162,383,119 | (228,187,506) |
| Total Revenues | 37,289,786,707 | 40,803,004,152 | 40,198,471,816 | (604,532,336) |
| TRANSFER FROM DISCRETELY PRESENTED COMPONENT UNIT: | | | | |
| Off-Track Betting | 13,200,000 | 13,300,000 | 12,500,000 | (800,000) |
| Off-Track Betting Surtax | 21,200,000 | 20,900,000 | 20,900,553 | 553 |
| Total Transfer from Discretely Presented Component Unit | 34,400,000 | 34,200,000 | 33,400,553 | (799,447) |
| Total Revenues and Transfers from Discretely Presented Component Unit | \$ 37,324,186,707 | \$ 40,837,204,152 | \$ 40,231,872,369 | \$ (605,331,783) |

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|------------------|------------------|------------------|------------------|
| | Adopted | Modified | 2001 | 2000 |
| 002 MAYORALTY | | | | |
| 00001 Real Estate Taxes—Fiscal 2001— 1st Quarter | \$ 3,697,597,000 | \$ 3,653,000,000 | \$ 3,689,893,424 | \$ 3,605,805,272 |
| 00002 Real Estate Taxes—Fiscal 2001— 2nd Quarter | 541,563,000 | 485,000,000 | 486,188,258 | 524,085,047 |
| 00003 Real Estate Taxes—Fiscal 2001— 3rd Quarter | 3,348,357,000 | 3,416,000,000 | 3,420,584,671 | 3,242,077,635 |
| 00004 Real Estate Taxes—Fiscal 2001— 4th Quarter | 459,850,643 | 499,710,712 | 471,949,222 | 401,799,979 |
| 00005 Real Estate Taxes—Fiscal 2000 | — | — | 115,059,303 | 92,145,683 |
| 00006 Real Estate Taxes—Fiscal 1999 | — | — | 16,253,640 | 13,912,925 |
| 00007 Real Estate Taxes—Fiscal 1998 | — | — | 7,234,136 | 6,454,260 |
| 00008 Real Estate Taxes—Fiscal 1997 | — | — | 3,691,017 | 3,931,950 |
| 00009 Real Estate Taxes—Fiscal 1996 | — | — | 2,732,330 | 2,915,516 |
| 00010 Real Estate Taxes—prior to Fiscal 1996 | — | — | 5,171,775 | 8,349,985 |
| 00021 Real Estate Tax Refunds | (230,000,000) | (225,000,000) | (241,108,503) | (189,408,655) |
| 00025 Real Property—Criminal Justice Fund . . | — | — | 454,924 | 4,971 |
| 00026 School Tax Relief—Property Tax | 88,900,000 | 89,436,000 | 89,436,114 | 59,869,421 |
| 00033 Penalties and Interest on Real Estate Taxes Prior Year | 40,000,000 | 40,000,000 | 36,806,743 | 39,247,689 |
| 00034 Real Property Tax Liens Sale | 92,000,000 | 231,289,000 | 204,928,836 | 58,955,590 |
| 00036 Defective Lien Refunds Prior Year | (2,000,000) | (15,000,000) | (9,091,151) | 3,243,994 |
| 00048 Prior Year Real Estate Tax Accrual | — | — | (47,528,828) | (31,710,049) |
| 00049 Accrued Real Estate Tax Revenue | 115,000,000 | 143,000,000 | 29,735,661 | 47,528,828 |
| 00050 General Sales Tax | 3,364,000,000 | 3,651,121,000 | 3,661,868,495 | 3,509,240,617 |
| 00070 Cigarette Tax | 30,000,000 | 28,000,000 | 27,813,826 | 31,101,544 |
| 00072 Vault Tax | — | — | 524,430 | 761,942 |
| 00073 Commercial Motor Vehicle Tax | 42,700,000 | 43,700,000 | 47,795,440 | 50,965,310 |
| 00077 Mortgage Tax | 364,000,000 | 396,000,000 | 406,699,428 | 403,372,906 |
| 00078 Stock Transfer Tax | 114,000,000 | 114,000,000 | 4,254 | 114,041,029 |
| 00079 Auto Use Tax | 31,200,000 | 32,200,000 | 33,870,194 | 34,009,511 |
| 00088 School Tax Relief—PIT | 401,000,000 | 415,000,000 | 415,000,000 | 200,000,000 |
| 00090 Personal Income Tax (Net of Refunds) . . | 4,838,728,000 | 5,254,565,000 | 5,331,255,542 | 5,153,081,247 |
| 00093 General Corporation Tax (Net of Refunds) | 1,498,000,000 | 1,749,000,000 | 1,735,313,725 | 1,778,746,678 |
| 00095 Financial Corporation Tax (Net of Refunds) | 398,000,000 | 362,000,000 | 423,849,133 | 346,871,290 |
| 00099 Unincorporated Business Income Tax (Net of Refunds) | 745,000,000 | 812,000,000 | 819,851,189 | 805,053,579 |
| 00102 Personal Income Tax (Non-Resident City Employees) | 57,300,000 | 62,300,000 | 63,641,539 | 63,336,324 |
| 00103 Utility Tax | 231,000,000 | 287,000,000 | 299,684,815 | 246,966,070 |
| 00110 Payment in Lieu of Taxes | 133,600,000 | 168,548,000 | 169,153,943 | 135,161,030 |
| 00112 Occupancy of Hotel Rooms Tax | 240,000,000 | 239,000,000 | 241,996,191 | 218,499,512 |
| 00113 Commercial Rent Tax | 351,000,000 | 367,000,000 | 377,196,120 | 343,833,425 |
| 00114 Refunds of All Other Taxes | (32,000,000) | (27,000,000) | (24,561,141) | (17,941,133) |
| 00115 Horse Race Admissions Tax | 100,000 | 100,000 | 33,266 | 51,417 |
| 00120 Off-Track Betting | 13,200,000 | 13,300,000 | 12,500,000 | 9,180,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| 002 MAYORALTY (cont.) | | | | |
| 00121 Off-Track Betting Surtax | \$ 21,200,000 | \$ 20,900,000 | \$ 20,900,553 | \$ 20,497,544 |
| 00122 Conveyance of Real Property Tax | 461,000,000 | 470,000,000 | 473,290,796 | 483,246,321 |
| 00124 Beer and Liquor Excise Tax | 21,500,000 | 21,500,000 | 21,477,574 | 21,226,794 |
| 00125 Taxi Medallion Transfer Tax | 3,600,000 | 3,600,000 | 3,123,742 | 3,376,147 |
| 00126 Surcharge on Liquor Licenses | 3,000,000 | 3,000,000 | 3,436,130 | 3,091,925 |
| 00130 Penalties and Interest on Real Estate Taxes | 11,000,000 | 11,000,000 | 10,258,809 | 10,997,795 |
| 00133 Penalties and Interest on Other Taxes. . . | 2,500,000 | — | 177,714 | (38,687) |
| 00134 Refunds—Penalty and Interest on Other Taxes | (18,900,000) | (18,900,000) | (13,760,368) | (16,070,682) |
| 00135 Tax Audit Revenue | 412,235,000 | 399,235,000 | — | — |
| 00200 Licenses—General. | 1,600,000 | 1,600,000 | 2,006,495 | 1,835,440 |
| 00250 Permits—General | 65,000 | 65,000 | 56,703 | 66,292 |
| 00470 Other Services and Fees | 200,000 | 200,000 | 286,261 | 256,323 |
| 00476 Administrative Services to the Public. . . | 2,170,000 | 2,170,000 | 2,553,337 | 2,536,057 |
| 00521 Reimbursement from Water Board. | 707,916,689 | 699,189,840 | 685,223,006 | 650,780,071 |
| 00522 Payment from Water Board | 135,034,000 | 157,178,000 | 157,301,937 | 150,475,046 |
| 00600 Fines—General | 7,084,995 | 7,963,000 | 7,989,988 | 6,165,316 |
| 00752 Airport Rentals—Port of New York Authority | 15,000,000 | 25,200,000 | 25,245,373 | 30,636,978 |
| 00846 Tobacco Settlement | 139,142,236 | 153,142,236 | 154,339,778 | 247,364,483 |
| 00859 Sundries | 494,246,852 | 893,781,852 | 643,778,911 | 152,312,560 |
| 00881 Rental Income. | — | — | — | 4,509,943 |
| 00931 Community Development City-Wide . . . | 265,464,667 | 277,205,979 | 231,199,702 | 221,749,982 |
| 01209 Housing Opportunity for People with AIDS | — | 9,897,846 | 5,732,123 | 14,267,295 |
| 02100 Unsafe Buildings | — | — | 79,267 | 51,959 |
| 02101 Sweat Equity | — | — | 127,498 | 127,872 |
| 02105 Management of City Buildings— 7A Administrator | — | — | 1,198,324 | 102,051 |
| 02106 Article 8A—Loan Program | — | — | 113,757 | 235,396 |
| 02107 Emergency Repairs | — | — | 9,232,219 | 8,551,042 |
| 02108 Participation Loans | — | — | 2,886,222 | 6,612,327 |
| 02112 Vacant Lot Clean-up | — | — | 947,506 | 590,835 |
| 02114 Tenant Interim Lease. | — | — | 245,403 | 298,844 |
| 02115 7A Leases | — | — | 10,003 | 10,003 |
| 02116 Community Management Program | — | — | 2,412 | 3,618 |
| 02117 Private Ownership Management. | — | — | 2,765,006 | 3,189,339 |
| 02119 Housing Court Fines | — | — | 1,512,640 | 1,177,622 |
| 02122 Harding Park | — | — | 3,630 | 4,554 |
| 02126 Rehabilitation Loan | — | — | 55,955 | 55,931 |
| 02128 Publication Sales | — | — | 31,578 | 26,889 |
| 02130 Single Room Occupancy—Harassment. . . | — | — | 19,301 | 18,000 |
| 02131 Special Housing Loan | — | — | 45,420 | 36,995 |
| 02132 Neighborhood Commercial Revitalization. | — | — | 101,296 | 197,448 |
| 02137 Brooklyn Small Homes | — | — | 20,215 | 20,053 |
| 02138 Federal Urban Renewal Land Sales | — | — | 1,752,081 | 1,866,646 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 002 MAYORALTY (cont.) | | | | |
| 02139 Green Thumb | \$ — | \$ — | \$ — | \$ 120 |
| 02144 Fair Housing | — | — | 89,475 | 95,126 |
| 02145 Senior Citizens Housing Assistance Program | — | — | 11,357 | 14,000 |
| 02146 Program Income Audit Adjustment | — | — | 162,034 | 116,260 |
| 02147 Industrial Project Development | — | — | 47,937 | 13,129 |
| 02150 Revolving Loan Fund | — | — | 98,052 | 584,112 |
| 02154 Participating Loan Program Special Initiatives | — | — | — | 31 |
| 02155 7A Financial Assistance Program | — | — | 400 | 550 |
| 03255 Urban Search and Rescue | — | 5,028 | — | 271,177 |
| 03919 Public Safety for Civil Defense—Federal | 412,462 | 933,017 | 933,017 | 381,338 |
| 03951 Federal Emergency Management Assistance | — | 48,480 | 47,372 | 6,407 |
| 04011 Criminal Justice Coordinating Council . . | — | 4,803 | 4,802 | 17,448 |
| 04044 CJCC Regional Planning Board | — | 54,031 | 69,901 | 48,680 |
| 04157 Community Leaders Against Drugs | — | — | — | 32,642 |
| 04176 Drug Courts | — | 486,500 | 486,500 | 787,393 |
| 04215 Center for Sex Offender Management . . | — | 28,589 | 20,949 | — |
| 04218 Cultural Awareness and Diversity Training | — | 5,366 | 5,366 | — |
| 19927 Alternatives to Incarceration | — | 3,349,509 | 3,659,792 | 3,754,913 |
| 29978 State Aid Pension Reimbursement | 721,194 | 643,102 | — | — |
| 30800 New York City Veterans Service Agency | — | 51,745 | 102,623 | 48,458 |
| 30906 Local Government Records Management Improvements Program | — | 36,549 | 30,706 | 31,078 |
| 31602 Court Interest Reimbursement | — | 2,947,000 | — | 18,125,316 |
| 31907 Management Welfare Fund | 651,275 | 651,275 | 737,162 | 607,096 |
| 31910 Municipal Labor Relations Deferred Compensation Fund | 910,260 | 910,260 | 733,110 | 366,109 |
| 31920 Flexible Spending Plan | 175,740 | 175,740 | 49,742 | 10,798 |
| 31924 Water Authority Grant | 163,964 | 163,964 | 163,964 | 154,194 |
| 31934 Transitional Finance Authority | 61,355 | 61,355 | 61,355 | 57,703 |
| 31936 Sister Cities Program | — | 30,382 | 29,800 | 14,315 |
| 31937 NY Community Trust Emergency Medical Services | — | 28,500 | 28,500 | — |
| 33908 Bail Fees for Alternative to Incarceration | — | — | — | 250,008 |
| 43900 Private Grant | 22,192,684 | 1,625 | 1,625 | — |
| 44002 Return of Grant Fund Administration . . . | 8,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| 44006 Debt Service Reimbursement | 13,301,452 | 26,701,933 | 24,664,958 | 5,814,052 |
| 44020 EDC Brownfield Redevelopment | — | 3,625 | 3,596 | 10,517 |
| 44021 Primary Care Development Debt Service | — | — | 3,355,487 | — |
| 54000 New York State Per Capita Allocation . . | 327,389,668 | 327,389,668 | 326,889,668 | 375,389,669 |
| 55002 Highway Maintenance Services | 1,878,150 | 1,878,150 | 1,878,150 | 1,878,150 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Adopted | Modified | 2001 | 2000 |
| 002 MAYORALTY (cont.) | | | | |
| 55006 Consolidated Local Street and Highway Improvement Program | \$ 7,026,181 | \$ 7,026,181 | \$ 3,707,560 | \$ 7,689,124 |
| 55013 Other State Actions | 23,000,000 | — | — | — |
| 55014 Federal and State Actions | 12,407,069 | 12,407,069 | 12,407,069 | 12,814,138 |
| 55016 Long-term Mentally Disabled | 157,622,000 | 157,622,000 | 157,622,000 | 146,622,000 |
| 55017 Fraud and Abuse Containment | 35,000,000 | 35,000,000 | 44,101,097 | 56,935,205 |
| 55025 Federal Cash Adjustments | — | 11,068,000 | 23,822,248 | — |
| 55026 State Cash Adjustments | — | 27,487,000 | 18,347,015 | — |
| 55027 Other Cash Adjustments | — | 12,765,000 | 15,515,116 | — |
| 57000 Reimbursement—Overhead Costs | 7,348,293 | 7,348,293 | 6,614,985 | 6,726,213 |
| 60000 Provision for Disallowances of Federal, State and Other Aid | (15,000,000) | (15,000,000) | (45,600,000) | (5,000,000) |
| 99990 Tax Program | (418,000,000) | — | — | — |
| | <u>23,842,416,829</u> | <u>26,053,512,204</u> | <u>25,390,554,748</u> | <u>23,990,670,175</u> |
| Net Change in Estimate of Prior Receivables | — | — | 24,245,613 | 33,251,012 |
| Total Mayoralty | <u>23,842,416,829</u> | <u>26,053,512,204</u> | <u>25,414,800,361</u> | <u>24,023,921,187</u> |
| 003 BOARD OF ELECTIONS | | | | |
| 00476 Administrative Services to the Public | 55,000 | 55,000 | 60,099 | 44,195 |
| 00600 Fines—General | — | — | 3,975 | — |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 60,000 | 60,000 | 56,607 | 78,859 |
| 00859 Sundries | 1,000 | 1,000 | 2,387 | 2,254 |
| Total Board of Elections | <u>116,000</u> | <u>116,000</u> | <u>123,068</u> | <u>125,308</u> |
| 004 CAMPAIGN FINANCE BOARD | | | | |
| 00470 Other Services and Fees | 2,000 | 2,000 | 7,383 | 1,496 |
| Total Campaign Finance Board | <u>2,000</u> | <u>2,000</u> | <u>7,383</u> | <u>1,496</u> |
| 010 BOROUGH PRESIDENT—MANHATTAN | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 2,000 | 2,000 | 2,899 | 2,819 |
| 06903 Project Snap-Up Seat Belt Program | — | 84,482 | 40,653 | 62,617 |
| 43973 Tourism Promotion Project | — | 18,200 | — | 14,300 |
| Total Borough President— Manhattan | <u>2,000</u> | <u>104,682</u> | <u>43,552</u> | <u>79,736</u> |
| 011 BOROUGH PRESIDENT—BRONX | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 2,000 | 2,000 | 15,433 | 198 |
| Total Borough President— Bronx | <u>2,000</u> | <u>2,000</u> | <u>15,433</u> | <u>198</u> |
| 012 BOROUGH PRESIDENT—BROOKLYN | | | | |
| 00859 Sundries | 1,000 | 1,000 | 995 | 996 |
| 04198 Domestic Violence Grant | — | 598,778 | 487,251 | 528,031 |
| 06903 Project Snap-Up Seat Belt Program | — | 25,687 | 25,687 | 52,844 |
| 15601 Community Access Program | — | 25,000 | 25,000 | — |
| 30264 NYS Local Waterfront Revitalization Program | — | 500,000 | 500,000 | 962,402 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 012 BOROUGH PRESIDENT—BROOKLYN (cont.) | | | | |
| 43900 Private Grant | \$ — | \$ 82,532 | \$ 82,532 | \$ 67,468 |
| Total Borough President— Brooklyn | 1,000 | 1,232,997 | 1,121,465 | 1,611,741 |
| 013 BOROUGH PRESIDENT—QUEENS | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 3,000 | 3,000 | 2,199 | 2,770 |
| 04175 Violence Against Women | — | 521,306 | 521,305 | 733,412 |
| 06903 Project Snap-Up Seat Belt Program | 44,024 | 276,044 | 211,720 | 160,173 |
| 43900 Private Grant | — | 7,461 | 7,460 | 10,750 |
| 43973 Tourism Promotion Project | 22,100 | 24,026 | 24,024 | 20,100 |
| Total Borough President— Queens | 69,124 | 831,837 | 766,708 | 927,205 |
| 014 BOROUGH PRESIDENT—STATEN ISLAND | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 2,000 | 2,000 | — | 68 |
| 43973 Tourism Promotion Project | — | 12,750 | 12,750 | — |
| | 2,000 | 14,750 | 12,750 | 68 |
| Net Change in Estimate of Prior Receivables | — | — | (62,854) | — |
| Total Borough President— Staten Island | 2,000 | 14,750 | (50,104) | 68 |
| 015 OFFICE OF THE COMPTROLLER | | | | |
| 00470 Other Services and Fees | 145,000 | 145,000 | 455,605 | 221,588 |
| 00846 Awards from Litigation and Settlements | 700,000 | 700,000 | 939,295 | 706,756 |
| 00859 Sundries | 3,439,000 | 3,439,000 | 3,727,433 | 18,802,529 |
| 30906 Local Government Records Management Improvement Program | — | 1,250 | — | 46,476 |
| 56001 Interest Income—Other | 99,000,000 | 151,225,000 | 149,069,465 | 139,592,811 |
| 56003 Interest Income—Debt Service Fund | 21,300,000 | 47,480,000 | 47,511,759 | 27,255,281 |
| | 124,584,000 | 202,990,250 | 201,703,557 | 186,625,441 |
| Net Change in Estimate of Prior Receivables | — | — | (186,518) | — |
| Total Office of the Comptroller | 124,584,000 | 202,990,250 | 201,517,039 | 186,625,441 |
| 025 LAW DEPARTMENT | | | | |
| 00476 Administrative Services to the Public | 150,000 | 35,000 | 33,654 | 89,006 |
| 00600 Fines—General | 600,000 | 1,100,000 | 1,210,976 | 940,676 |
| 00820 Sales of Other Real Property | 1,775,000 | 1,775,000 | 1,833,997 | 198,001 |
| 00846 Awards from Litigation and Settlements | 8,301,000 | 11,650,000 | 14,048,207 | 12,274,086 |
| 00859 Sundries | 14,657,000 | 14,657,000 | 15,297,556 | 15,271,782 |
| 04172 Family Court | — | — | — | 94,863 |
| 04216 Post Detention Responsibility | — | 567,350 | 543,463 | — |
| 30906 Local Government Records Management Improvement Program | — | 27,000 | 27,000 | — |
| 31923 Law Department—NYC Housing Authority | — | 1,500,000 | 1,040,484 | 1,453,477 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 025 LAW DEPARTMENT (cont.) | | | | |
| 43900 Private Grant | \$ 437,024 | \$ 437,024 | \$ 417,024 | \$ 417,024 |
| Total Law Department | 25,920,024 | 31,748,374 | 34,452,361 | 30,738,915 |
| 030 DEPARTMENT OF CITY PLANNING | | | | |
| 00476 Administrative Services to the Public . . . | 375,000 | 570,000 | 1,308,575 | 554,031 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 425,000 | 425,000 | 535,968 | 515,339 |
| 00859 Sundries | 215,000 | 215,000 | 101,924 | 210,941 |
| 16053 Urban Mass Transportation Administration Grant | 888,500 | 3,517,874 | 2,901,087 | 2,716,735 |
| 30264 NYS Local Waterfront Revitalization Program | — | 79,662 | 79,000 | 118,000 |
| | 1,903,500 | 4,807,536 | 4,926,554 | 4,115,046 |
| Net Change in Estimate of Prior Receivables | — | — | (225,576) | — |
| Total Department of City Planning | 1,903,500 | 4,807,536 | 4,700,978 | 4,115,046 |
| 032 DEPARTMENT OF INVESTIGATION | | | | |
| 00470 Other Services and Fees | 801,000 | 956,000 | 961,222 | 945,278 |
| 00600 Fines—General | 10,000 | 25,000 | 28,500 | 26,750 |
| 00859 Sundries | 245,000 | 350,000 | 492,718 | 390,448 |
| 04213 Bulletproof Vest Program | — | 12,859 | 12,859 | — |
| 30906 Local Government Records Management Improvement Program . . | — | 46,157 | 46,157 | 33,600 |
| | 1,056,000 | 1,390,016 | 1,541,456 | 1,396,076 |
| Net Change in Estimate of Prior Receivables | — | — | (40,000) | — |
| Total Department of Investigation | 1,056,000 | 1,390,016 | 1,501,456 | 1,396,076 |
| 040 BOARD OF EDUCATION | | | | |
| 00460 Education Services and Fees | 18,000,000 | 21,500,000 | 23,055,846 | 20,011,811 |
| 00760 Rentals—Other | 14,000,000 | 18,700,000 | 21,795,222 | 17,970,423 |
| 00859 Sundries | 9,600,000 | 16,300,000 | 24,744,052 | 23,129,714 |
| 11919 Medicaid—Health and Medical Care— Federal Grants | 102,874,000 | 105,374,000 | 100,255,000 | 100,374,000 |
| 11957 Temporary Assistance for Needy Families | 1,500,000 | 2,752,622 | 2,752,622 | — |
| 13901 After School Programs | 4,064,803 | 9,599,124 | 6,715,296 | 5,671,547 |
| 13902 Federal School Lunch Federal Grants . . . | 213,391,006 | 211,136,945 | 211,136,945 | 209,321,670 |
| 13905 Vocational Education | 13,000,000 | 12,679,239 | 12,679,239 | 13,064,145 |
| 13907 School Breakfast Program | 34,511,297 | 34,092,275 | 34,092,275 | 33,990,884 |
| 13910 Elementary and Secondary Education Act (ESEA) Title VII—Bilingual Education | 14,940,000 | 20,894,036 | 20,894,036 | 25,030,920 |
| 13912 ESEA Title I—Disadvantaged Children . | 429,438,024 | 466,661,684 | 466,661,677 | 460,109,135 |
| 13914 Federal Miscellaneous Grants | 35,000,000 | 73,003,781 | 73,003,781 | 47,174,683 |
| 13915 Individual Disability Education Act | 61,135,033 | 129,675,115 | 129,675,116 | 93,093,858 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| 040 BOARD OF EDUCATION (cont.) | | | | |
| 13916 Installation Impact | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | \$ 5,474,958 |
| 13919 Summer Feeding Program | 17,000,000 | 21,596,716 | 21,596,716 | 20,378,758 |
| 13924 ESEA Title VI—Program Improvement | 11,800,000 | 11,505,420 | 11,505,420 | 12,743,964 |
| 13926 ESEA Title II—Math and Science | 9,020,830 | 9,279,221 | 9,279,221 | 10,657,170 |
| 13927 Magnet School Money | 11,800,000 | 13,047,015 | 13,047,016 | 13,779,089 |
| 13928 Federal Drug Free Schools Aid | 12,474,208 | 19,029,437 | 19,029,437 | 15,940,196 |
| 13930 ESEA Title III—Technology Grant | — | 18,288,620 | 18,288,620 | 13,300,000 |
| 13931 Early Class Size Reduction— Community Development Funds | 66,072,380 | 70,893,915 | 70,893,915 | 47,433,855 |
| 23902 Substance Abuse—Drug Free Grant | 18,352,000 | 18,352,000 | 18,352,000 | 19,413,050 |
| 26069 Temporary Assistance for Needy Families | 750,000 | 1,376,311 | 1,376,311 | — |
| 27900 School Lunch—State Grants | 8,655,589 | 9,731,829 | 9,731,829 | 8,644,872 |
| 27902 Pre-Kindergarten | 16,533,160 | 15,724,279 | 15,724,277 | 16,533,160 |
| 27903 Bilingual Education | 6,500,000 | 3,106,732 | 3,106,732 | 3,619,091 |
| 27904 Welfare Education | 3,000,000 | 2,140,309 | 2,140,309 | 2,024,805 |
| 27906 Special Legislative Grants | 11,330,000 | 33,407,522 | 33,407,522 | 26,611,796 |
| 27907 Textbooks | 70,815,038 | 77,052,514 | 77,052,514 | 62,880,089 |
| 27908 Operating Aid | 2,328,208,505 | 2,325,487,101 | 2,325,487,101 | 2,233,512,684 |
| 27910 Special Reading | 29,950,000 | 34,164,941 | 34,164,941 | 29,641,406 |
| 27915 Improving Pupil Performance | 36,200,000 | 35,482,173 | 35,482,173 | 44,222,224 |
| 27920 Building Aid | 25,139,227 | 23,551,530 | 23,551,530 | 25,139,227 |
| 27921 Transportation Aid | 241,172,366 | 245,775,235 | 245,775,235 | 214,706,536 |
| 27922 Public Excess Cost Aid | 568,777,894 | 563,093,922 | 562,875,766 | 526,472,406 |
| 27923 Private Excess Cost Aid | 61,368,384 | 59,006,539 | 59,006,539 | 56,303,221 |
| 27924 Occupational Education Aid | 71,090,458 | 69,918,391 | 69,918,392 | 75,004,386 |
| 29251 Limited English Proficiency | 52,649,740 | 51,918,321 | 51,918,321 | 52,160,941 |
| 29252 Gifted and Talented Program | 5,455,072 | 5,459,100 | 5,459,100 | 5,464,471 |
| 29253 Computer Administrative Aid | 34,997,646 | 34,876,761 | 34,876,761 | 34,691,301 |
| 29255 Pre-Kindergarten Handicapped | 205,756,012 | 201,725,310 | 201,725,310 | 195,421,200 |
| 29258 Magnet Schools | 48,175,000 | 46,498,099 | 46,498,099 | 44,405,755 |
| 29260 Employment Preparation Education | 21,300,000 | 21,860,163 | 21,860,163 | 25,526,272 |
| 29261 Computer Software Aid | 11,769,362 | 20,005,138 | 20,098,801 | 9,807,802 |
| 29262 Computer Hardware Aid | 11,584,443 | 11,584,190 | 11,584,190 | 7,530,403 |
| 29263 Comprehensive Instructional Management Services | 1,060,000 | 923,547 | 923,547 | 1,060,000 |
| 29275 Library Materials | 8,082,144 | 8,066,862 | 8,050,254 | 7,895,512 |
| 29279 Teacher Support Aid | 62,707,000 | 62,707,000 | 62,707,000 | 62,707,000 |
| 29280 Education Related Support Services Act | 34,428,848 | 34,267,437 | 34,267,437 | 32,931,343 |
| 29290 High Cost Excess Aid | 88,457,297 | 135,096,630 | 135,096,631 | 96,982,394 |
| 29292 Chapter 721 Handicapped | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 29295 Chapter Summer Handicapped | 58,615,174 | 81,301,041 | 81,301,041 | 73,155,168 |
| 29603 School Breakfast | 2,991,226 | 2,913,058 | 2,913,058 | 2,950,571 |
| 29604 Extraordinary Needs | 404,842,209 | 404,842,209 | 404,842,209 | 404,842,209 |
| 29605 Building Aid School Construction Authority | 259,501,800 | 340,454,501 | 356,260,242 | 213,223,674 |
| 29606 Building Aid—Leases | 10,654,625 | 15,830,573 | 11,682,423 | 11,335,570 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2001 | 2000 |
| 040 BOARD OF EDUCATION (cont.) | | | | |
| 29609 Growth Aid | \$ 1,010,521 | \$ — | \$ 1,010,521 | \$ 1,591,964 |
| 29610 Property Reassessments | — | — | — | 28,147,431 |
| 29612 Operating Standard Aid | 71,663,653 | 71,547,031 | 71,547,031 | 43,235,110 |
| 29613 Minor Maintenance Aid | 33,330,000 | 33,330,000 | 33,330,000 | 33,330,000 |
| 29614 Universal Pre-Kindergarten | 146,528,032 | 118,026,104 | 118,026,097 | 63,384,980 |
| 29615 Instructional Computer Technology | 6,062,214 | 8,079,961 | 9,569,218 | 6,860,820 |
| 29616 Shared Services Non-Component | 11,617,305 | 13,031,008 | 12,609,173 | 7,745,438 |
| 29617 Pre-Kindergarten Administrative Costs | 4,300,000 | 4,300,000 | 4,300,000 | 4,300,000 |
| 29619 Schools Under Registration Review | — | — | — | 2,462,592 |
| 29620 Early Grade Class Size Reduction | 88,837,812 | 88,837,812 | 88,837,812 | 47,857,248 |
| 29621 Teachers of Tomorrow | 15,000,000 | 15,000,000 | 15,000,000 | — |
| 29622 Summer School | 26,731,064 | 26,698,050 | 26,664,967 | — |
| 29970 State Aid | — | 12,273,168 | 12,273,168 | — |
| 41900 Private Grants | 15,000,000 | 16,546,079 | 16,546,079 | 14,850,000 |
| 41901 Private Grants | — | 3,200,000 | 1,033,639 | — |
| 41905 School Construction Authority | 6,333,300 | 18,733,800 | 17,768,800 | 9,505,094 |
| 41908 Dairylea Milk Settlement 2 | — | — | — | 77,125 |
| 41911 Non-Resident Tuition | 317,970 | 1,100,000 | 1,100,000 | 1,701,833 |
| 41912 CUNY/BOE Partnership | — | — | 414,696 | 479,292 |
| 41913 Universal Service Funds | — | 15,221,563 | 15,221,563 | 40,915,540 |
| | <u>6,333,823,671</u> | <u>6,736,235,009</u> | <u>6,752,171,974</u> | <u>6,123,515,786</u> |
| Net Change in Estimate of Prior Receivables | — | — | (16,487,638) | (38,200,512) |
| Total Board of Education | <u>6,333,823,671</u> | <u>6,736,235,009</u> | <u>6,735,684,336</u> | <u>6,085,315,274</u> |
| 042 CITY UNIVERSITY OF NEW YORK | | | | |
| 00461 Higher Education Services and Fees— Community Colleges | 134,409,000 | 132,976,000 | 132,907,945 | 134,349,480 |
| 00760 Other Rentals | 2,300,000 | 2,300,000 | 2,206,627 | 2,366,308 |
| 00859 Sundries | 185,000 | 185,000 | 191,786 | 246,497 |
| 04188 Community Oriented Policing Services | — | — | — | 279,053 |
| 13017 Individual Vocational Education Skills Training | — | 334,296 | 334,296 | 417,163 |
| 27909 State Aid—Community Colleges | 119,376,500 | 124,812,463 | 124,812,463 | 122,499,700 |
| 27911 Hunter Public School Aid | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| 27912 State Aid—Senior Colleges | 35,000,000 | 35,000,000 | — | — |
| 29271 Community College Child Care | 2,425,000 | 2,425,000 | 2,425,000 | — |
| 29350 Community College Rents | 624,000 | — | — | — |
| 29355 College Discovery Program | 764,000 | 764,000 | 764,000 | — |
| 43900 Private Grant | 5,000,000 | 1,009,546 | 1,009,545 | 4,566,935 |
| | <u>301,383,500</u> | <u>301,106,305</u> | <u>265,951,662</u> | <u>266,025,136</u> |
| Net Change in Estimate of Prior Receivables | — | — | (3,940,808) | 152,649 |
| Total City University of New York | <u>301,383,500</u> | <u>301,106,305</u> | <u>262,010,854</u> | <u>266,177,785</u> |
| 054 CIVILIAN COMPLAINT REVIEW BOARD | | | | |
| 00470 Other Services and Fees | — | — | 1,815 | 2,054 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|------------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 054 CIVILIAN COMPLAINT REVIEW BOARD (cont.) | | | | |
| 30906 Local Government Records Management Improvement Program | \$ — | \$ — | \$ — | \$ 19,008 |
| Total Civilian Complaint Review Board | — | — | 1,815 | 21,062 |
| 056 POLICE DEPARTMENT | | | | |
| 00200 Licenses—General | 2,735,000 | 2,735,000 | 2,449,495 | 2,614,246 |
| 00250 Permits—General | 855,000 | 500,000 | 575,000 | 513,076 |
| 00470 Other Services and Fees | 19,617,000 | 20,060,000 | 20,550,632 | 20,114,048 |
| 00472 Parking Meter Revenues | 586,000 | 725,000 | 731,590 | 773,231 |
| 00600 Fines—General | 6,000 | 6,000 | — | 5,000 |
| 00859 Sundries | 13,000,000 | 9,275,000 | 9,146,196 | 27,454,817 |
| 01224 South Jamaica High School | — | 156,020 | — | 61,305 |
| 01225 Bronx Housing—HUD | — | 1,121,964 | 173,697 | 151,229 |
| 01227 HUD—South Jamaica Housing | — | 488,890 | 225,000 | 2,640 |
| 01228 HUD—St. Nicholas Housing Project | — | 8,889 | 1,973 | 26,111 |
| 01229 HUD—Harlem Congregation in 32nd Precinct | — | 31,637 | 31,637 | 18,238 |
| 01231 HUD Operation High Rise Bronx Highbridge | — | 45,000 | 26,683 | — |
| 03200 Gang Resistance Education Training | — | 574,383 | 324,001 | 424,500 |
| 03201 Kennedy Airport Narcotics Smuggling Unit/Operation Southbound | — | — | — | 215,000 |
| 03919 Federal Grant Public Safety for Civil Defense | 230,051 | — | — | — |
| 04017 Federal Assistance for Police | 4,000,000 | 4,000,000 | 4,000,000 | 5,809,106 |
| 04028 Drug Enforcement | 702,500 | 2,493,887 | 2,500,598 | 2,392,264 |
| 04132 High Intensity Drug Trafficking Area (HIDTA)—Joint Drug Gang | — | 478,856 | 217,935 | 255,359 |
| 04133 HIDTA—Regional Narcotics Training Center | — | 201,170 | 168,792 | 145,453 |
| 04139 Weed and Seed Project | — | 447,081 | 185,093 | 250,342 |
| 04150 HIDTA—Drug Gang Trafficking System | — | 72,000 | 35,313 | 24,746 |
| 04158 Federal Crime Bill | — | 248,050 | 304,163 | 920,363 |
| 04161 Neighborhood Based Alliance | — | — | — | — |
| 04166 Community Oriented Policing Services (COPS) Universal Hiring Program | 78,500,000 | 62,040,781 | 66,540,476 | 62,900,825 |
| 04167 Local Law Enforcement Block Grant | — | 9,577,942 | 20,402,707 | 18,369,807 |
| 04170 Northern Manhattan Initiative | — | 5,873,916 | 2,282,368 | 6,572,550 |
| 04171 COPS Combat Domestic Violence | — | — | — | — |
| 04173 School Safety Initiative | — | 1,646,774 | 1,550,794 | 1,696,312 |
| 04174 NYC Law Enforcement Crime/Drug Prevention Block Grant | — | 428,721 | 387,370 | 304,999 |
| 04175 Violence Against Women | — | 244,993 | 125,093 | 98,329 |
| 04186 Drug Activity Hotline Block Grant | — | 69,930 | 4,398 | 3,910 |
| 04187 Enhance Emergency 911 Block Grant | — | — | — | 222,211 |
| 04190 COPS Advancing Community Policy | — | 337,273 | 168,350 | 134,181 |
| 04191 COPS More Program | — | 17,166,754 | 14,378,462 | 13,558,700 |
| 04192 Domestic Violence Linked Data Base | — | 466,175 | 296,750 | 921,959 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-----------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 056 POLICE DEPARTMENT (CONT.) | | | | |
| 04205 Nurturing Our Valuable Adolescent Program | \$ — | \$ 252,826 | \$ 102,540 | \$ 131,702 |
| 04206 19th Precinct Truancy and Gang Intervention Program | — | 6,349 | 4,160 | 6,151 |
| 04207 17th Precinct Youth Ambassador Host Program | — | 5,614 | 4,564 | 6,886 |
| 04211 School Based Partnership Program | — | 179,826 | 112,649 | 75,020 |
| 04219 Alcohol Breath Analyzers Program | — | 56,000 | 56,000 | — |
| 04220 DNA Evidence Collection Training Program | — | 100,000 | 65,989 | — |
| 04221 94th Precinct Narcotics Awareness Reach—Children | — | 195,000 | 185,092 | — |
| 04223 Patrol Service Area 3 Narcotics Surveillance | — | 170,000 | 152,015 | — |
| 19929 Forfeiture Law Enforcement | — | 4,221,350 | 4,207,232 | 4,175,728 |
| 19934 Soft Body Armor Vests Program | — | 322,000 | 209,743 | 305,257 |
| 19935 Enforcement of Navigation Laws | 132,000 | 132,000 | 400,000 | 400,000 |
| 19949 State Felony Program | 2,000 | 2,000 | 2,419 | 1,452 |
| 23801 Highway Emergency Local Patrol | — | 1,232,924 | 1,232,924 | 1,215,743 |
| 23802 NYSDOT Traffic Control | — | 605,980 | 431,768 | 699,068 |
| 23947 Emergency Medical Technical Training | 7,800 | 7,800 | 85,118 | 91,304 |
| 24219 Homeless Outreach Program | — | — | — | 19,373 |
| 29853 Aid to Crime Labs | 564,430 | 1,399,446 | 846,222 | 1,394,585 |
| 29854 Aid to Law Enforcement | 5,094,265 | 5,094,265 | 4,354,958 | 4,907,571 |
| 29863 Anti-Auto Theft Insurance Program | — | 324,511 | 320,546 | 182,571 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 675,000 | 374,699 | 151,495 |
| 29876 107th Precinct Equipment Program | — | — | — | 3,729 |
| 29877 Highway District Laser Speed Measurement | — | 1,664 | 1,665 | — |
| 29905 State Grants—Reimbursement of Retirees—Article 1 | 500,000 | 500,000 | 500,000 | 500,000 |
| 29978 State Aid—Pension Reimbursement | 9,045,000 | 7,726,733 | 7,700,566 | 9,032,127 |
| 30400 Stop DWI | — | 533,986 | 498,278 | 860,515 |
| 30401 Operation Safe Passage | — | — | — | 130,841 |
| 30402 Buckle Up New York Program | — | 674,743 | 591,026 | 470,257 |
| 30403 Traffic Operations Yielding Safety Program | — | 108,350 | 108,350 | — |
| 30406 Combat Aggressive Driving Program | — | 74,620 | 39,748 | — |
| 30906 Local Government Records Management Improvement Program | — | — | — | 11,288 |
| 31914 Asset Forfeiture—Private | — | 22,177,028 | 19,020,821 | 17,632,078 |
| 35904 Williamsburg Bridge Project | — | 2,952,284 | 2,720,075 | 3,424,035 |
| 35917 Queensboro Bridge Traffic Enforcement Agent (TEA) Project | — | — | — | 4,042,659 |
| 35940 Gowanus/Prospect Expressway | — | 125,704 | 61,407 | 25,826 |
| 35941 Queens Midtown Tunnel | — | 373,692 | 475,367 | 390,620 |
| 35942 TEA—Flatbush Avenue | — | — | — | 99,269 |
| 35944 TEA—West Side Highway Route 9A | — | 729,162 | 562,180 | 2,127,312 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 056 POLICE DEPARTMENT (CONT.) | | | | |
| 35947 TEA—Lenox Avenue Rehabilitation . . . | \$ — | \$ 2,642 | \$ 2,642 | \$ — |
| 35949 TEA—McGuinness Boulevard | — | — | — | 421,201 |
| 35950 TEA—Brooklyn Bridge | — | 3,920 | 3,920 | 523,674 |
| 35952 TEA—Woodhaven Bridge | — | — | — | 118,648 |
| 35953 TEA—Chatham Square | — | 3,344 | — | 733,294 |
| 35954 TEA—Long Island Expressway | — | 256,852 | 392,782 | 118,295 |
| 35955 TEA—Canal St. Water Main Replacement | — | 379,475 | 304,102 | 195,525 |
| 35956 TEA—Jamaica Avenue | — | 44,517 | 32,838 | 120,490 |
| 35957 TEA—72nd St. Station Rehabilitation . . | — | 309,227 | 368,088 | 85,233 |
| 35958 TEA—Mulry Square | — | 162,704 | 88,239 | 59,341 |
| 35959 TEA—Atlantic Ave./Clinton St. | — | 407,007 | 373,722 | 302,068 |
| 35960 TEA—Manhattan Ave. | — | 504,050 | 384,750 | 328,435 |
| 35961 TEA—Van Wyck Expressway | — | 58,777 | 235,820 | 81,223 |
| 35962 TEA—Time Square | — | — | — | 32,509 |
| 35963 TEA—Third Ave. Bridge | — | — | — | 67,380 |
| 35964 TEA—Columbus Circle | — | 5,590 | 5,589 | — |
| 35965 TEA—US Federal Courthouse in Brooklyn | — | 10,256 | 10,256 | — |
| 35966 TEA—LIE/CIP (Cross Island Parkway) . | — | 166,559 | 147,485 | — |
| 35967 TEA—Macombs Dam Bridge | — | 759,660 | 584,753 | — |
| 35968 TEA—Marcy Ave. Ramp | — | 298,597 | 165,612 | — |
| 35969 TEA—BQE Broadway to 25th Ave. . . . | — | 240,250 | 212,739 | — |
| 35970 TEA—Sackett St. Water Main | — | 66,711 | 72,687 | — |
| 35971 TEA—Chambers St. | — | 12,315 | 12,314 | — |
| 35972 TEA—Queens Blvd. Bridge | — | 1,443,729 | 1,300,427 | — |
| 35973 TEA—Avenue of Americas | — | 43,006 | 826,467 | — |
| 35974 TEA—Atlantic Ave./ 4th Ave. | — | 79,800 | 79,800 | — |
| 35975 TEA—Union Square Park | — | 26,198 | 26,197 | — |
| 41914 Safe Schools/Healthy Students | — | 117,276 | 57,697 | — |
| 43900 Private Grant | — | — | — | 4,575 |
| 43928 Housing Authority Police Grant | 72,659,038 | 95,015,181 | 94,656,644 | 92,724,577 |
| 44010 Transit Authority Evasion Overtime . . . | — | — | 3,297,546 | 4,433,492 |
| 44011 COPS Phase I | — | — | 149,045 | 162,475 |
| 44025 Transit Authority Passenger Safety Program | — | — | — | 1,360 |
| 44026 Police Fund | — | 364,812 | — | 352,292 |
| 44031 National Housing Partnership Grant . . . | — | 72,563 | 34,680 | 91,707 |
| 44036 HUD—West Harlem Group Assistance, Inc. | — | 75,000 | 3,876 | — |
| 44037 Community Affairs Recruitment | — | 75,594 | 75,594 | — |
| 44038 Ford Warranty Program | — | 300,000 | 302,393 | — |
| 44039 HUD—Tanya Towers/NY Society for the Deaf | — | 62,500 | 5,000 | — |
| | 208,236,084 | 293,851,055 | 297,426,391 | 320,427,113 |
| Net Change in Estimate of Prior Receivables | — | — | (3,104,883) | 795,477 |
| Total Police Department | 208,236,084 | 293,851,055 | 294,321,508 | 321,222,590 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 057 FIRE DEPARTMENT | | | | |
| 00320 Franchises—Other | \$ 550,000 | \$ 650,000 | \$ 655,533 | \$ 637,593 |
| 00470 Other Services and Fees | 43,634,000 | 47,234,000 | 48,355,964 | 46,731,326 |
| 00859 Sundries | — | — | 71,730 | 309,074 |
| 03919 Emergency Management Assistance | 230,356 | — | — | 7,500 |
| 04032 Gateway Park | 25,000 | 25,000 | 25,000 | 75,000 |
| 23989 Health Research Inc. | — | 5,000 | 5,000 | — |
| 29978 State Aid—Pension Reimbursement | 9,100,478 | 8,234,787 | 8,464,576 | 9,501,550 |
| 30003 Officer Induction Training School | 700,000 | 700,000 | 700,000 | 700,003 |
| 30953 Emergency Medical Services | | | | |
| Educational Program | 553,730 | 537,389 | 499,584 | 530,229 |
| 30954 Trauma Grant | 695,331 | 695,331 | 664,188 | 622,380 |
| 30955 911 Grant | 255,882 | 262,482 | 238,525 | 255,882 |
| 37929 Clinical Screening Program | 2,608,438 | 2,639,566 | 2,335,552 | 2,312,773 |
| 43900 Private Grant | 71,166,000 | 64,666,000 | 69,526,201 | 69,900,390 |
| | 129,519,215 | 125,649,555 | 131,541,853 | 131,583,700 |
| Net Change in Estimate of Prior Receivables | — | — | (392,120) | (201,170) |
| Total Fire Department | 129,519,215 | 125,649,555 | 131,149,733 | 131,382,530 |
| 068 ADMINISTRATION FOR CHILDREN'S SERVICES | | | | |
| 00859 Sundries | 16,787,500 | 16,787,500 | 16,882,277 | 18,725,099 |
| 00887 Day Care and Senior Centers | 3,419,000 | 3,419,000 | 2,615,800 | 3,078,521 |
| 11905 Personal Services Reimbursement- | | | | |
| Federal | — | 419,236 | 156,747 | 238,808 |
| 11914 Fringe Benefits—Federal | 18,474,703 | 19,261,223 | 18,095,488 | 18,766,476 |
| 11919 Medicaid—Health and Medical | | | | |
| Care—Federal Grants | 778,415 | 792,801 | 156,294 | 46,135 |
| 11954 Preventive Services Title-IVB | 9,313,000 | 9,313,000 | 9,137,912 | 9,313,355 |
| 11956 Temporary Assistance for Needy | | | | |
| Families (TANF) TITLE XX | — | 88,024,847 | 87,166,272 | 88,602,152 |
| 11957 TANF—Public Assistance—Federal | | | | |
| Families (TANF) | 8,198,652 | 10,000,000 | 13,955,058 | 10,500,926 |
| 11958 TANF—Emergency Assistance for | | | | |
| Families | 87,628,467 | 43,618,099 | 77,138,861 | 93,940,274 |
| 11959 Title IV-E—Foster Care Programs | 343,928,377 | 256,683,596 | 210,706,272 | 238,263,051 |
| 11960 Title IV-E—Protective Services | 16,516,949 | 2,847,454 | 4,069,605 | 3,144,182 |
| 11961 Title IV-E—Foster Care Administration | 62,855,317 | 87,845,356 | 71,666,124 | 81,904,440 |
| 11962 Title IV-E—Adoption Assistance | 112,723,907 | 131,186,749 | 108,296,594 | 111,643,996 |
| 11963 Title IV-E—Independent Living | 3,336,202 | 8,548,746 | 8,529,452 | 8,660,109 |
| 11964 Title IV-E—Juvenile Delinquents | | | | |
| Fostercare | 36,997,783 | 4,439,593 | — | — |
| 11965 Title IV-D—Child Support Enforcement | 28,721,516 | 732,889 | — | — |
| 11966 Child Care and Development Block | | | | |
| Grant—Federal | 150,277,910 | 156,920,620 | 214,940,652 | 150,667,479 |
| 11967 Title XX Social Services Block Grant | 78,428,632 | 74,041,832 | 74,041,832 | 79,038,143 |
| 11968 TANF—100 Percent Federal | 5,000,000 | — | — | — |
| 11975 Resettled Refugees | — | 380,571 | 266,836 | 173,199 |
| 11979 Emergency Income Maintenance | | | | |
| Administration—Federal | — | 1,000,000 | 1,491,140 | 1,018,577 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2001 | 2000 |
| 068 ADMINISTRATION FOR CHILDREN'S SERVICES (cont.) | | | | |
| 11980 Medical Assistance | | | | |
| Program—Medicaid—Federal | \$ — | \$ 2,998,121 | \$ 3,583,059 | \$ 2,947,941 |
| 11981 Child Support Administration | 1,225,000 | 31,245,729 | 38,170,929 | 32,483,695 |
| 11982 Adoption Assistance | | | | |
| Administration—Federal | 71,194 | 5,500,570 | 3,648,195 | 4,820,257 |
| 11983 Administrative Training—Federal | — | 3,000,000 | 3,102,517 | 3,358,135 |
| 11984 Title IV-E—Preventative Services | 375,000 | 5,901,186 | 8,359,295 | 5,913,954 |
| 11989 Collaborative Investment for Child Project | — | 64,260 | 49,532 | 35,440 |
| 13901 School Lunch | — | — | 584,475 | — |
| 15901 Head Start Grant | 88,165,146 | 158,375,093 | 158,715,904 | 128,011,853 |
| 23900 Medical Assistance Reimbursement | — | 40,000 | 154,917 | 39,879 |
| 25908 Special Education Services | — | 25,092,209 | 11,236,684 | 13,284,191 |
| 25911 Personal Services Reimbursement—State | — | 46,176 | 80,749 | 123,022 |
| 25913 Fringe Benefits—State | 12,354,354 | 12,354,354 | 13,520,089 | 12,630,177 |
| 26063 Foster Care Block Grant | 346,633,840 | 324,883,754 | 301,686,107 | 297,287,550 |
| 26064 Child Care and Development Block Grant—State | 8,246,867 | 754,979 | — | — |
| 26065 Protective Services | 40,630,345 | 37,281,770 | 24,439,284 | 34,416,620 |
| 26066 Adoption Assistance | | | | |
| Administration—State | 96,851,817 | 102,944,828 | 93,351,166 | 96,324,808 |
| 26069 TANF—Public Assistance-State | — | — | 7,675,353 | 5,672,113 |
| 26070 TANF—Emergency Assistance for Families | — | — | 185,849 | 531,070 |
| 26071 Safety—Net | — | 200,000 | 537,072 | 203,321 |
| 26084 Title IV-D Child Support Enforcement | 4,302,425 | — | — | — |
| 26085 Administrative Training—State | — | 917,781 | 658,048 | 1,403,610 |
| 26086 Emergency Income Maintenance Administration | — | 700,000 | 592,637 | 797,964 |
| 26087 Medical Assistance | | | | |
| Program—Medicaid—State | — | 1,000,000 | 1,206,145 | 1,110,979 |
| 26088 Child Support Administration—State | — | 6,790,623 | 9,711,414 | 6,946,372 |
| 30906 Local Government Records Management Improvement Program | — | 51,753 | 51,753 | 46,677 |
| 31931 W.K. Kellogg Foundation | — | 218,000 | 228,912 | 709,833 |
| 39904 Annie Casey Foundation | — | 5,300 | 5,300 | — |
| | <u>1,582,242,318</u> | <u>1,636,629,598</u> | <u>1,600,848,601</u> | <u>1,566,824,383</u> |
| Net Change in Estimate of Prior Receivables | — | — | (7,487,442) | (88,068,944) |
| Total Administration for Children's Services | <u>1,582,242,318</u> | <u>1,636,629,598</u> | <u>1,593,361,159</u> | <u>1,478,755,439</u> |
| 069 DEPARTMENT OF SOCIAL SERVICES | | | | |
| 00854 Prior Years Refunds Medical Assistance | 2,674,000 | 2,674,000 | 3,107,428 | 6,611,014 |
| 00859 Sundries | 18,542,000 | 18,542,000 | 20,629,770 | 12,210,084 |
| 00887 Day Care and Senior Citizen Centers | — | — | 5,838 | 230,690 |
| 00923 Emergency Shelter | — | 518,461 | 411,805 | 156,715 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| 069 DEPARTMENT OF SOCIAL SERVICES (cont.) | | | | |
| 01209 Housing Opportunity for People with AIDS | \$ 24,778,033 | \$ 35,244,508 | \$ 38,445,035 | \$ 29,304,544 |
| 03001 Nutrition Education and Training Program | — | 812,695 | 300,208 | — |
| 03002 Child and Adult Care Food Program . . . | — | 32,903 | 371,192 | 114,352 |
| 03259 FEMA—Emergency Food and Shelter . . | — | 117,415 | 352,246 | — |
| 07965 Federal Medicaid Managed Care | 1,622,823 | 1,622,823 | 1,058,690 | 1,384,822 |
| 11903 Home Energy Assistance Program | — | 29,071,050 | 32,859,930 | 32,207,889 |
| 11905 Personal Services Reimbursement—Federal | 180,574,768 | 177,359,423 | — | — |
| 11906 Administrative Expenses Reimbursement—Federal | 88,948,091 | 120,792,711 | — | — |
| 11914 Fringe Benefits—Federal | 28,274,987 | 29,395,961 | 29,180,789 | 28,929,246 |
| 11919 Medicaid—Health and Medical Care— Federal Grants | 111,410,000 | 45,969,516 | 72,205,697 | 34,895,519 |
| 11957 Temporary Assistance for Needy Families —Public Assistance—(TANF). | 600,472,578 | 611,612,942 | 517,208,627 | 601,890,454 |
| 11958 TANF—Emergency Assistance for Families. | 24,809,164 | 24,703,164 | 16,174,978 | 12,898,884 |
| 11966 Child Care and Development Block Grant—Federal | 77,975,984 | 77,975,984 | 24,978,199 | 66,272,784 |
| 11967 Title XX Social Services Block Grant . . | — | — | 337,952 | 56,433 |
| 11968 TANF—100 Percent Federal | 61,754,000 | 38,754,000 | 14,294,473 | 223,524 |
| 11969 Food Stamps Employment and Training. | 28,064,887 | 28,064,887 | 24,057,635 | 24,219,875 |
| 11971 Food Stamps—Federal. | — | — | 16,970,335 | 16,376,197 |
| 11972 Administration. | 102,000 | 102,000 | — | — |
| 11973 Welfare to Work | 19,160,457 | 31,137,443 | 26,082,415 | 10,548,720 |
| 11974 Medicaid Long Term Care—Federal . . . | 17,194,000 | 17,194,000 | — | — |
| 11975 Resettled Refugees | — | — | 1,142,199 | 352,605 |
| 11979 Emergency Income Maintenance Administration | — | — | 87,844,941 | 80,214,625 |
| 11980 Medical Assistance Program— Medicaid—Federal. | — | 74,641 | 154,018,585 | 159,814,625 |
| 11983 Administrative Training. | — | — | 5,648,099 | 6,027,070 |
| 11985 Title IV-F Jobs Administration— Federal | — | — | 61,884,080 | 33,453,327 |
| 11986 Food Stamps—Federal. | — | 258,166 | 61,585,614 | 89,504,001 |
| 11987 Special Projects. | — | 2,201,050 | 10,858,681 | 2,181,466 |
| 11988 Safety Net. | — | — | 304,654 | 362,723 |
| 16149 Workforce Investment Act (W.I.A.) Adult. | — | 33,346,178 | 19,144,394 | — |
| 16154 W.I.A. Central Administration | — | 2,408,000 | 1,637,773 | — |
| 23900 Medical Assistance Reimbursement | 18,166,000 | 131,666,000 | 140,431,249 | 8,395,129 |
| 25911 Personal Services Reimbursement—State | 134,655,482 | 130,113,763 | — | — |
| 25912 Administrative Expenses Reimbursement—State | 55,544,106 | 83,255,176 | 18,635,471 | — |
| 25913 Fringe Benefits—State | 24,180,769 | 24,180,769 | 24,180,769 | 24,776,035 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2001 | 2000 |
| 069 DEPARTMENT OF SOCIAL SERVICES (cont.) | | | | |
| 26014 Medicaid Managed Care | \$ 1,323,594 | \$ 1,323,594 | \$ 1,058,678 | \$ 1,377,202 |
| 26064 Child Care and Development Block Grant—State | 28,540,000 | 28,540,000 | 69,748,180 | 30,695,040 |
| 26065 Protective Services | 4,552,000 | 4,552,000 | 585,494 | 580,565 |
| 26069 TANF—Public Assistance—State | 302,348,476 | 279,335,658 | 214,334,803 | 313,673,384 |
| 26070 TANF—Emergency Assistance for Families | 12,711,583 | 12,658,583 | 7,374,056 | 6,847,367 |
| 26071 Safety-Net | 225,069,292 | 234,731,292 | 214,981,482 | 211,427,214 |
| 26073 Food Stamps—State | 148,000 | 148,000 | 15,381,419 | 16,376,193 |
| 26074 Food Stamp Employment and Training | 8,040,940 | 8,040,940 | 7,896,454 | 10,418,334 |
| 26075 TANF—100% State | 400,000 | 400,000 | — | — |
| 26076 Administration | 398,000 | 398,000 | — | — |
| 26078 Medicaid Long Term Care—Adults | 13,904,000 | 13,904,000 | 5,175,200 | 3,208,455 |
| 26079 Emergency Assistance for Adults | — | — | 1,965,955 | 1,789,201 |
| 26080 Disability | 2,090,000 | 2,090,000 | — | 970,609 |
| 26081 Welfare to Work | 4,827,364 | 10,815,859 | 5,881,703 | 2,180,187 |
| 26085 Administrative Training | — | — | 2,080,266 | 5,349,897 |
| 26086 Emergency Income Maintenance Administration | — | — | 85,662,703 | 56,482,423 |
| 26087 Medical Assistance Program—Medicaid—State | — | — | 39,369,760 | 52,318,731 |
| 26091 Title IV-F—Jobs Administration—State | — | — | 29,736,814 | 20,760,713 |
| 26092 Food Stamps—State | — | — | 90,651,390 | 46,347,748 |
| 26093 Division of Post Institutional Services | 2,614,000 | 2,614,000 | 127,211 | 2,755,914 |
| 26095 Special Projects | — | 40,000 | 7,077,500 | 8,619,077 |
| 26096 Federal Non-Participating Employment Program | — | — | 3,242,357 | 1,687,799 |
| 26097 Guide Dogs | — | — | 22,260 | 20,020 |
| 26098 Adult Care | — | — | 1,504,724 | 7,224,463 |
| 31921 Ryan White Title I Care Act | — | 3,888,447 | 2,798,089 | 3,638,614 |
| | <u>2,125,871,378</u> | <u>2,302,682,002</u> | <u>2,233,006,249</u> | <u>2,088,362,502</u> |
| Net Change in Estimate of Prior Receivables | — | — | (77,521,361) | (28,432,896) |
| Total Department of Social Services | <u>2,125,871,378</u> | <u>2,302,682,002</u> | <u>2,155,484,888</u> | <u>2,059,929,606</u> |
| 071 DEPARTMENT OF HOMELESS SERVICES | | | | |
| 00859 Sundries | — | — | 200,096 | 20,168 |
| 00923 Emergency Shelter | — | 6,147,616 | 6,147,616 | 6,354,371 |
| 11905 Personal Services Reimbursement—Federal | 20,052,059 | 21,691,499 | 15,586,007 | 15,038,464 |
| 11906 Administrative Expenses Reimbursement—Federal | 9,924,792 | 13,843,674 | 16,762,915 | 14,100,714 |
| 11914 Fringe Benefits—Federal | 2,332,310 | 2,483,098 | 2,483,098 | 3,892,451 |
| 11944 Homeless Families | 71,859,983 | 67,120,714 | 60,646,575 | 64,047,474 |
| 11950 Shelter Contracts—Federal | 156,144 | 294,674 | — | — |
| 25911 Personal Services Reimbursement—State | 28,231,811 | 27,111,453 | 26,729,474 | 26,225,221 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| 071 DEPARTMENT OF HOMELESS SERVICES (cont.) | | | | |
| 25912 Administrative Expenses | | | | |
| Reimbursement—State | \$ 22,649,921 | \$ 22,954,960 | \$ 26,608,751 | \$ 21,172,256 |
| 25913 Fringe Benefits—State | 5,236,489 | 5,305,029 | 5,305,029 | 6,803,769 |
| 26005 Homeless Families | 45,907,195 | 45,755,648 | 39,076,629 | 32,876,590 |
| 26009 Shelter Contracts—State | 61,883,660 | 57,760,571 | 62,006,310 | 52,528,268 |
| 30906 Local Government Records Management Improvement Program | — | — | — | 27,865 |
| | 268,234,364 | 270,468,936 | 261,552,500 | 243,087,611 |
| Net Change in Estimate of Prior Receivables | — | — | (43,985,349) | (19,672,819) |
| Total Department of Homeless Services | 268,234,364 | 270,468,936 | 217,567,151 | 223,414,792 |
| 072 DEPARTMENT OF CORRECTION | | | | |
| 00325 Privileges—Other | 390,000 | 390,000 | 367,760 | 381,465 |
| 00482 Commissary Funds | 12,615,000 | 12,615,000 | 13,525,237 | 12,520,675 |
| 00600 Fines—General | 80,000 | 80,000 | 50,899 | 56,282 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 4,000 | 4,000 | 4,196 | 5,910 |
| 00859 Sundries | 3,864,000 | 3,864,000 | 4,259,350 | 3,983,421 |
| 04197 State Criminal Aliens Assistance Program | 5,000,000 | 58,830,599 | 58,830,599 | 30,344,341 |
| 04213 Bulletproof Vest Program | — | — | — | 64,293 |
| 13015 Comprehensive HIV Outreach Services | — | — | — | 26,164 |
| 13016 Supplemental Security Income Bounty Payments | 412,000 | 582,000 | 623,800 | 532,800 |
| 13918 School Lunch—Prisons | 900,000 | 900,000 | 626,246 | 666,118 |
| 13920 School Breakfast Programs—Prisons | 670,000 | 670,000 | 444,274 | 471,137 |
| 19913 Reimbursement for State Ready Inmates | 7,400,000 | 2,400,000 | 2,131,970 | 3,346,178 |
| 19915 Correction Law Section 95—Inmates | 7,300,030 | 7,300,030 | 4,293,640 | 25,684,694 |
| 19916 Adult Services Aid | — | 307,000 | 306,952 | 515,950 |
| 19967 State Aid—Transportation of Prisoners | 700,000 | 700,000 | 657,286 | 684,804 |
| 19973 Temporary Housing State Prison | 20,641,760 | 17,641,760 | 16,121,406 | 16,438,796 |
| 24302 Substance Abuse Services Drug Free Grant | — | 240,692 | 230,805 | 222,919 |
| 27930 School Breakfast & Lunch Program | 60,000 | 60,000 | 57,660 | 62,153 |
| 29875 Reduced Adolescent Problems Grant | — | 192,237 | 203,825 | 194,551 |
| 31690 High Impact Incarceration Program | — | 700,000 | 700,000 | 700,000 |
| 31922 Ryan White—Medical and Health Research Association Grant | — | 536,011 | 560,235 | 508,572 |
| 44003 Consortium Enhancement Project | — | 44,598 | 63,337 | 14,064 |
| 44034 Ford Foundation Team Grant | — | 20,000 | 20,000 | — |
| | 60,036,790 | 108,077,927 | 104,079,477 | 97,425,287 |
| Net Change in Estimate of Prior Receivables | — | — | 5,442,686 | 43,713 |
| Total Department of Correction | 60,036,790 | 108,077,927 | 109,522,163 | 97,469,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|---------------|---------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 094 DEPARTMENT OF EMPLOYMENT | | | | |
| 11968 Temporary Assistance for Needy Families—Public Assistance—(TANF) Federal | \$ 22,004,430 | \$ 22,688,303 | \$ 22,006,822 | \$ — |
| 15982 Job Training Partnership Act (JTPA) Youth Program | 12,272,542 | 1,277,721 | 2,686,538 | 5,835,736 |
| 15990 JTPA IIA and IIC Training Achievement Program. | 8,277,232 | 36,116 | 36,118 | — |
| 15991 JTPA IIA, IIB and IIC Administration Cost Pool | 5,211,515 | 11,830,365 | 2,524,711 | 5,933,142 |
| 15992 JTPA IIB Summer Youth Employment | 35,758,466 | 1,540,766 | 35,526 | 49,039,191 |
| 15993 JTPA IIA 5% Older Worker Program | 1,397,997 | 291,967 | 250,855 | 790,292 |
| 15994 JTPA IIA and IIC 8% Education | 3,192,147 | 1,331,577 | 1,325,383 | 572,419 |
| 15995 JTPA 6% Incentive Money | 500,000 | 50,000 | — | 190,800 |
| 15996 JTPA Title III EDWAA. | 27,082,217 | 747,763 | 2,396,835 | 29,276,637 |
| 15997 JTPA IIA and IIC Adult Program | 24,198,498 | 269,561 | 269,559 | 15,857,342 |
| 16000 JTPA Title III Employees Dislocated Workers Adjustment Act | 5,500,000 | 31,320 | — | 2,662,828 |
| 16002 JTPA—Title II 5% Technical Assistance | — | — | — | 1,000 |
| 16003 JTPA Title IV—Youth Opportunity | — | — | — | 1,757,613 |
| 16149 Workforce Investment Act (W.I.A.) Adult. | — | 6,205,985 | 1,613,349 | — |
| 16150 W.I.A. Out of School Youth | — | 12,963,453 | 6,753,961 | — |
| 16151 W.I.A. In School Youth. | — | 25,477,305 | 11,817,853 | — |
| 16152 W.I.A. Dislocated Workers | — | 29,624,565 | 16,739,993 | — |
| 16153 W.I.A. Special Populations | — | 800,000 | — | — |
| 16154 W.I.A. Central Administration. | — | 3,022,853 | 5,606,207 | — |
| Program | — | 2,518,595 | 2,518,595 | — |
| 16301 Refugee Assistance Program | 1,574,524 | 2,908,100 | 3,238,949 | 4,548,836 |
| 29310 School to Career Program | — | 32,464 | 23,856 | 11,233 |
| 43921 Summer Youth Employment Program—Housing Authority | — | 1,470,110 | 1,057,009 | 1,109,420 |
| 44027 Food Industry Employment Opportunity | — | 59,915 | 51,119 | 71,200 |
| | 146,969,568 | 125,178,804 | 80,953,238 | 117,657,689 |
| Net Change in Estimate of Prior Receivables | — | — | (7,663,065) | (2,180,896) |
| Total Department of Employment | 146,969,568 | 125,178,804 | 73,290,173 | 115,476,793 |
| 099 DEBT SERVICE | | | | |
| 56005 Interest on Restricted Capital | — | — | — | 16,790,603 |
| Total Debt Service | — | — | — | 16,790,603 |
| 103 CITY CLERK | | | | |
| 00201 Marriage Licenses | 1,625,000 | 2,000,000 | 2,253,310 | 1,747,348 |
| 00476 Administrative Services to the Public. | 1,325,000 | 1,385,000 | 1,851,297 | 1,397,600 |
| 30906 Local Government Records Management Improvement Program | — | 75,000 | 74,652 | 49,989 |
| Total City Clerk | 2,950,000 | 3,460,000 | 4,179,259 | 3,194,937 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------------|-------------------|-------------------|-------------------|
| | Adopted | Modified | 2001 | 2000 |
| 125 DEPARTMENT FOR THE AGING | | | | |
| 00859 Sundries | \$ 1,000,000 | \$ 1,600,000 | \$ 1,531,312 | \$ 1,963,559 |
| 11903 Home Energy Assistance Program | 100,000 | 650,000 | 599,838 | 535,401 |
| 11908 Title III—Older Americans Act Nutrition Program | 16,211,906 | 26,196,298 | 22,493,932 | 14,313,494 |
| 11909 Title III—Older Americans Act Area Services | 9,522,357 | 12,008,726 | 9,866,727 | 11,970,999 |
| 11910 Foster Grandparents Grant | 895,676 | 977,114 | 976,685 | 956,535 |
| 11921 Title V—National Council on Aging Employment Grant | 2,265,900 | 2,058,500 | 2,066,171 | 2,148,519 |
| 11922 Title V—Senior Community Service Employment Grant. | 2,742,905 | 2,740,297 | 2,688,476 | 2,581,680 |
| 11930 Title VII—Commodity Food Programs. | 7,359,406 | 7,359,406 | 7,728,904 | 7,389,417 |
| 12508 Health Insurance Information and Assistance. | — | 51,109 | 72,132 | 42,172 |
| 12509 Title III—Health Promotion and Disease | 362,425 | 479,385 | 433,441 | 600,336 |
| 12510 Title VII—Elder Abuse Prevention | — | 111,865 | 171,080 | 149,109 |
| 12513 Weatherization Referral and Packaging | 570,812 | 919,022 | 937,487 | 774,542 |
| 12516 Operation Restore Trust. | — | 108,123 | 116,428 | 52,708 |
| 15600 Older Refugee Project | — | 569,000 | 496,776 | 887,994 |
| 19992 Crime Victims Program. | — | 404,103 | 417,366 | 342,367 |
| 25922 Foster Grandparents State Grants | 28,567 | 31,531 | 31,531 | 31,446 |
| 25925 Community Services for the Aging | 5,185,600 | 6,021,601 | 5,289,772 | 4,837,871 |
| 25926 Supplemental Nutrition Assistance Program | 5,240,018 | 6,825,358 | 6,420,395 | 5,977,818 |
| 25927 Expanded In-house Services for the Elderly. | 9,154,932 | 9,397,176 | 9,044,379 | 8,835,223 |
| 25933 Congregate Services Initiative | — | 475,483 | 416,827 | 406,644 |
| 25934 Elderly Abuse Education | — | 50,000 | 5,000 | — |
| 25935 Long Term Care Ombudsman | — | 245,137 | 225,085 | 101,597 |
| 26060 Integration Services for Elderly Blind Persons | 53,000 | — | — | — |
| 30906 Local Government Records Management Improvement Program | — | — | — | 2,500 |
| 43937 Foster Grandparents Institutions. | — | — | 5,000 | — |
| 44032 Volunteer Support Project | — | 5,045 | 5,045 | 5,453 |
| | <u>60,693,504</u> | <u>79,284,279</u> | <u>72,039,789</u> | <u>64,907,384</u> |
| Net Change in Estimate of Prior Receivables | — | — | (38,277) | (165,766) |
| Total Department for the Aging | <u>60,693,504</u> | <u>79,284,279</u> | <u>72,001,512</u> | <u>64,741,618</u> |
| 126 DEPARTMENT OF CULTURAL AFFAIRS | | | | |
| 01230 Jobs Skills Training and Internship Program. | — | 87,000 | — | — |
| 23911 Environmental Conservation | — | 101,798 | 101,799 | — |
| 43900 Private Grants | 66,000 | — | — | — |
| | <u>66,000</u> | <u>188,798</u> | <u>101,799</u> | <u>—</u> |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|------------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 126 DEPARTMENT OF CULTURAL AFFAIRS (cont.) | | | | |
| Net Change in Estimate of Prior | | | | |
| Receivables | \$ — | \$ — | \$ (168,228) | \$ — |
| Total Department of | | | | |
| Cultural Affairs | 66,000 | 188,798 | (66,429) | — |
| 127 FINANCIAL INFORMATION SERVICES AGENCY | | | | |
| 00859 Sundries | 510,000 | 510,000 | 483,662 | 286,556 |
| Total Financial Information | | | | |
| Services Agency | 510,000 | 510,000 | 483,662 | 286,556 |
| 130 DEPARTMENT OF JUVENILE JUSTICE | | | | |
| 04216 Post Detention Responsibility | — | 3,950,640 | 2,382,834 | — |
| 11957 Temporary Assistance for Needy | | | | |
| Families—Federal | 109,413 | 109,413 | 62,629 | 87,716 |
| 13901 School Lunch | 54,564 | 54,564 | — | 3,175 |
| 13918 School Lunch-Prisons | 302,518 | 402,518 | 336,802 | 510,852 |
| 13920 School Breakfast Programs—Prisons | 218,754 | 231,254 | 197,067 | 273,308 |
| 26069 Temporary Assistance for Needy | | | | |
| Families—State | 54,706 | 54,706 | 31,314 | — |
| 27930 School Breakfast and Lunch Program | 18,088 | 30,588 | 28,359 | — |
| 30850 Non-Secure Detention Services | 8,274,663 | 8,810,457 | 6,168,032 | 4,938,037 |
| 30851 Secure Detention Services | 16,059,966 | 17,307,998 | 23,739,236 | 17,408,949 |
| 30906 Local Government Record Management | | | | |
| Improvement Program | — | 55,000 | 54,942 | — |
| 37920 Public Housing Drug Administration | — | 509,573 | — | 162,160 |
| | 25,092,672 | 31,516,711 | 33,001,215 | 23,384,197 |
| Net Change in Estimate of Prior | | | | |
| Receivables | — | — | 6,635,933 | 531,590 |
| Total Department of | | | | |
| Juvenile Justice | 25,092,672 | 31,516,711 | 39,637,148 | 23,915,787 |
| 131 OFFICE OF PAYROLL ADMINISTRATION | | | | |
| 00470 Other Services and Fees | 449,000 | 455,000 | 443,945 | 272,498 |
| 00476 Administrative Services to the Public | 472,000 | 491,000 | 512,157 | 484,474 |
| 00859 Sundries | 167,000 | 544,000 | 413,022 | 169,337 |
| 43900 Private Grants | — | 146,404 | — | — |
| | 1,088,000 | 1,636,404 | 1,369,124 | 926,309 |
| Net Change in Estimate of Prior | | | | |
| Receivables | — | — | 355,429 | — |
| Total Office of Payroll | | | | |
| Administration | 1,088,000 | 1,636,404 | 1,724,553 | 926,309 |
| 136 LANDMARKS PRESERVATION COMMISSION | | | | |
| 00859 Sundries | 9,000 | 9,000 | 4,222 | 7,987 |
| 30474 Photo Document—Public Education | — | 2,417 | 2,418 | — |
| Total Landmarks Preservation | | | | |
| Commission | 9,000 | 11,417 | 6,640 | 7,987 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| 156 NEW YORK CITY TAXI AND LIMOUSINE COMMISSION | | | | |
| 00200 Licenses—General | \$ 27,993,000 | \$ 30,493,000 | \$ 27,062,636 | \$ 37,849,651 |
| 00470 Other Services and Fees | 2,555,100 | 2,555,100 | 3,026,646 | 2,939,978 |
| 00600 Fines—General | 7,441,000 | 9,060,000 | 8,687,592 | 7,281,790 |
| 30906 Local Government Records Management Improvement Program | — | 1,250 | 1,250 | 28,142 |
| Total New York City Taxi and Limousine Commission | 37,989,100 | 42,109,350 | 38,778,124 | 48,099,561 |
| 226 COMMISSION ON HUMAN RIGHTS | | | | |
| 15924 Equal Employment Opportunity Commission Grant | — | 152,750 | 122,000 | 95,500 |
| 37918 MHRA Ryan White HIV Prison Project | — | 276,931 | 281,256 | 261,064 |
| Net Change in Estimate of Prior Receivables | — | 429,681 | 403,256 | 356,564 |
| Total Commission on Human Rights | — | 429,681 | (45,916) | (184,909) |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT | | | | |
| 00859 Sundries | — | — | 555 | — |
| 00923 Emergency Shelter | — | 64,000 | — | 30,000 |
| 11903 Home Energy Assistance Program | 868,372 | 358,114 | 638,361 | 625,460 |
| 11957 Temporary Assistance for Needy Families | — | 2,000,000 | — | — |
| 14700 Adult Literacy Program | 516,892 | 615,892 | 657,992 | 428,409 |
| 14702 Education for Gainful Employment | — | — | — | — |
| 15905 Community Services Block Grants | 18,732,597 | 31,433,992 | 25,345,621 | 23,656,322 |
| 26019 Integrated County Education Planning | — | 200,000 | 36,843 | 5,164 |
| 26069 Temporary Assistance for Needy Families | — | 1,000,000 | — | — |
| 29311 Adult Literacy Practitioners Education | — | — | — | 18,362 |
| 29903 State Aid for Youth Services | 11,147,852 | 11,691,127 | 11,304,048 | 11,147,852 |
| 29976 Runaway and Homeless Youth | 717,304 | 705,069 | 705,692 | 494,870 |
| 30855 Housing for Runaways | 1,121,937 | 1,179,172 | 809,969 | 1,089,125 |
| 30906 Local Governments Records Management Improvement Program | — | — | — | 24,999 |
| 44030 Family Development Association | — | 1,513 | 500 | — |
| Net Change in Estimate of Prior Receivables | 33,104,954 | 49,248,879 | 39,499,581 | 37,520,563 |
| Total Department of Youth and Community Development | 33,104,954 | 49,248,879 | (3,788,812) | (1,542,887) |
| 312 CONFLICTS OF INTEREST BOARD | | | | |
| 00470 Other Services and Fees | 20,000 | 20,000 | 146,650 | 36,539 |
| Total Conflicts of Interest Board | 20,000 | 20,000 | 146,650 | 36,539 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|------------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 313 OFFICE OF COLLECTIVE BARGAINING | | | | |
| 31902 Municipal Labor Committee— | | | | |
| Reimbursement | \$ 117,080 | \$ 117,080 | \$ 126,251 | \$ 118,690 |
| Total Office of Collective Bargaining | 117,080 | 117,080 | 126,251 | 118,690 |
| 341 MANHATTAN COMMUNITY BOARD #1 | | | | |
| 43900 Private Grant. | — | 37,380 | 9,464 | — |
| Total Manhattan Community Board #1 | — | 37,380 | 9,464 | — |
| 347 MANHATTAN COMMUNITY BOARD #7 | | | | |
| 05974 Miller Highway—Federal | — | 4,725 | — | — |
| Net Change in Estimate of Prior Receivables | — | — | 25,000 | — |
| Total Manhattan Community Board # 7 | — | 4,725 | 25,000 | — |
| 431 QUEENS COMMUNITY BOARD #1 | | | | |
| 43900 Private Grants | — | 10,000 | 3,971 | — |
| Total Queens Community Board #1 | — | 10,000 | 3,971 | — |
| 436 QUEENS COMMUNITY BOARD #6 | | | | |
| 30958 Hevesi Initiative | — | 1,000 | 986 | — |
| Total Queens Community Board #6 | — | 1,000 | 986 | — |
| 437 QUEENS COMMUNITY BOARD #7 | | | | |
| 30958 Hevesi Initiative | — | 1,000 | 1,000 | — |
| Total Queens Community Board # 7 | — | 1,000 | 1,000 | — |
| 438 QUEENS COMMUNITY BOARD #8 | | | | |
| 30958 Hevesi Initiative | — | 1,000 | 1,000 | — |
| Total Queens Community Board # 8 | — | 1,000 | 1,000 | — |
| 439 QUEENS COMMUNITY BOARD #9 | | | | |
| 30958 Hevesi Initiative | — | 996 | 993 | — |
| Total Queens Community Board # 9 | — | 996 | 993 | — |
| 441 QUEENS COMMUNITY BOARD #11 | | | | |
| 30958 Hevesi Initiative | — | 919 | 919 | — |
| Total Queens Community Board # 11 | — | 919 | 919 | — |
| 474 BROOKLYN COMMUNITY BOARD #4 | | | | |
| 43900 Private Grant. | — | — | 2,250 | — |
| Total Brooklyn Community Board #4 | — | — | 2,250 | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|------------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 483 BROOKLYN COMMUNITY BOARD #13 | | | | |
| 43900 Private Grant | \$ — | \$ — | \$ — | \$ 15,165 |
| Net Change in Estimate of Prior Receivables | — | — | 2,000 | — |
| Total Brooklyn Community Board #13 | — | — | 2,000 | 15,165 |
| 781 DEPARTMENT OF PROBATION | | | | |
| 00470 Other Services and Fees | 2,000 | 2,000 | 3,455 | 810 |
| 00476 Administrative Services to the Public . . . | 125,000 | 225,000 | 264,033 | 236,677 |
| 04175 Violence Against Women | — | 78,375 | 41,057 | 198,461 |
| 04189 Persons in Need of Supervision | — | — | — | 18,810 |
| 04195 Kings County Gender Specific Probation Pilot | — | 55,750 | 25,848 | 16,738 |
| 04208 Data Center Project | — | 555,796 | 401,265 | 111,024 |
| 04209 Juvenile Justice/Probation Intake Project | — | 465,829 | 374,036 | 72,328 |
| 04225 School Team Officer Probation Project . . | — | 270,000 | 125,836 | — |
| 19942 State Aid to Department of Probation . . . | 18,089,272 | 20,611,466 | 20,241,864 | 20,555,438 |
| 19980 Intensive Supervision Program | 2,891,500 | 2,891,500 | 2,891,500 | 3,401,700 |
| 21604 Juvenile Intensive Supervision | — | 490,000 | 490,000 | 503,171 |
| 21606 Kings County Juvenile Offenders Program | 258,768 | 258,768 | 258,768 | 267,608 |
| 24303 Drug Free Treatment Program | — | 2,474,796 | 2,474,796 | 2,414,435 |
| 30857 New Hope Project | — | 271,000 | 258,945 | 268,622 |
| 30858 New York City Post Residential Supervision Project | — | 815,802 | 526,852 | 645,881 |
| 30906 Local Government Records Management Improvement Program | — | 71,650 | 71,650 | — |
| | 21,366,540 | 29,537,732 | 28,449,905 | 28,711,703 |
| Net Change in Estimate of Prior Receivables | — | — | (10,959) | (335,075) |
| Total Department of Probation | 21,366,540 | 29,537,732 | 28,438,946 | 28,376,628 |
| 801 DEPARTMENT OF BUSINESS SERVICES | | | | |
| 00250 Permits—General | 540,000 | 440,000 | 472,531 | 286,717 |
| 00325 Privileges—Other | 2,328,000 | 990,000 | 1,006,690 | 493,900 |
| 00470 Other Services and Fees | — | — | 56,691 | 76,625 |
| 00476 Administrative Services to the Public . . . | 31,000 | 31,000 | 42,311 | 74,750 |
| 00753 Rentals—Dock, Ship, Wharfage | 5,000,000 | 5,000,000 | 5,000,000 | 2,499,930 |
| 00754 Rentals—Market | 7,036,000 | 7,036,000 | 7,036,000 | 3,518,000 |
| 00760 Rentals—Other | 3,372,000 | 3,372,000 | 3,372,000 | 1,686,000 |
| 00859 Sundries | 8,966,000 | 66,961,000 | 67,588,933 | 7,816,351 |
| 03100 Department of Defense Grant | — | 150,146 | — | 159,991 |
| 43900 Private Grant | — | 6,250 | — | 6,250 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 801 DEPARTMENT OF BUSINESS SERVICES (cont.) | | | | |
| 43954 Business Relocation Assistance | | | | |
| Corporation Security Program | \$ — | \$ 160,000 | \$ — | \$ 121,234 |
| | 27,273,000 | 84,146,396 | 84,575,156 | 16,739,748 |
| Net Change in Estimate of Prior Receivables | — | — | (11,738) | — |
| Total Department of Business Services | 27,273,000 | 84,146,396 | 84,563,418 | 16,739,748 |
| 806 DEPARTMENT OF HOUSING | | | | |
| PRESERVATION AND DEVELOPMENT | | | | |
| 00325 Privileges—Other | 34,000 | 80,000 | 110,158 | 88,625 |
| 00470 Other Services and Fees | 5,924,500 | 8,404,500 | 10,007,551 | 12,149,541 |
| 00551 Administrative Charges | 695,000 | 695,000 | 596,466 | 464,296 |
| 00555 Interest Income—Mitchell Lama | — | — | 28,509 | 1,007,893 |
| 00556 Principal Payments—Mitchell Lama. | — | — | — | 144 |
| 00557 Article 8A Loan Program | — | — | 10,303,633 | 9,312,924 |
| 00558 Multi-Family Participation Loan Program | — | — | 13,234,555 | 9,444,185 |
| 00560 Urban Development Action Grant/Partnership—(UDAG). | — | — | 660,271 | 485,694 |
| 00561 Nehemiah New Homes | — | — | 565,000 | 668,172 |
| 00564 Other Debt Service Reimbursement | — | — | 518,874 | 420,285 |
| 00600 Fines—General | 400,000 | 400,000 | 504,213 | 392,541 |
| 00760 Rentals—Other | 21,604,000 | 22,129,000 | 21,954,216 | 24,246,205 |
| 00815 Sales of In Rem Property. | 6,850,000 | 19,885,000 | 20,212,318 | 20,525,073 |
| 00859 Sundries | 515,000 | 2,506,000 | 2,893,942 | 1,502,387 |
| 00923 Emergency Shelter | — | 798,105 | 745,489 | 690,900 |
| 01207 Home Investment Partnership. | 8,846,183 | 9,142,129 | 8,688,696 | 8,623,221 |
| 01208 Hope Implementation | — | 3,500,000 | 1,166,596 | — |
| 01214 Lead Based Paint Abatement | — | 91,811 | 85,517 | 681,700 |
| 01223 Home Zone | — | 1,456,500 | 1,456,500 | — |
| 01226 Economic Development Initiative. | — | — | — | 309,948 |
| 09389 Brownfield Pilots Cooperative Agreements | — | 7,800 | — | — |
| 11918 Emergency Relocation Welfare Tenants—Federal. | 917,260 | 917,260 | 917,260 | 917,260 |
| 25916 Emergency Relocation Welfare Tenants—State. | 818,884 | 818,884 | 818,884 | 818,884 |
| 30906 Local Government Records Management Improvement Program | — | — | — | 12,600 |
| 50000 Section 8-Rent Subsidy | 137,731,605 | 152,351,608 | 136,253,089 | 126,058,538 |
| | 184,336,432 | 223,183,597 | 231,721,737 | 218,821,016 |
| Net Change in Estimate of Prior Receivables | — | — | (1,736,673) | (518,517) |
| Total Department of Housing Preservation and Development. | 184,336,432 | 223,183,597 | 229,985,064 | 218,302,499 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|------------|-------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 810 DEPARTMENT OF BUILDINGS | | | | |
| 00200 Licenses—General | \$ 854,910 | \$ 855,000 | \$ 967,990 | \$ 859,270 |
| 00250 Permits—General | 5,266,000 | 6,666,000 | 6,475,451 | 6,715,219 |
| 00251 Construction Permits | 40,527,216 | 51,000,000 | 50,864,515 | 46,246,494 |
| 00470 Other Services and Fees | 13,825,750 | 15,615,000 | 16,326,824 | 15,398,028 |
| 00476 Administrative Services to the Public . . . | 4,690,000 | 2,930,000 | 3,102,639 | 3,852,497 |
| 00600 Fines—General | 5,000,000 | 6,880,000 | 7,264,286 | 6,608,848 |
| 30906 Local Government Records Management Improvement Program | — | 33,450 | — | 30,431 |
| Total Department of Buildings . . | 70,163,876 | 83,979,450 | 85,001,705 | 79,710,787 |
| 816 DEPARTMENT OF HEALTH | | | | |
| 00200 Licenses—General | 800,000 | 800,000 | 824,075 | 827,993 |
| 00250 Permits—General | 6,500,000 | 7,500,000 | 7,020,775 | 7,649,360 |
| 00430 Health Services and Fees | 12,412,500 | 12,240,000 | 12,966,987 | 13,104,591 |
| 00476 Administrative Services to the Public . . . | 3,000,000 | 3,000,000 | 4,520,601 | 3,059,791 |
| 00600 Fines—General | 12,907,380 | 12,007,380 | 11,180,786 | 11,551,700 |
| 00760 Rentals—Other | 68,000 | 68,000 | 26,880 | 49,082 |
| 00859 Sundries | 100,000 | 250,000 | 224,667 | — |
| 00888 Medicaid Management Information System | 88,044,102 | 88,044,102 | 105,361,506 | 75,697,606 |
| 04218 Combined DNA Index System | — | 8,710 | 8,663 | — |
| 07906 Lead Poison Control Grant | 436,808 | 2,384,614 | 2,823,695 | 2,872,722 |
| 07920 Immunization Program | 5,055,278 | 4,464,895 | 5,289,640 | 5,371,389 |
| 07921 Venereal Disease Control | 4,756,956 | 5,399,047 | 6,200,973 | 6,242,201 |
| 07923 Tuberculosis Control Program | 17,155,837 | 21,558,155 | 18,806,220 | 26,608,760 |
| 07934 Refugee Health Center for Disease Control | 324,235 | 213,773 | 207,501 | 388,553 |
| 07935 AIDS Prevention and Surveillance Projects | 12,069,627 | 17,994,313 | 14,192,032 | 15,050,432 |
| 07946 Pediatric AIDS Epidemiological Research | 623,811 | 498,773 | 744,923 | 607,450 |
| 07953 Case Management Services—Physically Handicapped Children | — | 47,662 | 165,369 | 103,343 |
| 07955 Childhood Lead Screening Prevention Program | 598,480 | 548,448 | 636,569 | 642,850 |
| 07958 AIDS HIV Surveillance | 3,383,264 | 4,254,582 | 4,559,989 | 4,180,889 |
| 07959 Ryan White HIV Emergency Relief Formula Grant | 63,308,577 | 114,384,307 | 114,616,730 | 92,745,332 |
| 07964 National Cancer Institute—Project Assist | — | 51,229 | 37,261 | 104,845 |
| 07968 Day Care Inspections | — | 2,344,420 | 2,824,991 | 2,442,891 |
| 07973 NYC Prison Health Sexually Transmitted Disease Initiative | — | 62,831 | 80,454 | 145,577 |
| 07976 Healthy Neighborhood Program | — | 164,366 | 236,906 | 273,452 |
| 07987 Laboratory Surveillance | 606,034 | 902,733 | 954,772 | 545,842 |
| 07990 Maternal Child Health Epidemiology . . . | — | 176,361 | 152,389 | 146,460 |
| 07994 Asthma Surveillance | — | 13,621 | 13,162 | 50,546 |
| 07998 Pregnancy Risk Assessment | — | 86,816 | 103,366 | 41,942 |
| 07999 Public Health—Bioterrorism | 1,159,733 | 1,146,929 | 503,449 | 56,256 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-------------|-------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| 08002 TB Epidemiologic | \$ — | \$ 40,619 | \$ 33,800 | \$ — |
| 08003 Viral Hepatitis Prevention | — | 66,542 | 4,070 | — |
| 09380 Pest Management | — | 157,470 | 90,352 | — |
| 13013 Mammography Quality Standards | — | 153,249 | 152,190 | 182,843 |
| 14704 Early Intervention Respite | — | — | 1,359,645 | 1,418,780 |
| 19914 State Autopsy Reimbursement | 93,000 | 93,000 | — | 10,791 |
| 23908 Public Health—Local Assistance | 87,830,479 | 94,606,020 | 74,618,858 | 86,645,783 |
| 23913 Mosquito Surveillance Program | 4,000 | — | — | — |
| 23925 Chief Medical Examiner—Local Assistance | 2,134,901 | 3,299,593 | 4,290,714 | 4,488,152 |
| 23926 Chief Medical Examiner—Laboratories | 3,260,057 | 3,524,057 | 379,194 | 1,199,792 |
| 23934 Physically Handicapped Children’s Program | 650,000 | 650,000 | 271,179 | 895,571 |
| 23935 Public Health Works—Laboratories | 2,824,958 | 2,824,958 | 327,264 | 325,127 |
| 23936 Tick Surveillance Program | 4,000 | 3,621,896 | 3,621,896 | — |
| 23962 Public Health Works—Tuberculosis Reimbursement | 638,651 | 638,651 | 578,779 | 640,357 |
| 23972 Tuberculosis Control and Prevention | 2,225,000 | 2,186,143 | 2,134,979 | 1,590,385 |
| 23974 NYS-NYC Sexually Transmitted Diseases | — | 119,048 | 150,000 | 150,000 |
| 23976 Early Intervention Services | 113,433,219 | 113,433,219 | 103,498,587 | 94,173,899 |
| 23977 TB Directly Observed Therapy | — | 330,100 | 287,870 | 328,432 |
| 23981 Youth Tobacco Enforcement and Prevention | 56,682 | 1,078,720 | 910,441 | 739,402 |
| 23983 Child Fatality Review Team | — | 41,242 | 4,361 | 4,278 |
| 23984 HIV Partner Notification | — | 1,773,606 | 1,731,703 | 10,599 |
| 23985 Summer Feeding Surveillance | — | 12,826 | 12,826 | — |
| 23986 Source Water Protection Program | — | 5,000 | 697 | — |
| 29866 Office of the Chief Medical Examiner Toxicology Lab | — | 460,567 | 240,498 | 249,798 |
| 29867 Office of the Chief Medical Examiner DNA Lab | — | 599,919 | 589,731 | 288,575 |
| 37906 Tetracycline Antitrust Settlement | — | — | — | 79,010 |
| 37907 Health and Hospitals Corporation— Vaccine Purchase | 175,000 | — | — | — |
| 37916 St. John’s Settlement | — | 24,324 | 19,324 | 10,000 |
| 37921 Mental Health Research Association Directly Observed Therapy | — | 266,306 | 251,927 | 309,163 |
| 37926 Children Immunization Drive | — | — | — | 16,959 |
| 37931 Talk to Us Aids Hotline | — | 1,320 | 1,100 | — |
| 37932 Sexually Transmitted Disease Continuing Education | — | 1,290 | 727 | — |
| 37933 Merck Hepatitis B Education | — | 17,000 | 16,959 | 8,000 |
| 37934 Risk Factors-Inmate Homicide | — | — | — | 5,267 |
| 37935 Turning Point Program | — | 15,422 | 10,230 | 24,578 |
| 37936 All Kids Count Program | — | — | — | 395,179 |
| 37937 Control TB | — | 5,593 | — | 14,407 |
| 37938 Co-op Actions Health Program | — | — | — | 9,700 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| 37940 Becton Dickinson Bactec Project | \$ — | \$ 44,500 | \$ 35,356 | \$ — |
| 43900 Private Grants | — | — | — | 199,621 |
| 44023 Early Intervention Insurance | — | — | 595,347 | 121,944 |
| | 446,640,569 | 530,708,267 | 511,505,935 | 465,098,247 |
| Net Change in Estimate of Prior Receivables | — | — | 10,351,625 | 3,159,648 |
| Total Department of Health | 446,640,569 | 530,708,267 | 521,857,560 | 468,257,895 |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES | | | | |
| 00859 Sundries | 3,889,000 | 3,889,000 | 4,121,623 | 5,220,437 |
| 00923 Emergency Shelter | — | — | — | 24,132 |
| 01209 Housing Opportunities for People with AIDS | — | 2,119,051 | 180,000 | 259,597 |
| 07937 Case Management—Mentally Ill Chemical Abusers | 2,082,300 | 2,032,818 | 1,989,598 | 1,990,881 |
| 07943 Alcohol, Drug Abuse, Mental Health—Federal | — | 7,769,098 | 7,769,098 | 5,722,827 |
| 07944 Federal Community Support Service Pass Through | 9,125,900 | 9,183,000 | 9,183,000 | 9,036,212 |
| 07951 McKinney Homeless Block Grant | 140,000 | 499,188 | 356,263 | 489,976 |
| 07966 New York, New York Path Transition for the Homeless | 875,744 | 939,618 | 754,935 | 668,436 |
| 07981 Children and Family Community Support | 220,000 | 585,400 | 585,400 | 201,476 |
| 07986 Expanded Children Services | 311,400 | 311,400 | — | 310,009 |
| 07989 Community Mental Health Services NY NY Initiative | — | — | — | 434,500 |
| 07996 Webster Youth Substance Abuse | — | 426,408 | 285,654 | 414,231 |
| 07997 Substance Abuse—Women on TANF | — | 312,499 | 260,542 | 275,268 |
| 08001 Home Based Crisis | — | 335,000 | — | 323,250 |
| 08004 Adult Clinical Infrastructure | — | 1,573,408 | — | — |
| 08005 Children and Family Clinical Infrastructure | — | 540,732 | — | — |
| 11919 Medicaid—Health and Medical Care—Federal Grants | 1,580,000 | 4,436,061 | 4,436,061 | 1,580,000 |
| 23948 Community Support System | 20,718,010 | 18,941,446 | 18,719,429 | 18,670,729 |
| 23949 State Aid Mental Health | 21,508,577 | 21,550,765 | 21,567,699 | 22,471,600 |
| 23950 State Aid Mental Retardation | 26,821,335 | 27,963,258 | 26,696,119 | 27,047,421 |
| 23951 State Aid Alcoholism | 22,891,310 | 17,197,075 | 15,731,766 | 17,753,869 |
| 23953 Chapter 620—Mental Retardation | 5,026,406 | 4,592,475 | 4,538,773 | 4,568,380 |
| 24201 Intensive Case Management | 4,735,774 | 4,322,638 | 4,323,537 | 4,250,455 |
| 24202 Children and Family Mobile | — | 45,840 | 43,432 | 43,199 |
| 24203 Mental Health Alternatives to Incarceration | 68,700 | 68,700 | 69,927 | 68,640 |
| 24204 Supported Housing Services | 679,548 | 723,171 | 580,474 | 522,545 |
| 24206 NYS-NYC Initiative | 13,101,815 | 13,609,753 | 12,905,810 | 13,101,385 |
| 24209 Community Mental Health Reinvestment | 44,372,383 | 66,397,065 | 47,164,583 | 42,542,212 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2001 | 2000 |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES (cont.) | | | | |
| 24210 Children and Family Support—State . . . | \$ 1,533,560 | \$ 1,518,770 | \$ 1,493,485 | \$ 1,772,786 |
| 24213 Children and Family Home Based Crisis Intervention | 305,850 | 867,690 | 641,247 | 305,850 |
| 24214 Supportive Case Management | 1,095,416 | 1,309,196 | 1,017,784 | 1,043,100 |
| 24216 Therapeutic Nursery | — | 135,290 | 135,290 | 132,800 |
| 24220 Assisted Outpatient Treatment | — | 3,981,683 | 1,357,725 | 402,796 |
| 24221 State Aid for COLA | — | 1,734,635 | 1,723,121 | 2,000,000 |
| 24222 Administrative Case Management— State | — | 339,030 | 339,030 | 297,900 |
| 24223 Special Needs Plan | — | — | — | 400,000 |
| 24224 Children and Family Expanded Services | — | — | 239,091 | — |
| 24225 Health Care Reform Act Children and Family—State | — | 629,564 | — | — |
| 24226 Medication Grant Program | — | 161,869 | — | — |
| 24305 Medically Supervised Withdrawal | — | — | — | 45,857 |
| 29302 Supported Employment Services | — | 2,133,606 | 2,116,187 | 2,077,606 |
| 30400 Stop DWI | — | — | 52,424 | — |
| | <u>181,083,028</u> | <u>223,176,200</u> | <u>191,379,107</u> | <u>186,470,362</u> |
| Net Change in Estimate of Prior Receivables | — | — | 6,553,793 | (13,558,461) |
| Total Department of Mental Health, Mental Retardation and Alcoholism Services | <u>181,083,028</u> | <u>223,176,200</u> | <u>197,932,900</u> | <u>172,911,901</u> |
| 826 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | |
| 00250 Permits—General | 8,400,000 | 8,400,000 | 8,324,983 | 8,237,627 |
| 00470 Other Services and Fees | 2,425,000 | 3,568,271 | 4,062,890 | 1,821,229 |
| 00476 Administrative Services to the Public . . . | 150,000 | 150,000 | 161,996 | 226,943 |
| 00603 Fines—ECB | 32,150,000 | 42,000,000 | 42,937,609 | 34,013,987 |
| 00760 Rentals—Other | 750,000 | 750,000 | 795,290 | 944,043 |
| 00859 Sundries | 750,000 | 3,511,460 | 3,471,310 | 4,222,258 |
| 04166 Juvenile Mentoring Program | — | 129,415 | 84,889 | 161,603 |
| 05991 Intermodal Surface Transport | — | 15,864 | — | — |
| 09376 National Estuary Long Island | — | 20,000 | 20,000 | 21,108 |
| 09384 Monitor Peregrine Falcon Nest | — | 4,330 | 2,813 | — |
| 30254 New York State Conservation Fund | — | — | — | 247,000 |
| 30266 NYC Ambient Surface Water Project . . . | — | 90,724 | 90,724 | — |
| 30906 Local Government Records Management Improvement Program | — | 61,643 | 61,644 | — |
| Total Department of Environmental Protection | <u>44,625,000</u> | <u>58,701,707</u> | <u>60,014,148</u> | <u>49,895,798</u> |
| 827 DEPARTMENT OF SANITATION | | | | |
| 00200 Licenses—General | 335,000 | 335,000 | 338,125 | 354,250 |
| 00304 Dumping Privileges | 600,000 | 750,000 | 919,261 | 1,073,721 |
| 00325 Privileges—Other | 4,330,000 | 4,030,000 | 3,945,300 | 4,056,102 |
| 00420 Sanitation Services and Fees | 10,000 | 10,000 | 3,728 | 4,325 |
| 00470 Other Services and Fees | 440,000 | 500,000 | 445,641 | 713,100 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 827 DEPARTMENT OF SANITATION (cont.) | | | | |
| 00476 Administrative Services to the Public . . . | \$ 50,000 | \$ 100,000 | \$ 101,529 | \$ 117,420 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 3,219,000 | 9,457,000 | 9,232,287 | 8,246,271 |
| 00859 Sundries | 1,750,000 | 2,000,000 | 2,210,655 | 2,293,657 |
| 43900 Private Grant | — | 330,527 | 346,510 | 360,085 |
| Total Department of Sanitation . . | 10,734,000 | 17,512,527 | 17,543,036 | 17,218,931 |
| 829 TRADE WASTE COMMISSION | | | | |
| 00200 Licenses—General | 850,000 | 850,000 | 1,040,509 | 777,697 |
| 00470 Other Services and Fees | 122,000 | 122,000 | 233,915 | 178,783 |
| 00600 Fines—General | 334,000 | 484,000 | 450,090 | 110,500 |
| Total Trade Waste Commission . . | 1,306,000 | 1,456,000 | 1,724,514 | 1,066,980 |
| 836 DEPARTMENT OF FINANCE | | | | |
| 00050 General Sales Tax | — | — | 16,866,000 | 16,369,000 |
| 00070 Cigarette Tax | — | — | 87,000 | 15,000 |
| 00072 Vault Tax | — | — | 5,000 | 9,000 |
| 00073 Commercial Motor Vehicle Tax | — | — | 60,000 | 57,000 |
| 00090 Personal Income Tax | — | — | 10,818,000 | 11,516,000 |
| 00093 General Corporation Tax | — | — | 242,399,000 | 230,031,000 |
| 00095 Financial Corporation Tax | — | — | 45,277,000 | 87,250,000 |
| 00099 Unincorporated Business Income Tax . . . | — | — | 39,954,000 | 27,715,000 |
| 00103 Utility Tax | — | — | 15,254,000 | 3,053,000 |
| 00110 Payment in Lieu of Taxes | — | — | 65,000 | 198,000 |
| 00112 Occupancy of Hotel Rooms Tax | — | — | 1,330,000 | 3,143,000 |
| 00113 Commercial Rent Tax | — | — | 22,395,000 | 32,530,000 |
| 00122 Conveyance of Real Property Tax | — | — | 6,417,000 | 3,589,000 |
| 00126 Surcharge on Liquor Licenses | — | — | 266,000 | 353,000 |
| 00129 Coin Operated Amusement Devices Tax | — | — | 5,155 | 4,683 |
| 00200 Licenses—General | 130,000 | 130,000 | 140,000 | 284,502 |
| 00410 Highways and Street Services and Fees . . | 6,500,000 | 9,000,000 | 9,308,228 | 7,018,314 |
| 00470 Other Services and Fees | 31,432,900 | 27,100,900 | 27,742,084 | 33,428,487 |
| 00476 Administrative Services to the Public . . . | 678,000 | 753,000 | 839,333 | 813,690 |
| 00600 Fines—General | 18,067,005 | 18,067,005 | 18,524,465 | 23,245,631 |
| 00602 Fines—PVB | 396,371,000 | 376,000,000 | 382,229,236 | 367,566,810 |
| 00603 Fines—ECB | 2,200,000 | 1,900,000 | 1,879,206 | 1,622,178 |
| 00650 Forfeitures—General | 3,000,000 | 3,500,000 | 4,465,537 | 3,759,914 |
| 00859 Sundries | 11,500,000 | 5,552,000 | 2,800,592 | 36,911,536 |
| 29303 Local Government Records Management Improvement Program | 500,000 | 500,000 | 500,000 | 500,000 |
| 29906 School Tax Relief | — | 1,882,372 | 1,132,372 | 2,286,674 |
| 30405 Motor Vehicle Theft & Insurance Fraud Prevention | — | 49,205 | 37,701 | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2001 | 2000 |
| 836 DEPARTMENT OF FINANCE (cont.) | | | | |
| 30906 Local Government Records Management Improvement Program | \$ — | \$ 7,950 | \$ 7,700 | \$ 172,299 |
| 56001 Interest Income—Other | 3,700,000 | 3,610,000 | 3,454,805 | 3,374,313 |
| 56002 Interest Income—MAC | 6,900,000 | 7,990,000 | 8,508,267 | 7,739,449 |
| | <u>480,978,905</u> | <u>456,042,432</u> | <u>862,767,681</u> | <u>904,556,480</u> |
| Net Change in Estimate of Prior Receivables | — | — | (86,150) | — |
| Total Department of Finance. | <u>480,978,905</u> | <u>456,042,432</u> | <u>862,681,531</u> | <u>904,556,480</u> |
| 841 DEPARTMENT OF TRANSPORTATION | | | | |
| 00250 Permits—General | 20,236,000 | 21,161,000 | 21,235,368 | 21,674,002 |
| 00320 Franchises—Other | 7,912,000 | 11,777,000 | 12,010,377 | 8,789,301 |
| 00325 Privileges—Other | 37,761,000 | 38,414,762 | 38,250,983 | 37,829,494 |
| 00410 Highway and Street Services and Fees | 1,240,000 | 950,000 | 1,018,586 | 969,786 |
| 00471 Ferry Fares and Tolls. | 1,000,000 | 1,000,000 | 868,289 | 923,577 |
| 00472 Parking Meter Revenues | 81,914,000 | 83,914,000 | 83,843,505 | 84,933,793 |
| 00476 Administrative Services to the Public. | 25,000 | 25,000 | 33,630 | 43,745 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 50,000 | 50,000 | 39,398 | 43,479 |
| 00859 Sundries | 250,000 | 250,000 | 247,774 | 94,769 |
| 05930 Queensborough Bridge. | — | 6,485,305 | 3,008,219 | 643,771 |
| 05931 Williamsburg Bridge Project | — | 885,612 | 209,877 | 459,586 |
| 05935 Purchase of Transit Buses | — | 794,053 | 260,295 | 395,089 |
| 05959 Manhattan Bridge Enforcement Agent | — | 1,074,786 | 441,854 | 843,800 |
| 05988 College Point Bus Maintenance | — | 82,682 | 97,147 | 180,512 |
| 05991 Intermodal Surface Transportation and Efficiency | 10,751,758 | 23,949,906 | 24,430,789 | 17,377,212 |
| 05992 Congestion Mitigation Air Quality | — | 5,119,883 | 950,005 | 1,164,254 |
| 05999 Arterial Corridor Accident Reduction. | — | — | — | 46,570 |
| 06001 Share The Road Safely Community Program | — | — | — | 166,385 |
| 06002 Traffic Injury Prevention | — | 455,423 | 493,384 | 379,703 |
| 06003 Computer Oriented Data Analysis | — | — | 46,464 | 124,634 |
| 06004 Whitehall Ferry Terminal. | — | 273,390 | 115,211 | 86,876 |
| 06005 Bus Fleet Management Study. | — | 80,000 | 5,952 | — |
| 06007 Child Passenger Safety Program. | — | — | 7,251 | — |
| 16053 Urban Mass Transportation Administration Grant | — | 2,537,644 | 1,796,581 | 1,263,936 |
| 16080 Federal Aid | — | — | — | 41,887 |
| 21912 Consolidated Local Street and Highway Improvement Program | 14,712,943 | 31,357,157 | 36,330,070 | 59,122,218 |
| 21949 Transportation Improvement | — | 951,442 | 404,471 | — |
| 21950 Arterial Highway Reimbursement | 4,870,810 | 4,870,810 | 4,920,856 | 4,870,810 |
| 21951 Arterial Maintenance | 955,000 | 6,396,798 | 5,850,180 | 6,527,790 |
| 21953 Private Bus Purchase-State. | — | — | 32,537 | 49,386 |
| 21954 Multi-Modal Program | — | 1,501,000 | 973,919 | 2,252,137 |
| 29911 Mass Transit Operating Assistance Grant. | 3,029,000 | 3,029,000 | 3,029,000 | 3,029,250 |
| 29912 Dedicated Tax. | 50,277,000 | 58,295,359 | 59,518,124 | 55,338,612 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2001 | 2000 |
| 841 DEPARTMENT OF TRANSPORTATION (cont.) | | | | |
| 29919 State Aid Bus Subsidy Grant | \$ 8,647,000 | \$ 8,647,000 | \$ 7,528,235 | \$ 7,458,745 |
| 30400 Stop DWI | — | 706,534 | 445,458 | 2,103,157 |
| 30906 Local Government Records Management Improvement Program | — | 72,738 | 62,337 | 35,107 |
| 43929 Guide-a-Ride Program | — | 1,374,260 | 1,306,255 | 1,114,831 |
| | <u>243,631,511</u> | <u>316,482,544</u> | <u>309,812,381</u> | <u>320,378,204</u> |
| Net Change in Estimate of Prior Receivables | — | — | (995,339) | 3,581,903 |
| Total Department of Transportation | <u>243,631,511</u> | <u>316,482,544</u> | <u>308,817,042</u> | <u>323,960,107</u> |
| 846 DEPARTMENT OF PARKS AND RECREATION | | | | |
| 00250 Permits—General | 1,831,000 | 1,831,000 | 2,167,202 | 1,728,541 |
| 00325 Privileges—Other | 32,361,427 | 35,562,517 | 35,746,537 | 33,282,606 |
| 00450 Culture-Recreation Services and Fees | 1,000 | 1,000 | 5,639 | 5,757 |
| 00470 Other Services and Fees | — | — | 28,218 | 26,791 |
| 00476 Administrative Services to the Public | — | 500,000 | 475,668 | — |
| 00753 Rentals—Dock, Ship, Wharfage | 490,000 | 490,000 | 540,125 | 629,150 |
| 00755 Rentals—Yankee Stadium | 3,848,000 | 6,216,489 | 6,255,739 | 4,831,841 |
| 00756 Rentals—Shea Stadium | 5,915,000 | 10,334,673 | 10,099,838 | 7,327,243 |
| 00859 Sundries | 90,000 | 90,000 | 65,849 | 92,986 |
| 04213 Bullet Proof Vest Program | — | — | — | 8,581 |
| 05991 Intermodal Surface Transport | — | — | 24,922 | — |
| 06905 Pelham Bay Park Bridle Path | — | 8,718 | — | 23,600 |
| 09378 Environmental Education | — | 32,352 | 32,352 | 55,522 |
| 09383 Bronx River Watershed Storm Water Infiltration | — | — | — | 21,416 |
| 09385 Yellow Trail Restoration Project | — | 17,528 | 13,908 | — |
| 09386 Environmental Education Program | — | — | 1,715 | 3,000 |
| 09387 Seton Falls Park Restoration | — | 8,211 | — | — |
| 15702 Americorps Project | — | 160,581 | 144,216 | 139,115 |
| 16080 Federal Aid | — | 82,161 | 81,210 | — |
| 23987 Longhorned Beetle Survey | — | 450,532 | 285,409 | 100,589 |
| 30210 Givens Creek Woods | — | 1,425 | 1,405 | 3,575 |
| 30257 Wetlands Restoration—Twin Island | — | 86,960 | 61,107 | 44,309 |
| 30264 New York State Local Waterfront Revitalization | — | 231,916 | 87,981 | 118,852 |
| 30265 Non-Point Source Abatement and Control | — | 29,714 | — | 69,495 |
| 30267 Northern Manhattan Hudson River Parks—Slope Stabilization | — | 132,683 | 132,683 | 33,940 |
| 30400 Stop DWI | — | — | — | 31,500 |
| 30901 Natural Heritage Trust #1 | — | 218,437 | 218,437 | 272,218 |
| 30906 Local Government Records Management Improvement Program | — | 34,153 | — | 41,346 |
| 43900 Private Grant | — | 3,961,320 | 3,559,097 | 2,894,997 |
| 43935 East River Esplanade | — | 222,906 | 230,274 | 206,953 |
| 43958 Battery Park City—Park Enforcement Patrol | — | 1,265,000 | 1,675,915 | 1,059,735 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2001 | 2000 |
| 846 DEPARTMENT OF PARKS AND RECREATION (cont.) | | | | |
| 43994 Morningside Park | \$ — | \$ 15,222 | \$ 13,319 | \$ 13,764 |
| 44007 Sale of Carey House | — | 19,866 | 14,951 | 16,974 |
| 44022 Hudson River Park Enforcement Patrol | — | 1,250,000 | 766,971 | 619,345 |
| | 44,536,427 | 63,255,364 | 62,730,687 | 53,703,741 |
| Net Change in Estimate of Prior Receivables | — | — | (204,460) | 291,807 |
| Total Department of Parks and Recreation | 44,536,427 | 63,255,364 | 62,526,227 | 53,995,548 |
| 850 DEPARTMENT OF DESIGN AND CONSTRUCTION | | | | |
| 00476 Administrative Services to the Public . . . | 150,000 | 150,000 | 95,664 | 127,491 |
| 43900 Private Grants | — | 233,136 | 200,249 | — |
| Total Department of Design and Construction | 150,000 | 383,136 | 295,913 | 127,491 |
| 856 DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES | | | | |
| 00110 Payment in Lieu of Taxes | — | — | 1,356,250 | 1,281,250 |
| 00200 Licenses—General. | 250,500 | 290,000 | 312,703 | 441,555 |
| 00470 Other Services and Fees | 699,000 | 1,023,000 | 1,299,741 | 973,010 |
| 00476 Administrative Services to the Public . . . | 5,846,000 | 6,535,000 | 7,974,138 | 7,988,472 |
| 00477 Administrative Services to the TBTA . . . | 43,000 | 43,000 | 43,200 | 54,000 |
| 00478 Administrative Services to the MTA . . . | 950,000 | 950,000 | 950,000 | 950,000 |
| 00760 Rentals—Other | 36,055,000 | 48,055,000 | 49,541,943 | 42,211,100 |
| 00817 Mortgage Payments on Land Sales | 11,815,000 | 17,815,000 | 18,028,822 | 7,761,538 |
| 00820 Sales of Other Real Property | 8,604,000 | 10,600,000 | 10,712,750 | 21,562,697 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 8,169,996 | 10,670,000 | 11,409,539 | 9,036,372 |
| 00859 Sundries | 3,288,000 | 3,336,000 | 3,666,471 | 5,689,710 |
| 07992 Program Support Center | — | 14,017 | — | — |
| 07993 Domestic Preparedness Equipment | — | 401,623 | — | — |
| 13900 College Work Study Grant. | 2,000,000 | 2,000,000 | 912,467 | 1,163,218 |
| 31601 Court Operation and Maintenance | 11,308,338 | 14,249,338 | 14,248,638 | 14,484,878 |
| 31603 State Appellate Courts | 3,530,999 | 3,530,999 | 2,995,184 | 3,430,087 |
| 31604 Tenant Work | — | 675,000 | 675,000 | — |
| 31919 College Work Study Private Fund | — | 110,843 | 110,843 | 126,095 |
| 43900 Private Grant | 46,157,773 | 57,540,895 | 54,059,262 | 46,330,402 |
| | 138,717,606 | 177,839,715 | 178,296,951 | 163,484,384 |
| Net Change in Estimate of Prior Receivables | — | — | (134,621) | (835,937) |
| Total Department of Citywide Administrative Services | 138,717,606 | 177,839,715 | 178,162,330 | 162,648,447 |
| 858 DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS | | | | |
| 00320 Franchises—Other | 79,366,000 | 98,490,000 | 100,888,909 | 91,688,820 |
| 00470 Other Services and Fees | 100,000 | 155,000 | 173,068 | 173,992 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2001 | 2000 |
| 858 DEPARTMENT OF INFORMATION | | | | |
| TECHNOLOGY AND TELECOMMUNICATIONS (cont.) | | | | |
| 00859 Sundries | \$ 850,000 | \$ 6,375,000 | \$ 7,833,113 | \$ 14,208,458 |
| 03919 Federal Grant Public Safety for Civil Defense | 30,148 | — | — | — |
| 30906 Local Government Records Management Improvement Program | — | 54,230 | — | 12,705 |
| 43900 Private Grant | 400,000 | 1,397,082 | 1,375,483 | 1,242,027 |
| | <u>80,746,148</u> | <u>106,471,312</u> | <u>110,270,573</u> | <u>107,326,002</u> |
| Net Change in Estimate of Prior Receivables | — | — | (15,523) | — |
| Total Department of Information Technology and Telecommunications | <u>80,746,148</u> | <u>106,471,312</u> | <u>110,255,050</u> | <u>107,326,002</u> |
| 860 DEPARTMENT OF RECORDS AND INFORMATION | | | | |
| SERVICES | | | | |
| 00470 Other Services and Fees | 250,000 | 250,000 | 323,408 | 327,782 |
| 03803 Microfilming Robert Moses Papers | — | 6,515 | 6,516 | 28,147 |
| 15100 Microfilming NYC Council Papers | — | 44,000 | 14,950 | 21,947 |
| 29312 NYS Library Grant | — | 23,431 | 23,431 | 16,080 |
| 30906 Local Government Records Management Improvement Fund | — | 363,534 | 275,613 | 256,689 |
| 43942 Municipal Archives Reference | — | 113,000 | 113,000 | 65,914 |
| | <u>250,000</u> | <u>800,480</u> | <u>756,918</u> | <u>716,559</u> |
| Net Change in Estimate of Prior Receivables | — | — | (10,054) | (73,164) |
| Total Department of Records and Information Services | <u>250,000</u> | <u>800,480</u> | <u>746,864</u> | <u>643,395</u> |
| 866 DEPARTMENT OF CONSUMER AFFAIRS | | | | |
| 00200 Licenses—General | 6,687,000 | 7,000,000 | 7,389,000 | 7,274,199 |
| 00320 Franchises—Other | 1,600,000 | 1,750,000 | 2,176,638 | 2,424,953 |
| 00325 Privileges—Other | 350,000 | 200,000 | 186,266 | 196,313 |
| 00470 Other Services and Fees | 1,073,000 | 1,073,000 | 1,018,324 | 1,047,901 |
| 00600 Fines—General | 3,992,000 | 3,618,913 | 4,240,424 | 3,049,463 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 50,000 | 50,000 | 43,475 | 34,159 |
| 30008 Gasoline Inspections | — | 111,462 | 91,357 | 75,153 |
| | <u>13,752,000</u> | <u>13,803,375</u> | <u>15,145,484</u> | <u>14,102,141</u> |
| Net Change in Estimate of Prior Receivables | — | — | (6,242) | — |
| Total Department of Consumer Affairs | <u>13,752,000</u> | <u>13,803,375</u> | <u>15,139,242</u> | <u>14,102,141</u> |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY | | | | |
| 00650 Forfeitures—General | 200,000 | 1,700,000 | 1,863,143 | 1,321,000 |
| 04107 Witness Protection Program | — | 328,425 | 328,425 | 258,008 |
| 04140 Drug Treatment Alternative Program . . . | — | — | — | 11,553 |
| 04169 Adjudication of Violent Offenders | — | 805,054 | 805,054 | 839,841 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-----------|------------|----------------|------------|
| | Adopted | Modified | 2001 | 2000 |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY (cont.) | | | | |
| 04175 Violence Against Women | \$ — | \$ 139,710 | \$ 127,920 | \$ 134,040 |
| 04180 Firearms Trafficking Unit | — | 201,292 | 201,292 | 157,999 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | — | — | 158,042 |
| 04194 Closed Circuit/Child Testimony | — | — | — | 18,457 |
| 04222 Internet Crimes Against Children Prosecution | — | 60,000 | 60,000 | — |
| 04224 Federal DNA Evidence Program | — | 112,500 | 112,500 | — |
| 19930 Crime Against Revenues | — | 300,000 | 300,000 | 300,000 |
| 19991 Crime Victims Compensation Board | 57,880 | 299,200 | 247,642 | 227,964 |
| 29304 Methadone Contract | — | 73,620 | 73,620 | — |
| 29856 Aid to Prosecution | 4,374,182 | 4,624,182 | 4,624,182 | 4,624,182 |
| 29868 Drug Treatment Alternative to Prison | — | 186,000 | 186,000 | 136,946 |
| 29871 Construction Industry Strike | — | 200,000 | 200,000 | 200,000 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 275,000 | 142,524 | 179,460 |
| 29874 DNA Program | — | — | — | 150,000 |
| 29918 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 51,239 | 51,239 | 82,000 |
| 31914 Asset Forfeiture—Private | — | 7,000,000 | 3,629,998 | 4,417,863 |
| Total District Attorney—New York County | 4,642,062 | 16,366,222 | 12,963,539 | 13,227,355 |
| 902 DISTRICT ATTORNEY—BRONX COUNTY | | | | |
| 00650 Forfeitures—General | 150,000 | 550,000 | 1,054,867 | 420,196 |
| 04122 Combat Program for All District Attorneys | — | — | — | 10,665 |
| 04139 Weed and Seed Project | — | 140,340 | 140,339 | 115,786 |
| 04140 Drug Treatment Alternative Program | — | 99,885 | 99,885 | 100,115 |
| 04169 Adjudication of Violent Offenders | — | 466,050 | 466,050 | 526,356 |
| 04175 Violence Against Women | — | 131,070 | 131,070 | 153,485 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | — | — | 159,761 |
| 04194 Closed Circuit/Child Testimony | — | 51,015 | 51,015 | — |
| 04199 Bronx Drug Court Part Program | — | — | — | 15,375 |
| 04201 School Drug Case Prosecution | — | 347,056 | 347,056 | 272,557 |
| 04204 Bronx Community Prosecution Project | — | 20,344 | 19,793 | 65,207 |
| 04210 National Children’s Alliance Training | — | 4,500 | 4,500 | 500 |
| 04222 Internet Crimes Against Children Prosecution | — | 13,108 | 13,107 | — |
| 19929 Forfeiture Law Enforcement | — | 71,346 | 71,346 | 188,502 |
| 19949 State Felony Program | — | 55,100 | 55,100 | 50,700 |
| 19991 Crime Victims Compensation Board | 137,000 | 216,925 | 216,925 | 228,205 |
| 29304 Inventory Planning Project | — | 20,508 | 20,508 | 51,887 |
| 29856 Aid to Prosecution | 3,326,772 | 3,326,772 | 3,326,772 | 3,326,772 |
| 29863 Anti-Auto Theft—Bronx | — | 150,000 | 150,000 | 150,000 |
| 29870 Gun Interdiction Program | — | — | — | 2,568 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 300,895 | 303,883 | 219,316 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-----------|-----------|----------------|-----------|
| | Adopted | Modified | 2001 | 2000 |
| 902 DISTRICT ATTORNEY—BRONX COUNTY (cont.) | | | | |
| 29878 Community Projects Fund Gun Trafficking | \$ — | \$ 49,589 | \$ 49,589 | \$ — |
| 29879 Community Projects Fund Anti-Auto Theft | — | 101,329 | 101,019 | — |
| 29927 Partial Reimbursement—District Attorney's Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 86,236 | 86,236 | 64,028 |
| 30856 Special Delinquency Prevention Program | — | — | — | 15,602 |
| 31914 Asset Forfeiture—Private | — | 37,193 | 37,193 | — |
| 43900 Private Grants | — | 15,753 | 15,753 | — |
| | 3,623,772 | 6,265,014 | 6,772,006 | 6,147,583 |
| Net Change in Estimate of Prior Receivables | — | — | — | 42,338 |
| Total District Attorney—Bronx County | 3,623,772 | 6,265,014 | 6,772,006 | 6,189,921 |
| 903 DISTRICT ATTORNEY—KINGS COUNTY | | | | |
| 00400 Public Safety Services and Fees | 26,000 | 10,000 | 10,350 | 7,805 |
| 00650 Forfeitures—General | 60,000 | 10,000 | 127,500 | 165,150 |
| 04141 Prosecution Task Force | — | 435,988 | 435,988 | 494,946 |
| 04169 Adjudication of Violent Offenders | — | 596,899 | 596,899 | 718,633 |
| 04175 Violence Against Women | — | 57,375 | 57,375 | 64,438 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | 161,702 | 158,042 | 153,414 |
| 04200 Drug Treatment Alternatives | — | — | — | 30,764 |
| 04212 Juvenile Justice and Delinquency Program | — | 158,392 | 156,223 | 81,607 |
| 04214 Barrier Free Justice Program | — | 187,960 | 187,758 | 52,500 |
| 04217 Community Prosecution | — | 133,333 | 133,333 | 66,667 |
| 19991 Crime Victims Compensation Board | 52,922 | 269,520 | 260,684 | 208,949 |
| 29856 Aid to Prosecution | 4,229,843 | 4,229,843 | 4,229,843 | 4,229,843 |
| 29864 Capital Prosecution Extraordinary Assistance | — | 623,445 | 623,446 | 897,182 |
| 29868 Drug Treatment Alternative to Prison | — | 232,500 | 232,500 | 186,000 |
| 29870 Gun Interdiction Program | — | — | — | 93,750 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 190,331 | 178,570 | 53,586 |
| 29914 Partial Reimbursement—District Attorney's Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 53,279 | 53,279 | 78,715 |
| 30859 Trauma Troopers II—State | — | 36,475 | 36,378 | 15,508 |
| 31914 Asset Forfeiture—Private | — | 2,512,194 | 2,512,194 | 2,996,216 |
| 43900 Private Grants | — | 170,691 | 170,691 | 66,070 |
| 44009 National Institute on Drug Abuse Program | — | 39,767 | 38,967 | 14,025 |
| 44014 National Organization for Victim Assistance | — | 3,109 | 3,109 | 10,550 |
| 44019 Youth & Congregations Partners | — | 80,000 | 21,112 | 11,068 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|------------------|-------------------|-------------------|-------------------|
| | Adopted | Modified | 2001 | 2000 |
| 903 DISTRICT ATTORNEY—KINGS COUNTY (cont.) | | | | |
| 44024 Trauma Troopers II—Private | \$ — | \$ — | \$ — | \$ 6,522 |
| 56001 Interest Income—Other | 10,000 | — | 1,899 | 636 |
| | <u>4,388,765</u> | <u>10,202,803</u> | <u>10,236,140</u> | <u>10,714,544</u> |
| Net Change in Estimate of Prior Receivables | — | — | (29,317) | 59,284 |
| Total District Attorney—Kings County | <u>4,388,765</u> | <u>10,202,803</u> | <u>10,206,823</u> | <u>10,773,828</u> |
| 904 DISTRICT ATTORNEY—QUEENS COUNTY | | | | |
| 00650 Forfeitures—General | 200,000 | 10,000 | 6,000 | 163,647 |
| 04101 Organized Crime Drug Enforcement . . . | — | 343,403 | 343,403 | 359,584 |
| 04131 Airport Narcotics Program | — | 150,000 | 150,000 | 90,000 |
| 04139 Weed and Seed Project | — | — | — | 12,000 |
| 04140 Drug Treatment Alternative Program . . . | — | — | — | 90,000 |
| 04169 Adjudication of Violent Offenders | — | 911,824 | 911,824 | 337,848 |
| 04175 Violence Against Women | — | 150,000 | 127,062 | 250,000 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | — | — | 157,994 |
| 04193 Criminal History Records Improvement | — | — | — | 35,000 |
| 04222 Internet Crimes Against Children Prosecution | — | 60,000 | 60,000 | — |
| 04227 Drug Treatment Court | — | 120,000 | 120,000 | — |
| 19929 Forfeiture Law Enforcement | — | 410,315 | 410,316 | — |
| 19991 Crime Victims Compensation Board | — | 98,256 | 98,256 | 132,900 |
| 26016 Elderly Abuse Program | — | 38,816 | 38,816 | 49,479 |
| 29304 Inventory Planning Project | — | — | — | 65,000 |
| 29856 Aid to Prosecution | 2,188,206 | 2,188,206 | 2,188,206 | 2,089,330 |
| 29860 Points of Entry Program | — | 300,000 | 300,000 | 600,000 |
| 29868 Drug Treatment Alternative to Prison . . . | — | 123,000 | 123,000 | 123,000 |
| 29869 State Local Initiative Program | — | 60,000 | 60,000 | 60,000 |
| 29873 Motor Vehicle Theft Insurance Fraud . . . | — | 452,655 | 452,655 | 185,611 |
| 29928 Partial Reimbursement—District Attorney's Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 43,439 | 43,439 | — |
| 41914 Safe Schools/Healthy Students | — | 68,200 | 68,200 | — |
| 44031 National Housing Partnership Grant | — | 20,899 | 14,899 | — |
| | <u>2,398,206</u> | <u>5,559,013</u> | <u>5,526,076</u> | <u>4,811,393</u> |
| Net Change in Estimate of Prior Receivables | — | — | (1) | (28,592) |
| Total District Attorney—Queens County | <u>2,398,206</u> | <u>5,559,013</u> | <u>5,526,075</u> | <u>4,782,801</u> |
| 905 DISTRICT ATTORNEY—RICHMOND COUNTY | | | | |
| 00650 Forfeitures—General | 2,000 | 2,000 | 5,000 | — |
| 04140 Drug Treatment Alternative Program . . . | — | 60,000 | 60,000 | 71,203 |
| 04155 Narcotics Control Program | — | — | — | 7,498 |
| 04169 Adjudication of Violent Offenders | — | 195,042 | 195,042 | 242,314 |
| 04175 Violence Against Women | — | 75,205 | 75,203 | 76,262 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---|-----------|-----------|----------------|-----------|
| | Adopted | Modified | 2001 | 2000 |
| 905 DISTRICT ATTORNEY—RICHMOND COUNTY (cont.) | | | | |
| 04185 Prosecutor Intelligence Sharing Initiative | \$ — | \$ — | \$ — | \$ 55,141 |
| 04193 Criminal History Records Improvement | — | — | — | 38,295 |
| 04203 Forensic Prosecution Program | — | 83,100 | 79,113 | 66,154 |
| 04217 Community Prosecution | — | 121,842 | 64,577 | 20,033 |
| 19991 Crime Victims Compensation Board . . . | — | 62,998 | 57,277 | 26,000 |
| 29304 Inventory Planning Project | — | 28,546 | 27,295 | 35,908 |
| 29856 Aid to Prosecution | 224,185 | 224,185 | 224,185 | 224,185 |
| 29870 Gun Interdiction Program | — | — | — | 65,112 |
| 29873 Motor Vehicle Theft Insurance Fraud . . . | — | 107,847 | 102,009 | 74,016 |
| 29916 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 27,144 | 26,621 | 37,009 |
| Total District Attorney— Richmond County | 236,185 | 997,909 | 926,322 | 1,049,130 |
| 906 OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR | | | | |
| 04147 Public Housing Drug Control | — | 80,000 | 80,000 | 136,000 |
| 04169 Adjudication of Violent Offenders | — | 156,571 | 137,380 | 283,600 |
| 04176 Block Grant—Drug Courts | — | — | — | 123,426 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | 114,930 | 114,931 | 188,714 |
| 04202 Treatment Tracking and Reporting | — | — | — | 34,420 |
| 29857 Special Narcotics Prosecution Program . . | 1,425,000 | 1,425,000 | 1,425,000 | 1,425,000 |
| 29868 Drug Treatment Alternative to Prison . . . | — | 105,000 | 105,000 | 105,000 |
| | 1,425,000 | 1,881,501 | 1,862,311 | 2,296,160 |
| Net Change in Estimate of Prior Receivables | — | — | — | 21 |
| Total Office of the Special Narcotics Prosecutor . . | 1,425,000 | 1,881,501 | 1,862,311 | 2,296,181 |
| 941 PUBLIC ADMINISTRATOR—NEW YORK COUNTY | | | | |
| 00470 Other Services and Fees | 1,500,000 | 1,000,000 | 999,374 | 1,445,103 |
| 00476 Administrative Services to the Public . . . | 60,000 | 60,000 | 37,030 | 54,070 |
| Total Public Administrator— New York County | 1,560,000 | 1,060,000 | 1,036,404 | 1,499,173 |
| 942 PUBLIC ADMINISTRATOR—BRONX COUNTY | | | | |
| 00470 Other Services and Fees | 375,000 | 500,000 | 582,257 | 552,672 |
| Total Public Administrator— Bronx County | 375,000 | 500,000 | 582,257 | 552,672 |
| 943 PUBLIC ADMINISTRATOR—KINGS COUNTY | | | | |
| 00470 Other Services and Fees | 600,000 | 600,000 | 577,224 | 375,461 |
| Total Public Administrator— Kings County | 600,000 | 600,000 | 577,224 | 375,461 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | Adopted | Modified | 2001 | 2000 |
| 944 PUBLIC ADMINISTRATOR—QUEENS COUNTY | | | | |
| 00470 Other Services and Fees | \$ 600,000 | \$ 1,000,000 | \$ 1,110,609 | \$ 951,104 |
| Total Public Administrator— Queens County | 600,000 | 1,000,000 | 1,110,609 | 951,104 |
| 945 PUBLIC ADMINISTRATOR—RICHMOND COUNTY | | | | |
| 00470 Other Services and Fees | 15,000 | 70,000 | 96,767 | 42,105 |
| Total Public Administrator— Richmond County | 15,000 | 70,000 | 96,767 | 42,105 |
| GRAND TOTAL—GENERAL FUND | <u>\$37,324,186,707</u> | <u>\$40,837,204,152</u> | <u>\$40,231,872,369</u> | <u>\$37,884,570,880</u> |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|---------------|---------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| General Government: | | | | |
| 002 Mayoralty | \$ 70,709,726 | \$ 86,828,928 | \$ 83,429,767 | \$ 3,399,161 |
| 003 Board of Elections | 33,775,448 | 44,977,015 | 44,160,854 | 816,161 |
| 004 Campaign Finance Board | 9,339,525 | 6,578,267 | 6,184,716 | 393,551 |
| 008 Office of the Actuary | 3,369,215 | 3,326,276 | 3,100,213 | 226,063 |
| 010 Borough President-Manhattan | 5,269,590 | 5,512,201 | 5,229,670 | 282,531 |
| 011 Borough President-Bronx | 7,407,286 | 7,562,577 | 7,377,930 | 184,647 |
| 012 Borough President-Brooklyn | 6,432,481 | 7,163,324 | 6,861,251 | 302,073 |
| 013 Borough President-Queens | 5,990,436 | 6,798,602 | 6,682,377 | 116,225 |
| 014 Borough President-Staten Island | 4,984,211 | 5,104,586 | 4,985,570 | 119,016 |
| 015 Office of the Comptroller | 49,150,045 | 55,090,924 | 52,620,423 | 2,470,501 |
| 021 Tax Commission | 2,107,824 | 2,143,560 | 2,128,773 | 14,787 |
| 025 Law Department | 88,889,216 | 93,221,509 | 92,954,442 | 267,067 |
| 030 Department of City Planning | 16,719,219 | 20,755,989 | 18,407,397 | 2,348,592 |
| 032 Department of Investigation | 20,009,741 | 20,963,418 | 20,776,458 | 186,960 |
| 101 Public Advocate | 2,524,662 | 2,767,456 | 2,667,967 | 99,489 |
| 102 City Council | 44,981,889 | 45,897,401 | 44,375,238 | 1,522,163 |
| 103 City Clerk | 2,417,202 | 2,657,449 | 2,612,037 | 45,412 |
| 127 Financial Information Services Agency | 25,515,868 | 24,917,108 | 24,245,848 | 671,260 |
| 131 Office of Payroll Administration | 7,239,552 | 6,622,207 | 6,274,564 | 347,643 |
| 132 Independent Budget Office | 2,762,956 | 2,805,589 | 2,290,141 | 515,448 |
| 133 Equal Employment Practices Commission | 581,408 | 548,199 | 481,548 | 66,651 |
| 134 Civil Service Commission | 657,485 | 479,793 | 467,092 | 12,701 |
| 136 Landmarks Preservation Commission | 3,074,590 | 3,505,579 | 3,243,412 | 262,167 |
| 226 Commission on Human Rights | 6,924,110 | 7,513,449 | 7,179,365 | 334,084 |
| 260 Department of Youth and Community Development | 130,805,468 | 148,541,016 | 138,576,790 | 9,964,226 |
| 312 Conflicts of Interest Board | 1,646,002 | 1,615,809 | 1,595,442 | 20,367 |
| 313 Office of Collective Bargaining | 1,413,568 | 1,422,721 | 1,418,590 | 4,131 |
| 341 Manhattan Community Board #1 | 163,358 | 208,388 | 187,991 | 20,397 |
| 342 Manhattan Community Board #2 | 182,710 | 196,570 | 189,295 | 7,275 |
| 343 Manhattan Community Board #3 | 167,905 | 175,340 | 173,235 | 2,105 |
| 344 Manhattan Community Board #4 | 201,527 | 209,177 | 204,433 | 4,744 |
| 345 Manhattan Community Board #5 | 207,225 | 215,601 | 198,753 | 16,848 |
| 346 Manhattan Community Board #6 | 226,794 | 234,444 | 178,647 | 55,797 |
| 347 Manhattan Community Board #7 | 167,081 | 179,456 | 166,930 | 12,526 |
| 348 Manhattan Community Board #8 | 253,655 | 261,284 | 257,764 | 3,520 |
| 349 Manhattan Community Board #9 | 192,358 | 200,008 | 186,486 | 13,522 |
| 350 Manhattan Community Board #10 | 202,929 | 210,577 | 164,052 | 46,525 |
| 351 Manhattan Community Board #11 | 169,391 | 177,915 | 132,981 | 44,934 |
| 352 Manhattan Community Board #12 | 163,358 | 171,008 | 170,840 | 168 |
| 381 Bronx Community Board #1 | 187,592 | 195,242 | 172,042 | 23,200 |
| 382 Bronx Community Board #2 | 196,192 | 203,867 | 198,721 | 5,146 |
| 383 Bronx Community Board #3 | 187,493 | 195,346 | 193,093 | 2,253 |
| 384 Bronx Community Board #4 | 171,401 | 179,051 | 175,714 | 3,337 |
| 385 Bronx Community Board #5 | 163,358 | 174,008 | 170,839 | 3,169 |
| 386 Bronx Community Board #6 | 163,358 | 171,008 | 165,734 | 5,274 |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|-------------|-------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| General Government: (cont.) | | | | |
| 387 Bronx Community Board #7 | \$ 210,920 | \$ 256,668 | \$ 220,407 | \$ 36,261 |
| 388 Bronx Community Board #8 | 188,726 | 198,947 | 191,417 | 7,530 |
| 389 Bronx Community Board #9 | 193,138 | 200,788 | 152,393 | 48,395 |
| 390 Bronx Community Board #10 | 200,491 | 209,092 | 203,686 | 5,406 |
| 391 Bronx Community Board #11 | 195,161 | 203,097 | 200,995 | 2,102 |
| 392 Bronx Community Board #12 | 163,358 | 171,008 | 170,783 | 225 |
| 431 Queens Community Board #1 | 176,522 | 194,172 | 187,266 | 6,906 |
| 432 Queens Community Board #2 | 220,328 | 227,978 | 206,319 | 21,659 |
| 433 Queens Community Board #3 | 212,562 | 220,210 | 219,378 | 832 |
| 434 Queens Community Board #4 | 190,727 | 198,369 | 186,339 | 12,030 |
| 435 Queens Community Board #5 | 187,300 | 196,983 | 195,535 | 1,448 |
| 436 Queens Community Board #6 | 198,417 | 207,398 | 202,291 | 5,107 |
| 437 Queens Community Board #7 | 202,784 | 201,100 | 199,153 | 1,947 |
| 438 Queens Community Board #8 | 169,061 | 184,465 | 176,647 | 7,818 |
| 439 Queens Community Board #9 | 163,358 | 172,004 | 171,058 | 946 |
| 440 Queens Community Board #10 | 190,960 | 198,610 | 198,554 | 56 |
| 441 Queens Community Board #11 | 208,537 | 213,520 | 199,242 | 14,278 |
| 442 Queens Community Board #12 | 181,278 | 191,080 | 184,384 | 6,696 |
| 443 Queens Community Board #13 | 184,968 | 192,484 | 189,879 | 2,605 |
| 444 Queens Community Board #14 | 180,160 | 187,810 | 185,336 | 2,474 |
| 471 Brooklyn Community Board #1 | 201,056 | 208,969 | 208,260 | 709 |
| 472 Brooklyn Community Board #2 | 196,225 | 203,875 | 183,993 | 19,882 |
| 473 Brooklyn Community Board #3 | 181,626 | 189,326 | 176,508 | 12,818 |
| 474 Brooklyn Community Board #4 | 199,158 | 206,808 | 176,406 | 30,402 |
| 475 Brooklyn Community Board #5 | 167,358 | 175,008 | 164,963 | 10,045 |
| 476 Brooklyn Community Board #6 | 163,358 | 171,008 | 168,629 | 2,379 |
| 477 Brooklyn Community Board #7 | 163,358 | 171,008 | 166,154 | 4,854 |
| 478 Brooklyn Community Board #8 | 197,201 | 205,461 | 203,009 | 2,452 |
| 479 Brooklyn Community Board #9 | 167,271 | 174,935 | 173,572 | 1,363 |
| 480 Brooklyn Community Board #10 | 163,358 | 171,008 | 168,488 | 2,520 |
| 481 Brooklyn Community Board #11 | 188,998 | 195,566 | 192,540 | 3,026 |
| 482 Brooklyn Community Board #12 | 206,489 | 214,367 | 210,806 | 3,561 |
| 483 Brooklyn Community Board #13 | 180,171 | 187,820 | 150,144 | 37,676 |
| 484 Brooklyn Community Board #14 | 220,683 | 228,733 | 211,508 | 17,225 |
| 485 Brooklyn Community Board #15 | 163,358 | 171,008 | 170,005 | 1,003 |
| 486 Brooklyn Community Board #16 | 181,367 | 189,015 | 187,723 | 1,292 |
| 487 Brooklyn Community Board #17 | 212,432 | 219,182 | 211,315 | 7,867 |
| 488 Brooklyn Community Board #18 | 173,906 | 181,555 | 162,537 | 19,018 |
| 491 Staten Island Community Board #1 | 204,275 | 208,925 | 203,952 | 4,973 |
| 492 Staten Island Community Board #2 | 208,360 | 216,010 | 169,473 | 46,537 |
| 493 Staten Island Community Board #3 | 214,721 | 227,159 | 220,714 | 6,445 |
| 801 Department of Business Services | 51,233,086 | 42,921,108 | 42,071,757 | 849,351 |
| 836 Department of Finance | 195,025,491 | 180,596,807 | 176,418,785 | 4,178,022 |
| 850 Department of Design and Construction | 1,833,762 | 388,099 | — | 388,099 |
| 856 Department of Citywide Administrative Services | 180,390,209 | 189,979,030 | 192,839,478 | (2,860,448) |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|-----------------------|-----------------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| General Government: (cont.) | | | | |
| 858 Department of Information Technology and Telecommunications | \$ 44,349,436 | \$ 51,914,302 | \$ 49,838,225 | \$ 2,076,077 |
| 860 Department of Records and Information Services | 3,386,177 | 3,971,390 | 3,723,951 | 247,439 |
| 866 Department of Consumer Affairs | 11,984,961 | 12,380,723 | 12,193,026 | 187,697 |
| Total General Government | <u>1,054,043,015</u> | <u>1,109,173,230</u> | <u>1,078,422,408</u> | <u>30,750,822</u> |
| Public Safety and Judicial: | | | | |
| 054 Civilian Complaint Review Board | 9,014,462 | 9,185,934 | 9,182,115 | 3,819 |
| 056 Police Department | 3,075,711,339 | 3,291,161,685 | 3,273,312,865 | 17,848,820 |
| 057 Fire Department | 1,065,661,895 | 1,074,089,882 | 1,071,887,099 | 2,202,783 |
| 072 Department of Correction | 864,709,161 | 834,912,800 | 827,327,690 | 7,585,110 |
| 073 Board of Correction | 975,728 | 930,260 | 873,641 | 56,619 |
| 130 Department of Juvenile Justice | 101,900,367 | 109,814,052 | 108,669,822 | 1,144,230 |
| 156 New York City Taxi and Limousine Commission | 24,241,581 | 23,536,033 | 22,918,596 | 617,437 |
| 781 Department of Probation | 85,079,216 | 92,860,439 | 90,196,445 | 2,663,994 |
| 901 District Attorney-New York County | 64,489,814 | 81,261,615 | 77,643,320 | 3,618,295 |
| 902 District Attorney-Bronx County | 37,635,883 | 44,045,705 | 43,964,468 | 81,237 |
| 903 District Attorney-Kings County | 63,693,836 | 76,321,940 | 76,105,632 | 216,308 |
| 904 District Attorney-Queens County | 33,104,172 | 39,931,629 | 40,187,097 | (255,468) |
| 905 District Attorney-Richmond County | 5,803,408 | 7,096,147 | 6,981,366 | 114,781 |
| 906 Office of The Special Narcotics Prosecutor | 13,966,177 | 15,912,778 | 15,898,368 | 14,410 |
| 941 Public Administrator-New York County | 923,595 | 973,420 | 944,328 | 29,092 |
| 942 Public Administrator-Bronx County | 330,330 | 340,476 | 326,163 | 14,313 |
| 943 Public Administrator-Kings County | 443,001 | 458,678 | 447,528 | 11,150 |
| 944 Public Administrator-Queens County | 343,727 | 355,105 | 334,466 | 20,639 |
| 945 Public Administrator-Richmond County | 176,425 | 178,871 | 167,288 | 11,583 |
| Miscellaneous—Court Costs | 100,000 | 100,000 | — | 100,000 |
| Miscellaneous—Contributions Legal Aid | 141,585,071 | 143,344,828 | 137,587,126 | 5,757,702 |
| Miscellaneous—Criminal Justice Programs | 45,951,052 | 47,586,552 | 49,672,214 | (2,085,662) |
| Miscellaneous—Other | 23,205,000 | 20,205,000 | 20,253,382 | (48,382) |
| Total Public Safety and Judicial | <u>5,659,045,240</u> | <u>5,914,603,829</u> | <u>5,874,881,019</u> | <u>39,722,810</u> |
| Education: | | | | |
| 040 Board of Education | <u>10,972,517,976</u> | <u>11,594,254,855</u> | <u>11,545,119,411</u> | <u>49,135,444</u> |
| City University: | | | | |
| 042 City University of New York Senior Colleges | 35,000,000 | 35,000,000 | — | 35,000,000 |
| Community Colleges | 374,292,206 | 375,638,299 | 375,744,568 | (106,269) |
| Hunter Campus Schools | 9,889,513 | 10,328,513 | 10,191,645 | 136,868 |
| Educational Aid | 7,000,000 | 7,000,000 | 7,000,000 | — |
| Total City University | <u>426,181,719</u> | <u>427,966,812</u> | <u>392,936,213</u> | <u>35,030,599</u> |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|----------------------|----------------------|---|---|
| | Adopted | Modified | | |
| Social Services: | | | | |
| 068 Administration for Childrens Services | \$ 2,233,080,682 | \$ 2,291,174,919 | \$ 2,237,328,114 | \$ 53,846,805 |
| 069 Department of Social Services | 5,397,533,414 | 5,679,365,895 | 5,685,674,217 | (6,308,322) |
| 071 Department of Homeless Services | 448,753,769 | 478,983,141 | 472,741,317 | 6,241,824 |
| 094 Department of Employment | 156,615,374 | 135,847,670 | 91,347,970 | 44,499,700 |
| 125 Department for the Aging | 222,578,948 | 244,022,615 | 229,879,312 | 14,143,303 |
| Total Social Services | <u>8,458,562,187</u> | <u>8,829,394,240</u> | <u>8,716,970,930</u> | <u>112,423,310</u> |
| Environmental Protection: | | | | |
| 826 Department of Environmental Protection | 630,177,672 | 621,030,010 | 601,354,393 | 19,675,617 |
| 827 Department of Sanitation | 966,335,232 | 928,008,935 | 924,311,457 | 3,697,478 |
| 829 Trade Waste Commission | 2,848,809 | 2,990,193 | 2,605,439 | 384,754 |
| Total Environmental Protection | <u>1,599,361,713</u> | <u>1,552,029,138</u> | <u>1,528,271,289</u> | <u>23,757,849</u> |
| Transportation Services: | | | | |
| 841 Department of Transportation | 318,841,361 | 372,919,089 | 332,150,969 | 40,768,120 |
| Miscellaneous—Payments to the Transit Authority | 114,921,353 | 267,003,136 | 266,934,420 | 68,716 |
| Miscellaneous—Payments to Private Bus Companies | 183,234,000 | 150,596,988 | 150,596,511 | 477 |
| Total Transportation Services | <u>616,996,714</u> | <u>790,519,213</u> | <u>749,681,900</u> | <u>40,837,313</u> |
| Parks, Recreation and Cultural Activities: | | | | |
| 126 Department of Cultural Affairs | 126,586,682 | 135,104,562 | 133,535,410 | 1,569,152 |
| 846 Department of Parks and Recreation | 160,483,355 | 182,403,566 | 183,614,834 | (1,211,268) |
| Total Parks, Recreation and Cultural Activities | <u>287,070,037</u> | <u>317,508,128</u> | <u>317,150,244</u> | <u>357,884</u> |
| Housing: | | | | |
| 806 Department of Housing Preservation and Development | 381,392,098 | 429,276,696 | 390,111,112 | 39,165,584 |
| 810 Department of Buildings | 45,533,092 | 49,036,935 | 48,457,553 | 579,382 |
| Miscellaneous—Payments to the Housing Authority | 34,057,478 | 39,067,828 | 39,067,826 | 2 |
| Total Housing | <u>460,982,668</u> | <u>517,381,459</u> | <u>477,636,491</u> | <u>39,744,968</u> |
| Health: | | | | |
| 816 Department of Health | 849,968,577 | 939,720,110 | 906,946,950 | 32,773,160 |
| 817 Department of Mental Health, Mental Retardation and Alcoholism Services | 277,495,531 | 317,616,664 | 295,114,165 | 22,502,499 |
| 819 New York City Health and Hospitals Corporation | 715,007,777 | 781,674,469 | 757,022,368 | 24,652,101 |
| Total Health | <u>1,842,471,885</u> | <u>2,039,011,243</u> | <u>1,959,083,483</u> | <u>79,927,760</u> |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|-------------------------|-------------------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| Libraries: | | | | |
| 035 Research Libraries | \$ 15,594,438 | \$ 25,627,034 | \$ 25,596,721 | \$ 30,313 |
| 037 New York Public Library | 93,010,588 | 146,244,587 | 146,176,102 | 68,485 |
| 038 Brooklyn Public Library | 68,589,202 | 107,770,201 | 107,650,818 | 119,383 |
| 039 Queens Borough Public Library | 65,196,505 | 103,357,510 | 103,351,849 | 5,661 |
| Total Libraries | <u>242,390,733</u> | <u>382,999,332</u> | <u>382,775,490</u> | <u>223,842</u> |
| Pensions: | | | | |
| 095 Pension Contributions | <u>1,132,413,915</u> | <u>1,209,043,159</u> | <u>1,127,128,959</u> | <u>81,914,200</u> |
| Judgments And Claims | <u>442,272,919</u> | <u>498,272,919</u> | <u>594,846,224</u> | <u>(96,573,305)</u> |
| Fringe Benefits and Other Benefit Payments | <u>2,160,699,386</u> | <u>2,172,214,588</u> | <u>2,200,117,151</u> | <u>(27,902,563)</u> |
| Other: | | | | |
| 098 Miscellaneous | 691,931,426 | 496,038,368 | 301,698,342 | 194,340,026 |
| Interest on Short-Term Borrowings | <u>23,020,834</u> | <u>13,583,667</u> | <u>13,583,667</u> | <u>—</u> |
| Total Other | <u>714,952,260</u> | <u>509,622,035</u> | <u>315,282,009</u> | <u>194,340,026</u> |
| Transfers To Debt Service Funds: | | | | |
| 099 Debt Service | 1,254,224,340 | 2,515,310,172 | 2,508,773,837 | 6,536,335 |
| 100 Municipal Assistance Corporation | <u>—</u> | <u>457,899,800</u> | <u>457,899,800</u> | <u>—</u> |
| Total Transfers to Debt Service Funds | <u>1,254,224,340</u> | <u>2,973,209,972</u> | <u>2,966,673,637</u> | <u>6,536,335</u> |
| Total Expenditures and Transfers | <u>\$37,324,186,707</u> | <u>\$40,837,204,152</u> | <u>\$40,226,976,858</u> | <u>\$ 610,227,294</u> |

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 002 MAYORALTY | | | | |
| Personal Services— | | | | |
| 020 Office of the Mayor | \$ 15,307,223 | \$ 17,287,186 | \$ 17,021,285 | \$ 265,901 |
| 040 Office of Management and Budget | 20,464,593 | 19,924,070 | 19,299,730 | 624,340 |
| 050 Criminal Justice Programs | 2,343,752 | 2,364,763 | 2,343,357 | 21,406 |
| 061 Office of Labor Relations | 6,095,437 | 6,405,076 | 6,313,547 | 91,529 |
| 070 New York City Commission to the United Nations and Consular Corps | 320,406 | 504,545 | 502,466 | 2,079 |
| 080 Adult Literacy Program | 32,931 | — | — | — |
| 260 Office for People with Disability | 549,501 | 502,792 | 461,181 | 41,611 |
| 270 Mayor's Voluntary Action Center | 280,557 | 291,982 | 291,690 | 292 |
| 280 Office of Construction | 1,516,032 | 1,477,240 | 463,917 | 1,013,323 |
| 340 Community Assistance Unit | 1,632,402 | 1,623,289 | 1,622,557 | 732 |
| 350 Commission on the Status of Women | 171,552 | 177,401 | 152,128 | 25,273 |
| 380 Office of Operations | 4,576,197 | 4,631,203 | 4,631,203 | — |
| 560 Special Enforcement | 1,180,117 | 1,202,871 | 1,201,628 | 1,243 |
| Total Personal Services | 54,470,700 | 56,392,418 | 54,304,689 | 2,087,729 |
| Other Than Personal Services— | | | | |
| 021 Office of the Mayor | 3,559,418 | 13,404,894 | 13,299,806 | 105,088 |
| 041 Office of Management and Budget | 7,168,606 | 7,522,820 | 6,648,544 | 874,276 |
| 051 Criminal Justice Programs | 4,895,928 | 9,009,329 | 8,356,493 | 652,836 |
| 062 Office of Labor Relations | 2,024,401 | 2,047,925 | 2,027,905 | 20,020 |
| 071 New York City Commission to the United Nations and Consular Corps | 148,368 | 198,368 | 197,204 | 1,164 |
| 081 Adult Literacy Program | 977,993 | 1,027,993 | 1,027,993 | — |
| 261 Office for People with Disability | 282,683 | 534,817 | 528,455 | 6,362 |
| 271 Mayor's Voluntary Action Center | 17,355 | 67,355 | 66,759 | 596 |
| 281 Office of Construction | 22,883 | 72,883 | 72,873 | 10 |
| 341 Community Assistance Unit | 935,577 | 989,577 | 987,081 | 2,496 |
| 351 Commission on the Status of Women | 11,363 | 61,363 | 60,838 | 525 |
| 381 Office of Operations | 1,163,334 | 1,221,334 | 1,206,121 | 15,213 |
| 561 Special Enforcement | 282,585 | 342,585 | 338,105 | 4,480 |
| Total Other Than Personal Services | 21,490,494 | 36,501,243 | 34,818,177 | 1,683,066 |
| | 75,961,194 | 92,893,661 | 89,122,866 | 3,770,795 |
| Interfund Agreements | (3,839,684) | (3,839,684) | (2,308,704) | (1,530,980) |
| Intracity Sales | (1,411,784) | (2,225,049) | (1,513,206) | (711,843) |
| Total Mayoralty | 70,709,726 | 86,828,928 | 85,300,956 | 1,527,972 |
| Net Change in Estimate of Prior Payables | — | — | (1,871,189) | 1,871,189 |
| Net Total Mayoralty | 70,709,726 | 86,828,928 | 83,429,767 | 3,399,161 |
| 003 BOARD OF ELECTIONS | | | | |
| 001 Personal Services | 11,265,624 | 14,071,818 | 14,069,096 | 2,722 |
| 002 Other Than Personal Services | 22,509,824 | 30,905,197 | 30,091,758 | 813,439 |
| Total Board of Elections | 33,775,448 | 44,977,015 | 44,160,854 | 816,161 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 004 CAMPAIGN FINANCE BOARD | | | | |
| 001 Personal Services | \$ 3,312,729 | \$ 2,801,471 | \$ 2,767,269 | \$ 34,202 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 4,026,796 | 3,776,796 | 1,417,447 | 2,359,349 |
| 003 Election Funding | 2,000,000 | — | 2,000,000 | (2,000,000) |
| Total Other Than Personal Services | 6,026,796 | 3,776,796 | 3,417,447 | 359,349 |
| Total Campaign Finance Board | 9,339,525 | 6,578,267 | 6,184,716 | 393,551 |
| 008 OFFICE OF THE ACTUARY | | | | |
| 100 Personal Services | 2,329,342 | 2,286,403 | 2,226,865 | 59,538 |
| 200 Other Than Personal Services | 1,039,873 | 1,039,873 | 877,264 | 162,609 |
| Total Office of the Actuary | 3,369,215 | 3,326,276 | 3,104,129 | 222,147 |
| Net Change in Estimate of Prior Payables . . . | — | — | (3,916) | 3,916 |
| Net Total Office of the Actuary | 3,369,215 | 3,326,276 | 3,100,213 | 226,063 |
| 010 BOROUGH PRESIDENT—MANHATTAN | | | | |
| 001 Personal Services | 4,212,481 | 4,307,221 | 4,082,892 | 224,329 |
| 002 Other Than Personal Services | 1,057,109 | 1,204,980 | 1,134,813 | 70,167 |
| Total Borough President—Manhattan | 5,269,590 | 5,512,201 | 5,217,705 | 294,496 |
| Net Change in Estimate of Prior Payables . . . | — | — | 11,965 | (11,965) |
| Net Total Borough President—Manhattan . . . | 5,269,590 | 5,512,201 | 5,229,670 | 282,531 |
| 011 BOROUGH PRESIDENT—BRONX | | | | |
| 001 Personal Services | 5,254,811 | 5,520,858 | 5,473,391 | 47,467 |
| 002 Other Than Personal Services | 2,152,475 | 2,041,719 | 1,907,427 | 134,292 |
| Total Borough President—Bronx | 7,407,286 | 7,562,577 | 7,380,818 | 181,759 |
| Net Change in Estimate of Prior Payables . . . | — | — | (2,888) | 2,888 |
| Net Total Borough President—Bronx | 7,407,286 | 7,562,577 | 7,377,930 | 184,647 |
| 012 BOROUGH PRESIDENT—BROOKLYN | | | | |
| 001 Personal Services | 4,870,677 | 4,898,611 | 4,712,777 | 185,834 |
| 002 Other Than Personal Services | 1,561,804 | 2,264,713 | 2,148,474 | 116,239 |
| Total Borough President—Brooklyn | 6,432,481 | 7,163,324 | 6,861,251 | 302,073 |
| 013 BOROUGH PRESIDENT—QUEENS | | | | |
| 001 Personal Services | 4,464,966 | 4,655,618 | 4,627,350 | 28,268 |
| 002 Other Than Personal Services | 1,525,470 | 2,142,984 | 2,055,027 | 87,957 |
| Total Borough President—Queens | 5,990,436 | 6,798,602 | 6,682,377 | 116,225 |
| 014 BOROUGH PRESIDENT—STATEN ISLAND | | | | |
| 001 Personal Services | 3,569,577 | 3,683,140 | 3,628,187 | 54,953 |
| 002 Other Than Personal Services | 1,414,634 | 1,421,446 | 1,358,421 | 63,025 |
| Total Borough President—Staten Island | 4,984,211 | 5,104,586 | 4,986,608 | 117,978 |
| Net Change in Estimate of Prior Payables . . . | — | — | (1,038) | 1,038 |
| Net Total Borough President—Staten Island . . | 4,984,211 | 5,104,586 | 4,985,570 | 119,016 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 015 OFFICE OF THE COMPTROLLER | | | | |
| Personal Services— | | | | |
| 001 Executive Management | \$ 2,437,959 | \$ 2,597,368 | \$ 2,597,239 | \$ 129 |
| 002 First Deputy Comptroller | 27,164,504 | 28,323,752 | 28,322,492 | 1,260 |
| 003 Second Deputy Comptroller | 8,294,772 | 8,515,786 | 8,515,699 | 87 |
| 004 Third Deputy Comptroller | 3,369,151 | 3,743,981 | 3,743,917 | 64 |
| Total Personal Services | 41,266,386 | 43,180,887 | 43,179,347 | 1,540 |
| Other Than Personal Services— | | | | |
| 005 First Deputy Comptroller | 4,610,243 | 4,391,321 | 4,095,976 | 295,345 |
| 006 Executive Management | 145,916 | 148,916 | 102,118 | 46,798 |
| 007 Second Deputy Comptroller | 504,492 | 4,695,992 | 2,758,418 | 1,937,574 |
| 008 Third Deputy Comptroller | 5,293,000 | 5,401,000 | 5,379,745 | 21,255 |
| Total Other Than Personal Services | 10,553,651 | 14,637,229 | 12,336,257 | 2,300,972 |
| | 51,820,037 | 57,818,116 | 55,515,604 | 2,302,512 |
| Interfund Agreements | (2,457,138) | (2,457,138) | (2,457,138) | — |
| Intracity Sales | (212,854) | (270,054) | (270,054) | — |
| Total Office of the Comptroller | 49,150,045 | 55,090,924 | 52,788,412 | 2,302,512 |
| Net Change in Estimate of Prior Payables . . . | — | — | (167,989) | 167,989 |
| Net Total Office of the Comptroller | 49,150,045 | 55,090,924 | 52,620,423 | 2,470,501 |
| 021 TAX COMMISSION | | | | |
| 001 Personal Services | 1,991,897 | 2,015,633 | 2,015,454 | 179 |
| 002 Other Than Personal Services | 115,927 | 127,927 | 113,319 | 14,608 |
| Total Tax Commission | 2,107,824 | 2,143,560 | 2,128,773 | 14,787 |
| 025 LAW DEPARTMENT | | | | |
| 001 Personal Services | 70,265,959 | 73,969,655 | 73,400,602 | 569,053 |
| 002 Other Than Personal Services | 22,241,116 | 23,349,713 | 23,348,283 | 1,430 |
| | 92,507,075 | 97,319,368 | 96,748,885 | 570,483 |
| Interfund Agreements | (1,622,725) | (1,622,725) | (1,622,725) | — |
| Intracity Sales | (1,995,134) | (2,475,134) | (2,153,144) | (321,990) |
| Total Law Department | 88,889,216 | 93,221,509 | 92,973,016 | 248,493 |
| Net Change in Estimate of Prior Payables . . . | — | — | (18,574) | 18,574 |
| Net Total Law Department | 88,889,216 | 93,221,509 | 92,954,442 | 267,067 |
| 030 DEPARTMENT OF CITY PLANNING | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 13,373,049 | 15,879,870 | 14,892,574 | 987,296 |
| 003 Geographic Systems | 1,619,247 | 1,725,583 | 1,725,577 | 6 |
| Total Personal Services | 14,992,296 | 17,605,453 | 16,618,151 | 987,302 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 1,429,235 | 2,882,687 | 1,521,501 | 1,361,186 |
| 004 Geographic Systems | 297,688 | 267,849 | 267,745 | 104 |
| Total Other Than Personal Services | 1,726,923 | 3,150,536 | 1,789,246 | 1,361,290 |
| Total Department of City Planning | 16,719,219 | 20,755,989 | 18,407,397 | 2,348,592 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 032 DEPARTMENT OF INVESTIGATION | | | | |
| Personal Services— | | | | |
| 001 Personal Services | \$ 16,163,414 | \$ 16,263,640 | \$ 16,263,415 | \$ 225 |
| 003 Inspector General | 1,810,930 | 2,392,405 | 2,351,024 | 41,381 |
| Total Personal Services | 17,974,344 | 18,656,045 | 18,614,439 | 41,606 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 3,999,326 | 4,611,432 | 4,318,473 | 292,959 |
| 004 Inspector General | 82,501 | 91,501 | 81,300 | 10,201 |
| Total Other Than Personal Services | 4,081,827 | 4,702,933 | 4,399,773 | 303,160 |
| Intracity Sales | 22,056,171 | 23,358,978 | 23,014,212 | 344,766 |
| | (2,046,430) | (2,395,560) | (2,237,754) | (157,806) |
| Total Department of Investigation | 20,009,741 | 20,963,418 | 20,776,458 | 186,960 |
| 035 RESEARCH LIBRARIES | | | | |
| 001 Lump Sum | 15,594,438 | 25,627,034 | 25,596,721 | 30,313 |
| Total Research Libraries | 15,594,438 | 25,627,034 | 25,596,721 | 30,313 |
| 037 NEW YORK PUBLIC LIBRARY | | | | |
| Other Than Personal Services— | | | | |
| 003 Lump Sum—Borough of Manhattan | 32,692,695 | 45,960,382 | 45,960,382 | — |
| 004 Lump Sum—Borough of the Bronx | 23,622,327 | 44,675,342 | 44,626,730 | 48,612 |
| 005 Lump Sum—Borough of Staten Island | 9,615,768 | 18,618,768 | 18,598,895 | 19,873 |
| 006 Systemwide Services | 25,708,615 | 35,618,912 | 35,618,912 | — |
| 007 Consultant and Advisory Services | 1,371,183 | 1,371,183 | 1,371,183 | — |
| Total Other Than Personal Services | 93,010,588 | 146,244,587 | 146,176,102 | 68,485 |
| Total New York Public Library | 93,010,588 | 146,244,587 | 146,176,102 | 68,485 |
| 038 BROOKLYN PUBLIC LIBRARY | | | | |
| 001 Lump Sum | 68,589,202 | 107,770,201 | 107,650,818 | 119,383 |
| Total Brooklyn Public Library | 68,589,202 | 107,770,201 | 107,650,818 | 119,383 |
| 039 QUEENS BOROUGH PUBLIC LIBRARY | | | | |
| 001 Lump Sum | 65,196,505 | 103,357,510 | 103,351,849 | 5,661 |
| Total Queens Borough Public Library | 65,196,505 | 103,357,510 | 103,351,849 | 5,661 |
| 040 BOARD OF EDUCATION | | | | |
| Personal Services— | | | | |
| 301 District Instruction and Instruction Support Services | 2,221,126,166 | 2,363,088,147 | 2,377,655,829 | (14,567,682) |
| 303 District Special Education Instruction Services | 513,402,541 | 449,430,942 | 444,857,038 | 4,573,904 |
| 305 District Operations and Administration | 205,593,141 | 213,072,767 | 214,908,027 | (1,835,260) |
| 311 High School Instruction and Instruction Support Services | 937,259,742 | 967,175,433 | 947,898,217 | 19,277,216 |
| 313 High School Special Education Instruction Services | 205,925,026 | 194,361,987 | 194,227,945 | 134,042 |
| 315 High School Operations and Administration | 111,710,574 | 123,466,213 | 124,316,382 | (850,169) |
| 321 Special Education City Wide Instruction and Instruction Support Services | 394,007,467 | 397,416,404 | 395,613,186 | 1,803,218 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| | Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|-----|---|----------------------|----------------------|---|---|
| | | Adopted | Modified | | |
| 040 | BOARD OF EDUCATION (cont.) | | | | |
| | Personal Services—(cont.) | | | | |
| 323 | Division of Special Education and Instruction Support Services | \$ 199,164,854 | \$ 210,908,899 | \$ 206,182,197 | \$ 4,726,702 |
| 325 | Division of Special Education, Operation and Administration | 42,415,010 | 36,846,130 | 37,702,669 | (856,539) |
| 327 | Special Education Operation and Administration—City Wide | 37,644,733 | 25,538,305 | 25,497,814 | 40,491 |
| 335 | School Facilities—Custodial Maintenance. | 377,593,355 | 373,795,467 | 378,488,654 | (4,693,187) |
| 339 | School Food Services. | 145,106,880 | 146,333,467 | 159,016,016 | (12,682,549) |
| 353 | Central Administration. | 50,599,904 | 104,816,150 | 108,978,420 | (4,162,270) |
| 361 | Fringe Benefits | 1,236,451,118 | 1,299,602,884 | 1,306,548,138 | (6,945,254) |
| 391 | Collective Bargaining. | — | 173,994,881 | 173,994,881 | — |
| | Total Personal Services | <u>6,678,000,511</u> | <u>7,079,848,076</u> | <u>7,095,885,413</u> | <u>(16,037,337)</u> |
| | Other Than Personal Services— | | | | |
| 302 | District Instruction and Instruction Support Services. | 291,022,074 | 218,894,500 | 244,030,640 | (25,136,140) |
| 304 | District Special Education Instruction Services | 10,690,657 | 1,644,455 | 1,466,364 | 178,091 |
| 306 | District Operations and Administration. | 4,701,439 | 6,152,557 | 6,950,901 | (798,344) |
| 312 | High School Instruction and Instruction Support Services | 118,462,642 | 122,137,760 | 122,670,791 | (533,031) |
| 314 | High School Special Education Instruction Services. | 3,696,827 | 2,468,307 | 2,822,313 | (354,006) |
| 316 | High School Operations and Administration . . | 642,565 | 432,565 | 417,832 | 14,733 |
| 322 | Special Education City Wide Instruction and Instruction Support Services | 16,148,574 | 16,240,974 | 15,914,147 | 326,827 |
| 324 | Division of Special Education Instruction Support Services | 65,045,946 | 87,321,729 | 91,993,466 | (4,671,737) |
| 326 | Division of Special Education Operation and Administration | 3,453,907 | 5,193,780 | 3,796,429 | 1,397,351 |
| 328 | Special Education Operation Administration Districts High Schools and City Wide. | 2,113,573 | 800,573 | 646,191 | 154,382 |
| 336 | School Facilities—Custodial Maintenance. | 193,350,981 | 113,541,150 | 123,378,928 | (9,837,778) |
| 338 | Pupil Transportation. | 564,326,286 | 550,772,155 | 546,592,876 | 4,179,279 |
| 340 | School Food Services. | 151,061,890 | 170,027,958 | 168,449,143 | 1,578,815 |
| 342 | School Safety | 132,792,939 | 133,849,105 | 112,150,235 | 21,698,870 |
| 344 | Energy and Leases. | 208,351,543 | 219,513,886 | 216,381,232 | 3,132,654 |
| 354 | Central Administration. | 50,220,833 | 173,174,967 | 167,927,779 | 5,247,188 |
| 370 | Non-Public School Payments | 555,143,875 | 557,109,846 | 558,259,637 | (1,149,791) |
| | Total Other Than Personal Services | <u>2,371,226,551</u> | <u>2,379,276,267</u> | <u>2,383,848,904</u> | <u>(4,572,637)</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------------|------------------|---|---|
| | Adopted | Modified | | |
| 040 BOARD OF EDUCATION (cont.) | | | | |
| Reimbursable Programs— | | | | |
| 381 Categorical Programs—Personal Services | \$ 1,401,034,167 | \$ 1,507,280,532 | \$ 1,521,226,740 | \$ (13,946,208) |
| 382 Categorical Programs—Other Than Personal Services | 529,754,442 | 639,092,191 | 611,641,619 | 27,450,572 |
| Total Reimbursable Programs | 1,930,788,609 | 2,146,372,723 | 2,132,868,359 | 13,504,364 |
| | 10,980,015,671 | 11,605,497,066 | 11,612,602,676 | (7,105,610) |
| Intracity Sales | (7,497,695) | (11,242,211) | (4,324,187) | (6,918,024) |
| Total Board of Education | 10,972,517,976 | 11,594,254,855 | 11,608,278,489 | (14,023,634) |
| Net Change in Estimate of Prior Payables . . . | — | — | (63,159,078) | 63,159,078 |
| Net Total Board of Education | 10,972,517,976 | 11,594,254,855 | 11,545,119,411 | 49,135,444 |
| 042 CITY UNIVERSITY OF NEW YORK | | | | |
| Personal Services— | | | | |
| 002 Community Colleges | 267,524,481 | 281,818,046 | 285,487,619 | (3,669,573) |
| 004 Hunter Schools | 9,386,366 | 9,790,366 | 9,699,602 | 90,764 |
| Total Personal Services | 276,910,847 | 291,608,412 | 295,187,221 | (3,578,809) |
| Other Than Personal Services— | | | | |
| 001 Community Colleges | 116,428,876 | 104,701,059 | 98,873,100 | 5,827,959 |
| 003 Hunter Schools | 503,147 | 538,147 | 492,043 | 46,104 |
| 005 Educational Aid | 7,000,000 | 7,000,000 | 7,000,000 | — |
| 012 Senior Colleges | 35,000,000 | 35,000,000 | — | 35,000,000 |
| Total Other Than Personal Services | 158,932,023 | 147,239,206 | 106,365,143 | 40,874,063 |
| | 435,842,870 | 438,847,618 | 401,552,364 | 37,295,254 |
| Intracity Sales | (9,661,151) | (10,880,806) | (8,488,322) | (2,392,484) |
| Total City University of New York | 426,181,719 | 427,966,812 | 393,064,042 | 34,902,770 |
| Net Change in Estimate of Prior Payables . . . | — | — | (127,829) | 127,829 |
| Net Total City University of New York | 426,181,719 | 427,966,812 | 392,936,213 | 35,030,599 |
| 054 CIVILIAN COMPLAINT REVIEW BOARD | | | | |
| 001 Personal Services | 7,526,347 | 7,618,154 | 7,615,656 | 2,498 |
| 002 Other Than Personal Services | 1,488,115 | 1,567,780 | 1,566,459 | 1,321 |
| Total Civilian Complaint Review Board | 9,014,462 | 9,185,934 | 9,182,115 | 3,819 |
| 056 POLICE DEPARTMENT | | | | |
| Personal Services— | | | | |
| 001 Operations | 2,231,315,311 | 2,322,716,483 | 2,279,552,135 | 43,164,348 |
| 002 Executive Management | 147,632,334 | 151,181,944 | 161,495,941 | (10,313,997) |
| 003 School Safety | 89,636,196 | 121,521,057 | 107,829,439 | 13,691,618 |
| 004 Administration—Personnel | 156,320,703 | 169,244,151 | 169,156,686 | 87,465 |
| 006 Criminal Justice | 63,584,674 | 82,207,083 | 93,413,804 | (11,206,721) |
| 007 Traffic Enforcement | 55,708,329 | 73,778,111 | 73,704,417 | 73,694 |
| 008 Transit Police | 159,671,592 | 167,320,120 | 182,425,473 | (15,105,353) |
| 009 Housing Police | 101,480,135 | 109,489,511 | 109,488,794 | 717 |
| Total Personal Services | 3,005,349,274 | 3,197,458,460 | 3,177,066,689 | 20,391,771 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 056 POLICE DEPARTMENT (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 100 Operations | \$ 48,275,204 | \$ 64,082,396 | \$ 61,596,872 | \$ 2,485,524 |
| 200 Executive Management | 6,248,104 | 11,817,396 | 11,112,275 | 705,121 |
| 300 School Safety | 2,483,910 | 12,683,842 | 5,685,811 | 6,998,031 |
| 400 Administration | 94,293,015 | 129,756,173 | 129,014,448 | 741,725 |
| 600 Criminal Justice | 7,416,009 | 5,123,965 | 4,555,957 | 568,008 |
| 700 Traffic Enforcement | 2,228,326 | 2,704,564 | 2,226,472 | 478,092 |
| Total Other Than Personal Services | 160,944,568 | 226,168,336 | 214,191,835 | 11,976,501 |
| | 3,166,293,842 | 3,423,626,796 | 3,391,258,524 | 32,368,272 |
| Interfund Agreements | (1,796,999) | (1,796,999) | (1,739,102) | (57,897) |
| Intracity Sales | (88,785,504) | (130,668,112) | (112,914,383) | (17,753,729) |
| Total Police Department | 3,075,711,339 | 3,291,161,685 | 3,276,605,039 | 14,556,646 |
| Net Change in Estimate of Prior Payables . . . | — | — | (3,292,174) | 3,292,174 |
| Net Total Police Department | 3,075,711,339 | 3,291,161,685 | 3,273,312,865 | 17,848,820 |
| 057 FIRE DEPARTMENT | | | | |
| Personal Services— | | | | |
| 001 Executive Administrative | 49,551,679 | 46,665,753 | 46,618,403 | 47,350 |
| 002 Fire Extinguishment and Emergency Response | 768,171,965 | 773,449,303 | 773,371,489 | 77,814 |
| 003 Fire Investigation | 16,792,605 | 17,313,386 | 17,245,887 | 67,499 |
| 004 Fire Prevention | 17,324,831 | 16,546,813 | 16,539,148 | 7,665 |
| 009 Emergency Medical Services | 132,466,919 | 135,796,544 | 135,647,545 | 148,999 |
| Total Personal Services | 984,307,999 | 989,771,799 | 989,422,472 | 349,327 |
| Other Than Personal Services— | | | | |
| 005 Executive Administrative | 45,824,569 | 48,740,353 | 48,526,608 | 213,745 |
| 006 Fire Extinguishment and Emergency Response | 19,758,256 | 20,251,659 | 20,171,607 | 80,052 |
| 007 Fire Investigation | 82,220 | 82,220 | 69,454 | 12,766 |
| 008 Fire Prevention | 884,623 | 434,623 | 426,755 | 7,868 |
| 010 Emergency Medical Services | 14,804,228 | 14,809,228 | 14,503,514 | 305,714 |
| Total Other Than Personal Services | 81,353,896 | 84,318,083 | 83,697,938 | 620,145 |
| Total Fire Department | 1,065,661,895 | 1,074,089,882 | 1,073,120,410 | 969,472 |
| Net Change in Estimate of Prior Payables . . . | — | — | (1,233,311) | 1,233,311 |
| Net Total Fire Department | 1,065,661,895 | 1,074,089,882 | 1,071,887,099 | 2,202,783 |
| 068 ADMINISTRATION FOR CHILDREN’S SERVICES | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 218,565,360 | 232,068,287 | 231,793,299 | 274,988 |
| 003 Administration of Headstart, Daycare and Child Support Enforcement Programs | 40,433,710 | 45,200,521 | 44,948,164 | 252,357 |
| 005 Administrative | 93,174,862 | 77,318,924 | 70,167,648 | 7,151,276 |
| Total Personal Services | 352,173,932 | 354,587,732 | 346,909,111 | 7,678,621 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 068 ADMINISTRATION FOR CHILDREN'S SERVICES (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | \$ 78,775,837 | \$ 85,059,890 | \$ 73,156,152 | \$ 11,903,738 |
| 004 Administration of Headstart, Daycare and Child Support Enforcement Programs | 566,775,574 | 619,262,625 | 612,926,419 | 6,336,206 |
| 006 Child Welfare | 1,235,492,773 | 1,232,784,137 | 1,223,225,891 | 9,558,246 |
| Total Other Than Personal Services | 1,881,044,184 | 1,937,106,652 | 1,909,308,462 | 27,798,190 |
| | 2,233,218,116 | 2,291,694,384 | 2,256,217,573 | 35,476,811 |
| Intracity Sales | (137,434) | (519,465) | (172,280) | (347,185) |
| Total Administration for Children's Services . | 2,233,080,682 | 2,291,174,919 | 2,256,045,293 | 35,129,626 |
| Net Change in Estimate of Prior Payables . . . | — | — | (18,717,179) | 18,717,179 |
| Net Total Administration for Children's Services | 2,233,080,682 | 2,291,174,919 | 2,237,328,114 | 53,846,805 |
| 069 DEPARTMENT OF SOCIAL SERVICES | | | | |
| Personal Services— | | | | |
| 201 Administration | 138,940,288 | 158,285,198 | 158,285,198 | — |
| 203 Public Assistance | 279,947,592 | 258,643,229 | 258,408,505 | 234,724 |
| 204 Medical Assistance | 62,508,977 | 79,531,191 | 79,531,191 | — |
| 205 Adult Services | 62,632,130 | 70,800,850 | 69,450,274 | 1,350,576 |
| Total Personal Services | 544,028,987 | 567,260,468 | 565,675,168 | 1,585,300 |
| Other Than Personal Services— | | | | |
| 101 Administration | 135,178,437 | 207,399,778 | 207,399,778 | — |
| 103 Public Assistance | 1,925,005,689 | 1,903,015,534 | 1,888,070,595 | 14,944,939 |
| 104 Medical Assistance | 2,618,195,899 | 2,821,772,617 | 2,872,149,934 | (50,377,317) |
| 105 Adult Services | 175,199,880 | 183,158,385 | 183,140,570 | 17,815 |
| Total Other Than Personal Services | 4,853,579,905 | 5,115,346,314 | 5,150,760,877 | (35,414,563) |
| | 5,397,608,892 | 5,682,606,782 | 5,716,436,045 | (33,829,263) |
| Intracity Sales | (75,478) | (3,240,887) | (735,872) | (2,505,015) |
| Total Department of Social Services | 5,397,533,414 | 5,679,365,895 | 5,715,700,173 | (36,334,278) |
| Net Change in Estimate of Prior Payables . . . | — | — | (30,025,956) | 30,025,956 |
| Net Total Department of Social Services | 5,397,533,414 | 5,679,365,895 | 5,685,674,217 | (6,308,322) |
| 071 DEPARTMENT OF HOMELESS SERVICES | | | | |
| 100 Personal Services | 92,184,036 | 94,517,525 | 92,270,240 | 2,247,285 |
| 200 Other Than Personal Services | 356,569,733 | 387,369,058 | 383,381,824 | 3,987,234 |
| | 448,753,769 | 481,886,583 | 475,652,064 | 6,234,519 |
| Intracity Sales | — | (2,903,442) | (2,573,026) | (330,416) |
| Total Department of Homeless Services | 448,753,769 | 478,983,141 | 473,079,038 | 5,904,103 |
| Net Change in Estimate of Prior Payables . . . | — | — | (337,721) | 337,721 |
| Net Total Department of Homeless Services . . | 448,753,769 | 478,983,141 | 472,741,317 | 6,241,824 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|-----------------------------|-----------------------------|---|---|
| | Adopted | Modified | | |
| 072 DEPARTMENT OF CORRECTION | | | | |
| Personal Services— | | | | |
| 001 Administration | \$ 40,284,637 | \$ 37,570,999 | \$ 36,530,570 | \$ 1,040,429 |
| 002 Operations | 712,735,188 | 684,202,406 | 681,579,278 | 2,623,128 |
| Total Personal Services | <u>753,019,825</u> | <u>721,773,405</u> | <u>718,109,848</u> | <u>3,663,557</u> |
| Other Than Personal Services— | | | | |
| 003 Operations | 98,858,091 | 100,583,150 | 99,373,274 | 1,209,876 |
| 004 Administration | 13,586,015 | 13,586,015 | 13,203,624 | 382,391 |
| Total Other Than Personal Services | <u>112,444,106</u> | <u>114,169,165</u> | <u>112,576,898</u> | <u>1,592,267</u> |
| Intracity Sales | 865,463,931 | 835,942,570 | 830,686,746 | 5,255,824 |
| | (754,770) | (1,029,770) | (359,039) | (670,731) |
| Total Department of Correction | <u>864,709,161</u> | <u>834,912,800</u> | <u>830,327,707</u> | <u>4,585,093</u> |
| Net Change in Estimate of Prior Payables | — | — | (3,000,017) | 3,000,017 |
| Net Total Department of Correction | <u><u>864,709,161</u></u> | <u><u>834,912,800</u></u> | <u><u>827,327,690</u></u> | <u><u>7,585,110</u></u> |
| 073 BOARD OF CORRECTION | | | | |
| 001 Personal Services | 935,505 | 870,037 | 815,616 | 54,421 |
| 002 Other Than Personal Services | 40,223 | 60,223 | 58,025 | 2,198 |
| Total Board of Correction | <u>975,728</u> | <u>930,260</u> | <u>873,641</u> | <u>56,619</u> |
| 094 DEPARTMENT OF EMPLOYMENT | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 334,468 | 3,051,994 | 2,556,261 | 495,733 |
| 770 Job Training Partnership Act | 12,197,890 | 10,163,354 | 9,281,777 | 881,577 |
| Total Personal Services | <u>12,532,358</u> | <u>13,215,348</u> | <u>11,838,038</u> | <u>1,377,310</u> |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 37,898,967 | 37,360,983 | 31,624,344 | 5,736,639 |
| 773 Job Training Partnership Act | 110,472,409 | 85,517,813 | 47,928,644 | 37,589,169 |
| Total Other Than Personal Services | <u>148,371,376</u> | <u>122,878,796</u> | <u>79,552,988</u> | <u>43,325,808</u> |
| Intracity Sales | 160,903,734 | 136,094,144 | 91,391,026 | 44,703,118 |
| | (4,288,360) | (246,474) | (43,054) | (203,420) |
| Total Department of Employment | <u>156,615,374</u> | <u>135,847,670</u> | <u>91,347,972</u> | <u>44,499,698</u> |
| Net Change in Estimate of Prior Payables | — | — | (2) | 2 |
| Net Total Department of Employment | <u><u>156,615,374</u></u> | <u><u>135,847,670</u></u> | <u><u>91,347,970</u></u> | <u><u>44,499,700</u></u> |
| 095 PENSION CONTRIBUTIONS | | | | |
| Personal Services— | | | | |
| 001 City Actuarial Pensions | 1,167,715,753 | 1,259,262,047 | 1,178,840,456 | 80,421,591 |
| 002 Non-City Actuarial Pensions | 27,012,000 | 20,912,000 | 19,443,597 | 1,468,403 |
| 003 Non-Actuarial Pensions | 21,691,456 | 18,874,406 | 18,850,200 | 24,206 |
| Total Personal Services | <u>1,216,419,209</u> | <u>1,299,048,453</u> | <u>1,217,134,253</u> | <u>81,914,200</u> |
| Intracity Sales | (84,005,294) | (90,005,294) | (90,005,294) | — |
| Total Pension Contributions | <u><u>1,132,413,915</u></u> | <u><u>1,209,043,159</u></u> | <u><u>1,127,128,959</u></u> | <u><u>81,914,200</u></u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|----------------------|----------------------|---|---|
| | Adopted | Modified | | |
| 098 MISCELLANEOUS | | | | |
| Personal Services— | | | | |
| 001 Personal Services | \$ 153,840,182 | \$ 323,536,087 | \$ 325,740,087 | \$ (2,204,000) |
| 003 Fringe Benefits | 2,198,649,386 | 2,209,964,588 | 2,235,117,151 | (25,152,563) |
| Total Personal Services | <u>2,352,489,568</u> | <u>2,533,500,675</u> | <u>2,560,857,238</u> | <u>(27,356,563)</u> |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services— | | | | |
| Other Public Safety | 23,205,000 | 20,205,000 | 20,253,382 | (48,382) |
| Court Costs—Public Safety | 100,000 | 100,000 | — | 100,000 |
| Criminal Justice Programs | 45,951,052 | 47,586,552 | 49,672,214 | (2,085,662) |
| Payments to Transit Authority | 114,921,353 | 267,003,136 | 266,934,420 | 68,716 |
| Payments to Private Bus Companies | 183,234,000 | 150,596,988 | 150,596,511 | 477 |
| Payments to Housing Authority | 34,057,478 | 39,067,828 | 39,067,826 | 2 |
| Judgments and Claims | 442,272,919 | 498,272,919 | 594,846,224 | (96,573,305) |
| Other | 561,112,078 | 186,085,948 | 147,132,489 | 38,953,459 |
| 005 Indigent Defense Services | 141,585,071 | 143,344,828 | 137,587,126 | 5,757,702 |
| Total Other Than Personal Services | <u>1,546,438,951</u> | <u>1,352,263,199</u> | <u>1,406,090,192</u> | <u>(53,826,993)</u> |
| Interfund Agreements | 3,898,928,519 | 3,885,763,874 | 3,966,947,430 | (81,183,556) |
| Total Miscellaneous | <u>(37,950,000)</u> | <u>(37,750,000)</u> | <u>(35,000,000)</u> | <u>(2,750,000)</u> |
| Net Change in Estimate of Prior Payables | 3,860,978,519 | 3,848,013,874 | 3,931,947,430 | (83,933,556) |
| Net Total Miscellaneous | <u>—</u> | <u>—</u> | <u>(157,590,567)</u> | <u>157,590,567</u> |
| | <u>3,860,978,519</u> | <u>3,848,013,874</u> | <u>3,774,356,863</u> | <u>73,657,011</u> |
| 099 DEBT SERVICE | | | | |
| Other Than Personal Services— | | | | |
| 001 Funded Debt Outside Constitutional Limit | 268,016,268 | 296,766,490 | 290,311,788 | 6,454,702 |
| 003 Lease Purchase and City Guaranteed Debt | 81,453,663 | 121,127,708 | 121,083,257 | 44,451 |
| 004 Budget Stabilization Account | 904,754,409 | 2,097,415,974 | 2,097,415,974 | — |
| Total Other Than Personal Services | <u>1,254,224,340</u> | <u>2,515,310,172</u> | <u>2,508,811,019</u> | <u>6,499,153</u> |
| Net Change in Estimate of Prior Payables | — | — | (37,182) | 37,182 |
| Net Total Debt Service | <u>1,254,224,340</u> | <u>2,515,310,172</u> | <u>2,508,773,837</u> | <u>6,536,335</u> |
| 100 MUNICIPAL ASSISTANCE CORPORATION | | | | |
| 001 MAC Debt Service Funding | — | 457,899,800 | 457,899,800 | — |
| Total Municipal Assistance Corporation | <u>—</u> | <u>457,899,800</u> | <u>457,899,800</u> | <u>—</u> |
| 101 PUBLIC ADVOCATE | | | | |
| 001 Personal Services | 2,242,892 | 2,424,857 | 2,330,330 | 94,527 |
| 002 Other Than Personal Services | 281,770 | 342,599 | 338,237 | 4,362 |
| Total Public Advocate | <u>2,524,662</u> | <u>2,767,456</u> | <u>2,668,567</u> | <u>98,889</u> |
| Net Change in Estimate of Prior Payables | — | — | (600) | 600 |
| Net Total Public Advocate | <u>2,524,662</u> | <u>2,767,456</u> | <u>2,667,967</u> | <u>99,489</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| | Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|-----|--|---------------|---------------|---|---|
| | | Adopted | Modified | | |
| 102 | CITY COUNCIL | | | | |
| | Personal Services— | | | | |
| 001 | Council Members | \$ 13,598,702 | \$ 14,233,833 | \$ 14,019,999 | \$ 213,834 |
| 002 | Committee Staffing | 8,544,806 | 8,256,083 | 8,187,304 | 68,779 |
| 005 | Council Services Division | 8,044,447 | 8,617,610 | 8,513,420 | 104,190 |
| 600 | Committee on the Aging | 1 | 1 | — | 1 |
| 605 | Committee on Civil Service and Labor. | 1 | 1 | — | 1 |
| 610 | Committee on Consumer Affairs | 1 | 1 | — | 1 |
| 615 | Committee on Contracts. | 1 | 1 | — | 1 |
| 620 | Committee on Economic Development. | 1 | 1 | — | 1 |
| 625 | Committee on Education | 1 | 1 | — | 1 |
| 630 | Committee on Environmental Protection. | 1 | 1 | — | 1 |
| 632 | Committee on Finance. | 1 | 1 | — | 1 |
| 633 | Committee on Fire & Criminal Justice | 1 | 1 | — | 1 |
| 635 | Committee on General Welfare | 1 | 1 | — | 1 |
| 640 | Committee on Governmental Operations. | 1 | 1 | — | 1 |
| 645 | Committee on Health. | 1 | 1 | — | 1 |
| 647 | Committee on Higher Education. | 1 | 1 | — | 1 |
| 650 | Committee on Housing and Buildings | 1 | 1 | — | 1 |
| 655 | Committee on Land Use | 1 | 1 | — | 1 |
| 660 | Committee on Parks Recreation and Cultural Affairs. | 1 | 1 | — | 1 |
| 665 | Committee on Public Safety. | 1 | 1 | — | 1 |
| 670 | Committee on Rules, Privileges and Elections | 1 | 1 | — | 1 |
| 675 | Committee on Standards and Ethics | 1 | 1 | — | 1 |
| 680 | Committee on State and Federal Legislation | 1 | 1 | — | 1 |
| 685 | Committee on Transportation | 1 | 1 | — | 1 |
| 687 | Committee on Women’s Issues | 1 | 1 | — | 1 |
| 690 | Committee on Youth Services | 1 | 1 | — | 1 |
| | Total Personal Services | 30,187,978 | 31,107,549 | 30,720,723 | 386,826 |
| | Other Than Personal Services— | | | | |
| 100 | Council Members | 5,841,234 | 5,841,234 | 5,211,082 | 630,152 |
| 200 | Central Staff | 8,952,654 | 8,948,595 | 8,464,522 | 484,073 |
| 800 | Committee on the Aging | 1 | 1 | — | 1 |
| 805 | Committee on Civil Service and Labor. | 1 | 1 | — | 1 |
| 810 | Committee on Consumer Affairs | 1 | 1 | — | 1 |
| 815 | Committee on Contracts. | 1 | 1 | — | 1 |
| 820 | Committee on Economic Development. | 1 | 1 | — | 1 |
| 825 | Committee on Education | 1 | 1 | — | 1 |
| 830 | Committee on Environmental Protection. | 1 | 1 | — | 1 |
| 832 | Committee on Finance | 1 | 1 | — | 1 |
| 833 | Committee on Fire & Criminal Justice | 1 | 1 | — | 1 |
| 835 | Committee on General Welfare | 1 | 1 | — | 1 |
| 840 | Committee on Governmental Operations. | 1 | 1 | — | 1 |
| 845 | Committee on Health. | 1 | 1 | — | 1 |
| 847 | Committee on Higher Education. | 1 | 1 | — | 1 |
| 850 | Committee on Housing and Buildings | 1 | 1 | — | 1 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|-------------|-------------|---|---|
| | Adopted | Modified | | |
| 102 CITY COUNCIL (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 855 Committee on Land Use | \$ 1 | \$ 1 | \$ — | \$ 1 |
| 860 Committee on Parks Recreation and Cultural | 1 | 1 | — | 1 |
| 865 Committee on Public Safety | 1 | 1 | — | 1 |
| 870 Committee on Rules, Privileges and Elections | 1 | 1 | — | 1 |
| 875 Committee on Standards and Ethics | 1 | 1 | — | 1 |
| 880 Committee on State and Federal Legislation | 1 | 1 | — | 1 |
| 885 Committee on Transportation | 1 | 1 | — | 1 |
| 887 Committee on Women’s Issues | 1 | 1 | — | 1 |
| 890 Committee on Youth Services | 1 | 1 | — | 1 |
| Total Other Than Personal Services | 14,793,911 | 14,789,852 | 13,675,604 | 1,114,248 |
| Total City Council | 44,981,889 | 45,897,401 | 44,396,327 | 1,501,074 |
| Net Change in Estimate of Prior Payables | — | — | (21,089) | 21,089 |
| Net Total City Council | 44,981,889 | 45,897,401 | 44,375,238 | 1,522,163 |
| 103 CITY CLERK | | | | |
| 001 Personal Services | 2,070,209 | 2,175,232 | 2,153,909 | 21,323 |
| 002 Other Than Personal Services | 346,993 | 482,217 | 458,128 | 24,089 |
| Total City Clerk | 2,417,202 | 2,657,449 | 2,612,037 | 45,412 |
| 125 DEPARTMENT FOR THE AGING | | | | |
| Personal Services— | | | | |
| 001 Executive and Administrative Management | 5,514,131 | 7,473,576 | 6,286,201 | 1,187,375 |
| 002 Community Programs | 16,877,489 | 18,615,075 | 14,667,020 | 3,948,055 |
| Total Personal Services | 22,391,620 | 26,088,651 | 20,953,221 | 5,135,430 |
| Other Than Personal Services — | | | | |
| 003 Community Programs | 198,083,273 | 215,152,795 | 212,733,125 | 2,419,670 |
| 004 Executive and Administrative Management | 2,573,186 | 3,509,727 | 2,894,122 | 615,605 |
| Total Other Than Personal Services | 200,656,459 | 218,662,522 | 215,627,247 | 3,035,275 |
| Intracity Sales | 223,048,079 | 244,751,173 | 236,580,468 | 8,170,705 |
| Total Department for the Aging | (469,131) | (728,558) | (375,276) | (353,282) |
| Net Change in Estimate of Prior Payables | 222,578,948 | 244,022,615 | 236,205,192 | 7,817,423 |
| Net Total Department for the Aging | — | — | (6,325,880) | 6,325,880 |
| Net Total Department for the Aging | 222,578,948 | 244,022,615 | 229,879,312 | 14,143,303 |
| 126 DEPARTMENT OF CULTURAL AFFAIRS | | | | |
| 001 Office of the Commissioner | 1,981,448 | 2,253,077 | 2,240,623 | 12,454 |
| Other Than Personal Services— | | | | |
| 002 Office of the Commissioner | 1,195,032 | 1,133,991 | 1,059,084 | 74,907 |
| 003 Cultural Programs | 24,001,920 | 24,297,539 | 24,114,807 | 182,732 |
| 004 Metropolitan Museum of Art | 19,825,778 | 21,804,579 | 21,638,958 | 165,621 |
| 005 New York Botanical Garden | 6,424,334 | 6,988,220 | 6,767,860 | 220,360 |
| 006 American Museum of Natural History | 14,247,019 | 16,183,650 | 16,183,650 | — |
| 007 The Wildlife Conservation Society | 12,510,446 | 15,183,705 | 14,765,059 | 418,646 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 126 DEPARTMENT OF CULTURAL AFFAIRS (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 008 Brooklyn Museum | \$ 7,843,066 | \$ 8,246,830 | \$ 8,164,705 | \$ 82,125 |
| 009 Brooklyn Children’s Museum | 2,253,283 | 2,333,248 | 2,327,980 | 5,268 |
| 010 Brooklyn Botanical Garden | 3,925,937 | 4,210,174 | 4,174,359 | 35,815 |
| 011 Queens Botanical Garden | 1,301,901 | 1,458,254 | 1,457,534 | 720 |
| 012 New York Hall of Science | 1,932,111 | 1,966,944 | 1,966,944 | — |
| 013 Staten Island Institute of Arts and Science | 969,334 | 986,971 | 984,642 | 2,329 |
| 014 Staten Island Zoological Society | 1,520,945 | 1,590,748 | 1,588,944 | 1,804 |
| 015 Staten Island Historical Society | 776,846 | 812,054 | 810,483 | 1,571 |
| 016 Museum of the City of New York | 1,427,092 | 1,465,009 | 1,465,009 | — |
| 017 Wave Hill Perkins Gardens | 1,118,849 | 1,145,199 | 1,136,071 | 9,128 |
| 019 Brooklyn Academy of Music | 3,618,994 | 3,767,200 | 3,767,200 | — |
| 020 Snug Harbor Cultural Center | 2,646,852 | 2,417,682 | 2,169,797 | 247,885 |
| 021 Studio Museum in Harlem | 980,179 | 939,194 | 922,084 | 17,110 |
| 022 Other Cultural Institutions | 16,109,520 | 16,577,730 | 16,452,888 | 124,842 |
| 024 New York Shakespeare Festival | 1,260,496 | 1,302,264 | 1,299,305 | 2,959 |
| Total Other Than Personal Services | 125,889,934 | 134,811,185 | 133,217,363 | 1,593,822 |
| | 127,871,382 | 137,064,262 | 135,457,986 | 1,606,276 |
| Interfund Agreements | (41,200) | (41,200) | (41,200) | — |
| Intracity Sales | (1,243,500) | (1,918,500) | (1,818,500) | (100,000) |
| Total Department of Cultural Affairs | 126,586,682 | 135,104,562 | 133,598,286 | 1,506,276 |
| Net Change in Estimate of Prior Payables | — | — | (62,876) | 62,876 |
| Net Total Department of Cultural Affairs | 126,586,682 | 135,104,562 | 133,535,410 | 1,569,152 |
| 127 FINANCIAL INFORMATION SERVICES AGENCY | | | | |
| 001 Personal Services | 13,613,164 | 13,474,986 | 13,474,491 | 495 |
| 002 Other Than Personal Services | 13,202,704 | 15,829,254 | 15,569,918 | 259,336 |
| | 26,815,868 | 29,304,240 | 29,044,409 | 259,831 |
| Interfund Agreements | (1,300,000) | (3,821,000) | (3,821,000) | — |
| Intracity Sales | — | (566,132) | (393,000) | (173,132) |
| Total Financial Information Services Agency | 25,515,868 | 24,917,108 | 24,830,409 | 86,699 |
| Net Change in Estimate of Prior Payables | — | — | (584,561) | 584,561 |
| Net Total Financial Information Services Agency | 25,515,868 | 24,917,108 | 24,245,848 | 671,260 |
| 130 DEPARTMENT OF JUVENILE JUSTICE | | | | |
| 001 Personal Services | 29,229,725 | 34,653,135 | 34,311,210 | 341,925 |
| 002 Other Than Personal Services | 72,670,642 | 75,360,917 | 74,921,525 | 439,392 |
| Total Department of Juvenile Justice | 101,900,367 | 110,014,052 | 109,232,735 | 781,317 |
| Intracity Sales | — | (200,000) | — | (200,000) |
| Total Department of Juvenile Justice | 101,900,367 | 109,814,052 | 109,232,735 | 581,317 |
| Net Change in Estimate of Prior Payables | — | — | (562,913) | 562,913 |
| Net Total Department of Juvenile Justice | 101,900,367 | 109,814,052 | 108,669,822 | 1,144,230 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 131 OFFICE OF PAYROLL ADMINISTRATION | | | | |
| 100 Personal Services | \$ 5,151,578 | \$ 5,034,275 | \$ 4,924,484 | \$ 109,791 |
| 200 Other Than Personal Services | 2,425,974 | 1,925,932 | 1,554,348 | 371,584 |
| | 7,577,552 | 6,960,207 | 6,478,832 | 481,375 |
| Interfund Agreements | (338,000) | (338,000) | (204,268) | (133,732) |
| Total Office of Payroll Administration | 7,239,552 | 6,622,207 | 6,274,564 | 347,643 |
| 132 INDEPENDENT BUDGET OFFICE | | | | |
| 001 Personal Services | 2,046,883 | 2,211,629 | 1,774,964 | 436,665 |
| 002 Other Than Personal Services | 716,073 | 593,960 | 515,599 | 78,361 |
| Total Independent Budget Office | 2,762,956 | 2,805,589 | 2,290,563 | 515,026 |
| Net Change in Estimate of Prior Payables . . . | — | — | (422) | 422 |
| Net Total Independent Budget Office | 2,762,956 | 2,805,589 | 2,290,141 | 515,448 |
| 133 EQUAL EMPLOYMENT PRACTICES COMMISSION | | | | |
| 001 Personal Services | 526,408 | 493,199 | 438,288 | 54,911 |
| 002 Other Than Personal Services | 55,000 | 55,000 | 43,260 | 11,740 |
| Total Equal Employment Practices Commission | 581,408 | 548,199 | 481,548 | 66,651 |
| 134 CIVIL SERVICE COMMISSION | | | | |
| 001 Personal Services | 618,117 | 440,425 | 439,694 | 731 |
| 002 Other Than Personal Services | 39,368 | 39,368 | 27,398 | 11,970 |
| Total Civil Service Commission | 657,485 | 479,793 | 467,092 | 12,701 |
| 136 LANDMARKS PRESERVATION COMMISSION | | | | |
| 001 Personal Services | 2,589,864 | 2,734,710 | 2,753,254 | (18,544) |
| 002 Other Than Personal Services | 484,726 | 782,869 | 490,158 | 292,711 |
| | 3,074,590 | 3,517,579 | 3,243,412 | 274,167 |
| Intracity Sales | — | (12,000) | — | (12,000) |
| Total Landmarks Preservation Commission . . | 3,074,590 | 3,505,579 | 3,243,412 | 262,167 |
| 156 NEW YORK CITY TAXI AND LIMOUSINE COMMISSION | | | | |
| 001 Personal Services | 16,496,740 | 17,132,673 | 17,103,910 | 28,763 |
| 002 Other Than Personal Services | 7,744,841 | 6,403,360 | 5,816,134 | 587,226 |
| Total New York City Taxi and Limousine Commission | 24,241,581 | 23,536,033 | 22,920,044 | 615,989 |
| Net Change in Estimate of Prior Payables . . . | — | — | (1,448) | 1,448 |
| Net Total New York City Taxi and Limousine Commission | 24,241,581 | 23,536,033 | 22,918,596 | 617,437 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------------|--------------------|---|---|
| | Adopted | Modified | | |
| 226 COMMISSION ON HUMAN RIGHTS | | | | |
| Personal Services— | | | | |
| 001 Personal Services | \$ 1,767,743 | \$ 2,195,259 | \$ 2,063,109 | \$ 132,150 |
| 003 Community Development | 3,376,829 | 3,493,145 | 3,358,631 | 134,514 |
| Total Personal Services | <u>5,144,572</u> | <u>5,688,404</u> | <u>5,421,740</u> | <u>266,664</u> |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 1,218,383 | 1,243,831 | 1,186,504 | 57,327 |
| 004 Community Development | 561,155 | 581,214 | 571,895 | 9,319 |
| Total Other Than Personal Services | <u>1,779,538</u> | <u>1,825,045</u> | <u>1,758,399</u> | <u>66,646</u> |
| Total Commission on Human Rights | <u>6,924,110</u> | <u>7,513,449</u> | <u>7,180,139</u> | <u>333,310</u> |
| Net Change in Estimate of Prior Payables . . . | — | — | (774) | 774 |
| Net Total Commission on Human Rights | <u>6,924,110</u> | <u>7,513,449</u> | <u>7,179,365</u> | <u>334,084</u> |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT | | | | |
| Personal Services— | | | | |
| 002 Community Development | 10,263,420 | 10,208,537 | 8,841,048 | 1,367,489 |
| 311 Personal Services | 4,680,091 | 4,928,716 | 4,474,896 | 453,820 |
| Total Personal Services | <u>14,943,511</u> | <u>15,137,253</u> | <u>13,315,944</u> | <u>1,821,309</u> |
| Other Than Personal Services— | | | | |
| 005 Community Development | 23,921,340 | 37,383,886 | 31,346,998 | 6,036,888 |
| 312 Other Than Personal Services | 100,064,165 | 102,521,428 | 98,179,191 | 4,342,237 |
| Total Other Than Personal Services | <u>123,985,505</u> | <u>139,905,314</u> | <u>129,526,189</u> | <u>10,379,125</u> |
| Intracity Sales | <u>138,929,016</u> | <u>155,042,567</u> | <u>142,842,133</u> | <u>12,200,434</u> |
| Total Department of Youth and Community Development | <u>(8,123,548)</u> | <u>(6,501,551)</u> | <u>(3,877,362)</u> | <u>(2,624,189)</u> |
| Net Change in Estimate of Prior Payables . . . | — | — | (387,981) | 387,981 |
| Net Total Department of Youth and Community Development | <u>130,805,468</u> | <u>148,541,016</u> | <u>138,576,790</u> | <u>9,964,226</u> |
| 312 CONFLICTS OF INTEREST BOARD | | | | |
| 001 Personal Services | 1,379,960 | 1,329,303 | 1,327,423 | 1,880 |
| 002 Other Than Personal Services | 266,042 | 286,506 | 268,019 | 18,487 |
| Total Conflicts of Interest Board | <u>1,646,002</u> | <u>1,615,809</u> | <u>1,595,442</u> | <u>20,367</u> |
| 313 OFFICE OF COLLECTIVE BARGAINING | | | | |
| 001 Personal Services | 1,001,671 | 993,824 | 993,793 | 31 |
| 002 Other Than Personal Services | 411,897 | 428,897 | 424,797 | 4,100 |
| Total Office of Collective Bargaining | <u>1,413,568</u> | <u>1,422,721</u> | <u>1,418,590</u> | <u>4,131</u> |
| 341 MANHATTAN COMMUNITY BOARD # 1 | | | | |
| 001 Personal Services | 148,711 | 163,561 | 163,559 | 2 |
| 002 Other Than Personal Services | 14,647 | 44,827 | 24,432 | 20,395 |
| Total Manhattan Community Board # 1 | <u>163,358</u> | <u>208,388</u> | <u>187,991</u> | <u>20,397</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|------------|------------|---|---|
| | Adopted | Modified | | |
| 342 MANHATTAN COMMUNITY BOARD # 2 | | | | |
| 001 Personal Services | \$ 145,006 | \$ 149,024 | \$ 149,023 | \$ 1 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,353 | 21,984 | 21,956 | 28 |
| 003 Rent and Energy | 19,351 | 25,562 | 18,316 | 7,246 |
| Total Other Than Personal Services | 37,704 | 47,546 | 40,272 | 7,274 |
| Total Manhattan Community Board # 2 | 182,710 | 196,570 | 189,295 | 7,275 |
| 343 MANHATTAN COMMUNITY BOARD # 3 | | | | |
| 001 Personal Services | 125,864 | 143,414 | 143,377 | 37 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 37,494 | 27,594 | 25,738 | 1,856 |
| 003 Rent and Energy | 4,547 | 4,332 | 4,120 | 212 |
| Total Other Than Personal Services | 42,041 | 31,926 | 29,858 | 2,068 |
| Total Manhattan Community Board # 3 | 167,905 | 175,340 | 173,235 | 2,105 |
| 344 MANHATTAN COMMUNITY BOARD # 4 | | | | |
| 001 Personal Services | 140,500 | 124,722 | 122,477 | 2,245 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,858 | 50,286 | 48,418 | 1,868 |
| 003 Rent | 34,169 | 34,169 | 33,538 | 631 |
| Total Other Than Personal Services | 61,027 | 84,455 | 81,956 | 2,499 |
| Total Manhattan Community Board # 4 | 201,527 | 209,177 | 204,433 | 4,744 |
| 345 MANHATTAN COMMUNITY BOARD # 5 | | | | |
| 001 Personal Services | 149,704 | 139,535 | 136,212 | 3,323 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 13,654 | 31,473 | 25,841 | 5,632 |
| 003 Rent and Energy | 43,867 | 44,593 | 36,700 | 7,893 |
| Total Other Than Personal Services | 57,521 | 76,066 | 62,541 | 13,525 |
| Total Manhattan Community Board # 5 | 207,225 | 215,601 | 198,753 | 16,848 |
| 346 MANHATTAN COMMUNITY BOARD # 6 | | | | |
| 001 Personal Services | 148,648 | 150,186 | 149,015 | 1,171 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 14,710 | 20,822 | 20,083 | 739 |
| 003 Rent | 63,436 | 63,436 | 9,549 | 53,887 |
| Total Other Than Personal Services | 78,146 | 84,258 | 29,632 | 54,626 |
| Total Manhattan Community Board # 6 | 226,794 | 234,444 | 178,647 | 55,797 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 347 MANHATTAN COMMUNITY BOARD # 7 | | | | |
| 001 Personal Services | \$ 133,803 | \$ 142,650 | \$ 142,598 | \$ 52 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 29,555 | 33,083 | 22,752 | 10,331 |
| 003 Rent | 3,723 | 3,723 | 1,580 | 2,143 |
| Total Other Than Personal Services | 33,278 | 36,806 | 24,332 | 12,474 |
| Total Manhattan Community Board # 7 | 167,081 | 179,456 | 166,930 | 12,526 |
| 348 MANHATTAN COMMUNITY BOARD # 8 | | | | |
| 001 Personal Services | 140,951 | 117,211 | 115,856 | 1,355 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 22,407 | 53,797 | 52,726 | 1,071 |
| 003 Rent and Energy | 90,297 | 90,276 | 89,182 | 1,094 |
| Total Other Than Personal Services | 112,704 | 144,073 | 141,908 | 2,165 |
| Total Manhattan Community Board # 8 | 253,655 | 261,284 | 257,764 | 3,520 |
| 349 MANHATTAN COMMUNITY BOARD # 9 | | | | |
| 001 Personal Services | 132,914 | 124,224 | 118,437 | 5,787 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 30,444 | 46,784 | 43,964 | 2,820 |
| 003 Rent | 29,000 | 29,000 | 24,085 | 4,915 |
| Total Other Than Personal Services | 59,444 | 75,784 | 68,049 | 7,735 |
| Total Manhattan Community Board # 9 | 192,358 | 200,008 | 186,486 | 13,522 |
| 350 MANHATTAN COMMUNITY BOARD # 10 | | | | |
| 001 Personal Services | 121,213 | 115,909 | 111,610 | 4,299 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 42,147 | 55,099 | 44,174 | 10,925 |
| 003 Rent | 39,569 | 39,569 | 8,268 | 31,301 |
| Total Other Than Personal Services | 81,716 | 94,668 | 52,442 | 42,226 |
| Total Manhattan Community Board # 10 | 202,929 | 210,577 | 164,052 | 46,525 |
| 351 MANHATTAN COMMUNITY BOARD # 11 | | | | |
| 001 Personal Services | 107,023 | 119,870 | 100,070 | 19,800 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 56,335 | 51,138 | 34,755 | 16,383 |
| 003 Rent and Energy | 6,033 | 6,907 | 5,105 | 1,802 |
| Total Other Than Personal Services | 62,368 | 58,045 | 39,860 | 18,185 |
| Total Manhattan Community Board # 11 | 169,391 | 177,915 | 139,930 | 37,985 |
| Net Change in Estimate of Prior Payables | — | — | (6,949) | 6,949 |
| Net Total Manhattan Community Board # 11 | 169,391 | 177,915 | 132,981 | 44,934 |
| 352 MANHATTAN COMMUNITY BOARD # 12 | | | | |
| 001 Personal Services | 124,419 | 138,687 | 138,519 | 168 |
| 002 Other Than Personal Services | 38,939 | 32,321 | 32,321 | — |
| Total Manhattan Community Board # 12 | 163,358 | 171,008 | 170,840 | 168 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 381 BRONX COMMUNITY BOARD # 1 | | | | |
| 001 Personal Services | \$ 145,930 | \$ 136,830 | \$ 131,132 | \$ 5,698 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,428 | 34,178 | 22,655 | 11,523 |
| 003 Rent | 24,234 | 24,234 | 20,434 | 3,800 |
| Total Other Than Personal Services | 41,662 | 58,412 | 43,089 | 15,323 |
| Total Bronx Community Board # 1 | 187,592 | 195,242 | 174,221 | 21,021 |
| Net Change in Estimate of Prior Payables | — | — | (2,179) | 2,179 |
| Net Total Bronx Community Board # 1 | 187,592 | 195,242 | 172,042 | 23,200 |
| 382 BRONX COMMUNITY BOARD # 2 | | | | |
| 001 Personal Services | 152,141 | 158,411 | 155,504 | 2,907 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 11,217 | 12,597 | 12,572 | 25 |
| 003 Rent and Energy | 32,834 | 32,859 | 30,645 | 2,214 |
| Total Other Than Personal Services | 44,051 | 45,456 | 43,217 | 2,239 |
| Total Bronx Community Board # 2 | 196,192 | 203,867 | 198,721 | 5,146 |
| 383 BRONX COMMUNITY BOARD # 3 | | | | |
| 001 Personal Services | 136,915 | 144,965 | 144,832 | 133 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,443 | 26,043 | 23,925 | 2,118 |
| 003 Rent | 24,135 | 24,338 | 24,336 | 2 |
| Total Other Than Personal Services | 50,578 | 50,381 | 48,261 | 2,120 |
| Total Bronx Community Board # 3 | 187,493 | 195,346 | 193,093 | 2,253 |
| 384 BRONX COMMUNITY BOARD # 4 | | | | |
| 001 Personal Services | 143,878 | 151,528 | 149,548 | 1,980 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 19,480 | 19,480 | 18,958 | 522 |
| 003 Rent | 8,043 | 8,043 | 7,306 | 737 |
| Total Other Than Personal Services | 27,523 | 27,523 | 26,264 | 1,259 |
| Total Bronx Community Board # 4 | 171,401 | 179,051 | 175,812 | 3,239 |
| Net Change in Estimate of Prior Payables | — | — | (98) | 98 |
| Net Total Bronx Community Board # 4 | 171,401 | 179,051 | 175,714 | 3,337 |
| 385 BRONX COMMUNITY BOARD # 5 | | | | |
| 001 Personal Services | 152,678 | 142,261 | 142,241 | 20 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 10,680 | 28,747 | 28,598 | 149 |
| 003 Rent | — | 3,000 | — | 3,000 |
| Total Other Than Personal Services | 10,680 | 31,747 | 28,598 | 3,149 |
| Total Bronx Community Board # 5 | 163,358 | 174,008 | 170,839 | 3,169 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|----------------|----------------|---|---|
| | Adopted | Modified | | |
| 386 BRONX COMMUNITY BOARD # 6 | | | | |
| 001 Personal Services | \$ 143,250 | \$ 147,020 | \$ 144,141 | \$ 2,879 |
| 002 Other Than Personal Services | 20,108 | 23,988 | 21,593 | 2,395 |
| Total Bronx Community Board # 6 | <u>163,358</u> | <u>171,008</u> | <u>165,734</u> | <u>5,274</u> |
| 387 BRONX COMMUNITY BOARD # 7 | | | | |
| 001 Personal Services | 145,400 | 153,050 | 138,264 | 14,786 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,958 | 17,958 | 14,842 | 3,116 |
| 003 Rent and Energy | 47,562 | 85,660 | 67,301 | 18,359 |
| Total Other Than Personal Services | <u>65,520</u> | <u>103,618</u> | <u>82,143</u> | <u>21,475</u> |
| Total Bronx Community Board # 7 | <u>210,920</u> | <u>256,668</u> | <u>220,407</u> | <u>36,261</u> |
| 388 BRONX COMMUNITY BOARD # 8 | | | | |
| 001 Personal Services | 145,176 | 153,626 | 153,296 | 330 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,183 | 14,937 | 10,398 | 4,539 |
| 003 Rent and Energy | 25,367 | 30,384 | 27,723 | 2,661 |
| Total Other Than Personal Services | <u>43,550</u> | <u>45,321</u> | <u>38,121</u> | <u>7,200</u> |
| Total Bronx Community Board # 8 | <u>188,726</u> | <u>198,947</u> | <u>191,417</u> | <u>7,530</u> |
| 389 BRONX COMMUNITY BOARD # 9 | | | | |
| 001 Personal Services | 137,066 | 144,716 | 127,937 | 16,779 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,292 | 26,292 | 24,456 | 1,836 |
| 003 Rent | 29,780 | 29,780 | — | 29,780 |
| Total Other Than Personal Services | <u>56,072</u> | <u>56,072</u> | <u>24,456</u> | <u>31,616</u> |
| Total Bronx Community Board # 9 | <u>193,138</u> | <u>200,788</u> | <u>152,393</u> | <u>48,395</u> |
| 390 BRONX COMMUNITY BOARD # 10 | | | | |
| 001 Personal Services | 139,891 | 141,005 | 138,231 | 2,774 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,467 | 30,003 | 27,709 | 2,294 |
| 003 Rent and Energy | 37,133 | 38,084 | 37,746 | 338 |
| Total Other Than Personal Services | <u>60,600</u> | <u>68,087</u> | <u>65,455</u> | <u>2,632</u> |
| Total Bronx Community Board # 10 | <u>200,491</u> | <u>209,092</u> | <u>203,686</u> | <u>5,406</u> |
| 391 BRONX COMMUNITY BOARD # 11 | | | | |
| 001 Personal Services | 144,941 | 152,760 | 151,721 | 1,039 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,417 | 17,958 | 16,915 | 1,043 |
| 003 Rent | 31,803 | 32,379 | 32,359 | 20 |
| Total Other Than Personal Services | <u>50,220</u> | <u>50,337</u> | <u>49,274</u> | <u>1,063</u> |
| Total Bronx Community Board # 11 | <u>195,161</u> | <u>203,097</u> | <u>200,995</u> | <u>2,102</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|----------------|----------------|---|---|
| | Adopted | Modified | | |
| 392 BRONX COMMUNITY BOARD # 12 | | | | |
| 001 Personal Services | \$ 131,536 | \$ 141,286 | \$ 141,142 | \$ 144 |
| 002 Other Than Personal Services | 31,822 | 29,722 | 29,641 | 81 |
| Total Bronx Community Board # 12 | <u>163,358</u> | <u>171,008</u> | <u>170,783</u> | <u>225</u> |
| 431 QUEENS COMMUNITY BOARD # 1 | | | | |
| 001 Personal Services | 143,074 | 150,724 | 150,033 | 691 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,284 | 30,284 | 24,203 | 6,081 |
| 003 Rent | 13,164 | 13,164 | 13,164 | — |
| Total Other Than Personal Services | <u>33,448</u> | <u>43,448</u> | <u>37,367</u> | <u>6,081</u> |
| Total Queens Community Board # 1 | <u>176,522</u> | <u>194,172</u> | <u>187,400</u> | <u>6,772</u> |
| Net Change in Estimate of Prior Payables | — | — | (134) | 134 |
| Net Total Queens Community Board # 1 | <u>176,522</u> | <u>194,172</u> | <u>187,266</u> | <u>6,906</u> |
| 432 QUEENS COMMUNITY BOARD # 2 | | | | |
| 001 Personal Services | 139,468 | 149,006 | 143,056 | 5,950 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,890 | 22,002 | 17,040 | 4,962 |
| 003 Rent | 56,970 | 56,970 | 46,223 | 10,747 |
| Total Other Than Personal Services | <u>80,860</u> | <u>78,972</u> | <u>63,263</u> | <u>15,709</u> |
| Total Queens Community Board # 2 | <u>220,328</u> | <u>227,978</u> | <u>206,319</u> | <u>21,659</u> |
| 433 QUEENS COMMUNITY BOARD # 3 | | | | |
| 001 Personal Services | 145,941 | 149,310 | 149,283 | 27 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,419 | 21,698 | 20,895 | 803 |
| 003 Rent | 49,202 | 49,202 | 49,200 | 2 |
| Total Other Than Personal Services | <u>66,621</u> | <u>70,900</u> | <u>70,095</u> | <u>805</u> |
| Total Queens Community Board # 3 | <u>212,562</u> | <u>220,210</u> | <u>219,378</u> | <u>832</u> |
| 434 QUEENS COMMUNITY BOARD # 4 | | | | |
| 001 Personal Services | 139,533 | 147,187 | 145,317 | 1,870 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,826 | 23,821 | 21,366 | 2,455 |
| 003 Rent and Energy | 27,368 | 27,361 | 19,656 | 7,705 |
| Total Other Than Personal Services | <u>51,194</u> | <u>51,182</u> | <u>41,022</u> | <u>10,160</u> |
| Total Queens Community Board # 4 | <u>190,727</u> | <u>198,369</u> | <u>186,339</u> | <u>12,030</u> |
| 435 QUEENS COMMUNITY BOARD # 5 | | | | |
| 001 Personal Services | 147,615 | 154,082 | 154,045 | 37 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 15,743 | 16,926 | 16,398 | 528 |
| 003 Rent and Energy | 23,942 | 25,975 | 25,142 | 833 |
| Total Other Than Personal Services | <u>39,685</u> | <u>42,901</u> | <u>41,540</u> | <u>1,361</u> |
| Total Queens Community Board # 5 | <u>187,300</u> | <u>196,983</u> | <u>195,585</u> | <u>1,398</u> |
| Net Change in Estimate of Prior Payable | — | — | (50) | 50 |
| Net Total Queens Community Board # 5 | <u>187,300</u> | <u>196,983</u> | <u>195,535</u> | <u>1,448</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 436 QUEENS COMMUNITY BOARD #6 | | | | |
| 001 Personal Services | \$ 150,168 | \$ 158,571 | \$ 156,219 | \$ 2,352 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 13,190 | 13,437 | 12,598 | 839 |
| 003 Rent and Energy | 35,059 | 35,390 | 33,474 | 1,916 |
| Total Other Than Personal Services | 48,249 | 48,827 | 46,072 | 2,755 |
| Total Queens Community Board #6 | 198,417 | 207,398 | 202,291 | 5,107 |
| 437 QUEENS COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 143,644 | 149,025 | 148,594 | 431 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 27,533 | 30,802 | 30,759 | 43 |
| 003 Rent | 31,607 | 21,273 | 19,800 | 1,473 |
| Total Other Than Personal Services | 59,140 | 52,075 | 50,559 | 1,516 |
| Total Queens Community Board #7 | 202,784 | 201,100 | 199,153 | 1,947 |
| 438 QUEENS COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | 151,305 | 141,036 | 140,967 | 69 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 12,053 | 30,972 | 30,016 | 956 |
| 003 Rent | 5,703 | 12,457 | 5,664 | 6,793 |
| Total Other Than Personal Services | 17,756 | 43,429 | 35,680 | 7,749 |
| Total Queens Community Board #8 | 169,061 | 184,465 | 176,647 | 7,818 |
| 439 QUEENS COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | 151,618 | 150,533 | 150,447 | 86 |
| 002 Other Than Personal Services | 11,740 | 21,471 | 20,611 | 860 |
| Total Queens Community Board #9 | 163,358 | 172,004 | 171,058 | 946 |
| 440 QUEENS COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 138,636 | 157,655 | 157,651 | 4 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 24,722 | 13,353 | 13,303 | 50 |
| 003 Rent | 27,602 | 27,602 | 27,600 | 2 |
| Total Other Than Personal Services | 52,324 | 40,955 | 40,903 | 52 |
| Total Queens Community Board #10 | 190,960 | 198,610 | 198,554 | 56 |
| 441 QUEENS COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | 134,728 | 142,603 | 142,203 | 400 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 28,630 | 29,324 | 20,756 | 8,568 |
| 003 Rent | 45,179 | 41,593 | 36,283 | 5,310 |
| Total Other Than Personal Services | 73,809 | 70,917 | 57,039 | 13,878 |
| Total Queens Community Board #11 | 208,537 | 213,520 | 199,242 | 14,278 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 442 QUEENS COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | \$ 148,396 | \$ 138,053 | \$ 135,524 | \$ 2,529 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 14,963 | 32,927 | 29,418 | 3,509 |
| 003 Rent and Energy | 17,919 | 20,100 | 19,442 | 658 |
| Total Other Than Personal Services | 32,882 | 53,027 | 48,860 | 4,167 |
| Total Queens Community Board #12 | 181,278 | 191,080 | 184,384 | 6,696 |
| 443 QUEENS COMMUNITY BOARD #13 | | | | |
| 001 Personal Services | 144,392 | 148,413 | 148,019 | 394 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,966 | 22,595 | 21,087 | 1,508 |
| 003 Rent | 21,610 | 21,476 | 20,773 | 703 |
| Total Other Than Personal Services | 40,576 | 44,071 | 41,860 | 2,211 |
| Total Queens Community Board #13 | 184,968 | 192,484 | 189,879 | 2,605 |
| 444 QUEENS COMMUNITY BOARD #14 | | | | |
| 001 Personal Services | 141,626 | 150,764 | 150,726 | 38 |
| Other Than Personal Service— | | | | |
| 002 Other Than Personal Services | 21,732 | 20,244 | 18,260 | 1,984 |
| 003 Rent and Energy | 16,802 | 16,802 | 16,800 | 2 |
| Total Other Than Personal Services | 38,534 | 37,046 | 35,060 | 1,986 |
| Total Queens Community Board #14 | 180,160 | 187,810 | 185,786 | 2,024 |
| Net Change in Estimate of Prior Payables . . . | — | — | (450) | 450 |
| Net Total Queens Community Board #14 . . . | 180,160 | 187,810 | 185,336 | 2,474 |
| 471 BROOKLYN COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 136,658 | 143,008 | 143,008 | — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,701 | 28,001 | 27,993 | 8 |
| 003 Rent And Energy | 37,697 | 37,960 | 37,259 | 701 |
| Total Other Than Personal Services | 64,398 | 65,961 | 65,252 | 709 |
| Total Brooklyn Community Board #1 | 201,056 | 208,969 | 208,260 | 709 |
| 472 BROOKLYN COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 151,481 | 128,908 | 114,821 | 14,087 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 11,877 | 42,100 | 37,167 | 4,933 |
| 003 Rent | 32,867 | 32,867 | 32,465 | 402 |
| Total Other Than Personal Services | 44,744 | 74,967 | 69,632 | 5,335 |
| Total Brooklyn Community Board #2 | 196,225 | 203,875 | 184,453 | 19,422 |
| Net Change in Estimate of Prior Payable . . . | — | — | (460) | 460 |
| Net Total Brooklyn Community Board #2 . . . | 196,225 | 203,875 | 183,993 | 19,882 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 473 BROOKLYN COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | \$ 142,514 | \$ 131,163 | \$ 126,397 | \$ 4,766 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,846 | 39,845 | 37,579 | 2,266 |
| 003 Rent and Energy | 18,266 | 18,318 | 18,316 | 2 |
| Total Other Than Personal Services | 39,112 | 58,163 | 55,895 | 2,268 |
| Total Brooklyn Community Board #3 | 181,626 | 189,326 | 182,292 | 7,034 |
| Net Change in Estimate of Prior Payable | — | — | (5,784) | 5,784 |
| Net Total Brooklyn Community Board #3 | 181,626 | 189,326 | 176,508 | 12,818 |
| 474 BROOKLYN COMMUNITY BOARD #4 | | | | |
| 001 Personal Services | 145,760 | 139,510 | 139,174 | 336 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,598 | 31,498 | 29,043 | 2,455 |
| 003 Rent | 35,800 | 35,800 | 9,000 | 26,800 |
| Total Other Than Personal Services | 53,398 | 67,298 | 38,043 | 29,255 |
| Total Brooklyn Community Board #4 | 199,158 | 206,808 | 177,217 | 29,591 |
| Net Change in Estimate of Prior Payables | — | — | (811) | 811 |
| Net Total Brooklyn Community Board #4 | 199,158 | 206,808 | 176,406 | 30,402 |
| 475 BROOKLYN COMMUNITY BOARD #5 | | | | |
| 001 Personal Services | 148,410 | 156,060 | 154,389 | 1,671 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 14,948 | 14,948 | 11,243 | 3,705 |
| 003 Rent | 4,000 | 4,000 | — | 4,000 |
| Total Other Than Personal Services | 18,948 | 18,948 | 11,243 | 7,705 |
| Total Brooklyn Community Board #5 | 167,358 | 175,008 | 165,632 | 9,376 |
| Net Change in Estimate of Prior Payables | — | — | (669) | 669 |
| Net Total Brooklyn Community Board #5 | 167,358 | 175,008 | 164,963 | 10,045 |
| 476 BROOKLYN COMMUNITY BOARD #6 | | | | |
| 001 Personal Services | 146,421 | 151,671 | 150,628 | 1,043 |
| 002 Other Than Personal Services | 16,937 | 19,337 | 18,910 | 427 |
| Total Brooklyn Community Board #6 | 163,358 | 171,008 | 169,538 | 1,470 |
| Net Change in Estimate of Prior Payables | — | — | (909) | 909 |
| Net Total Brooklyn Community Board # 6 | 163,358 | 171,008 | 168,629 | 2,379 |
| 477 BROOKLYN COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 148,113 | 137,763 | 136,714 | 1,049 |
| 002 Other Than Personal Services | 15,245 | 33,245 | 30,256 | 2,989 |
| Total Brooklyn Community Board #7 | 163,358 | 171,008 | 166,970 | 4,038 |
| Net Change in Estimate of Prior Payables | — | — | (816) | 816 |
| Net Total Brooklyn Community Board #7 | 163,358 | 171,008 | 166,154 | 4,854 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 478 BROOKLYN COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | \$ 145,688 | \$ 150,338 | \$ 150,112 | \$ 226 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,670 | 20,670 | 20,264 | 406 |
| 003 Rent and Energy | 33,843 | 34,453 | 32,633 | 1,820 |
| Total Other Than Personal Services | 51,513 | 55,123 | 52,897 | 2,226 |
| Total Brooklyn Community Board #8 | 197,201 | 205,461 | 203,009 | 2,452 |
| 479 BROOKLYN COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | 145,057 | 128,606 | 127,901 | 705 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,303 | 42,402 | 41,881 | 521 |
| 003 Rent and Energy | 3,911 | 3,927 | 3,925 | 2 |
| Total Other Than Personal Services | 22,214 | 46,329 | 45,806 | 523 |
| Total Brooklyn Community Board #9 | 167,271 | 174,935 | 173,707 | 1,228 |
| Net Change in Estimate of Prior Payables | — | — | (135) | 135 |
| Net Total Brooklyn Community Board #9 | 167,271 | 174,935 | 173,572 | 1,363 |
| 480 BROOKLYN COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 152,999 | 156,149 | 156,082 | 67 |
| 002 Other Than Personal Services | 10,359 | 14,859 | 13,822 | 1,037 |
| Total Brooklyn Community Board #10 | 163,358 | 171,008 | 169,904 | 1,104 |
| Net Change in Estimate of Prior Payables | — | — | (1,416) | 1,416 |
| Net Total Brooklyn Community Board #10 | 163,358 | 171,008 | 168,488 | 2,520 |
| 481 BROOKLYN COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | 137,370 | 146,442 | 146,376 | 66 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 25,990 | 24,566 | 23,389 | 1,177 |
| 003 Rent and Energy | 25,638 | 24,558 | 22,800 | 1,758 |
| Total Other Than Personal Services | 51,628 | 49,124 | 46,189 | 2,935 |
| Total Brooklyn Community Board #11 | 188,998 | 195,566 | 192,565 | 3,001 |
| Net Change in Estimate of Prior Payables | — | — | (25) | 25 |
| Net Total Brooklyn Community Board #11 | 188,998 | 195,566 | 192,540 | 3,026 |
| 482 BROOKLYN COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | 151,140 | 159,590 | 159,590 | — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 12,218 | 11,418 | 11,225 | 193 |
| 003 Rent and Energy | 43,131 | 43,359 | 42,041 | 1,318 |
| Total Other Than Personal Services | 55,349 | 54,777 | 53,266 | 1,511 |
| Total Brooklyn Community Board #12 | 206,489 | 214,367 | 212,856 | 1,511 |
| Net Change in Estimate of Prior Payables | — | — | (2,050) | 2,050 |
| Net Total Brooklyn Community Board #12 | 206,489 | 214,367 | 210,806 | 3,561 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 483 BROOKLYN COMMUNITY BOARD #13 | | | | |
| 001 Personal Services | \$ 138,116 | \$ 111,366 | \$ 108,182 | \$ 3,184 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 25,243 | 59,642 | 38,313 | 21,329 |
| 003 Rent | 16,812 | 16,812 | 8,580 | 8,232 |
| Total Other Than Personal Services | 42,055 | 76,454 | 46,893 | 29,561 |
| Total Brooklyn Community Board #13 | 180,171 | 187,820 | 155,075 | 32,745 |
| Net Change in Estimate of Prior Payables | — | — | (4,931) | 4,931 |
| Net Total Brooklyn Community Board #13 | 180,171 | 187,820 | 150,144 | 37,676 |
| 484 BROOKLYN COMMUNITY BOARD #14 | | | | |
| 001 Personal Services | 147,897 | 144,247 | 144,185 | 62 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 15,461 | 26,761 | 22,351 | 4,410 |
| 003 Rent and Energy | 57,325 | 57,725 | 44,972 | 12,753 |
| Total Other Than Personal Services | 72,786 | 84,486 | 67,323 | 17,163 |
| Total Brooklyn Community Board #14 | 220,683 | 228,733 | 211,508 | 17,225 |
| 485 BROOKLYN COMMUNITY BOARD #15 | | | | |
| 001 Personal Services | 150,335 | 158,235 | 157,883 | 352 |
| 002 Other Than Personal Services | 13,023 | 12,773 | 12,167 | 606 |
| Total Brooklyn Community Board #15 | 163,358 | 171,008 | 170,050 | 958 |
| Net Change in Estimate of Prior Payables | — | — | (45) | 45 |
| Net Total Brooklyn Community Board #15 | 163,358 | 171,008 | 170,005 | 1,003 |
| 486 BROOKLYN COMMUNITY BOARD #16 | | | | |
| 001 Personal Services | 146,191 | 154,840 | 154,175 | 665 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,169 | 16,168 | 16,009 | 159 |
| 003 Rent | 18,007 | 18,007 | 18,004 | 3 |
| Total Other Than Personal Services | 35,176 | 34,175 | 34,013 | 162 |
| Total Brooklyn Community Board #16 | 181,367 | 189,015 | 188,188 | 827 |
| Net Change in Estimate of Prior Payables | — | — | (465) | 465 |
| Net Total Brooklyn Community Board #16 | 181,367 | 189,015 | 187,723 | 1,292 |
| 487 BROOKLYN COMMUNITY BOARD #17 | | | | |
| 001 Personal Services | 143,238 | 149,753 | 149,066 | 687 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,120 | 20,302 | 17,020 | 3,282 |
| 003 Rent and Energy | 49,074 | 49,127 | 48,030 | 1,097 |
| Total Other Than Personal Services | 69,194 | 69,429 | 65,050 | 4,379 |
| Total Brooklyn Community Board #17 | 212,432 | 219,182 | 214,116 | 5,066 |
| Net Change in Estimate of Prior Payables | — | — | (2,801) | 2,801 |
| Net Total Brooklyn Community Board #17 | 212,432 | 219,182 | 211,315 | 7,867 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|------------|------------|---|---|
| | Adopted | Modified | | |
| 488 BROOKLYN COMMUNITY BOARD #18 | | | | |
| 001 Personal Services | \$ 120,551 | \$ 128,201 | \$ 122,615 | \$ 5,586 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 42,808 | 42,807 | 40,275 | 2,532 |
| 003 Rent | 10,547 | 10,547 | — | 10,547 |
| Total Other Than Personal Services | 53,355 | 53,354 | 40,275 | 13,079 |
| Total Brooklyn Community Board #18 | 173,906 | 181,555 | 162,890 | 18,665 |
| Net Change in Estimate of Prior Payables | — | — | (353) | 353 |
| Net Total Brooklyn Community Board #18 | 173,906 | 181,555 | 162,537 | 19,018 |
| 491 STATEN ISLAND COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 148,877 | 158,631 | 158,630 | 1 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 14,481 | 12,377 | 10,372 | 2,005 |
| 003 Rent | 40,917 | 37,917 | 34,950 | 2,967 |
| Total Other Than Personal Services | 55,398 | 50,294 | 45,322 | 4,972 |
| Total Staten Island Community Board #1 | 204,275 | 208,925 | 203,952 | 4,973 |
| 492 STATEN ISLAND COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 144,973 | 152,623 | 152,568 | 55 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,385 | 18,385 | 16,905 | 1,480 |
| 003 Rent | 45,002 | 45,002 | — | 45,002 |
| Total Other Than Personal Services | 63,387 | 63,387 | 16,905 | 46,482 |
| Total Staten Island Community Board #2 | 208,360 | 216,010 | 169,473 | 46,537 |
| 493 STATEN ISLAND COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | 149,168 | 149,198 | 147,190 | 2,008 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 14,190 | 21,810 | 20,647 | 1,163 |
| 003 Rent and Energy | 51,363 | 56,151 | 52,877 | 3,274 |
| Total Other Than Personal Services | 65,553 | 77,961 | 73,524 | 4,437 |
| Total Staten Island Community Board #3 | 214,721 | 227,159 | 220,714 | 6,445 |
| 781 DEPARTMENT OF PROBATION | | | | |
| Personal Services— | | | | |
| 001 Executive Management | 6,506,892 | 6,832,236 | 6,814,066 | 18,170 |
| 002 Probation Services | 60,847,315 | 65,503,775 | 63,556,802 | 1,946,973 |
| Total Personal Services | 67,354,207 | 72,336,011 | 70,370,868 | 1,965,143 |
| Other Than Personal Services— | | | | |
| 003 Probation Services | 17,483,691 | 20,834,575 | 19,954,969 | 879,606 |
| 004 Executive Management | 241,318 | 224,731 | 215,869 | 8,862 |
| Total Other Than Personal Services | 17,725,009 | 21,059,306 | 20,170,838 | 888,468 |
| | 85,079,216 | 93,395,317 | 90,541,706 | 2,853,611 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|--------------------|---------------------|---|---|
| | Adopted | Modified | | |
| 781 DEPARTMENT OF PROBATION (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| Intracity Sales | \$ — | \$ (534,878) | \$ (259,661) | \$ (275,217) |
| Total Department of Probation | 85,079,216 | 92,860,439 | 90,282,045 | 2,578,394 |
| Net Change in Estimate of Prior Payables | — | — | (85,600) | 85,600 |
| Net Total Department of Probation | <u>85,079,216</u> | <u>92,860,439</u> | <u>90,196,445</u> | <u>2,663,994</u> |
| 801 DEPARTMENT OF BUSINESS SERVICES | | | | |
| Personal Services— | | | | |
| 001 Department of Business Opportunity | 5,107,407 | 5,432,547 | 5,276,645 | 155,902 |
| 004 Contract Compliance and Business Opportunity | 619,327 | 642,482 | 537,911 | 104,571 |
| 008 Economic Planning/Film | 1,074,621 | 1,111,416 | 1,033,519 | 77,897 |
| Total Personal Services | <u>6,801,355</u> | <u>7,186,445</u> | <u>6,848,075</u> | <u>338,370</u> |
| Other Than Personal Services— | | | | |
| 002 Department of Business Opportunity | 24,317,163 | 15,234,472 | 14,715,811 | 518,661 |
| 005 Contract Compliance and Business Opportunity | 56,557 | 56,557 | 32,614 | 23,943 |
| 006 Economic Development Corporation | 19,896,540 | 22,730,878 | 22,564,580 | 166,298 |
| 009 Economic Planning/Film | 171,326 | 171,326 | 161,415 | 9,911 |
| Total Other Than Personal Services | <u>44,441,586</u> | <u>38,193,233</u> | <u>37,474,420</u> | <u>718,813</u> |
| Intracity Sales | 51,242,941 | 45,379,678 | 44,322,495 | 1,057,183 |
| Total Department of Business Services | <u>51,233,086</u> | <u>42,921,108</u> | <u>42,072,495</u> | <u>848,613</u> |
| Net Change in Estimate of Prior Payables | — | — | (738) | 738 |
| Net Total Department of Business Services | <u>51,233,086</u> | <u>42,921,108</u> | <u>42,071,757</u> | <u>849,351</u> |
| 806 DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT | | | | |
| Personal Services— | | | | |
| 001 Office of Administration | 16,627,105 | 21,321,939 | 21,422,892 | (100,953) |
| 002 Office of Development | 12,993,384 | 14,365,676 | 14,399,919 | (34,243) |
| 004 Office of Housing Preservation | 37,855,007 | 41,469,342 | 41,502,934 | (33,592) |
| 006 Housing Maintenance and Sales | 47,473,703 | 44,609,194 | 39,065,374 | 5,543,820 |
| Total Personal Services | <u>114,949,199</u> | <u>121,766,151</u> | <u>116,391,119</u> | <u>5,375,032</u> |
| Other Than Personal Services— | | | | |
| 008 Office of Administration | 32,116,859 | 39,975,536 | 33,913,782 | 6,061,754 |
| 009 Office of Development | 117,384,808 | 133,872,128 | 122,122,108 | 11,750,020 |
| 010 Housing Management and Sales | 96,466,889 | 104,047,396 | 91,534,415 | 12,512,981 |
| 011 Office of Housing Preservation | 46,261,807 | 62,361,871 | 53,737,084 | 8,624,787 |
| Total Other Than Personal Services | <u>292,230,363</u> | <u>340,256,931</u> | <u>301,307,389</u> | <u>38,949,542</u> |
| Interfund Agreements | 407,179,562 | 462,023,082 | 417,698,508 | 44,324,574 |
| Intracity Sales | (15,800,391) | (16,418,456) | (13,037,767) | (3,380,689) |
| Net Total Department of Housing Preservation and Development | <u>(9,987,073)</u> | <u>(16,327,930)</u> | <u>(13,513,255)</u> | <u>(2,814,675)</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------------|--------------------|---|---|
| | Adopted | Modified | | |
| 806 DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| Total Department of Housing Preservation and Development | \$ 381,392,098 | \$ 429,276,696 | \$ 391,147,486 | \$ 38,129,210 |
| Net Change in Estimate of Prior Payables . . . | — | — | (1,036,374) | 1,036,374 |
| Net Total Department of Housing Preservation and Development | <u>381,392,098</u> | <u>429,276,696</u> | <u>390,111,112</u> | <u>39,165,584</u> |
| 810 DEPARTMENT OF BUILDINGS | | | | |
| 001 Personal Services | 34,461,953 | 35,175,504 | 34,991,955 | 183,549 |
| 002 Other Than Personal Services | 11,071,139 | 13,861,431 | 13,465,598 | 395,833 |
| Total Department of Buildings | <u>45,533,092</u> | <u>49,036,935</u> | <u>48,457,553</u> | <u>579,382</u> |
| 816 DEPARTMENT OF HEALTH | | | | |
| Personal Services— | | | | |
| 101 Administration and Support Services | 20,753,812 | 24,545,148 | 24,014,587 | 530,561 |
| 102 Health Related Services | 71,641,810 | 75,898,678 | 73,663,868 | 2,234,810 |
| 103 Community Health Services | 89,005,976 | 76,926,182 | 75,288,555 | 1,637,627 |
| 104 Environmental Health Services | 29,972,852 | 24,396,734 | 22,291,384 | 2,105,350 |
| 106 Chief Medical Examiner | 17,676,614 | 17,239,256 | 16,977,984 | 261,272 |
| 107 Health Access | 1,657,417 | 1,984,587 | 1,882,158 | 102,429 |
| Total Personal Services | <u>230,708,481</u> | <u>220,990,585</u> | <u>214,118,536</u> | <u>6,872,049</u> |
| Other Than Personal Services— | | | | |
| 111 Management and Administration | 24,095,891 | 28,462,440 | 28,259,149 | 203,291 |
| 112 Health Related Services | 99,525,897 | 162,201,382 | 153,564,532 | 8,636,850 |
| 113 Community Health Services | 316,962,134 | 331,571,411 | 325,620,959 | 5,950,452 |
| 114 Environmental Health Services | 51,714,081 | 55,572,633 | 52,609,993 | 2,962,640 |
| 115 Prison Health Services | 117,813,077 | 125,359,930 | 125,058,303 | 301,627 |
| 116 Chief Medical Examiner | 5,280,949 | 12,594,685 | 11,517,337 | 1,077,348 |
| 117 Health Access | 4,480,500 | 7,503,341 | 7,202,387 | 300,954 |
| Total Other Than Personal Services | <u>619,872,529</u> | <u>723,265,822</u> | <u>703,832,660</u> | <u>19,433,162</u> |
| Intracity Sales | 850,581,010 | 944,256,407 | 917,951,196 | 26,305,211 |
| Net Change in Estimate of Prior Payables . . . | (612,433) | (4,536,297) | (3,477,317) | (1,058,980) |
| Total Department of Health | <u>849,968,577</u> | <u>939,720,110</u> | <u>914,473,879</u> | <u>25,246,231</u> |
| Net Change in Estimate of Prior Payables . . . | — | — | (7,526,929) | 7,526,929 |
| Net Total Department of Health | <u>849,968,577</u> | <u>939,720,110</u> | <u>906,946,950</u> | <u>32,773,160</u> |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 12,659,466 | 13,252,836 | 12,794,174 | 458,662 |
| 006 Early Intervention | 354,979 | 366,004 | 234,726 | 131,278 |
| Total Personal Services | <u>13,014,445</u> | <u>13,618,840</u> | <u>13,028,900</u> | <u>589,940</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|--------------------|--------------------|---|---|
| | Adopted | Modified | | |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | \$ 8,069,981 | \$ 8,604,542 | \$ 8,075,802 | \$ 528,740 |
| 003 Mental Health Services | 159,552,056 | 193,256,690 | 158,755,772 | 34,500,918 |
| 004 Mental Retardation Services | 45,589,324 | 48,430,922 | 46,921,064 | 1,509,858 |
| 005 Alcoholism Services | 51,624,640 | 57,913,410 | 53,238,571 | 4,674,839 |
| 007 Early Intervention | 271,665,020 | 295,231,215 | 315,768,930 | (20,537,715) |
| Total Other Than Personal Services | <u>536,501,021</u> | <u>603,436,779</u> | <u>582,760,139</u> | <u>20,676,640</u> |
| | 549,515,466 | 617,055,619 | 595,789,039 | 21,266,580 |
| Intracity Sales | (272,019,935) | (299,438,955) | (297,390,443) | (2,048,512) |
| Total Department of Mental Health, Mental Retardation and Alcoholism Services | 277,495,531 | 317,616,664 | 298,398,596 | 19,218,068 |
| Net Change in Estimate of Prior Payables . . . | — | — | (3,284,431) | 3,284,431 |
| Net Total Department of Mental Health, Mental Retardation and Alcoholism Services | <u>277,495,531</u> | <u>317,616,664</u> | <u>295,114,165</u> | <u>22,502,499</u> |
| 819 NEW YORK CITY HEALTH AND HOSPITALS CORPORATION | | | | |
| 001 Lump Sum | 793,922,016 | 953,980,535 | 919,738,292 | 34,242,243 |
| Intracity Sales | (78,914,239) | (172,306,066) | (162,715,924) | (9,590,142) |
| Total New York City Health and Hospitals Corporation | <u>715,007,777</u> | <u>781,674,469</u> | <u>757,022,368</u> | <u>24,652,101</u> |
| 826 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | |
| Personal Services— | | | | |
| 001 Executive and Support | 21,488,504 | 23,243,361 | 22,273,592 | 969,769 |
| 002 Environmental Management | 16,887,132 | 16,947,158 | 16,568,250 | 378,908 |
| 003 Water Supply and Wastewater Collection . . . | 102,671,963 | 111,334,655 | 108,053,863 | 3,280,792 |
| 007 Central Utility | 49,784,561 | 52,509,465 | 52,382,186 | 127,279 |
| 008 Wastewater Treatment | 102,684,268 | 106,946,671 | 106,423,307 | 523,364 |
| Total Personal Services | <u>293,516,428</u> | <u>310,981,310</u> | <u>305,701,198</u> | <u>5,280,112</u> |
| Other Than Personal Services— | | | | |
| 004 Utility | 337,584,596 | 313,083,110 | 295,619,930 | 17,463,180 |
| 005 Environmental Management | 5,942,956 | 5,901,397 | 5,100,842 | 800,555 |
| 006 Executive and Support | 29,206,547 | 28,810,140 | 26,736,531 | 2,073,609 |
| Total Other Than Personal Services | <u>372,734,099</u> | <u>347,794,647</u> | <u>327,457,303</u> | <u>20,337,344</u> |
| | 666,250,527 | 658,775,957 | 633,158,501 | 25,617,456 |
| Interfund Agreements | (35,580,370) | (37,214,128) | (30,501,080) | (6,713,048) |
| Intracity Sales | (492,485) | (531,819) | (513,843) | (17,976) |
| Total Department of Environmental Protection | 630,177,672 | 621,030,010 | 602,143,578 | 18,886,432 |
| Net Change in Estimate of Prior Payables . . . | — | — | (789,185) | 789,185 |
| Net Total Department of Environmental Protection | <u>630,177,672</u> | <u>621,030,010</u> | <u>601,354,393</u> | <u>19,675,617</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------------|--------------------|---|---|
| | Adopted | Modified | | |
| 827 DEPARTMENT OF SANITATION | | | | |
| Personal Services— | | | | |
| 101 Executive Administrative | \$ 44,247,105 | \$ 46,478,830 | \$ 44,950,671 | \$ 1,528,159 |
| 102 Cleaning and Collection | 456,020,282 | 444,084,325 | 444,084,084 | 241 |
| 103 Waste Disposal | 27,262,558 | 36,186,445 | 35,406,744 | 779,701 |
| 104 Building Management | 10,298,427 | 11,633,977 | 11,633,159 | 818 |
| 105 Bureau of Motor Equipment | 49,840,481 | 52,582,306 | 54,456,459 | (1,874,153) |
| 107 Snow Budget | 10,329,934 | 26,675,934 | 26,675,497 | 437 |
| Total Personal Services | <u>597,998,787</u> | <u>617,641,817</u> | <u>617,206,614</u> | <u>435,203</u> |
| Other Than Personal Services— | | | | |
| 106 Executive and Administrative | 39,047,755 | 45,301,741 | 44,177,286 | 1,124,455 |
| 109 Cleaning and Collection | 9,448,534 | 8,842,304 | 8,308,851 | 533,453 |
| 110 Waste Disposal | 295,606,731 | 224,512,634 | 222,441,704 | 2,070,930 |
| 111 Building Management | 2,458,116 | 2,771,859 | 2,771,859 | — |
| 112 Motor Equipment | 22,733,347 | 22,314,137 | 21,727,561 | 586,576 |
| 113 Snow Budget | 11,888,547 | 18,875,374 | 18,875,374 | — |
| Total Other Than Personal Services | <u>381,183,030</u> | <u>322,618,049</u> | <u>318,302,635</u> | <u>4,315,414</u> |
| | 979,181,817 | 940,259,866 | 935,509,249 | 4,750,617 |
| Interfund Agreements | (6,321,201) | (8,664,500) | (5,908,462) | (2,756,038) |
| Intracity Sales | (6,525,384) | (3,586,431) | (2,774,455) | (811,976) |
| Total Department of Sanitation | <u>966,335,232</u> | <u>928,008,935</u> | <u>926,826,332</u> | <u>1,182,603</u> |
| Net Change in Estimate of Prior Payables | — | — | (2,514,875) | 2,514,875 |
| Net Total Department of Sanitation | <u>966,335,232</u> | <u>928,008,935</u> | <u>924,311,457</u> | <u>3,697,478</u> |
| 829 TRADE WASTE COMMISSION | | | | |
| 001 Personal Services | 2,213,559 | 2,224,943 | 1,859,394 | 365,549 |
| 002 Other Than Personal Services | 635,250 | 765,250 | 746,795 | 18,455 |
| Total Trade Waste Commission | <u>2,848,809</u> | <u>2,990,193</u> | <u>2,606,189</u> | <u>384,004</u> |
| Net Change in Estimate of Prior Payables | — | — | (750) | 750 |
| Net Total Trade Waste Commission | <u>2,848,809</u> | <u>2,990,193</u> | <u>2,605,439</u> | <u>384,754</u> |
| 836 DEPARTMENT OF FINANCE | | | | |
| Personal Services— | | | | |
| 001 Administration and Planning | 30,039,424 | 32,142,112 | 32,093,857 | 48,255 |
| 002 Operations | 18,306,469 | 18,581,897 | 18,566,622 | 15,275 |
| 003 Property | 18,162,997 | 18,585,900 | 18,556,383 | 29,517 |
| 004 Audit | 21,199,109 | 21,223,144 | 21,158,398 | 64,746 |
| 005 Legal | 3,275,915 | 3,307,828 | 3,298,896 | 8,932 |
| 006 Tax Appeals Tribunal | 1,400,741 | 1,216,760 | 1,210,224 | 6,536 |
| 007 Parking Violations Bureau | 9,616,423 | 7,216,797 | 7,196,877 | 19,920 |
| 009 City Sheriff | 10,263,512 | 10,918,060 | 10,880,906 | 37,154 |
| Total Personal Services | <u>112,264,590</u> | <u>113,192,498</u> | <u>112,962,163</u> | <u>230,335</u> |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 836 DEPARTMENT OF FINANCE (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 011 Administration | \$ 53,304,852 | \$ 53,881,912 | \$ 51,782,845 | \$ 2,099,067 |
| 022 Operations | 6,460,000 | 5,260,000 | 5,028,114 | 231,886 |
| 033 Property | 19,655,000 | 6,314,000 | 6,304,867 | 9,133 |
| 044 Audit | 460,000 | 460,000 | 440,041 | 19,959 |
| 055 Legal | 141,990 | 141,990 | 139,546 | 2,444 |
| 066 Tax Appeals Tribunal | 237,465 | 237,465 | 224,954 | 12,511 |
| 077 Parking Violations Bureau | 450,000 | 400,000 | 325,447 | 74,553 |
| 099 City Sheriff | 3,572,513 | 2,931,361 | 2,753,794 | 177,567 |
| Total Other Than Personal Services | 84,281,820 | 69,626,728 | 66,999,608 | 2,627,120 |
| | 196,546,410 | 182,819,226 | 179,961,771 | 2,857,455 |
| Intracity Sales | (1,520,919) | (2,222,419) | (1,414,510) | (807,909) |
| Total Department of Finance | 195,025,491 | 180,596,807 | 178,547,261 | 2,049,546 |
| Net Change in Estimate of Prior Payables . . . | — | — | (2,128,476) | 2,128,476 |
| Net Total Department of Finance | 195,025,491 | 180,596,807 | 176,418,785 | 4,178,022 |
| 841 DEPARTMENT OF TRANSPORTATION | | | | |
| Personal Services— | | | | |
| 001 Executive Administration and Planning | | | | |
| Management | 29,186,457 | 33,084,074 | 33,069,524 | 14,550 |
| 002 Highway Operations | 58,520,288 | 66,059,661 | 64,793,564 | 1,266,097 |
| 003 Transit Operations | 31,724,589 | 35,454,009 | 34,450,952 | 1,003,057 |
| 004 Traffic Operations | 45,776,983 | 55,081,686 | 53,780,118 | 1,301,568 |
| 006 Bureau of Bridges | 44,200,217 | 49,490,953 | 43,640,010 | 5,850,943 |
| Total Personal Services | 209,408,534 | 239,170,383 | 229,734,168 | 9,436,215 |
| Other Than Personal Services— | | | | |
| 007 Bureau of Bridges | 12,783,100 | 14,964,100 | 12,554,183 | 2,409,917 |
| 011 Executive and Administration | 17,166,473 | 19,548,773 | 17,654,270 | 1,894,503 |
| 012 Highway Operations | 30,092,335 | 34,402,132 | 30,744,187 | 3,657,945 |
| 013 Transit Operations | 74,877,134 | 68,549,508 | 53,458,428 | 15,091,080 |
| 014 Traffic Operations | 123,974,115 | 144,103,147 | 134,883,966 | 9,219,181 |
| Total Other Than Personal Services | 258,893,157 | 281,567,660 | 249,295,034 | 32,272,626 |
| | 468,301,691 | 520,738,043 | 479,029,202 | 41,708,841 |
| Interfund Agreements | (81,201,189) | (84,441,757) | (84,441,757) | — |
| Intracity Sales | (68,259,141) | (63,377,197) | (50,633,286) | (12,743,911) |
| Total Department of Transportation | 318,841,361 | 372,919,089 | 343,954,159 | 28,964,930 |
| Net Change in Estimate of Prior Payables . . . | — | — | (11,803,190) | 11,803,190 |
| Net Total Department of Transportation | 318,841,361 | 372,919,089 | 332,150,969 | 40,768,120 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 846 DEPARTMENT OF PARKS AND RECREATION | | | | |
| Personal Services— | | | | |
| 001 Executive Management and Administrative Services | \$ 6,795,520 | \$ 7,057,193 | \$ 7,057,193 | \$ — |
| 002 Maintenance and Operations | 109,907,641 | 131,392,972 | 130,972,673 | 420,299 |
| 003 Design and Engineering | 17,186,306 | 15,101,913 | 15,101,913 | — |
| 004 Recreation Services | 7,719,098 | 9,554,195 | 9,607,032 | (52,837) |
| Total Personal Services | 141,608,565 | 163,106,273 | 162,738,811 | 367,462 |
| Other Than Personal Services— | | | | |
| 006 Maintenance and Operations | 30,165,524 | 34,039,918 | 33,127,451 | 912,467 |
| 007 Executive Management and Administrative Services | 18,432,583 | 21,716,019 | 21,183,419 | 532,600 |
| 009 Recreation Services | 527,618 | 1,027,618 | 924,440 | 103,178 |
| 010 Design and Engineering | 493,878 | 493,878 | 460,199 | 33,679 |
| Total Other Than Personal Services | 49,619,603 | 57,277,433 | 55,695,509 | 1,581,924 |
| Interfund Agreements | 191,228,168 | 220,383,706 | 218,434,320 | 1,949,386 |
| Intracity Sales | (14,950,764) | (15,595,791) | (13,380,606) | (2,215,185) |
| Total Department of Parks and Recreation . . . | (15,794,049) | (22,384,349) | (20,663,107) | (1,721,242) |
| Net Change in Estimate of Prior Payables . . . | 160,483,355 | 182,403,566 | 184,390,607 | (1,987,041) |
| Net Total Department of Parks and Recreation | — | — | (775,773) | 775,773 |
| | 160,483,355 | 182,403,566 | 183,614,834 | (1,211,268) |
| 850 DEPARTMENT OF DESIGN AND CONSTRUCTION | | | | |
| 001 Personal Services | 67,724,136 | 70,904,377 | 70,904,377 | — |
| 002 Other Than Personal Services | 14,577,302 | 12,763,682 | 12,297,412 | 466,270 |
| Interfund Agreements | 82,301,438 | 83,668,059 | 83,201,789 | 466,270 |
| Total Department of Design and Construction | (80,467,676) | (83,279,960) | (83,190,342) | (89,618) |
| Net Change in Estimate of Prior Payables . . . | 1,833,762 | 388,099 | 11,447 | 376,652 |
| Net Total Department of Design and Construction | — | — | (11,447) | 11,447 |
| | 1,833,762 | 388,099 | — | 388,099 |
| 856 DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 11,982,411 | 12,600,085 | 11,352,225 | 1,247,860 |
| 003 Office of Administration Trials and Hearings . | 1,332,105 | 1,458,732 | 1,465,094 | (6,362) |
| 005 Board of Standards and Appeals | 1,224,919 | 1,285,708 | 1,285,708 | — |
| 100 Executive and Finance Administrative Services | 14,936,238 | 19,487,765 | 19,120,242 | 367,523 |
| 300 Division of Facilities and Technical Services . | 35,814,597 | 34,463,260 | 34,332,567 | 130,693 |
| 400 Division of Municipal Supply Services | 7,147,213 | 7,120,985 | 7,080,902 | 40,083 |
| 500 Division of Asset Management | 8,255,129 | 7,469,014 | 7,385,143 | 83,871 |
| 600 Communications | 675,886 | 733,958 | 733,958 | — |
| Total Personal Services | 81,368,498 | 84,619,507 | 82,755,839 | 1,863,668 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|---------------|---------------|---|---|
| | Adopted | Modified | | |
| 856 DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | \$ 6,138,741 | \$ 5,097,374 | \$ 4,939,647 | \$ 157,727 |
| 004 Office of Administration Trials and Hearings | 855,970 | 855,970 | 852,900 | 3,070 |
| 006 Board of Standards and Appeals | 394,576 | 394,576 | 382,114 | 12,462 |
| 190 Executive and Finance Administrative Services | 9,661,301 | 9,769,751 | 9,249,200 | 520,551 |
| 390 Division of Facilities and Technical Services | 457,338,643 | 503,506,220 | 491,675,754 | 11,830,466 |
| 490 Division of Municipal Supplies | 28,161,616 | 26,859,283 | 26,827,392 | 31,891 |
| 590 Division of Asset Management | 5,385,927 | 5,970,673 | 5,960,433 | 10,240 |
| 690 Communications | 1,668,144 | 1,620,347 | 1,598,608 | 21,739 |
| Total Other Than Personal Services | 509,604,918 | 554,074,194 | 541,486,048 | 12,588,146 |
| | 590,973,416 | 638,693,701 | 624,241,887 | 14,451,814 |
| Interfund Agreements | (5,943,762) | (7,361,350) | (6,576,490) | (784,860) |
| Intracity Sales | (404,639,445) | (441,353,321) | (424,491,542) | (16,861,779) |
| Total Department of Citywide Administrative Services | 180,390,209 | 189,979,030 | 193,173,855 | (3,194,825) |
| Net Change in Estimate of Prior Payables | — | — | (334,377) | 334,377 |
| Net Total Department of Citywide Administrative Services | 180,390,209 | 189,979,030 | 192,839,478 | (2,860,448) |
| 858 DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS | | | | |
| 001 Personal Services | 20,847,496 | 25,102,905 | 24,009,016 | 1,093,889 |
| 002 Other Than Personal Services | 120,492,625 | 141,934,785 | 138,632,027 | 3,302,758 |
| | 141,340,121 | 167,037,690 | 162,641,043 | 4,396,647 |
| Intracity Sales | (96,990,685) | (115,123,388) | (112,475,480) | (2,647,908) |
| Total Department of Information Technology and Telecommunications | 44,349,436 | 51,914,302 | 50,165,563 | 1,748,739 |
| Net Change in Estimate of Prior Payables | — | — | (327,338) | 327,338 |
| Net Total Department of Information Technology and Telecommunications | 44,349,436 | 51,914,302 | 49,838,225 | 2,076,077 |
| 860 DEPARTMENT OF RECORDS AND INFORMATION SERVICES | | | | |
| 100 Personal Services | 1,858,716 | 2,382,382 | 2,203,171 | 179,211 |
| 200 Other Than Personal Services | 1,826,461 | 1,983,008 | 1,913,247 | 69,761 |
| | 3,685,177 | 4,365,390 | 4,116,418 | 248,972 |
| Intracity Sales | (299,000) | (394,000) | (392,467) | (1,533) |
| Total Department of Records and Information Services | 3,386,177 | 3,971,390 | 3,723,951 | 247,439 |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|--|--------------|--------------|---|---|
| | Adopted | Modified | | |
| 866 DEPARTMENT OF CONSUMER AFFAIRS | | | | |
| Personal Services— | | | | |
| 001 Administration | \$ 1,559,178 | \$ 1,548,974 | \$ 1,548,973 | \$ 1 |
| 002 Licensing and Enforcement | 7,153,089 | 8,319,184 | 8,197,873 | 121,311 |
| 004 Adjudication | 1,356,338 | 1,431,325 | 1,431,324 | 1 |
| Total Personal Services | 10,068,605 | 11,299,483 | 11,178,170 | 121,313 |
| 003 Other Than Personal Services | 2,856,043 | 2,878,637 | 2,713,901 | 164,736 |
| | 12,924,648 | 14,178,120 | 13,892,071 | 286,049 |
| Intracity Sales | (939,687) | (1,797,397) | (1,699,045) | (98,352) |
| Total Department of Consumer Affairs | 11,984,961 | 12,380,723 | 12,193,026 | 187,697 |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY | | | | |
| 001 Personal Services | 58,835,153 | 72,043,478 | 70,281,230 | 1,762,248 |
| 002 Other Than Personal Services | 6,309,661 | 10,125,174 | 8,271,906 | 1,853,268 |
| | 65,144,814 | 82,168,652 | 78,553,136 | 3,615,516 |
| Intracity Sales | (655,000) | (907,037) | (907,037) | — |
| Total District Attorney—New York County . . | 64,489,814 | 81,261,615 | 77,646,099 | 3,615,516 |
| Net Change in Estimate of Prior Payables . . | — | — | (2,779) | 2,779 |
| Net Total District Attorney—New York County | 64,489,814 | 81,261,615 | 77,643,320 | 3,618,295 |
| 902 DISTRICT ATTORNEY—BRONX COUNTY | | | | |
| 001 Personal Services | 35,781,823 | 41,652,719 | 41,648,166 | 4,553 |
| 002 Other Than Personal Services | 2,415,060 | 3,020,781 | 2,943,566 | 77,215 |
| | 38,196,883 | 44,673,500 | 44,591,732 | 81,768 |
| Intracity Sales | (561,000) | (627,795) | (627,795) | — |
| Total District Attorney—Bronx County | 37,635,883 | 44,045,705 | 43,963,937 | 81,768 |
| Net Change in Estimate of Prior Payables . . | — | — | 531 | (531) |
| Net Total District Attorney—Bronx County . . | 37,635,883 | 44,045,705 | 43,964,468 | 81,237 |
| 903 DISTRICT ATTORNEY—KINGS COUNTY | | | | |
| 001 Personal Services | 50,004,938 | 63,154,656 | 63,165,637 | (10,981) |
| 002 Other Than Personal Services | 13,688,898 | 14,051,284 | 13,824,463 | 226,821 |
| | 63,693,836 | 77,205,940 | 76,990,100 | 215,840 |
| Intracity Sales | — | (884,000) | (884,000) | — |
| Total District Attorney—Kings County | 63,693,836 | 76,321,940 | 76,106,100 | 215,840 |
| Net Change in Estimate of Prior Payables . . | — | — | (468) | 468 |
| Net Total District Attorney—Kings County . . | 63,693,836 | 76,321,940 | 76,105,632 | 216,308 |
| 904 DISTRICT ATTORNEY—QUEENS COUNTY | | | | |
| 001 Personal Services | 28,298,665 | 34,932,418 | 35,256,640 | (324,222) |
| 002 Other Than Personal Services | 4,805,507 | 5,509,752 | 5,440,579 | 69,173 |
| | 33,104,172 | 40,442,170 | 40,697,219 | (255,049) |
| Intracity Sales | — | (510,541) | (510,540) | (1) |
| Total District Attorney—Queens County | 33,104,172 | 39,931,629 | 40,186,679 | (255,050) |
| Net Change in Estimate of Prior Payables . . | — | — | 418 | (418) |
| Net Total District Attorney—Queens County . | 33,104,172 | 39,931,629 | 40,187,097 | (255,468) |

(Continued)

Expenditures and Transfers vs. Budget by Unit of Appropriation Within Agency

| Unit of Appropriation Within Agency | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|---|-------------------------|-------------------------|---|---|
| | Adopted | Modified | | |
| 905 DISTRICT ATTORNEY—RICHMOND COUNTY | | | | |
| 001 Personal Services | \$ 4,575,188 | \$ 5,724,512 | \$ 5,720,365 | \$ 4,147 |
| 002 Other Than Personal Services | 1,228,220 | 1,371,635 | 1,261,001 | 110,634 |
| Total District Attorney—Richmond County . . | <u>5,803,408</u> | <u>7,096,147</u> | <u>6,981,366</u> | <u>114,781</u> |
| 906 OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR | | | | |
| 001 Personal Services | 13,003,585 | 15,220,533 | 15,225,314 | (4,781) |
| 002 Other Than Personal Services | 962,592 | 692,245 | 673,054 | 19,191 |
| Total Office of the Special Narcotics Prosecutor | <u>13,966,177</u> | <u>15,912,778</u> | <u>15,898,368</u> | <u>14,410</u> |
| 941 PUBLIC ADMINISTRATOR—NEW YORK COUNTY | | | | |
| 001 Personal Services | 486,664 | 504,025 | 484,082 | 19,943 |
| 002 Other Than Personal Services | 436,931 | 469,395 | 460,246 | 9,149 |
| Total Public Administrator—New York County | <u>923,595</u> | <u>973,420</u> | <u>944,328</u> | <u>29,092</u> |
| 942 PUBLIC ADMINISTRATOR—BRONX COUNTY | | | | |
| 001 Personal Services | 316,831 | 326,977 | 317,674 | 9,303 |
| 002 Other Than Personal Services | 13,499 | 13,499 | 8,489 | 5,010 |
| Total Public Administrator—Bronx County . . | <u>330,330</u> | <u>340,476</u> | <u>326,163</u> | <u>14,313</u> |
| 943 PUBLIC ADMINISTRATOR—KINGS COUNTY | | | | |
| 001 Personal Services | 425,552 | 441,229 | 437,908 | 3,321 |
| 002 Other Than Personal Services | 17,449 | 17,449 | 9,620 | 7,829 |
| Total Public Administrator—Kings County . . | <u>443,001</u> | <u>458,678</u> | <u>447,528</u> | <u>11,150</u> |
| 944 PUBLIC ADMINISTRATOR—QUEENS COUNTY | | | | |
| 001 Personal Services | 333,014 | 344,392 | 329,915 | 14,477 |
| 002 Other Than Personal Services | 10,713 | 10,713 | 4,551 | 6,162 |
| Total Public Administrator—Queens County . . | <u>343,727</u> | <u>355,105</u> | <u>334,466</u> | <u>20,639</u> |
| 945 PUBLIC ADMINISTRATOR—RICHMOND COUNTY | | | | |
| 001 Personal Services | 155,144 | 157,590 | 153,564 | 4,026 |
| 002 Other Than Personal Service | 21,281 | 21,281 | 13,724 | 7,557 |
| Total Public Administrator—Richmond County | <u>176,425</u> | <u>178,871</u> | <u>167,288</u> | <u>11,583</u> |
| Grand Total General Fund | <u>\$37,324,186,707</u> | <u>\$40,837,204,152</u> | <u>\$40,226,976,858</u> | <u>\$610,227,294</u> |

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|---|-----------------------|-----------------------|----------------------------|-----------------------|
| | Adopted | Modified | 2001 | 2000 |
| Personal Services: | | | | |
| Full-Time Salaried— | | | | |
| 001 Full-Year Positions | \$ 3,852,315,759 | \$ 4,022,803,671 | \$ 3,537,568,733 | \$ 3,462,398,711 |
| 004 Full-Time Uniformed Personnel | 3,496,522,449 | 3,433,472,500 | 3,440,152,339 | 3,402,007,571 |
| 005 Full-Time Pedagogical Personnel | 3,872,408,017 | 4,833,148,706 | 5,041,197,011 | 4,724,837,525 |
| 009 Unallocated | 6,649 | 7,173 | (7,915,178) | (1,438,142) |
| Total Full-Time Salaried | <u>11,221,252,874</u> | <u>12,289,432,050</u> | <u>12,011,002,905</u> | <u>11,587,805,665</u> |
| Other Salaried— | | | | |
| 021 Part-Time Positions | 264,144,783 | 398,855,325 | 410,619,734 | 382,928,696 |
| 022 Seasonal Positions | 49,955,842 | 66,274,759 | 33,729,640 | 81,998 |
| Total Other Salaried | <u>314,100,625</u> | <u>465,130,084</u> | <u>444,349,374</u> | <u>383,010,694</u> |
| Unsalaries— | | | | |
| 031 Hourly | 1,200,253,275 | 1,645,850,388 | 1,228,626,629 | 1,193,209,657 |
| 035 Custodial Allowances | 24,686,233 | 73,634,934 | 276,236,011 | 292,366,096 |
| Total Unsalaries | <u>1,224,939,508</u> | <u>1,719,485,322</u> | <u>1,504,862,640</u> | <u>1,485,575,753</u> |
| Additional Gross Pay— | | | | |
| 040 Educational and License Differential | 2,498,145 | 1,458,806 | 684,915 | 493,699 |
| 041 Assignment Differential | 68,291,769 | 69,081,454 | 76,068,784 | 74,547,140 |
| 042 Longevity Differential | 291,223,717 | 297,018,446 | 314,774,791 | 282,327,081 |
| 043 Shift Differential | 152,000,916 | 152,862,544 | 161,731,021 | 158,922,841 |
| 044 Salary Differential in Excess of Maximum | 51,539 | 51,537 | — | — |
| 045 Holiday Pay | 143,410,288 | 143,913,937 | 163,439,116 | 161,778,382 |
| 046 Terminal Leave | 6,768,553 | 14,182,003 | 20,744,761 | 19,020,089 |
| 047 Overtime | 135,563,379 | 168,235,445 | 229,589,026 | 204,017,722 |
| 048 Overtime—Uniformed Forces | 340,520,842 | 452,749,019 | 508,634,255 | 414,248,532 |
| 049 Backpay | 2,847,341 | 7,597,235 | 285,843,208 | 24,979,548 |
| 050 Payments to Beneficiaries of Deceased Employees | 1,420,085 | 1,559,176 | 590,916 | 851,179 |
| 052 Severance Payment | 170,325 | 170,325 | 88 | — |
| 054 Salary Review Adjustments | 717,386 | 717,385 | — | — |
| 055 Labor Reserve Salary Adjustments | 154,631,496 | 325,627,401 | 325,740,087 | (68,618,954) |
| 056 Early Retirement—Terminal Leave | 1,421,146 | 1,354,783 | 4,503,978 | 2,198,704 |
| 057 Bonus Payments | 3,721 | 2,058,741 | 3,804,347 | 628,505 |
| 058 Non-Pension—Preparation Period | 11,427,358 | 20,476,011 | 31,915,764 | 29,783,498 |
| 059 Payment of Deferred Wages | 2 | 2 | 362 | 1,943 |
| 060 Interest on Deferred Wages/Late Wage Adjustments | 48 | 767 | 1,079,032 | 1,162,161 |
| 061 Supper Money | 531,285 | 540,792 | 574,774 | 553,899 |
| 073 Voluntary Vacation Work | 1,110,000 | 832,500 | 4,670,836 | 2,260,024 |
| 091 Paraprofessional Per Session | 6,884,655 | 12,760,126 | 19,585,863 | 18,340,482 |
| Total Additional Gross Pay | <u>1,321,493,996</u> | <u>1,673,248,435</u> | <u>2,153,975,924</u> | <u>1,327,496,475</u> |
| Amounts to be Scheduled— | | | | |
| 051 Salary Adjustments | 157,122,662 | 158,160,416 | 10,129,457 | 4,851,713 |
| 053 Other Than Salary Adjustments | 1,406,214,201 | 268,687,641 | 2,539,746 | 1,308,543 |
| Total Amounts to be Scheduled | <u>1,563,336,863</u> | <u>426,848,057</u> | <u>12,669,203</u> | <u>6,160,256</u> |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|--|-----------------------|-----------------------|----------------------------|-----------------------|
| | Adopted | Modified | 2001 | 2000 |
| Personal Services: (cont.) | | | | |
| Fringe Benefits— | | | | |
| Fringe Benefits—Pensions: | | | | |
| 070 Actuarial Pension Costs | \$ 7,907,000 | \$ 1,341,639 | \$ 1,341,639 | \$ 1,194,230 |
| 071 Non-Actuarial Pension Costs | 628,000 | 73,000 | 60,200 | 285,163 |
| 072 Contingent Reserve Fund—Pensions | 47,616,234 | 49,054,609 | 48,497,431 | 35,113,048 |
| 075 Supplemental Pension Fund | 21,063,456 | 18,801,406 | 18,790,000 | 21,377,970 |
| 076 Cultural Institutions Pension Fund | 6,100,000 | 6,065,361 | 5,836,317 | 4,890,897 |
| 077 Teachers' Retirement System Pension Fund Reserve No. 2 | 12,523,535 | 2,275,271 | 2,275,271 | 4,504,201 |
| 079 Teachers' Retirement System Contingent Reserve Fund | 278,402,938 | 436,098,304 | 435,648,831 | 175,532,288 |
| 080 Payments to Teachers' Insurance Annuity Association—College Retirement Equity Fund (City University of New York) | 13,005,000 | 13,505,000 | 12,265,641 | 13,114,331 |
| 082 Police Actuarial Pension Fund | 294,997,332 | 413,156,056 | 413,156,056 | 250,021,221 |
| 083 Fire Actuarial Pension Fund | 184,369,050 | 241,310,517 | 241,310,517 | 182,853,585 |
| 084 Board of Education Retirement System | 17,182,116 | 37,952,350 | 37,952,350 | 9,221,870 |
| 094 Additional Pension Accrual | 332,625,316 | 80,421,591 | — | — |
| Total Fringe Benefits—Pensions | <u>1,216,419,977</u> | <u>1,300,055,104</u> | <u>1,217,134,253</u> | <u>698,108,804</u> |
| Fringe Benefits—Other: | | | | |
| 062 Health Insurance Plan City Employees | 1,706,343,761 | 1,763,699,401 | 1,699,042,999 | 1,653,140,324 |
| 063 Disability Benefits Insurance | 348,000 | 348,000 | (98,121) | — |
| 064 Allowance for Uniforms | 64,168,373 | 64,102,693 | 68,330,790 | 66,774,506 |
| 065 Social Security Contributions | 1,041,214,585 | 1,140,257,138 | 1,166,122,534 | 1,100,958,860 |
| 066 Unemployment Insurance | 21,225,221 | 29,177,876 | 16,035,102 | 14,614,537 |
| 067 Supplemental Employee Welfare Benefits | 579,266,903 | 656,963,146 | 665,701,235 | 661,786,193 |
| 068 Faculty Welfare Benefits | 3,144,264 | 4,065,402 | 4,392,337 | 4,337,443 |
| 081 Annuity Contributions | 89,022,516 | 93,361,744 | 80,372,555 | 69,860,280 |
| 085 Awards/Expenses—Workers' Compensation | 104,964,006 | 105,215,192 | 110,361,815 | 95,729,733 |
| 086 Workers' Compensation—Other | 33,140,767 | 30,159,083 | 28,006,910 | 27,834,538 |
| 087 Fringe Benefits—CETA | — | — | 261,389 | 715,238 |
| 089 Fringe Benefits—Other | 7,464,918 | 22,155,269 | — | 122 |
| Total Fringe Benefits—Other | <u>3,650,303,314</u> | <u>3,909,504,944</u> | <u>3,838,529,545</u> | <u>3,695,751,774</u> |
| Total Fringe Benefits | <u>4,866,723,291</u> | <u>5,209,560,048</u> | <u>5,055,663,798</u> | <u>4,393,860,578</u> |
| Total Personal Services | <u>20,511,847,157</u> | <u>21,783,703,996</u> | <u>21,182,523,844</u> | <u>19,183,909,421</u> |
| Other Than Personal Services: | | | | |
| Supplies and Materials— | | | | |
| 100 Supplies and Materials—General | 489,030,884 | 587,125,482 | 372,838,225 | 330,710,223 |
| 101 Printing Supplies | 6,267,775 | 6,744,961 | 4,686,394 | 7,821,014 |
| 105 Automotive Supplies and Materials | 35,099,791 | 39,381,417 | 38,652,809 | 39,361,482 |
| 106 Motor Vehicle Fuel | 31,268,842 | 39,740,659 | 38,152,375 | 30,786,019 |
| 107 Medical, Surgical and Laboratory Supplies | 15,537,132 | 17,741,461 | 15,546,945 | 14,776,029 |
| 109 Fuel Oil | 57,936,125 | 72,834,469 | 67,187,798 | 62,352,975 |
| 110 Food and Forage Supplies | 125,843,684 | 169,692,329 | 176,257,136 | 175,505,608 |
| 117 Postage | 24,278,914 | 30,500,341 | 29,516,847 | 33,683,612 |
| 130 Instructional Supplies | 55,963,081 | 7,079,940 | 3,979,872 | (3,133,271) |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|---|--------------|---------------|----------------------------|--------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services: (cont.) | | | | |
| Supplies and Materials—(cont.) | | | | |
| 132 Expenses Relative to Commissaries | \$ 9,624,568 | \$ 9,071,058 | \$ 9,101,348 | \$ 9,891,775 |
| 133 Expenses Relative to Manufacturing Industries | 1,465,426 | 1,761,130 | 1,678,022 | 1,281,677 |
| 169 Maintenance Supplies | 15,751,528 | 21,368,370 | 20,081,595 | 18,048,790 |
| 170 Cleaning Supplies | 670,939 | 744,098 | 563,602 | 328,727 |
| 199 Data Processing Supplies | 8,380,974 | 50,339,124 | 84,365,722 | 26,488,936 |
| Total Supplies and Materials | 877,119,663 | 1,054,124,839 | 862,608,690 | 747,903,596 |
| Property and Equipment— | | | | |
| 300 Equipment—General | 92,910,615 | 144,244,079 | 138,697,648 | 143,212,349 |
| 302 Telecommunications Equipment | 2,611,905 | 5,008,050 | 3,897,420 | 4,102,256 |
| 304 Motor Vehicle Equipment | 19,835 | 36,530 | 17,945 | 28,693 |
| 305 Motor Vehicles | 28,984,528 | 76,151,553 | 57,594,868 | 38,150,952 |
| 307 Medical, Surgical and Laboratory Equipment | 1,989,685 | 3,917,706 | 2,835,129 | 2,491,813 |
| 314 Office Furniture | 4,660,620 | 15,440,648 | 9,853,856 | 10,424,690 |
| 315 Office Equipment | 4,975,539 | 3,639,575 | 854,104 | 5,562,458 |
| 319 Security Equipment | 1,489,047 | 1,996,065 | 1,702,061 | 2,186,773 |
| 330 Instructional Equipment | 24,695,335 | 2,797,891 | 121,429 | 27,594,874 |
| 332 Purchases of Data Processing Equipment . . | 13,470,276 | 39,799,008 | 39,210,410 | 30,892,332 |
| 337 Books—Other | 84,890,468 | 98,583,759 | 98,796,161 | 102,511,895 |
| 338 Library Books | 13,704,833 | 21,925,596 | 26,233,880 | 20,385,042 |
| Total Property and Equipment | 274,402,686 | 413,540,460 | 379,814,911 | 387,544,127 |
| Other Services and Charges— | | | | |
| 400 Contractual Services—General | 228,667,005 | 241,097,433 | 223,263,404 | 197,433,159 |
| 402 Telephone and Other Communications . . . | 129,991,726 | 158,079,211 | 147,257,159 | 145,585,470 |
| 403 Office Services | 8,481,602 | 10,025,318 | 7,465,639 | 6,007,533 |
| 404 Traveling Expenses | 11,927 | 14,332 | 8,386 | 101 |
| 407 Maintenance and Repairs— | | | | |
| Motor Vehicle Equipment | 563,121 | 183,309 | 89,039 | 137,466 |
| 412 Rentals—Miscellaneous Equipment | 25,097,673 | 33,616,238 | 31,086,339 | 31,733,420 |
| 413 Rentals—Data Processing Equipment | 778,003 | 1,283,092 | 1,254,788 | 969,962 |
| 414 Rentals—Land, Buildings and Structures . . | 439,571,060 | 441,874,563 | 417,616,271 | 390,020,667 |
| 415 Printing Contracts | — | — | — | 375 |
| 417 Advertising | 6,195,274 | 17,759,336 | 23,183,709 | 11,377,675 |
| 418 Costs Associated with Financing | — | — | — | (2,958,289) |
| 419 Security Services | — | 2,805 | 405 | — |
| 422 Temporary Services | 4,000 | — | — | — |
| 423 Heat, Light and Power | 429,283,955 | 471,295,242 | 460,860,080 | 400,089,364 |
| 427 Data Processing Services | 2,258,788 | 1,185,492 | 919,744 | 2,204,496 |
| 431 Leasing of Miscellaneous Equipment | 1,498,875 | 2,588,256 | 2,476,221 | 2,409,107 |
| 432 Leasing of Data Processing Equipment . . . | 506,141 | 500,507 | 285,461 | 204,016 |
| 451 Non Overnight Travel Expenses—General | 8,619,670 | 21,139,542 | 24,614,344 | 20,138,566 |
| 452 Non Overnight Travel Expenses—Special . | 5,108,231 | 4,043,077 | 2,193,194 | 1,402,220 |
| 453 Overnight Travel Expenses—General | 2,619,904 | 4,770,546 | 4,326,738 | 3,545,278 |
| 454 Overnight Travel Expenses—Special | 4,278,027 | 3,442,609 | 2,100,569 | 1,765,760 |
| 456 Higher Education—Student Assistance . . . | 1,276,000 | 1,222,956 | 1,198,535 | 1,353,756 |
| 460 Special Expenditures | 22,805,407 | 34,489,339 | 30,488,342 | 28,852,430 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|---|---------------|---------------|----------------------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services: (cont.) | | | | |
| Other Services and Charges—(cont.) | | | | |
| 464 Court Costs During State Takeover | \$ 100,000 | \$ 100,000 | \$ — | \$ — |
| 465 Obligatory County Expenses | 81,535,328 | 77,865,811 | 66,064,027 | 65,833,834 |
| 470 Payment to the State Division of Youth for Incarceration of Juveniles | 54,725,890 | 54,725,890 | 54,725,890 | 54,735,890 |
| 473 Snow Removal Services | 205,000 | 408,738 | 273,563 | 231,681 |
| 485 Tuition Expenses—Board of Education . . . | — | — | 1,749,495 | — |
| 486 Contributions to New York City National Shrine Association, Inc. | 50,000 | 50,000 | 50,000 | 50,000 |
| 490 Special Services | 10,000 | 10,853 | 10,842 | 11,026 |
| 493 Financial Assistance—College Students . . . | 10,960,722 | 8,903,401 | 8,869,993 | 9,294,157 |
| 494 Payments for Students Attending Community Colleges Located Outside the City | 17,363,000 | 15,386,942 | 10,938,303 | 11,959,736 |
| 496 Allowances to Participants | 807,705 | 905,116 | 789,492 | 974,710 |
| 499 Other Expenses—General | 741,243,383 | 111,240,374 | 893,802 | (11,561,472) |
| Total Other Services and Charges | 2,224,617,417 | 1,718,210,328 | 1,525,053,774 | 1,373,802,094 |
| Social Services— | | | | |
| 500 Social Services—General | 1,549,000 | 1,049,000 | 912,788 | 548,918 |
| 501 Charitable Institutions—Hospitals | 1,300,000 | 1,300,000 | 535,985 | 1,720,000 |
| 504 Direct Foster Care of Children | 63,126,253 | 58,951,253 | 55,897,338 | 68,659,699 |
| 505 Subsidized Adoption | 245,248,482 | 269,035,530 | 275,549,894 | 236,614,699 |
| 509 Non-Grant Charges | 81,231,687 | 67,268,186 | 81,464,891 | 75,824,942 |
| 510 Homeless Family Services | 27,750,414 | 27,360,414 | 26,837,005 | 25,629,700 |
| 511 AIDS Services | 21,301,000 | 25,016,000 | 24,798,894 | 17,425,315 |
| 512 Employment Services | 198,830,599 | 153,632,788 | 154,210,836 | 153,233,751 |
| 513 Home Energy Assistance Program | — | 27,353,292 | 26,820,636 | 24,059,617 |
| 514 Aid to Dependent Children | 1,080,730,709 | 1,014,279,437 | 1,013,890,205 | 1,181,610,082 |
| 515 Payments for Tuberculosis Treatment | 1,992,150 | 1,992,150 | 2,400,385 | 1,992,150 |
| 516 Home Relief | 268,226,425 | 288,329,425 | 288,327,886 | 295,759,078 |
| 518 Medical Assistance | 2,337,040,391 | 2,565,033,736 | 2,615,960,550 | 2,432,237,877 |
| 519 Children's Voluntary Agency Medicaid . . . | 23,115,000 | 22,615,000 | 21,408,634 | 22,205,819 |
| 532 Mental Health Services— Health and Hospitals Corporation | 5,113,449 | 519,000 | — | — |
| 543 Special Educational Facilities for the Institutionalized and Foster Care | 77,628,654 | 69,720,944 | 66,349,264 | 80,637,808 |
| 571 Donations to Patients, Inmates and Discharged Prisoners | 3,446,155 | 3,169,445 | 3,095,420 | 3,731,593 |
| Total Social Services | 4,437,630,368 | 4,596,625,600 | 4,658,460,611 | 4,621,891,048 |
| Contractual Services— | | | | |
| 600 Contractual Services—General | 615,284,475 | 464,674,504 | 418,605,001 | 353,145,560 |
| 602 Telecommunications Maintenance— Contractual | 17,265,166 | 39,601,055 | 35,435,691 | 52,073,905 |
| 607 Maintenance and Repairs— Motor Vehicle Equipment—Contractual | 9,570,748 | 13,443,620 | 11,456,770 | 11,889,185 |
| 608 Maintenance and Repairs— General—Contractual | 87,694,970 | 108,862,510 | 98,572,290 | 82,049,525 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|--|---------------|---------------|----------------------------|---------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services: (cont.) | | | | |
| Contractual Services—(cont.) | | | | |
| 612 Office Equipment Maintenance— | | | | |
| Contractual | \$ 20,906,227 | \$ 22,106,640 | \$ 22,680,361 | \$ 16,455,420 |
| 613 Data Processing Equipment | | | | |
| Maintenance—Contractual | 42,219,041 | 61,195,680 | 57,702,632 | 54,297,847 |
| 615 Printing Services—Contractual | 13,026,930 | 25,435,872 | 21,096,629 | 18,834,259 |
| 616 Community Consultants—Contractual | 24,271,036 | 34,840,184 | 32,937,644 | 33,277,165 |
| 618 Financing Costs—Contractual | 5,535,900 | 16,434,395 | 11,694,110 | 13,897,564 |
| 619 Security Services—Contractual | 46,543,174 | 59,961,463 | 60,915,992 | 54,826,198 |
| 622 Temporary Services—Contractual | 54,298,004 | 70,280,604 | 59,032,436 | 51,893,618 |
| 624 Cleaning Services—Contractual | 11,026,372 | 14,488,520 | 12,637,696 | 14,569,308 |
| 626 Investment Costs—Contractual | 5,249,992 | 5,116,812 | 5,141,284 | 4,933,993 |
| 629 In-Rem Maintenance Costs—Contractual | 16,050,549 | 33,130,174 | 32,614,167 | 29,714,231 |
| 633 Transportation Services—Contractual | 13,581,048 | 11,104,801 | 7,476,090 | 6,795,626 |
| 640 Social Services—General—Contractual | 2,764 | 5,005 | 4,380 | 4,380 |
| 641 Protective Services for | | | | |
| Adults—Contractual | 6,565,000 | 6,562,500 | 7,474,948 | 5,236,296 |
| 642 Children's Charitable | | | | |
| Institutions—Contractual | 667,059,216 | 637,992,425 | 639,708,379 | 673,789,103 |
| 643 Child Welfare Services—Contractual | 137,520,873 | 153,647,537 | 141,358,033 | 117,273,299 |
| 644 Direct Foster Care of | | | | |
| Children—Contractual | 3,217 | — | — | — |
| 647 Home Care Services—Contractual | 245,286,000 | 213,075,220 | 211,964,777 | 181,875,730 |
| 648 Homemaking Services—Contractual | 30,527,779 | 30,527,779 | 23,901,839 | 19,297,177 |
| 649 Non-Grant Charges—Contractual | 43,222,378 | 27,085,441 | 27,091,743 | 33,879,724 |
| 650 Homeless Family Services—Contractual | 162,073,651 | 167,881,806 | 165,886,456 | 148,704,391 |
| 651 AIDS Services—Contractual | 160,614,985 | 222,193,436 | 217,170,751 | 176,096,146 |
| 652 Day Care of Children—Contractual | 416,288,225 | 397,129,328 | 384,387,403 | 364,476,380 |
| 653 Head Start—Contractual | 68,742,920 | 129,314,717 | 130,228,453 | 102,636,638 |
| 655 Mental Hygiene Services—Contractual | 482,873,344 | 511,881,037 | 495,389,358 | 432,768,208 |
| 657 Hospitals Contracts—Contractual | 120,986,826 | 143,942,629 | 141,785,664 | 122,151,586 |
| 658 Veterinary Services—Contractual | 8,080,552 | 8,823,052 | 8,822,064 | 7,485,571 |
| 659 Homeless Individual Services—Contractual | 134,055,227 | 132,349,826 | 131,976,809 | 124,291,866 |
| 660 Economic Development—Contractual | 96,798,060 | 8,131,972 | 8,027,617 | 8,110,203 |
| 662 Employment Services—Contractual | 142,191,450 | 120,461,202 | 135,198,281 | 81,536,270 |
| 665 Legal Aid Society—Contractual | 63,107,632 | 63,107,632 | 63,107,632 | 60,257,179 |
| 667 Payments to Cultural Institutions— | | | | |
| Contractual | 31,678,418 | 34,378,947 | 34,136,897 | 31,981,633 |
| 668 Bus Transportation for Reimbursable | | | | |
| Programs—Contractual | 3,818,300 | 1,769,149 | 41,135 | 31,973 |
| 669 Transportation of Pupils—Contractual | 548,279,298 | 579,404,818 | 550,779,273 | 502,734,506 |
| 670 Payments to Contract Schools and | | | | |
| Corporate Schools for Handicapped | | | | |
| Children—Contractual | 381,493,655 | 479,199,597 | 502,676,592 | 397,451,694 |
| 671 Training Program for City Employees— | | | | |
| Contractual | 15,516,135 | 19,320,914 | 25,642,475 | 19,281,211 |
| 676 Maintenance and Operation of | | | | |
| Infrastructure—Contractual | 107,759,526 | 172,273,079 | 170,204,288 | 315,250,421 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|---|----------------------|----------------------|----------------------------|----------------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services:(cont.) | | | | |
| Contractual Services—(cont.) | | | | |
| 678 Payments to Delegate Agencies— | | | | |
| Contractual | \$ 326,046,405 | \$ 363,285,259 | \$ 312,702,937 | \$ 314,947,267 |
| 681 Professional Services—Accounting, | | | | |
| Auditing and Actuarial Services— | | | | |
| Contractual | 18,351,105 | 21,485,245 | 14,832,652 | 27,342,109 |
| 682 Professional Services—Legal | | | | |
| Services—Contractual | 39,485,649 | 45,666,212 | 42,674,325 | 41,000,116 |
| 683 Professional Services—Engineering and | | | | |
| Architectural Services—Contractual . . . | 472,126 | 1,547,585 | 1,106,555 | 726,965 |
| 684 Professional Services—Computer | | | | |
| Services—Contractual | 55,867,097 | 135,984,768 | 121,050,065 | 147,345,807 |
| 685 Professional Services—Education— | | | | |
| Contractual | 145,189,793 | 250,234,312 | 230,795,955 | 166,308,718 |
| 686 Professional Services—Other—Contractual | 50,640,692 | 93,116,924 | 78,430,936 | 75,150,634 |
| 688 Bank Charges—Public Assistance | | | | |
| Accounts—Contractual | 1,799,879 | 1,507,424 | 2,085,566 | 123,500 |
| 689 Professional Services—Curriculum and | | | | |
| Professional Development—Contractual | 9,643,099 | 38,697,111 | 50,124,414 | 24,879,970 |
| 695 Educational and Recreational Expenditures | | | | |
| for Youth Programs—Contractual | 92,640,219 | 96,557,495 | 97,914,471 | 81,211,097 |
| Total Contractual Services | <u>5,797,205,127</u> | <u>6,289,218,217</u> | <u>6,056,681,916</u> | <u>5,604,291,172</u> |
| Fixed and Miscellaneous Charges— | | | | |
| 700 Fixed Charges—General | 41,082,736 | 46,573,572 | 41,953,264 | 38,325,259 |
| 701 Taxes and Licenses | 57,320,267 | 67,862,820 | 67,478,051 | 63,405,506 |
| 702 Payments to Staten Island Rapid | | | | |
| Transit Operating Authority | 29,723 | 29,723 | — | — |
| 703 Advance to State of New York for | | | | |
| City University of New York | | | | |
| Senior College | 68,819,401 | 71,175,588 | 35,876,911 | 34,996,835 |
| 704 Payments for Surety Bonds and | | | | |
| Insurance Premium | 15,270,914 | 13,862,227 | 13,715,635 | 12,396,776 |
| 706 Prompt Payment Interest | 36,648 | 19,542 | 142,818 | 458,706 |
| 707 Crime Prevention Injury Award | 150,000 | 169,500 | 83,643 | 76,674 |
| 708 Awards to Widows or Other | | | | |
| Dependents of the Uniformed Forces . . . | 670,000 | 714,800 | 246,079 | 575,000 |
| 709 Awards to Beneficiaries of City Employees | | | | |
| Other Than Uniformed Forces | 25,000 | 50,000 | 25,000 | — |
| 712 Health Insurance—Libraries/Cultural | | | | |
| Institutions | 699,926 | 970,350 | 970,481 | 870,136 |
| 714 Payments to New York City | | | | |
| Health and Hospitals Corporation | 790,601,366 | 950,529,357 | 917,177,637 | 797,400,258 |
| 715 Payments to Cultural Institutions | 79,128,854 | 79,657,530 | 79,421,433 | 72,608,320 |
| 716 Payments to Libraries | 233,199,426 | 375,233,554 | 375,233,554 | 222,945,830 |
| 717 Pensions—Head Start | 5,543,560 | 5,951,919 | 5,612,043 | 7,163,634 |
| 718 Payments to Special Schools | | | | |
| for Handicapped Children | 6,884,354 | 13,864,354 | 10,392,800 | 7,203,365 |
| 719 Judgments and Claims | 442,766,184 | 499,968,247 | 596,057,604 | 471,527,730 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|---|----------------------|----------------------|----------------------------|----------------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services:(cont.) | | | | |
| Fixed and Miscellaneous Charges—(cont.) | | | | |
| 724 Job Training Partnership Act—Wages | \$ 52,848,983 | \$ 29,660,630 | \$ 28,740,631 | \$ 34,437,061 |
| 725 Job Training Partnership Act—Fringes . . . | 3,009,942 | 2,523,364 | 2,250,998 | 3,906,395 |
| 730 Tuition Payments for Out-of-City Foster Care | 19,475,174 | 19,507,204 | 5,818,665 | 15,973,551 |
| 731 Health Service Charges—Out-of-City Care | 1,194,986 | 20,690,290 | 28,055,677 | 2,194,986 |
| 732 Miscellaneous Awards | 180,654 | 175,598 | 158,577 | 151,240 |
| 735 Payments for Cultural Programs/Services . | 100,240 | 246,043 | 236,997 | 110,083 |
| 736 Payments for Water Sewer Usage | 32,063,233 | 32,087,772 | 31,801,048 | 31,446,578 |
| 745 IRT Relief/LIRR Grade Crossings/ Roosevelt Island | 122,000 | 122,000 | 84,071 | 84,159 |
| 758 Federal Section 8 Rent Subsidy | 127,769,586 | 137,890,795 | 123,283,740 | 116,446,991 |
| 759 Bus Transportation for Reimbursable Programs | 224,027 | 224,027 | — | — |
| 760 Reduced Fares for the Elderly | 1,718,000 | 15,518,000 | 15,517,600 | 15,517,600 |
| 762 Subsidy to Private Bus Companies | 181,516,000 | 146,156,488 | 135,702,169 | 144,853,780 |
| 763 Payments to the MTA for Maintenance of Stations | 62,617,250 | 77,134,033 | 77,133,914 | 62,587,917 |
| 767 TA Operating Assistance—18B | 35,000,000 | 158,672,000 | 158,672,000 | 158,672,000 |
| 770 Payments to New York City Housing Authority | 34,057,478 | 39,067,828 | 39,067,826 | 33,197,549 |
| 771 Payments to Military and Others | 40,500 | 40,000 | 38,311 | 18,138 |
| 772 New York City Transit Authority Reduced Fares for School Children | 45,000,000 | 45,000,000 | 45,000,000 | 45,000,000 |
| 773 Private Bus Company Reduced Fares for School Children | 11,725,522 | 11,201,947 | 11,988,474 | 8,254,504 |
| 776 Payments to Metropolitan Transportation Authority | 1,873,000 | 1,873,000 | 1,872,128 | 1,872,128 |
| 779 Transportation of Pupils | 13,380,000 | — | (6,000) | (6,870,912) |
| 780 Campaign Finances | 750,000 | 2,000,000 | 2,000,000 | 600,000 |
| 782 Unallocated Contingency Reserve | 200,000,000 | 37,779,586 | — | — |
| 791 Tuition to Other School Districts | 289,204 | 1,039,204 | 710,006 | 664,204 |
| 792 Payments to Contract Schools and Corporate Schools for Handicapped Children | 17,554,000 | — | — | — |
| 793 Payments to Fashion Institute of Technology | 24,761,748 | 25,699,498 | 25,699,498 | 25,561,748 |
| 794 Training City Employees | 474,677 | 681,988 | 213,398 | (27,464) |
| 830 Interest on Notes—Funded Debt | 23,020,834 | 13,583,667 | 13,583,667 | 12,417,958 |
| Total Fixed and Miscellaneous Charges | <u>2,632,995,397</u> | <u>2,945,208,045</u> | <u>2,892,010,348</u> | <u>2,437,024,223</u> |
| Transfers for Debt Service— | | | | |
| 801 Sales Tax and Other Revenues Allocated to Municipal Assistance Corporation . . . | — | 457,899,800 | 457,899,800 | 450,499,800 |
| 810 Interest on Bonds—General | 984,968,952 | 2,209,880,739 | 2,205,574,348 | 2,894,398,241 |
| 850 Redemption of General Obligation Bonds—General | 171,301,725 | 171,301,725 | 169,496,000 | 256,155,893 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|--|--------------------------|--------------------------|----------------------------|--------------------------|
| | Adopted | Modified | 2001 | 2000 |
| Other Than Personal Services:(cont.) | | | | |
| Transfers for Debt Service—(cont.) | | | | |
| 870 Blended Component Units | \$ 81,453,663 | \$ 121,127,708 | \$ 121,083,257 | \$ 162,243,894 |
| Total Transfers for Debt Service | <u>1,237,724,340</u> | <u>2,960,209,972</u> | <u>2,954,053,405</u> | <u>3,763,297,828</u> |
| Total Other Than Personal | | | | |
| Services | 17,481,694,998 | 19,977,137,461 | 19,328,683,655 | 18,935,754,088 |
| Schedule Reductions to Appropriated Amounts. . . . | <u>(379,744,349)</u> | <u>(618,994,617)</u> | <u>—</u> | <u>—</u> |
| Total Expenditures and Transfers | <u>37,613,797,806</u> | <u>41,141,846,840</u> | <u>40,511,207,499</u> | <u>38,119,663,509</u> |
| Transfer to Capital Projects | | | | |
| Fund for Interfund Agreements. . . . | <u>(289,611,099)</u> | <u>(304,642,688)</u> | <u>(284,230,641)</u> | <u>(239,777,359)</u> |
| Net Total Expenditures and | | | | |
| Transfers | <u>\$ 37,324,186,707</u> | <u>\$ 40,837,204,152</u> | <u>\$ 40,226,976,858</u> | <u>\$ 37,879,886,150</u> |

OTHER SUPPLEMENTARY INFORMATION

**NEW YORK CITY
CAPITAL PROJECTS FUND**

New York City Capital Projects Fund Aid Revenues by Agency

| | <u>Federal</u> | <u>State</u> | <u>Other</u> | <u>Total</u> |
|---|-----------------------|----------------------|----------------------|-----------------------|
| PUBLIC SAFETY AND JUDICIAL: | | | | |
| 056 Police Department | \$ — | \$ — | \$ 12,342,810 | \$ 12,342,810 |
| 057 Fire Department | (562) | — | — | (562) |
| 072 Department of Correction | — | 3,691,011 | — | 3,691,011 |
| Total—Public Safety And Judicial | <u>(562)</u> | <u>3,691,011</u> | <u>12,342,810</u> | <u>16,033,259</u> |
| EDUCATION: | | | | |
| 042 City University of New York Community College | — | (34,059) | — | (34,059) |
| SOCIAL SERVICES: | | | | |
| 096 Human Resources Administration | <u>6,452,665</u> | <u>318,842</u> | <u>—</u> | <u>6,771,507</u> |
| ENVIRONMENTAL PROTECTION: | | | | |
| 826 Department of Environmental Protection | 426,560 | (130,002) | 461,306 | 757,864 |
| 827 Department of Sanitation | — | 8,911,488 | — | 8,911,488 |
| Total—Environmental Protection | <u>426,560</u> | <u>8,781,486</u> | <u>461,306</u> | <u>9,669,352</u> |
| TRANSPORTATION SERVICES: | | | | |
| 841 Department of Transportation | 97,694,613 | 18,735,640 | (1,500,491) | 114,929,762 |
| 998 Transit Authority | (1,252,865) | (55,783) | — | (1,308,648) |
| Total—Transportation Services | <u>96,441,748</u> | <u>18,679,857</u> | <u>(1,500,491)</u> | <u>113,621,114</u> |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | |
| 846 Department of Parks and Recreation | <u>755,785</u> | <u>4,795,490</u> | <u>100,000</u> | <u>5,651,275</u> |
| HOUSING: | | | | |
| 806 Department of Housing Preservation and Development | <u>203,645,920</u> | <u>—</u> | <u>—</u> | <u>203,645,920</u> |
| Total aid revenues by agency | <u>\$ 307,722,116</u> | <u>\$ 36,232,627</u> | <u>\$ 11,403,625</u> | <u>\$ 355,358,368</u> |

New York City Capital Projects Fund Expenditures by Agency

| | | |
|--|---|-------------------------|
| GENERAL GOVERNMENT: | | |
| 801 | Department of Business Services | \$ 219,230,207 |
| 802 | Department of Ports, International Trade and Commerce | 1,347 |
| 856 | Department of Citywide Administrative Services | 341,441,054 |
| 858 | Department of Information Technology and Telecommunications | 23,325,926 |
| | Total—General Government | <u>583,998,534</u> |
| PUBLIC SAFETY AND JUDICIAL: | | |
| 056 | Police Department | 64,356,526 |
| 057 | Fire Department | 79,627,948 |
| 072 | Department of Correction | 91,549,319 |
| 130 | Department of Juvenile Justice | 797,208 |
| | Total—Public Safety and Judicial | <u>236,331,001</u> |
| EDUCATION: | | |
| 040 | Board of Education | 1,707,614,451 |
| 042 | City University of New York: | |
| | Senior Colleges | 1,710,629 |
| | Community Colleges | 7,327,094 |
| | Total—Education | <u>1,716,652,174</u> |
| SOCIAL SERVICES: | | |
| 068 | Administration for Children's Services | 11,369,427 |
| 071 | Department of Homeless Services | 20,885,276 |
| 096 | Human Resources Administration | 123,868,684 |
| 125 | Department for the Aging | 5,867,473 |
| | Total—Social Services | <u>161,990,860</u> |
| ENVIRONMENTAL PROTECTION: | | |
| 826 | Department of Environmental Protection | 830,009,738 |
| 827 | Department of Sanitation | 178,226,329 |
| | Total—Environmental Protection | <u>1,008,236,067</u> |
| TRANSPORTATION SERVICES: | | |
| 841 | Department of Transportation | 577,071,666 |
| 998 | Transit Authority | 278,604,988 |
| | Total—Transportation Services | <u>855,676,654</u> |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | |
| 126 | Department of Cultural Affairs | 89,508,736 |
| 846 | Department of Parks and Recreation | 166,399,497 |
| | Total—Parks, Recreation and Cultural Activities | <u>255,908,233</u> |
| HOUSING: | | |
| 806 | Department of Housing Preservation and Development | 413,895,667 |
| HEALTH: | | |
| 816 | Department of Health | 26,182,353 |
| 819 | New York City Health and Hospitals Corporation | 34,243,304 |
| | Total—Health | <u>60,425,657</u> |
| LIBRARIES: | | |
| 035 | Research Libraries | 79,889 |
| 037 | New York Public Library | 8,557,473 |
| 038 | Brooklyn Public Library | 5,535,621 |
| 039 | Queens Borough Public Library | 2,665,956 |
| | Total—Libraries | <u>16,838,939</u> |
| | Total expenditures by agency | <u>\$ 5,309,953,786</u> |

New York City Capital Projects Fund
Expenditures and Commitments vs. Authorizations by Agency Through Fiscal Year 2001

| | Amount Authorized for Expenditures | Total Project Expenditures | Outstanding Contract and Order Commitments | Unencumbered Balance |
|---|--|----------------------------------|---|-------------------------|
| GENERAL GOVERNMENT: | | | | |
| 801 Department of Business Services | \$ 3,307,335,404 | \$ 1,928,013,391 | \$ 46,597,936 | \$ 1,332,724,077 |
| 802 Department of Ports, International Trade and Commerce | 434,680,293 | 431,621,633 | 1,556,678 | 1,501,982 |
| 856 Department of Citywide Administration Services | 8,584,146,780 | 4,152,776,381 | 251,984,266 | 4,179,386,133 |
| 858 Department of Information Technology and Telecommunication | 242,572,933 | 89,785,696 | 10,305,757 | 142,481,480 |
| 866 Department of Consumer Affairs | 1,178,492 | 1,141,991 | — | 36,501 |
| Total—General Government | <u>12,569,913,902</u> | <u>6,603,339,092</u> | <u>310,444,637</u> | <u>5,656,130,173</u> |
| PUBLIC SAFETY AND JUDICIAL: | | | | |
| 056 Police Department | 1,689,877,429 | 984,466,668 | 67,188,994 | 638,221,767 |
| 057 Fire Department | 1,427,852,983 | 864,245,510 | 108,733,436 | 454,874,037 |
| 072 Department of Correction | 4,086,836,343 | 2,490,010,259 | 285,131,212 | 1,311,694,872 |
| 130 Department of Juvenile Justice | 181,478,502 | 82,377,541 | 7,246,931 | 91,854,030 |
| Total—Public Safety and Judicial | <u>7,386,045,257</u> | <u>4,421,099,978</u> | <u>468,300,573</u> | <u>2,496,644,706</u> |
| EDUCATION: | | | | |
| 040 Board of Education | 18,210,016,684 | 14,889,391,114 | 1,658,418,650 | 1,662,206,920 |
| 042 City University of New York: Senior Colleges | 126,673,240 | 115,699,658 | 506,892 | 10,466,690 |
| Community Colleges | 267,098,816 | 186,216,388 | 3,312,340 | 77,570,088 |
| Total—Education | <u>18,603,788,740</u> | <u>15,191,307,160</u> | <u>1,662,237,882</u> | <u>1,750,243,698</u> |
| SOCIAL SERVICES: | | | | |
| 068 Administration for Children's Services | 142,443,969 | 10,166,148 | 19,650,894 | 112,626,927 |
| 071 Department of Homeless Services | 241,051,835 | 94,445,173 | 23,910,281 | 122,696,381 |
| 096 Human Resources Administration | 1,235,750,337 | 714,527,301 | 47,907,147 | 473,315,889 |
| 125 Department for the Aging | 68,284,322 | 20,995,530 | 8,419,375 | 38,869,417 |
| Total—Social Services | <u>1,687,530,463</u> | <u>840,134,152</u> | <u>99,887,697</u> | <u>747,508,614</u> |
| ENVIRONMENTAL PROTECTION: | | | | |
| 826 Department of Environmental Protection | 28,688,909,987 | 16,951,543,036 | 3,610,641,252 | 8,126,725,699 |
| 827 Department of Sanitation | 4,644,422,539 | 3,488,754,517 | 295,008,625 | 860,659,397 |
| Total—Environmental Protection | <u>33,333,332,526</u> | <u>20,440,297,553</u> | <u>3,905,649,877</u> | <u>8,987,385,096</u> |
| TRANSPORTATION SERVICES: | | | | |
| 841 Department of Transportation | 15,649,607,040 | 8,734,329,307 | 1,742,272,404 | 5,173,005,329 |
| 998 Transit Authority | 10,213,104,695 | 8,923,552,851 | 275,131,272 | 1,014,420,572 |
| Total—Transportation Services | <u>25,862,711,735</u> | <u>17,657,882,158</u> | <u>2,017,403,676</u> | <u>6,187,425,901</u> |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | |
| 126 Department of Cultural Affairs | 1,698,007,206 | 903,199,676 | 116,065,351 | 678,742,179 |
| 846 Department of Parks and Recreation | 3,779,612,438 | 2,701,199,182 | 284,987,896 | 793,425,360 |
| Total—Parks, Recreation and Cultural Activities | <u>5,477,619,644</u> | <u>3,604,398,858</u> | <u>401,053,247</u> | <u>1,472,167,539</u> |

(Continued)

New York City Capital Projects Fund
Expenditures and Commitments vs. Authorizations by Agency Through Fiscal Year 2001

| | <u>Amount Authorized for Expenditures</u> | <u>Total Project Expenditures</u> | <u>Outstanding Contract and Order Commitments</u> | <u>Unencumbered Balance</u> |
|---|---|---|---|---------------------------------|
| HOUSING: | | | | |
| 806 Department of Housing Preservation and Development | \$ 8,809,010,735 | \$ 6,765,606,683 | \$ 437,520,974 | \$ 1,605,883,078 |
| HEALTH: | | | | |
| 816 Department of Health | 326,376,105 | 214,758,009 | 40,182,227 | 71,435,869 |
| 819 New York City Health and Hospitals Corporation | 3,707,325,754 | 2,465,091,476 | 125,855,154 | 1,116,379,124 |
| Total—Health | <u>4,033,701,859</u> | <u>2,679,849,485</u> | <u>166,037,381</u> | <u>1,187,814,993</u> |
| LIBRARIES: | | | | |
| 035 Research Libraries | 110,294,586 | 42,718,004 | 21,190,620 | 46,385,962 |
| 037 New York Public Library | 331,046,138 | 161,391,616 | 8,061,576 | 161,592,946 |
| 038 Brooklyn Public Library | 169,435,527 | 106,117,363 | 13,980,540 | 49,337,624 |
| 039 Queens Borough Public Library | 151,641,333 | 105,189,575 | 5,050,652 | 41,401,106 |
| Total—Libraries | <u>762,417,584</u> | <u>415,416,558</u> | <u>48,283,388</u> | <u>298,717,638</u> |
| TOTAL | <u>\$ 118,526,072,445</u> | <u>\$ 78,619,331,677</u> | <u>\$ 9,516,819,332</u> | <u>\$ 30,389,921,436</u> |

New York City Capital Projects Fund Expenditures by Purpose

GENERAL GOVERNMENT:

| | | |
|---|--------------------|----------------|
| Department of Business Services: | | |
| Industrial Parks | \$ 12,642,894 | |
| Commercial Development | 206,587,313 | |
| | <u>219,230,207</u> | |
| Department of Ports, International Trade and Commerce | 1,347 | |
| Department of Citywide Administrative Services: | | |
| Municipal Supplies | 147,261,104 | |
| Public Buildings | 167,157,057 | |
| Real Estate | 9,911,068 | |
| Courts | 17,111,825 | |
| | <u>341,441,054</u> | |
| Department of Information Technology and Telecommunications | 23,325,926 | |
| Total General Government | | \$ 583,998,534 |

PUBLIC SAFETY AND JUDICIAL:

| | | |
|--|--------------------|-------------|
| Police Department | 64,356,526 | |
| Fire Department | 79,627,948 | |
| Department of Correction | 91,549,319 | |
| Department of Juvenile Justice | 797,208 | |
| | <u>236,331,001</u> | |
| Total Public Safety and Judicial | | 236,331,001 |

EDUCATION:

| | | |
|------------------------------|------------------|---------------|
| Board of Education | 1,707,614,451 | |
| City University of New York: | | |
| Senior Colleges | 1,710,629 | |
| Community Colleges | 7,327,094 | |
| | <u>9,037,723</u> | |
| Total Education | | 1,716,652,174 |

SOCIAL SERVICES:

| | | |
|--|--------------------|-------------|
| Administration for Children's Services | 11,369,427 | |
| Department of Homeless Services | 20,885,276 | |
| Human Resources Administration | 123,868,684 | |
| Department for the Aging | 5,867,473 | |
| | <u>161,990,860</u> | |
| Total Social Services | | 161,990,860 |

ENVIRONMENTAL PROTECTION:

| | | |
|--|--------------------|--|
| Department of Environmental Protection | | |
| Water Supply and Distribution: | | |
| Water Supply | 68,575,625 | |
| Water Mains | 221,517,082 | |
| | <u>290,092,707</u> | |
| Sewage Collection and Treatment: | | |
| Sewers | 187,233,935 | |
| Water Pollution | 278,068,182 | |
| | <u>465,302,117</u> | |
| Equipment | 74,614,914 | |

(Continued)

New York City Capital Projects Fund Expenditures by Purpose

ENVIRONMENTAL PROTECTION: (cont.)

Department of Sanitation:

| | |
|-------------------------------------|--------------------|
| Waste Disposal Facilities | \$ 16,653,193 |
| Garages | 29,758,612 |
| Equipment | 131,814,524 |
| | <u>178,226,329</u> |

Total Environmental Protection

\$1,008,236,067

TRANSPORTATION SERVICES:

Department of Transportation:

| | |
|--------------------------------|--------------------|
| Bridges | 342,552,593 |
| Ferries and Airports | 36,418,706 |
| Highway Operations | 144,119,128 |
| Traffic | 44,707,538 |
| Equipment | 9,273,701 |
| Gas and Electricity | |
| | <u>577,071,666</u> |

Transit Authority:

| | |
|------------------|--------------------|
| Trains | 276,674,044 |
| Buses | 1,930,944 |
| | <u>278,604,988</u> |

Total Transportation Services

855,676,654

PARKS, RECREATION AND CULTURAL ACTIVITIES:

| | |
|--|--------------------|
| Department of Cultural Affairs | 89,508,736 |
| Department of Parks and Recreation | 166,399,497 |
| | <u>255,908,233</u> |

Total Parks, Recreation and Cultural Activities

255,908,233

HOUSING:

Department of Housing Preservation and
Development

413,895,667

413,895,667

HEALTH:

| | |
|--|-------------------|
| Department of Health | 26,182,353 |
| New York City Health and Hospitals Corporation | 34,243,304 |
| | <u>60,425,657</u> |

Total Health

60,425,657

LIBRARIES:

| | |
|---|-------------------|
| Research Libraries | 79,889 |
| New York Public Library | 8,557,473 |
| Brooklyn Public Library | 5,535,621 |
| Queens Borough Public Library | 2,665,956 |
| | <u>16,838,939</u> |

Total Libraries

16,838,939

Total expenditures

\$5,309,953,786

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OTHER SUPPLEMENTARY INFORMATION

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Capital Assets Used in the Operation of Governmental Funds by Source

| | June 30, | |
|---|----------------------|----------------------|
| | 2001 | 2000 |
| | (in thousands) | |
| GOVERNMENTAL FUNDS CAPITAL ASSETS: | | |
| Land | \$ 733,854 | \$ 707,068 |
| Buildings | 9,709,948 | 7,889,474 |
| Equipment | 1,599,170 | 1,645,842 |
| Infrastructure | 5,593,769 | 5,311,181 |
| Construction work-in-progress. | 6,860,620 | 6,984,982 |
| Total governmental funds capital assets | <u>\$ 24,497,361</u> | <u>\$ 22,538,547</u> |
| INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE: | | |
| Capital Projects funds. | <u>\$ 24,497,361</u> | <u>\$ 22,538,547</u> |

Capital Assets Used in the Operation of Governmental Funds by Function

| | <u>Land</u> | <u>Buildings</u> | <u>Equipment</u> (in thousands) | <u>Infrastructure</u> | <u>Total</u> |
|---|-------------------|---------------------|------------------------------------|-----------------------|---------------------|
| General Government | \$ 33,502 | \$ 2,681,051 | \$ 889,860 | \$ 438,156 | \$ 4,042,569 |
| Public Safety and Judicial | 29,891 | 2,493,968 | 909,325 | 271,998 | 3,705,182 |
| Board of Education | 445,895 | 7,912,568 | 184,031 | — | 8,542,494 |
| City University Community Colleges | 24,887 | 200,270 | 47,563 | — | 272,720 |
| Environmental Protection | 126,255 | 1,009,168 | 1,332,998 | 146,243 | 2,614,664 |
| Transportation Services | 29,167 | 505,011 | 1,754,883 | 6,468,414 | 8,757,475 |
| Parks, Recreation and Cultural Activities | 15,975 | 1,390,522 | 108,391 | 1,498,823 | 3,013,711 |
| Social Services | 11,407 | 798,926 | 145,637 | — | 955,970 |
| Health | 2,149 | 450,992 | 42,690 | — | 495,831 |
| Libraries | 14,726 | 242,463 | 15,468 | — | 272,657 |
| Total | <u>733,854</u> | <u>17,684,939</u> | <u>5,430,846</u> | <u>8,823,634</u> | <u>32,673,273</u> |
| Less: accumulated depreciation and amortization | — | 7,974,991 | 3,831,676 | 3,229,865 | 15,036,532 |
| | <u>\$ 733,854</u> | <u>\$ 9,709,948</u> | <u>\$ 1,599,170</u> | <u>\$ 5,593,769</u> | <u>17,636,741</u> |
| Construction work-in-progress | | | | | <u>6,860,620</u> |
| Total net capital assets | | | | | <u>\$24,497,361</u> |

Schedule CA3

Schedule of Changes by Function

| | <u>Capital Assets</u> <u>July 1, 2000</u> <u>Restated</u> | <u>Additions</u> | <u>Deletions</u> | <u>Capital Assets</u> <u>June 30, 2001</u> |
|---|---|---------------------|---------------------|---|
| | | (in thousands) | | |
| General Government | \$ 3,766,656 | \$ 293,437 | \$ 17,524 | \$ 4,042,569 |
| Public Safety and Judicial | 3,550,248 | 188,269 | 33,335 | 3,705,182 |
| Board of Education | 6,787,729 | 1,763,758 | 8,993 | 8,542,494 |
| City University Community Colleges | 247,359 | 25,361 | — | 272,720 |
| Environmental Protection | 2,411,659 | 249,805 | 46,800 | 2,614,664 |
| Transportation Services | 8,298,717 | 500,489 | 41,731 | 8,757,475 |
| Parks, Recreation and Cultural Activities | 2,787,774 | 230,608 | 4,671 | 3,013,711 |
| Social Services | 821,396 | 146,524 | 11,950 | 955,970 |
| Health | 456,003 | 39,828 | — | 495,831 |
| Libraries | 219,556 | 53,101 | — | 272,657 |
| Construction work-in-progress | 6,984,982 | 2,474,041 | 2,598,403 | 6,860,620 |
| Total | <u>36,332,079</u> | <u>5,965,221</u> | <u>2,763,407</u> | <u>39,533,893</u> |
| Less: accumulated depreciation and amortization | 13,793,532 | 1,243,000 | — | 15,036,532 |
| Total changes in net capital assets | <u>\$22,538,547</u> | <u>\$ 4,722,221</u> | <u>\$ 2,763,407</u> | <u>\$24,497,361</u> |

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The City of New York

Comprehensive
Annual Financial Report
of the
Comptroller

STATISTICAL SECTION

Part III

Fiscal Year Ended June 30, 2001

Government-wide Expenses by Function—Two Year Trend*

| | Fiscal Year | |
|---|---------------------|---------------------|
| | 2001 | 2000 |
| | (in thousands) | |
| General government | \$ 1,881,812 | \$ 1,578,356 |
| Public safety and judicial | 8,661,411 | 7,772,048 |
| Education | 12,248,775 | 11,533,688 |
| City University | 668,954 | 652,576 |
| Social services | 9,166,149 | 8,783,221 |
| Environmental protection | 2,350,867 | 2,058,606 |
| Transportation services | 1,654,344 | 1,401,725 |
| Parks, recreation and cultural activities | 488,865 | 574,024 |
| Housing | 1,000,300 | 847,358 |
| Health (including payments to HHC) | 2,329,191 | 1,976,975 |
| Libraries | 362,034 | 268,931 |
| Debt service interest | 2,214,717 | 2,114,285 |
| | <u>\$43,027,419</u> | <u>\$39,561,793</u> |

* Reporting for government-wide expenses by function began in fiscal year 2000.

Government-wide Revenues—Two Year Trend*

| | Fiscal Year | |
|--|---------------------|---------------------|
| | 2001 | 2000 |
| | (in thousands) | |
| Charges for Services | \$ 2,868,605 | \$ 2,620,702 |
| Operating Grants and Contributions | 12,773,015 | 11,907,550 |
| Capital Grants and Contributions | 572,514 | 378,807 |
| Taxes | 23,712,065 | 22,157,704 |
| Investment income | 391,902 | 346,857 |
| Other Federal and State aid | 928,184 | 920,547 |
| Other | 633,579 | 347,937 |
| | <u>\$41,879,864</u> | <u>\$38,680,104</u> |

* Reporting for government-wide revenues began in fiscal year 2000.

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Revenues and Other Financing Sources—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 Restated | 1992 |
| TAXES (Net of Refunds): | | | | | | | | | | |
| Real Estate Taxes | \$8,245,585 | \$7,849,962 | \$7,630,673 | \$7,239,193 | \$7,290,685 | \$7,100,360 | \$7,473,580 | \$7,773,322 | \$7,886,256 | \$7,817,785 |
| Sales and Use Taxes (Net of Refunds): | | | | | | | | | | |
| General Sales | 3,678,734 | 3,525,610 | 3,204,138 | 3,069,378 | 2,937,083 | 2,742,206 | 2,620,933 | 2,503,646 | 2,401,228 | 2,277,822 |
| Cigarette | 27,901 | 31,117 | 32,907 | 33,728 | 32,942 | 34,208 | 37,792 | 37,685 | 42,156 | 44,270 |
| Leaded Gasoline | — | — | — | — | — | — | — | — | 2 | 8 |
| Vault | 529 | 771 | 398 | 1,580 | 8,749 | 9,335 | 8,417 | 8,899 | 9,256 | 9,419 |
| Commercial Motor Vehicle | 47,855 | 51,022 | 33,765 | 43,901 | 40,342 | 35,873 | 34,391 | 28,478 | 26,281 | 26,926 |
| Mortgage | 406,699 | 403,373 | 408,004 | 231,991 | 185,189 | 147,186 | 169,579 | 133,668 | 117,773 | 120,470 |
| Stock Transfer | 4 | 114,041 | 114,042 | 114,043 | 114,042 | 114,042 | 114,042 | 114,042 | 114,040 | 114,043 |
| Auto Use | 33,870 | 34,010 | 32,743 | 28,588 | 28,112 | 28,000 | 28,017 | 28,576 | 28,096 | 28,228 |
| Total Sales and Use Taxes | 4,195,592 | 4,159,944 | 3,825,997 | 3,523,209 | 3,346,459 | 3,110,850 | 3,013,171 | 2,854,994 | 2,738,832 | 2,621,186 |
| Personal Income (Net of Refunds) | 5,757,074 | 5,364,597 | 5,389,598 | 5,136,827 | 4,377,184 | 3,919,555 | 3,601,527 | 3,555,642 | 3,458,088 | 3,233,006 |
| Income Taxes, Other (Net of Refunds): | | | | | | | | | | |
| General Corporation | 1,977,713 | 2,008,778 | 1,752,269 | 1,827,403 | 1,858,609 | 1,518,634 | 1,363,778 | 1,386,319 | 1,208,270 | 1,173,782 |
| Financial Corporation | 469,126 | 434,121 | 499,412 | 577,702 | 459,606 | 503,722 | 394,829 | 683,196 | 444,276 | 401,439 |
| Unincorporated Business | 859,805 | 832,769 | 687,470 | 696,288 | 606,802 | 516,926 | 411,508 | 407,635 | 412,051 | 365,918 |
| Transportation | — | — | — | — | — | — | — | — | 9 | 54 |
| Personal Income—(Non-Resident City Employees) | 63,641 | 63,335 | 55,579 | 64,690 | 47,695 | 44,927 | 40,572 | 36,362 | 32,570 | 28,252 |
| Utility | 314,939 | 250,019 | 223,435 | 227,673 | 217,327 | 303,998 | 202,532 | 211,417 | 195,616 | 186,503 |
| Total Income Taxes, Other | 3,685,224 | 3,589,022 | 3,218,165 | 3,393,756 | 3,190,039 | 2,888,207 | 2,413,219 | 2,724,929 | 2,292,792 | 2,155,948 |
| Other Taxes: | | | | | | | | | | |
| Payments in Lieu of Taxes | 170,575 | 136,640 | 135,780 | 133,864 | 135,031 | 117,910 | 117,379 | 144,349 | 103,445 | 88,553 |
| Hotel Room Occupancy | 243,326 | 221,643 | 201,258 | 189,143 | 164,718 | 147,504 | 140,786 | 128,976 | 120,985 | 113,808 |
| Commercial Rents | 399,591 | 376,363 | 365,835 | 403,044 | 447,153 | 575,013 | 698,382 | 703,473 | 697,427 | 707,657 |
| Horse Race Admissions | 33 | 51 | 32 | 47 | 37 | 45 | 69 | 58 | 83 | 147 |
| Conveyance of Real Property | 479,708 | 486,835 | 427,918 | 290,689 | 219,612 | 180,055 | 172,656 | 154,033 | 141,623 | 130,659 |
| Beer and Liquor Excise | 21,478 | 21,227 | 20,937 | 20,683 | 20,477 | 21,813 | 21,131 | 21,652 | 22,237 | 22,418 |
| Taxi Medallion Transfer | 3,124 | 3,376 | 3,628 | 3,803 | 3,289 | 2,834 | 3,434 | 3,811 | 4,287 | 5,347 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Revenues and Other Financing Sources—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|--|-------------|------------|------------|------------|------------|----------------|------------|------------|------------|------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| TAXES (cont.): | | | | | | (in thousands) | | | Restated | |
| Other Taxes (cont.) | | | | | | | | | | |
| Surcharge on Liquor Licenses | \$ 3,702 | \$ 3,445 | \$ 4,078 | \$ 3,183 | \$ 3,324 | \$ 3,189 | \$ 3,188 | \$ 3,526 | \$ 2,953 | \$ 2,274 |
| Lottery Criminal Justice Fund | — | — | — | — | — | — | — | — | 586 | 1,500 |
| Coin-operated Amusement Devices | 5 | 5 | 10 | 127 | 968 | 832 | 799 | 987 | 1,253 | 1,194 |
| Refunds of Other Taxes | (24,561) | (17,941) | (21,754) | (12,882) | (14,630) | (14,682) | (11,273) | (12,128) | (11,089) | (7,942) |
| Total Other Taxes | 1,296,981 | 1,231,644 | 1,137,722 | 1,031,701 | 979,979 | 1,034,513 | 1,146,551 | 1,148,737 | 1,083,790 | 1,065,615 |
| Penalties and Interest on Delinquent Taxes: | | | | | | | | | | |
| Real Estate Taxes | 10,259 | 50,245 | 58,020 | 77,499 | 89,178 | 70,329 | 48,824 | 86,230 | 86,993 | 71,874 |
| Penalties and Interest on Other Taxes | 178 | (39) | 2,370 | 2,326 | 3,379 | 3,432 | 5,224 | 3,564 | 58,029 | 105,912 |
| Refunds—Penalties and Interest on Other Taxes | (13,760) | (16,071) | (4,289) | (25,993) | (9,276) | (13,154) | (16,856) | (32,840) | (25,045) | (22,380) |
| Total Penalties and Interest on Delinquent Taxes | (3,323) | 34,135 | 56,101 | 53,832 | 83,281 | 60,607 | 37,192 | 56,954 | 119,977 | 155,406 |
| Total Taxes | 23,177,133 | 22,229,304 | 21,258,256 | 20,378,518 | 19,267,627 | 18,114,092 | 17,685,240 | 18,114,578 | 17,579,735 | 17,048,946 |
| FEDERAL GRANTS—CATEGORICAL: | | | | | | | | | | |
| General Government | 291,211 | 301,107 | 282,529 | 307,125 | 316,699 | 293,706 | 310,174 | 283,110 | 213,507 | 216,707 |
| Public Safety and Judicial | 185,629 | 157,761 | 175,869 | 144,816 | 113,337 | 68,324 | 19,335 | 25,960 | 30,012 | 23,932 |
| Transportation | 31,866 | 23,224 | 27,813 | 22,308 | 17,243 | 18,160 | 17,645 | 6,415 | 8,046 | 4,085 |
| Health | 205,137 | 177,597 | 212,116 | 197,673 | 178,579 | 365,094 | 161,519 | 136,393 | 85,539 | 71,601 |
| Social Services | 2,460,141 | 2,492,021 | 2,352,596 | 2,454,896 | 2,424,058 | 2,421,286 | 2,514,486 | 2,512,600 | 2,322,818 | 2,279,692 |
| Education | 1,226,506 | 1,127,539 | 1,053,010 | 1,004,989 | 928,837 | 887,206 | 856,943 | 882,001 | 867,301 | 743,531 |
| Community Colleges | 334 | 696 | 574 | 827 | — | — | — | — | — | — |
| Environmental Protection | 108 | 183 | — | 33 | 13 | 14 | 183 | 936 | 169 | 681 |
| Housing | 148,719 | 136,763 | 157,497 | 159,583 | 154,040 | 139,994 | 125,266 | 112,214 | 82,331 | 81,406 |
| Parks, Recreation and Cultural Activities | 113 | 333 | 120 | 178 | 191 | 78 | 346 | 6 | 2 | — |
| Total Federal Grants | 4,549,764 | 4,417,224 | 4,262,124 | 4,292,428 | 4,132,997 | 4,193,862 | 4,005,897 | 3,959,635 | 3,609,725 | 3,421,635 |

(Continued)

General Fund Revenues and Other Financing Sources—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 Restated | 1992 |
| STATE GRANTS—CATEGORICAL: | | | | | | | | | | |
| General Government | \$ 35,086 | \$ 56,461 | \$ 30,383 | \$ 40,753 | \$ 35,625 | \$ 20,354 | \$ 39,202 | \$ 26,493 | \$ 22,338 | \$ 21,978 |
| Public Safety and Judicial | 146,155 | 156,091 | 160,226 | 138,012 | 133,728 | 124,376 | 132,421 | 126,997 | 114,397 | 151,026 |
| Transportation | 118,097 | 144,319 | 120,870 | 91,224 | 117,778 | 94,145 | 102,576 | 91,271 | 102,526 | 60,453 |
| Health | 348,512 | 347,829 | 322,604 | 266,882 | 254,051 | 240,881 | 234,653 | 206,719 | 189,139 | 200,842 |
| Social Services | 1,602,448 | 1,402,109 | 1,462,547 | 1,566,657 | 1,690,999 | 1,743,422 | 2,007,034 | 1,918,530 | 1,790,692 | 1,796,563 |
| Education | 5,387,624 | 4,829,136 | 4,412,581 | 4,142,235 | 3,907,569 | 3,745,871 | 3,769,025 | 3,380,007 | 3,309,178 | 3,071,527 |
| Environmental Protection | 152 | 247 | — | 152 | 496 | (10,899) | 18,627 | 7,690 | 5,117 | — |
| Housing | (323) | 862 | 865 | 858 | 2,248 | 2,106 | 819 | 926 | 692 | 3,179 |
| Parks, Recreation and Cultural Activities | 713 | 716 | 362 | 273 | 500 | 511 | 600 | 590 | 566 | 731 |
| Libraries | — | — | — | — | — | — | — | 9,808 | 9,714 | 9,631 |
| Senior Colleges | — | — | 10,000 | 10,000 | 8,868 | 7,519 | 10,542 | 16,713 | 7,513 | 10,346 |
| Community Colleges | 128,001 | 122,500 | 117,335 | 113,781 | 111,142 | 109,015 | 113,141 | 117,192 | 108,021 | 107,622 |
| Hunter Campus School | 1,300 | 1,453 | 1,147 | 1,300 | 1,300 | 1,300 | 1,300 | — | 1,300 | 1,300 |
| Total State Grants | 7,767,765 | 7,061,723 | 6,638,920 | 6,372,127 | 6,264,304 | 6,078,601 | 6,429,940 | 5,902,936 | 5,661,193 | 5,435,198 |
| NON-GOVERNMENTAL GRANTS: | | | | | | | | | | |
| General Government | 96,021 | 64,620 | 55,184 | 68,827 | 59,753 | 378,111 | 209,380 | 235,261 | 207,795 | 40,039 |
| Public Safety and Judicial | 205,464 | 208,304 | 209,363 | 213,609 | 216,037 | 167,567 | 31,025 | 12,295 | 19,634 | 4,700 |
| Transportation | 1,306 | 1,115 | 1,227 | 1,113 | 2,090 | 6,280 | 4,179 | 277 | 5,076 | 8,645 |
| Health | 125,255 | 74,281 | 52,336 | 70,957 | 53,337 | 51,707 | 37,355 | 13,606 | 13,628 | 10,930 |
| Social Services | 4,143 | 5,349 | 5,551 | 7,369 | 6,425 | 3,412 | 4,364 | 3,076 | 3,558 | 211 |
| Education | 51,958 | 67,529 | 34,224 | 39,304 | 34,209 | 34,161 | 25,515 | 34,745 | 29,843 | 23,637 |
| Environmental Protection | 347 | 360 | 201 | 459 | 402 | 334 | 42 | 228 | 193 | 133 |
| Housing | — | — | 3,017 | — | — | — | 88 | (4,716) | 5,411 | 355 |
| Parks, Recreation and Cultural Activities | 6,249 | 5,301 | — | 2,915 | 2,206 | 2,148 | 2,011 | 938 | 638 | 2,700 |
| Community Colleges | 1,010 | 4,567 | 5,356 | 6,977 | 4,589 | 3,598 | 4,618 | 3,607 | 4,103 | 3,345 |
| Total Non-Governmental Grants | 491,753 | 431,426 | 366,459 | 411,530 | 379,048 | 647,318 | 318,577 | 299,317 | 289,879 | 94,695 |
| PROVISION FOR DISALLOWANCES OF FEDERAL, STATE AND OTHER AID | (45,600) | (5,000) | (38,512) | (14,500) | (35,600) | (39,700) | (21,100) | (18,540) | (25,700) | (71,950) |

(Continued)

General Fund Revenues and Other Financing Sources—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|--|-------------|------------|------------|------------|------------|----------------|------------|------------|------------------|------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 Restated | 1992 |
| UNRESTRICTED FEDERAL AND STATE AID: | | | | | | (in thousands) | | | | |
| Federal and State Revenue | | | | | | | | | | |
| Sharing | \$ 326,890 | \$ 405,286 | \$ 328,147 | \$ 327,390 | \$ 322,281 | \$ 368,870 | \$ 325,211 | \$ 300,232 | \$ 535,068 | \$ 534,000 |
| Intergovernmental Aid | 307,490 | 225,939 | 324,196 | 294,287 | 331,288 | 251,936 | 278,072 | 366,656 | 172,040 | 292,078 |
| Total Unrestricted Federal and State Aid | 634,380 | 631,225 | 652,343 | 621,677 | 653,569 | 620,806 | 603,283 | 666,888 | 707,108 | 826,078 |
| CHARGES FOR SERVICES: | | | | | | | | | | |
| General Government Charges | 439,187 | 438,996 | 439,757 | 434,713 | 428,222 | 415,397 | 396,079 | 388,869 | 396,878 | 368,729 |
| Water and Sewer | 842,525 | 801,255 | 777,652 | 822,800 | 775,318 | 730,963 | 738,561 | 717,846 | 709,122 | 644,124 |
| Housing | 25,311 | 21,339 | 21,504 | 12,552 | 17,582 | 27,357 | 36,790 | 37,146 | 36,406 | 23,878 |
| Rental Income | 153,869 | 138,916 | 114,251 | 151,389 | 142,962 | 138,723 | 126,530 | 132,812 | 161,763 | 157,866 |
| Total Charges for Services | 1,460,892 | 1,400,506 | 1,353,164 | 1,421,454 | 1,364,084 | 1,312,440 | 1,297,960 | 1,276,673 | 1,304,169 | 1,194,597 |
| LICENSES, PERMITS, PRIVILEGES AND FRANCHISES: | | | | | | | | | | |
| Licenses | 44,784 | 54,866 | 42,751 | 45,620 | 40,900 | 38,206 | 40,544 | 39,522 | 39,031 | 37,669 |
| Permits | 97,193 | 93,117 | 87,501 | 84,173 | 72,184 | 71,815 | 70,372 | 65,656 | 68,278 | 69,068 |
| Privileges and Franchises | 196,264 | 180,943 | 161,225 | 142,715 | 132,210 | 127,198 | 111,610 | 119,968 | 105,406 | 102,897 |
| Total Licenses, Permits, Privileges and Franchises | 338,241 | 328,926 | 291,477 | 272,508 | 245,294 | 237,219 | 222,526 | 225,146 | 212,715 | 209,634 |
| FINES AND FORFEITURES: | | | | | | | | | | |
| Fines | 487,182 | 462,637 | 470,175 | 463,977 | 482,135 | 413,741 | 410,123 | 361,215 | 370,931 | 397,813 |
| Forfeitures | 7,522 | 5,830 | 8,888 | 4,454 | 8,425 | 2,816 | 6,674 | 7,907 | 8,738 | 6,771 |
| Total Fines and Forfeitures | 494,704 | 468,467 | 479,063 | 468,431 | 490,560 | 416,557 | 416,797 | 369,122 | 379,669 | 404,584 |
| MISCELLANEOUS | 929,745 | 448,975 | 386,695 | 473,955 | 788,133 | 352,056 | 509,390 | 377,864 | 281,281 | 292,527 |
| TOBACCO SETTLEMENT | 154,340 | 247,364 | — | — | — | — | — | — | — | — |
| INTEREST INCOME | 245,353 | 194,753 | 182,371 | 199,272 | 160,464 | 112,233 | 94,909 | 82,482 | 87,308 | 132,632 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Revenues and Other Financing Sources—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 Restated | 1992 |
| | (in thousands) | | | | | | | | | |
| TRANSFER FROM DISCRETELY PRESENTED COMPONENT UNIT: ¹ | | | | | | | | | | |
| Off-Track Betting | \$ 12,500 | \$ 9,180 | \$ 11,350 | \$ 11,000 | \$ 10,100 | \$ 5,508 | \$ 3,490 | \$ — | \$ — | \$ 729 |
| Off-Track Betting Surtax | 20,901 | 20,498 | 19,814 | 20,167 | 20,406 | 20,303 | 24,070 | 24,073 | 28,796 | 32,530 |
| Total Transfer from Discretely Presented Component Unit | 33,401 | 29,678 | 31,164 | 31,167 | 30,506 | 25,811 | 27,560 | 24,073 | 28,796 | 33,259 |
| TRANSFER FROM PENSION AND SIMILAR TRUST FUNDS | | | | | | | | | | |
| Total Revenues | \$ 40,231,871 | \$ 37,884,571 | \$ 35,863,524 | \$ 34,928,567 | \$ 33,740,986 | \$ 32,071,295 | \$ 31,590,979 | \$ 31,352,390 | \$ 30,115,878 | \$ 29,021,835 |

¹ In Fiscal Year 1994 the City implemented GASB Statement No. 14, "The Financial Reporting Entity", reclassifying transfers from Enterprise Funds to transfers from Discretely Presented Component Units.

Personal Income Tax Revenues—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | Restated 1993 | 1992 |
| General Fund | \$5,757,074 | \$5,364,597 | \$5,389,598 | \$5,136,827 | \$4,377,184 | \$3,919,555 | \$3,601,527 | \$3,555,642 | \$3,458,088 | \$3,233,006 |
| Debt Service Funds . . . | 407,442 | 247,113 | 138,228 | 16,109 | N/A | N/A | N/A | N/A | N/A | N/A |
| Total Personal Income Tax | \$6,164,516 | \$5,611,710 | \$5,527,826 | \$5,152,936 | \$4,377,184 | \$3,919,555 | \$3,601,527 | \$3,555,642 | \$3,458,088 | \$3,233,006 |

N/A = Not Applicable.

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|----------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| General Government: | | | | | | | | | | |
| 002 Mayoralty | \$ 83,430 | \$ 85,639 | \$ 76,733 | \$ 74,225 | \$ 74,298 | \$ 78,109 | \$ 109,119 | \$ 127,415 | \$ 133,167 | \$ 125,829 |
| 003 Board of Elections | 44,161 | 44,229 | 44,222 | 36,662 | 30,760 | 32,994 | 29,626 | 33,764 | 34,823 | 31,708 |
| 004 Campaign Finance Board | 6,185 | 4,989 | 2,809 | 13,830 | 3,585 | 2,461 | 2,304 | 11,498 | 3,030 | 6,406 |
| 008 Office of the Actuary | 3,100 | 2,858 | 2,458 | 2,358 | 1,996 | 2,107 | 2,087 | 2,312 | 2,206 | 2,114 |
| 009 New York City Employees' Retirement System | — | — | — | — | — | 8,107 | 7,616 | 8,283 | 8,394 | 8,209 |
| 010 Borough President—Manhattan | 5,230 | 5,244 | 5,181 | 5,169 | 4,741 | 4,920 | 4,760 | 4,837 | 4,708 | 4,724 |
| 011 Borough President—Bronx | 7,378 | 7,104 | 6,942 | 6,829 | 6,798 | 6,444 | 6,695 | 6,943 | 6,319 | 6,403 |
| 012 Borough President—Brooklyn | 6,861 | 7,549 | 6,015 | 5,204 | 5,025 | 5,039 | 5,263 | 5,072 | 5,107 | 5,085 |
| 013 Borough President—Queens | 6,682 | 6,831 | 5,864 | 5,927 | 5,658 | 5,579 | 5,421 | 4,859 | 4,995 | 4,820 |
| 014 Borough President—Staten Island | 4,986 | 4,822 | 4,727 | 4,822 | 4,781 | 4,853 | 4,587 | 4,639 | 4,528 | 4,440 |
| 015 Office of the Comptroller | 52,620 | 53,390 | 49,570 | 39,149 | 45,287 | 80,476 | 80,245 | 73,291 | 63,196 | 70,997 |
| 021 Tax Commission | 2,129 | 1,972 | 1,855 | 1,646 | 1,647 | 1,714 | 1,891 | 1,880 | 1,940 | 1,799 |
| 025 Law Department | 92,955 | 88,210 | 82,327 | 72,382 | 67,802 | 64,293 | 61,179 | 59,256 | 61,368 | 58,126 |
| 029 New York City Gambling Control Commission | — | — | — | 738 | — | — | — | — | — | — |
| 030 Department of City Planning | 18,407 | 17,569 | 15,901 | 15,533 | 15,517 | 16,298 | 16,459 | 16,681 | 16,812 | 17,402 |
| 031 Department of Personnel | — | — | — | — | — | 27,645 | 31,109 | 34,847 | 31,779 | 29,074 |
| 032 Department of Investigation | 20,776 | 18,794 | 17,145 | 15,963 | 14,152 | 17,231 | 16,137 | 16,812 | 16,743 | 17,037 |
| 041 Teachers' Retirement System | — | — | — | — | — | 5,682 | 4,641 | 5,126 | 5,011 | 4,987 |
| 101 Public Advocate | 2,668 | 2,630 | 2,534 | 2,565 | 2,459 | 2,355 | 2,355 | 3,326 | 3,590 | 3,373 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| General Government: (cont.) | | | | | | | | | | |
| 102 City Council | \$ 44,375 | \$ 39,163 | \$ 34,533 | \$ 32,367 | \$ 31,569 | \$ 31,388 | \$ 29,355 | \$ 28,684 | \$ 26,418 | \$ 23,164 |
| 103 City Clerk | 2,612 | 2,443 | 2,312 | 2,353 | 2,096 | 1,962 | 1,987 | 2,133 | 2,131 | 2,074 |
| 127 Financial Information Services Agency | 24,246 | 24,893 | 23,970 | 20,653 | 20,712 | 20,380 | 21,406 | 21,155 | 21,175 | 21,673 |
| 131 Office of Payroll Administration | 6,275 | 5,622 | 4,946 | 5,094 | 4,885 | 5,657 | 4,981 | 4,301 | 4,229 | 4,018 |
| 132 Independent Budget Office | 2,290 | 2,480 | 2,367 | 2,330 | 2,361 | 434 | — | — | — | — |
| 133 Equal Employment Practices Commission | 482 | 426 | 322 | 445 | 426 | 405 | 276 | 209 | 150 | — |
| 134 Civil Service Commission | 467 | 448 | 498 | 486 | 417 | 294 | 231 | 254 | 287 | 250 |
| 136 Landmarks Preservation Commission | 3,243 | 3,111 | 2,934 | 2,651 | 2,583 | 2,524 | 2,676 | 3,094 | 3,417 | 3,401 |
| 137 Department of Telecommunications | — | — | — | — | — | — | — | 3,699 | 3,073 | 2,701 |
| 138 Districting Commission | — | — | — | — | — | — | — | — | — | 773 |
| 226 Commission on Human Rights | 7,179 | 7,157 | 6,535 | 6,728 | 7,076 | 7,845 | 7,587 | 9,464 | 9,862 | 9,512 |
| 260 Department of Youth and Community Development | 138,577 | 122,406 | 108,441 | 88,406 | 86,396 | 48,454 | 65,137 | 67,737 | 64,447 | 47,551 |
| 312 Conflicts of Interest Board | 1,595 | 1,376 | 1,290 | 1,109 | 902 | 934 | 887 | 906 | 887 | 873 |
| 313 Office of Collective Bargaining | 1,419 | 1,358 | 1,254 | 1,268 | 1,138 | 1,081 | 1,033 | 1,336 | 1,338 | 1,224 |
| 341 Manhattan Community Board #1 | 188 | 167 | 158 | 155 | 130 | 128 | 136 | 147 | 148 | 147 |
| 342 Manhattan Community Board #2 | 189 | 162 | 162 | 160 | 138 | 122 | 142 | 154 | 153 | 151 |
| 343 Manhattan Community Board #3 | 173 | 162 | 149 | 148 | 130 | 129 | 140 | 148 | 147 | 141 |

(Continued)

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| General Government: (cont.) | | | | | | | | | | |
| 344 Manhattan Community Board #4 | \$ 204 | \$ 176 | \$ 186 | \$ 184 | \$ 155 | \$ 153 | \$ 144 | \$ 165 | \$ 155 | \$ 156 |
| 345 Manhattan Community Board #5 | 199 | 194 | 187 | 150 | 158 | 159 | 168 | 155 | 144 | 141 |
| 346 Manhattan Community Board #6 | 179 | 169 | 163 | 158 | 137 | 135 | 147 | 157 | 190 | 153 |
| 347 Manhattan Community Board #7 | 167 | 189 | 163 | 151 | 133 | 133 | 141 | 149 | 147 | 145 |
| 348 Manhattan Community Board #8 | 258 | 244 | 199 | 163 | 144 | 144 | 150 | 165 | 158 | 160 |
| 349 Manhattan Community Board #9 | 186 | 157 | 153 | 152 | 123 | 130 | 139 | 150 | 145 | 135 |
| 350 Manhattan Community Board #10 | 164 | 174 | 138 | 165 | 145 | 147 | 152 | 168 | 136 | 132 |
| 351 Manhattan Community Board #11 | 133 | 167 | 137 | 148 | 125 | 126 | 129 | 151 | 148 | 146 |
| 352 Manhattan Community Board #12 | 171 | 145 | 107 | 150 | 128 | 120 | 109 | 143 | 141 | 128 |
| 381 Bronx Community Board #1 | 172 | 154 | 136 | 117 | 129 | 148 | 155 | 167 | 165 | 161 |
| 382 Bronx Community Board #2 | 199 | 191 | 186 | 186 | 168 | 166 | 172 | 176 | 171 | 162 |
| 383 Bronx Community Board #3 | 193 | 181 | 173 | 172 | 141 | 137 | 128 | 147 | 150 | 154 |
| 384 Bronx Community Board #4 | 176 | 158 | 164 | 159 | 143 | 132 | 146 | 144 | 152 | 151 |
| 385 Bronx Community Board #5 | 171 | 163 | 154 | 148 | 115 | 125 | 132 | 141 | 149 | 130 |
| 386 Bronx Community Board #6 | 166 | 160 | 156 | 150 | 128 | 127 | 118 | 148 | 146 | 146 |
| 387 Bronx Community Board #7 | 220 | 172 | 168 | 152 | 145 | 167 | 167 | 148 | 121 | 142 |
| 388 Bronx Community Board #8 | 191 | 216 | 196 | 197 | 146 | 150 | 159 | 159 | 157 | 154 |

(Continued)

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | | | | |
|---|-------------|------|------|------|------|------|------|------|------|------|--|--|--|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | | | |
| General Government: (cont.) | | | | | | | | | | | | | |
| 389 Bronx Community Board #9 \$ | 152 | 175 | 162 | 169 | 150 | 145 | 149 | 156 | 154 | 119 | | | |
| 390 Bronx Community Board #10 | 204 | 197 | 192 | 186 | 166 | 163 | 170 | 182 | 180 | 164 | | | |
| 391 Bronx Community Board #11 | 201 | 193 | 189 | 171 | 126 | 124 | 131 | 140 | 144 | 132 | | | |
| 392 Bronx Community Board #12 | 171 | 164 | 156 | 151 | 127 | 114 | 138 | 150 | 149 | 142 | | | |
| 431 Queens Community Board #1 | 187 | 175 | 158 | 144 | 127 | 130 | 142 | 152 | 147 | 144 | | | |
| 432 Queens Community Board #2 | 206 | 181 | 165 | 155 | 146 | 146 | 156 | 159 | 159 | 152 | | | |
| 433 Queens Community Board #3 | 219 | 210 | 170 | 147 | 129 | 129 | 138 | 146 | 132 | 145 | | | |
| 434 Queens Community Board #4 | 186 | 181 | 173 | 171 | 150 | 172 | 163 | 162 | 163 | 163 | | | |
| 435 Queens Community Board #5 | 196 | 182 | 168 | 163 | 142 | 141 | 152 | 159 | 161 | 158 | | | |
| 436 Queens Community Board #6 | 202 | 190 | 178 | 168 | 153 | 150 | 157 | 160 | 164 | 160 | | | |
| 437 Queens Community Board #7 | 199 | 182 | 151 | 160 | 142 | 153 | 162 | 163 | 156 | 154 | | | |
| 438 Queens Community Board #8 | 177 | 167 | 156 | 154 | 134 | 133 | 142 | 149 | 144 | 140 | | | |
| 439 Queens Community Board #9 | 171 | 159 | 147 | 151 | 129 | 141 | 122 | 142 | 126 | 168 | | | |
| 440 Queens Community Board #10 | 199 | 185 | 179 | 173 | 151 | 138 | 155 | 162 | 161 | 158 | | | |
| 441 Queens Community Board #11 | 199 | 187 | 194 | 150 | 157 | 149 | 150 | 170 | 170 | 175 | | | |
| 442 Queens Community Board #12 | 184 | 166 | 158 | 164 | 145 | 143 | 142 | 157 | 153 | 154 | | | |
| 443 Queens Community Board #13 | 190 | 154 | 151 | 149 | 137 | 130 | 132 | 150 | 145 | 122 | | | |

(Continued)

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | | |
|---|-------------|------|------|------|------|------|------|------|------|------|--|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | |
| General Government: (cont.) | | | | | | | | | | | |
| 444 Queens Community Board #14 \$ | 185 | 176 | 169 | 156 | 141 | 139 | 145 | 161 | 161 | 158 | |
| 471 Brooklyn Community Board #1 | 208 | 199 | 193 | 188 | 166 | 161 | 162 | 148 | 147 | 152 | |
| 472 Brooklyn Community Board #2 | 184 | 168 | 179 | 168 | 158 | 157 | 163 | 152 | 162 | 173 | |
| 473 Brooklyn Community Board #3 | 177 | 177 | 162 | 162 | 141 | 143 | 152 | 158 | 161 | 159 | |
| 474 Brooklyn Community Board #4 | 177 | 163 | 146 | 126 | 130 | 157 | 156 | 155 | 143 | 146 | |
| 475 Brooklyn Community Board #5 | 165 | 157 | 147 | 146 | 128 | 127 | 129 | 142 | 149 | 147 | |
| 476 Brooklyn Community Board #6 | 169 | 157 | 156 | 150 | 130 | 145 | 146 | 149 | 145 | 147 | |
| 477 Brooklyn Community Board #7 | 166 | 150 | 142 | 142 | 127 | 118 | 137 | 142 | 148 | 147 | |
| 478 Brooklyn Community Board #8 | 203 | 197 | 189 | 185 | 159 | 159 | 163 | 148 | 170 | 183 | |
| 479 Brooklyn Community Board #9 | 174 | 165 | 159 | 154 | 133 | 134 | 138 | 147 | 150 | 148 | |
| 480 Brooklyn Community Board #10 | 168 | 163 | 155 | 150 | 129 | 128 | 143 | 149 | 147 | 147 | |
| 481 Brooklyn Community Board #11 | 193 | 185 | 176 | 173 | 150 | 148 | 156 | 164 | 164 | 160 | |
| 482 Brooklyn Community Board #12 | 211 | 205 | 198 | 190 | 167 | 167 | 170 | 167 | 174 | 169 | |
| 483 Brooklyn Community Board #13 | 150 | 188 | 162 | 148 | 136 | 133 | 145 | 142 | 156 | 153 | |
| 484 Brooklyn Community Board #14 | 212 | 168 | 177 | 168 | 143 | 144 | 150 | 160 | 161 | 159 | |
| 485 Brooklyn Community Board #15 | 170 | 161 | 156 | 135 | 130 | 129 | 139 | 149 | 149 | 146 | |
| 486 Brooklyn Community Board #16 | 188 | 180 | 227 | 160 | 141 | 118 | 109 | 156 | 149 | 156 | |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|----------------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| General Government: (cont.) | | | | | | | | | | |
| 487 Brooklyn Community Board #17 | \$ 211 | \$ 209 | \$ 205 | \$ 197 | \$ 168 | \$ 174 | \$ 192 | \$ 161 | \$ 188 | \$ 193 |
| 488 Brooklyn Community Board #18 | 163 | 157 | 154 | 150 | 129 | 125 | 129 | 136 | 154 | 153 |
| 491 Staten Island Community Board #1 | 204 | 181 | 175 | 174 | 153 | 124 | 133 | 147 | 143 | 143 |
| 492 Staten Island Community Board #2 | 169 | 162 | 157 | 150 | 129 | 125 | 134 | 146 | 149 | 146 |
| 493 Staten Island Community Board #3 | 221 | 211 | 201 | 194 | 178 | 172 | 173 | 200 | 159 | 150 |
| 801 Department of Business Services | 42,072 | 52,999 | 32,687 | 33,174 | 28,469 | 30,442 | 24,309 | 28,945 | 30,591 | 44,297 |
| 836 Department of Finance | 176,419 | 165,370 | 158,748 | 157,025 | 155,776 | 156,631 | 145,873 | 90,704 | 95,267 | 100,158 |
| 850 Department of Design and Construction | — | — | — | 36 | — | — | — | — | — | — |
| 856 Department of Citywide Administrative Services | 192,839 | 176,956 | 145,310 | 168,343 | 158,461 | 127,927 | 103,680 | 143,946 | 145,363 | 144,177 |
| 858 Department of Information Technology and Telecommunications | 49,838 | 59,708 | 51,562 | 36,295 | 36,990 | 29,601 | 29,188 | 22,103 | 19,900 | 18,435 |
| 860 Department of Records and Information Services | 3,724 | 3,577 | 3,440 | 3,194 | 3,156 | 3,117 | 2,966 | 3,599 | 3,923 | 4,331 |
| 866 Department of Consumer Affairs | 12,193 | 11,373 | 10,587 | 10,385 | 10,521 | 11,195 | 11,012 | 12,542 | 13,168 | 12,823 |
| Total General Government | 1,078,423 | 1,043,124 | 925,886 | 884,801 | 846,778 | 854,884 | 852,717 | 874,772 | 862,402 | 852,888 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Public Safety and Judicial: | | | | | | | | | | |
| 054 Civilian Complaint Review Board | \$ 9,182 | \$ 7,727 | \$ 7,144 | \$ 6,275 | \$ 5,019 | \$ 4,931 | \$ 4,412 | \$ 3,458 | \$ — | \$ — |
| 056 Police Department | 3,273,313 | 3,084,188 | 2,843,354 | 2,593,426 | 2,451,089 | 2,325,068 | 2,038,648 | 1,838,639 | 1,798,517 | 1,688,028 |
| 057 Fire Department | 1,071,887 | 1,078,288 | 1,026,386 | 972,751 | 927,716 | 807,904 | 777,781 | 745,784 | 711,421 | 668,026 |
| 062 City Sheriff | — | — | — | — | — | — | 19,872 | 15,465 | 12,045 | 10,070 |
| 072 Department of Correction | 827,328 | 833,318 | 828,401 | 792,388 | 796,973 | 776,525 | 781,961 | 760,585 | 757,302 | 760,796 |
| 073 Board of Correction | 874 | 876 | 897 | 886 | 630 | 575 | 708 | 920 | 992 | 893 |
| 130 Department of Juvenile Justice | 108,670 | 102,106 | 98,708 | 87,322 | 78,286 | 72,687 | 84,140 | 74,477 | 72,939 | 68,421 |
| 156 New York City Taxi and Limousine Commission | 22,919 | 21,555 | 20,044 | 18,845 | 17,744 | 16,234 | 16,358 | 17,830 | 19,006 | 17,847 |
| 781 Department of Probation | 90,196 | 83,310 | 75,780 | 72,744 | 68,800 | 68,436 | 64,874 | 62,250 | 59,879 | 58,321 |
| 901 District Attorney New York County | 77,643 | 72,474 | 70,136 | 68,052 | 65,471 | 63,876 | 61,595 | 60,638 | 59,703 | 55,490 |
| 902 District Attorney Bronx County | 43,965 | 40,309 | 38,905 | 37,402 | 34,823 | 34,152 | 34,101 | 33,192 | 31,200 | 30,471 |
| 903 District Attorney Kings County | 76,106 | 70,846 | 64,246 | 55,685 | 56,290 | 52,710 | 53,043 | 51,387 | 49,505 | 46,230 |
| 904 District Attorney Queens County | 40,187 | 35,811 | 34,144 | 32,639 | 31,986 | 31,820 | 30,865 | 29,822 | 28,101 | 24,673 |
| 905 District Attorney Richmond County | 6,981 | 6,343 | 6,096 | 5,698 | 5,453 | 5,257 | 5,201 | 4,835 | 4,532 | 4,226 |
| 906 Office of The Special Narcotics Prosecutor | 15,898 | 14,839 | 14,405 | 13,735 | 13,418 | 13,257 | 13,101 | 12,999 | 12,415 | 11,950 |
| 941 Public Administrator New York County | 944 | 759 | 634 | 556 | 548 | 451 | 572 | 586 | 499 | 478 |
| 942 Public Administrator Bronx County | 326 | 313 | 297 | 270 | 273 | 276 | 273 | 259 | 250 | 250 |
| 943 Public Administrator—Kings County | 448 | 420 | 374 | 361 | 355 | 356 | 348 | 326 | 314 | 327 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|-------------------------------------|----------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| Public Safety and Judicial: (cont.) | | | | | | | | | | |
| 944 Public Administrator— | | | | | | | | | | |
| Queens County \$ | 335 | \$ 333 | \$ 326 | \$ 292 | \$ 285 | \$ 258 | \$ 278 | \$ 263 | \$ 258 | \$ 250 |
| 945 Public Administrator— | | | | | | | | | | |
| Richmond County . . | 167 | 167 | 173 | 158 | 141 | 152 | 150 | 138 | 133 | 135 |
| Miscellaneous— | | | | | | | | | | |
| Legal Aid | 137,587 | 133,622 | 125,055 | 130,628 | 116,216 | 66,970 | 70,308 | 72,260 | 79,063 | 81,645 |
| Miscellaneous— | | | | | | | | | | |
| Criminal Justice | | | | | | | | | | |
| Programs | 49,672 | 43,865 | 43,272 | 40,818 | 39,134 | 38,521 | — | — | — | — |
| Miscellaneous— | | | | | | | | | | |
| Court Costs | — | — | 10 | 20 | 47 | 179 | 68 | 64 | 94 | 44 |
| Miscellaneous— | | | | | | | | | | |
| Other | 20,253 | 17,149 | 18,754 | 14,583 | 16,508 | 65,063 | 62,791 | 59,970 | 61,175 | 57,319 |
| Total Public Safety | | | | | | | | | | |
| and Judicial | 5,874,881 | 5,648,618 | 5,317,541 | 4,945,534 | 4,727,205 | 4,445,658 | 4,121,448 | 3,846,147 | 3,759,343 | 3,585,890 |
| Education: | | | | | | | | | | |
| 040 Board of Education . . . | 11,545,119 | 10,674,457 | 9,478,352 | 8,812,494 | 8,085,127 | 7,835,002 | 7,862,874 | 7,560,989 | 7,212,682 | 6,626,289 |
| City University: | | | | | | | | | | |
| 042 City University of | | | | | | | | | | |
| New York— | | | | | | | | | | |
| Senior Colleges | — | — | — | — | — | — | — | — | 241,923 | 151,841 |
| Community Colleges | 375,745 | 366,914 | 360,088 | 354,681 | 344,987 | 338,371 | 338,981 | 344,539 | 323,424 | 299,075 |
| Hunter Campus Schools . . | 10,191 | 9,937 | 9,855 | 9,316 | 9,068 | 9,344 | 9,093 | 8,537 | 7,999 | 7,574 |
| Educational Aid | 7,000 | 7,000 | 7,000 | — | — | — | — | — | — | — |
| Total City University . . . | 392,936 | 383,851 | 376,943 | 363,997 | 354,055 | 347,715 | 348,074 | 353,076 | 573,346 | 458,490 |
| Social Services: | | | | | | | | | | |
| 068 Administration for | | | | | | | | | | |
| Children's Services | 2,237,328 | 2,152,141 | 2,051,075 | 1,903,768 | 1,393,993 | — | — | — | — | — |
| 069 Department of Social | | | | | | | | | | |
| Services | 5,685,674 | 5,409,323 | 5,150,590 | 5,226,687 | 5,715,053 | 7,251,426 | 7,434,243 | 7,280,854 | 7,086,634 | 6,828,088 |
| 071 Department of | | | | | | | | | | |
| Homeless Services | 472,742 | 423,532 | 375,713 | 366,416 | 364,501 | 341,895 | 344,263 | 424,302 | — | — |

(Continued)

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|--------------------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| Social Services: (cont.) | | | | | | | | | | |
| 094 Department of | | | | | | | | | | |
| Employment | \$ 91,348 | \$ 133,355 | \$ 127,406 | \$ 110,421 | \$ 104,599 | \$ 106,068 | \$ 124,983 | \$ 121,086 | \$ 143,349 | \$ 98,247 |
| 096 Human Resources | | | | | | | | | | |
| Administration | — | — | — | — | — | 47,642 | 49,291 | 52,762 | 53,064 | 55,805 |
| 125 Department for the | | | | | | | | | | |
| Aging | 229,879 | 211,463 | 186,841 | 178,405 | 170,459 | 154,550 | 159,144 | 151,185 | 146,970 | 125,582 |
| Total Social Services. | 8,716,971 | 8,329,814 | 7,891,625 | 7,785,697 | 7,748,605 | 7,901,581 | 8,111,924 | 8,030,189 | 7,430,017 | 7,107,722 |
| Environmental Protection: | | | | | | | | | | |
| 826 Department of | | | | | | | | | | |
| Environmental | | | | | | | | | | |
| Protection | 601,354 | 566,912 | 533,948 | 560,696 | 536,257 | 497,529 | 519,867 | 492,181 | 472,286 | 425,021 |
| 827 Department of | | | | | | | | | | |
| Sanitation | 924,312 | 828,915 | 704,740 | 703,540 | 578,316 | 640,834 | 600,354 | 663,690 | 621,506 | 563,877 |
| 829 Trade Waste | | | | | | | | | | |
| Commission | 2,605 | 2,369 | 2,483 | 2,264 | 2,126 | — | — | — | — | — |
| Total Environmental | 1,528,271 | 1,398,196 | 1,241,171 | 1,266,500 | 1,116,699 | 1,138,363 | 1,120,221 | 1,155,871 | 1,093,792 | 988,898 |
| Transportation Services: | | | | | | | | | | |
| 841 Department of | | | | | | | | | | |
| Transportation | 332,151 | 365,011 | 298,240 | 278,971 | 296,801 | 374,467 | 361,233 | 439,308 | 461,160 | 427,950 |
| Miscellaneous— | | | | | | | | | | |
| Payments to Transit | | | | | | | | | | |
| Authority | 266,934 | 250,822 | 248,394 | 337,141 | 196,068 | 258,927 | 469,615 | 435,787 | 462,897 | 522,513 |
| Miscellaneous— | | | | | | | | | | |
| Payments to Private | | | | | | | | | | |
| Bus Companies | 150,597 | 147,504 | 136,360 | 142,737 | 107,901 | 98,496 | 101,724 | 105,814 | 99,403 | 93,646 |
| Total Transportation | 749,682 | 763,337 | 682,994 | 758,849 | 600,770 | 731,890 | 932,572 | 980,909 | 1,023,460 | 1,044,109 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|----------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| Parks, Recreation and Cultural Activities: | | | | | | | | | | |
| 126 Department of Cultural Affairs | \$ 133,535 | \$ 115,593 | \$ 101,393 | \$ 106,082 | \$ 95,565 | \$ 98,854 | \$ 88,798 | \$ 81,531 | \$ 69,903 | |
| 846 Department of Parks and Recreation | 183,615 | 172,924 | 163,394 | 153,506 | 140,229 | 145,434 | 149,712 | 147,488 | 132,432 | |
| Total Parks, Recreation and Cultural Activities | 317,150 | 288,517 | 264,787 | 259,588 | 235,794 | 244,288 | 238,510 | 229,019 | 202,335 | |
| Housing: | | | | | | | | | | |
| 806 Department of Housing Preservation and Development | 390,112 | 353,145 | 356,414 | 375,352 | 393,383 | 392,469 | 413,732 | 427,493 | 356,044 | 380,096 |
| 810 Department of Buildings | 48,457 | 42,302 | 39,517 | 34,210 | 29,619 | 28,417 | 31,322 | 32,430 | 32,975 | |
| Miscellaneous—Payment to Housing Authority | 39,068 | 33,197 | 33,930 | 33,991 | 32,584 | 33,778 | 84,274 | 131,164 | 127,347 | 128,015 |
| Total Housing | 477,637 | 428,644 | 429,861 | 443,553 | 455,586 | 454,664 | 527,010 | 589,979 | 515,821 | 541,086 |
| Health: | | | | | | | | | | |
| 816 Department of Health | 906,947 | 790,726 | 491,603 | 472,030 | 420,275 | 419,308 | 414,601 | 351,573 | 314,970 | 268,394 |
| 817 Department of Mental Health, Mental Retardation and Alcoholism Services | 295,114 | 251,446 | 437,292 | 396,095 | 345,284 | 319,275 | 273,980 | 211,267 | 201,097 | 210,679 |
| 819 New York City Health and Hospitals Corporation | 757,023 | 735,127 | 722,094 | 684,601 | 682,924 | 1,090,173 | 1,048,187 | 1,057,178 | 935,630 | 796,805 |
| Total Health | 1,959,084 | 1,777,299 | 1,650,989 | 1,552,726 | 1,448,483 | 1,828,756 | 1,736,768 | 1,620,018 | 1,451,697 | 1,275,878 |
| Libraries: | | | | | | | | | | |
| 035 Research Libraries | 25,597 | 14,660 | 14,051 | 13,275 | 12,908 | 9,997 | 5,608 | 9,526 | 9,027 | 8,457 |
| 037 New York Public Library | 146,176 | 89,047 | 81,871 | 79,472 | 41,042 | 100,119 | 67,759 | 68,548 | 58,946 | 52,292 |

(Continued)

General Fund Expenditures and Other Financing Uses—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|--|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| Libraries: (cont.) | | | | | | | | | | |
| 038 Brooklyn Public Library | \$ 107,650 | \$ 66,104 | \$ 59,144 | \$ 55,257 | \$ 28,134 | \$ 72,917 | \$ 47,926 | \$ 48,362 | \$ 39,523 | \$ 32,722 |
| 039 Queens Borough Public Library | 103,352 | 62,711 | 57,177 | 54,046 | 25,493 | 69,966 | 46,574 | 46,136 | 38,967 | 35,698 |
| Total Libraries | 382,775 | 232,522 | 212,243 | 202,050 | 107,577 | 252,999 | 167,867 | 172,572 | 146,463 | 129,169 |
| Pensions: | | | | | | | | | | |
| 095 Pension Contributions | 1,127,129 | 615,085 | 1,342,415 | 1,408,604 | 1,318,556 | 1,356,476 | 1,273,001 | 1,273,817 | 1,426,896 | 1,370,717 |
| Judgments and Claims | 594,846 | 490,669 | 424,305 | 386,127 | 326,293 | 308,663 | 251,247 | 270,916 | 230,731 | 231,480 |
| Fringe Benefits and Other Benefit Payments | 2,200,117 | 2,065,166 | 1,824,980 | 1,811,089 | 1,732,249 | 1,581,649 | 1,443,686 | 1,551,629 | 1,492,177 | 1,377,663 |
| Other: | | | | | | | | | | |
| 098 Miscellaneous | 301,698 | (48,848) | 48,206 | 334,588 | 184,061 | 139,494 | 248,017 | 338,382 | 232,386 | 180,951 |
| Interest on Short-term Borrowings | 13,584 | 12,418 | 6,640 | 30,587 | 57,245 | 70,277 | 59,502 | 36,197 | 34,133 | 75,865 |
| Total Other | 315,282 | (36,430) | 54,846 | 365,175 | 241,306 | 209,771 | 307,519 | 374,579 | 266,519 | 256,816 |
| Transfers to Debt Service Funds: | | | | | | | | | | |
| 099 General and Lease Purchase Debt Service Funds— | | | | | | | | | | |
| General Debt Service | 2,508,774 | 3,326,517 | 3,353,774 | 2,903,466 | 4,127,069 | 2,442,227 | 2,260,116 | 2,099,436 | 2,069,138 | 2,427,801 |
| 100 Municipal Assistance Corporation | 457,900 | 450,500 | 385,900 | 773,000 | 264,000 | 132,000 | 29,000 | 354,300 | 370,400 | 540,300 |
| Total Transfers to Debt Service Funds | 2,966,674 | 3,777,017 | 3,739,674 | 3,676,466 | 4,391,069 | 2,574,227 | 2,289,116 | 2,453,736 | 2,439,538 | 2,968,101 |
| Total Expenditures and Transfers | \$40,226,977 | \$37,879,886 | \$35,858,612 | \$34,923,250 | \$33,736,152 | \$32,066,586 | \$31,585,615 | \$31,347,709 | \$30,153,903 | \$29,017,531 |

Real Estate Tax

REAL ESTATE TAX COLLECTIONS

| Fiscal Year | Tax Levy | Year of Levy | Percent of Tax Levy Collected Within | | | | Remaining Uncollected June 30, 2001 |
|--------------------------|---------------|--------------|--------------------------------------|-----------------------------|-----------------------------|---------------|-------------------------------------|
| | | | 1st Year After Year of Levy | 2nd Year After Year of Levy | 3rd Year After Year of Levy | | |
| 1992 and prior | \$ — | — % | — % | — % | — % | \$ 93,758,210 | |
| 1993 | 8,392,486,255 | 91.34 | 0.65 | 0.26 | (0.29) | 29,921,534 | |
| 1994 | 8,113,242,933 | 91.00 | 1.04 | 0.15 | (0.16) | 56,911,619 | |
| 1995 | 7,889,694,447 | 91.17 | 1.27 | (0.01) | 0.11 | 71,071,874 | |
| 1996 | 7,871,357,765 | 91.17 | 1.03 | 0.17 | 0.20 | 75,632,897 | |
| 1997 | 7,835,147,663 | 93.14 | 1.12 | 0.28 | 0.14 | 83,494,602 | |
| 1998 | 7,890,421,829 | 93.18 | 1.32 | 0.24 | 0.11 | 88,958,033 | |
| 1999 | 8,099,336,484 | 92.45 | 1.27 | 0.25 | — | 105,903,622 | |
| 2000 | 8,374,300,959 | 92.45 | 1.37 | — | — | 122,842,463 | |
| 2001 | 8,730,263,712 | 92.07 | — | — | — | 250,682,513 | |

SOURCE: New York City Department of Finance and City Council Tax Resolutions.

REAL ESTATE ASSESSMENTS

| Fiscal Year | Taxable Assessed Value(1) | Full Value(2) | Tax Levy | Tax Rate Per \$100 of Assessed Value(3) | Tax Rate Per \$100 of full Value |
|----------------|---------------------------|-------------------|-----------------|---|----------------------------------|
| 1992 | \$83,611,468,877 | \$597,651,671,744 | \$8,318,792,468 | \$10.64 | \$1.49 |
| 1993 | 81,714,592,106 | 649,559,555,692 | 8,392,486,255 | 10.65 | 1.34 |
| 1994 | 79,296,504,314 | 729,498,659,742 | 8,113,242,933 | 10.31 | 1.12 |
| 1995 | 76,807,101,842 | 696,347,251,514 | 7,889,694,447 | 10.31 | 1.14 |
| 1996 | 77,424,795,436 | 426,347,992,489 | 7,871,357,765 | 10.30 | 1.87 |
| 1997 | 77,509,889,430 | 374,624,888,497 | 7,835,147,663 | 10.29 | 2.13 |
| 1998 | 78,771,552,028 | 359,031,686,545 | 7,890,421,829 | 10.29 | 2.26 |
| 1999 | 82,155,117,331 | 331,671,850,347 | 8,099,336,484 | 10.31 | 2.55 |
| 2000 | 85,868,215,596 | 339,400,061,644 | 8,374,300,959 | 10.31 | 2.61 |
| 2001 | 90,569,801,460 | 361,700,485,064 | 8,730,263,712 | 10.18 | 2.55 |

- (1) Excludes value of certain property eligible for the veteran’s real property exemption.
- (2) Full valuation for each fiscal year shown is based on the special equalization rates as reported to the City Council for purposes of fixing the tax rate for such year.
- (3) Based on the weighted average rate of the four real estate classes.

SOURCE: New York City Department of Finance and City Council Tax Resolutions.

Real Estate Tax

COLLECTIONS, CANCELLATIONS, ABATEMENTS AND OTHER CREDITS AS A PERCENT OF TAX LEVY

Percent of Levy through June 30, 2001

| Fiscal Year | Tax Levy (in millions) | Collections | Cancellations | Abatements | Prepayment Discounts | Section 626 Deduction(1) | Uncollected Balance June 30, 2001(2) | Uncollected Balance End of Levy Year |
|-------------|------------------------|-------------|---------------|------------|----------------------|--------------------------|--------------------------------------|--------------------------------------|
| 1992 | 8,318.8 | 92.3 | 6.8 | 0.7 | 0.0 | 0.2 | 0.4 | 3.9 |
| 1993 | 8,392.5 | 92.1 | 7.4 | 0.7 | 0.0 | 0.0 | 0.4 | 4.1 |
| 1994 | 8,113.2 | 92.0 | 7.3 | 0.7 | 0.0 | 0.1 | 0.8 | 4.2 |
| 1995 | 7,889.7 | 92.4 | 5.8 | 2.2 | 0.0 | 0.0 | 1.1 | 5.0 |
| 1996 | 7,871.4 | 92.2 | 3.9 | 2.6 | 0.0 | 0.0 | 1.2 | 3.8 |
| 1997 | 7,835.1 | 93.1 | 3.1 | 2.3 | 0.0 | 0.1 | 1.3 | 3.7 |
| 1998 | 7,890.4 | 93.2 | 1.9 | 3.3 | 0.0 | 0.1 | 1.4 | 3.5 |
| 1999 | 8,099.3 | 92.5 | 2.5 | 4.2 | 0.0 | 0.1 | 1.8 | 3.4 |
| 2000 | 8,374.3 | 92.5 | 2.7 | 4.4 | 0.0 | 0.1 | 3.1 | 3.1 |
| 2001 | 8,730.3 | 92.1 | 2.4 | 4.4 | 0.0 | 0.1 | 2.9 | 2.9 |

Note: Total uncollected balance at June 30, 2001 less allowance for uncollectible amounts equals net realizable amount (real estate taxes receivable).

(1) Deduction allowed against taxes levied on a special franchise for certain other payments made to The City of New York.

(2) Percentages of levy may total over 100 due to "additional imposed charges" from FAIRTAX LEVY Report #1.

ASSESSED VALUATION OF TAXABLE REAL ESTATE BY COMPONENTS

| | Fiscal Year 2001 | | Fiscal Year 2000 | | Fiscal Year 1999 | |
|--|------------------------------|-----------------------------------|------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| | Assessed Value (in millions) | Percentage of Taxable Real Estate | Assessed Value (in millions) | Percentage of Taxable Real Estate | Assessed Value (in millions) | Percentage of Taxable Real Estate |
| One Family Dwellings | \$ 4,507.7 | 5.0% | \$ 4,355.7 | 5.1% | \$ 4,281.9 | 5.2% |
| Two Family Dwellings | 3,488.6 | 3.9 | 3,352.6 | 3.9 | 3,279.7 | 4.0 |
| Walk-up Apartments | 8,285.6 | 9.2 | 7,801.5 | 9.1 | 7,424.6 | 9.0 |
| Elevator Apartments | 18,563.0 | 20.5 | 17,310.8 | 20.2 | 16,192.4 | 19.7 |
| Warehouses | 1,343.1 | 1.5 | 1,254.0 | 1.5 | 1,214.0 | 1.5 |
| Factories | 1,421.3 | 1.6 | 1,439.7 | 1.7 | 1,469.2 | 1.8 |
| Garages | 1,707.1 | 1.9 | 1,623.1 | 1.9 | 1,544.9 | 1.9 |
| Hotels | 3,384.6 | 3.7 | 2,924.3 | 3.4 | 2,523.9 | 3.1 |
| Theaters | 199.7 | 0.2 | 203.7 | 0.2 | 188.4 | 0.2 |
| Store Buildings | 5,735.9 | 6.3 | 5,404.8 | 6.3 | 5,098.9 | 6.2 |
| Lofts | 1,945.9 | 2.1 | 1,943.9 | 2.3 | 1,904.7 | 2.3 |
| Office Buildings | 21,463.8 | 23.7 | 20,129.9 | 23.3 | 19,402.3 | 23.6 |
| Miscellaneous Buildings | 10,222.9 | 11.3 | 9,521.5 | 11.1 | 9,081.6 | 11.1 |
| Vacant Land | 658.8 | 0.7 | 670.4 | 0.8 | 708.6 | 0.9 |
| Real Estate or Public Utilities and Special Franchises | 7,641.8 | 8.4 | 7,932.2 | 9.2 | 7,840.0 | 9.5 |
| Total | <u>\$90,569.8</u> | <u>100.0%</u> | <u>\$85,868.1</u> | <u>100.0%</u> | <u>\$82,155.1</u> | <u>100.0%</u> |

Note: Totals do not include the value of certain property eligible for the veteran's real property tax exemption.

SOURCE: New York City Department of Finance, Bureau of Real Property Assessment.

Real Estate Tax

LARGEST REAL ESTATE TAXPAYERS

No single taxpayer accounts for 10% or more of the City’s real property tax. For the 2001 Fiscal Year, the assessed real estate of utility corporations (as a group the largest taxpayers) is \$2.0 billion. The following are fully completed properties having transitional assessed valuations in the 2001 Fiscal Year, as indicated in tax rolls:

| <u>Property</u> | <u>Assessed Valuation 2001 Fiscal Year</u> | <u>Percent of Total Assessed Value</u> |
|---------------------------------------|--|--|
| Consolidated Edison* | \$1,771,244,552 | 2.1275% |
| New York Telephone* | 505,418,614 | 0.6071 |
| Met Life Building | 245,170,000 | 0.2945 |
| General Motors Building | 204,600,000 | 0.2457 |
| Empire State Building | 191,430,000 | 0.2299 |
| Sperry Rand Building | 178,560,000 | 0.2145 |
| Stuyvesant Town | 175,680,000 | 0.2110 |
| Bear Stearns Building | 171,540,000 | 0.2060 |
| McGraw-Hill Building | 167,750,000 | 0.2015 |
| Bristol-Meyers | 163,170,000 | 0.1960 |
| Alliance Capital | 156,250,000 | 0.1877 |
| Time & Life Building | 149,100,000 | 0.1791 |
| Paine Webber | 146,819,993 | 0.1763 |
| Credit Lyonnais | 146,659,998 | 0.1762 |
| International Building | 145,010,000 | 0.1742 |
| Equitable Tower | 144,390,000 | 0.1734 |
| Waldorf-Astoria | 139,600,000 | 0.1677 |
| Morgan Guaranty | 138,960,000 | 0.1669 |
| One Liberty Plaza | 137,340,000 | 0.1650 |
| Worldwide Plaza | 129,100,000 | 0.1551 |
| One Penn Plaza | 128,720,000 | 0.1546 |
| Celanese Building | 127,440,000 | 0.1531 |
| Solow Building | 126,180,000 | 0.1516 |
| N.Y. Hilton & Towers | 126,090,000 | 0.1514 |
| The Chase Manhattan Plaza | 124,520,000 | 0.1496 |
| Chase World Headquarters | 117,180,000 | 0.1407 |
| Paramount Plaza | 114,750,000 | 0.1378 |
| Park Avenue Atrium | 112,467,990 | 0.1351 |
| 595 Lexington Avenue | 109,790,000 | 0.1319 |
| 666 Fifth Avenue | 107,020,000 | 0.1285 |
| Kalikow Building | 105,570,000 | 0.1268 |
| Carpet Center | 104,960,000 | 0.1261 |
| Simon & Schuster | 100,650,000 | 0.1209 |
| Park Avenue Plaza | 96,300,000 | 0.1157 |
| Sheraton New York | 94,500,000 | 0.1135 |
| W.R. Grace Building | 92,700,000 | 0.1113 |
| Sub-Total Transitional | \$ 6,996,631,147 | 8.4039 |
| All Others | 76,259,359,830 | 91.5961 |
| Total Taxable Real Estate** | <u>\$83,255,990,977</u> | <u>100.00%</u> |

* Excludes assessed valuations of special franchises:
 Con Edison \$3,115,940,656
 New York Telephone \$ 448,407,435

** Includes differences between transitional and actual assessed valuations.

Source: The City of New York, Department of Finance
 Bureau of Real Property Assessment.

New York City Capital Projects Fund Aid Revenues by Agency—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|----------------|--------|--------|----------|-----------|--------|----------|----------|--------|--------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | (in thousands) | | | | | | | | | |
| GENERAL GOVERNMENT: | | | | | | | | | | |
| Department of Business Services..... | \$ — | \$ — | \$ — | \$ 5,598 | \$ 27,688 | \$ — | \$ 6,129 | \$ 8,133 | \$ 49 | \$ 56 |
| Department of Ports, International Trade and Commerce..... | — | — | — | — | — | — | — | — | — | 29 |
| Department of Citywide Administrative Services | — | 3,589 | — | — | — | — | 55 | — | — | 15 |
| Total General Government | — | 3,589 | — | 5,598 | 27,688 | — | 6,184 | 8,133 | 49 | 100 |
| PUBLIC SAFETY AND JUDICIAL: | | | | | | | | | | |
| Police Department | 12,343 | 2,388 | 5,604 | 8,288 | 34,409 | 3,795 | 52,596 | — | — | — |
| Fire Department | (1) | 1 | 1 | 2 | 51 | 139 | 326 | 13 | 14 | — |
| Department of Correction..... | 3,691 | 8,774 | 1,505 | — | — | — | — | — | — | — |
| Department of Juvenile Justice | — | — | — | — | — | — | — | — | 1,324 | — |
| Total Public Safety and Judicial | 16,033 | 11,163 | 7,110 | 8,290 | 34,460 | 3,934 | 52,922 | 13 | 1,338 | — |
| EDUCATION: | | | | | | | | | | |
| Board of Education | — | — | — | 1 | — | — | — | 12,034 | 884 | — |
| City University of New York—Community Colleges | (34) | 1,998 | 437 | — | — | 154 | 913 | 451 | 800 | 1,658 |
| Total Education | (34) | 1,998 | 437 | 1 | — | 154 | 913 | 12,485 | 1,684 | 1,658 |
| ENVIRONMENTAL PROTECTION: | | | | | | | | | | |
| Department of Environmental Protection..... | 758 | 3,261 | 246 | 19,142 | 42,854 | 30,565 | 32,211 | 31,154 | 61,678 | 58,758 |
| Department of Sanitation | 8,911 | — | 25,235 | — | — | — | 50 | — | — | — |
| Total Environmental Protection | 9,669 | 3,261 | 25,481 | 19,142 | 42,854 | 30,565 | 32,261 | 31,154 | 61,678 | 58,758 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

New York City Capital Projects Fund Aid Revenues by Agency—Ten Year Trend—(Cont.)

| | Fiscal Year | | | | | | | | | |
|-----------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| (in thousands) | | | | | | | | | | |
| TRANSPORTATION SERVICES: | | | | | | | | | | |
| Department of | | | | | | | | | | |
| Transportation | \$ 114,930 | \$ 173,885 | \$ 192,703 | \$ 221,230 | \$ 191,406 | \$ 146,983 | \$ 127,020 | \$ 156,066 | \$ 96,148 | \$ 95,725 |
| Transit Authority | (1,309) | — | — | 17 | — | 4 | 148 | 2,376 | 5,648 | 4,829 |
| Total Transportation | | | | | | | | | | |
| Services | 113,621 | 173,885 | 192,703 | 221,247 | 191,406 | 146,987 | 127,168 | 158,442 | 101,796 | 100,554 |
| PARKS, RECREATION AND | | | | | | | | | | |
| CULTURAL ACTIVITIES: | | | | | | | | | | |
| Department of Parks | | | | | | | | | | |
| and Recreation | 5,651 | 12,363 | 291 | 3,997 | 280 | 1,400 | 104 | 4,120 | 888 | 644 |
| Department of Cultural | | | | | | | | | | |
| Affairs | — | — | 73 | 1,180 | — | 288 | 36 | — | — | — |
| Total Parks, | | | | | | | | | | |
| Recreation and | | | | | | | | | | |
| Cultural Activities | 5,651 | 12,363 | 364 | 5,177 | 280 | 1,688 | 140 | 4,120 | 888 | 644 |
| HOUSING: | | | | | | | | | | |
| Department of Housing | | | | | | | | | | |
| Preservation and | | | | | | | | | | |
| Development | 203,646 | 101,042 | 106,939 | 63,584 | 82,999 | 83,569 | 147,232 | 1,057 | 3,764 | 7,402 |
| HEALTH: | | | | | | | | | | |
| Health and Hospitals | | | | | | | | | | |
| Corporation | — | — | — | — | — | — | — | 21 | 759 | 1,280 |
| OTHER | 6,772 | 5,236 | 19,546 | 3,570 | 980 | 1,636 | 833 | 765 | 1,824 | 3,361 |
| Net Change in Estimate of | | | | | | | | | | |
| Prior Years Receivables | — | — | (771) | (2,526) | (3,364) | (6,257) | (8,850) | (4,923) | (923) | (1,502) |
| Total | \$ 355,358 | \$ 312,537 | \$ 351,809 | \$ 324,083 | \$ 377,303 | \$ 262,276 | \$ 358,803 | \$ 211,267 | \$ 172,857 | \$ 172,255 |

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

New York City Capital Projects Funds Expenditures—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|-------------|-----------|-----------|-----------|------------|---------------|------------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | | | | | | (in millions) | | | | |
| GENERAL GOVERNMENT: | | | | | | | | | | |
| Department of Business Services | \$ 219,230 | \$ 64,988 | 52,876 | \$ 99,702 | \$ 196,644 | \$ 155,180 | \$ 133,158 | \$ 48,977 | \$ 50,918 | \$ 36,710 |
| Department of Ports, International Trade and Commerce | 1 | 420 | 478 | 3,662 | 325 | 2,949 | 3,595 | 9,321 | 5,143 | 7,882 |
| Department of Citywide Administrative Services | 341,441 | 292,538 | 261,139 | 200,522 | 236,144 | 187,420 | 293,720 | 216,893 | 228,967 | 189,705 |
| Department of Information, Technology and Telecommunications | 23,326 | 10,253 | 4,143 | 5,261 | 5,969 | 9,294 | 28,526 | 1,986 | — | — |
| Total General Government | 583,998 | 368,199 | 318,636 | 309,147 | 439,082 | 354,843 | 458,999 | 277,177 | 285,028 | 234,297 |
| PUBLIC SAFETY AND JUDICIAL | | | | | | | | | | |
| Police Department | 64,357 | 49,042 | 58,177 | 36,356 | 114,923 | 77,178 | 130,261 | 34,471 | 27,932 | 37,311 |
| Fire Department | 79,628 | 76,450 | 48,205 | 79,095 | 42,097 | 27,508 | 28,642 | 37,026 | 34,962 | 30,735 |
| Department of Correction | 91,549 | 396,594 | 120,306 | 70,716 | 51,404 | 32,647 | 108,140 | 110,956 | 182,463 | 143,689 |
| Department of Juvenile Justice | 797 | 841 | 1,321 | 6,350 | 13,191 | 13,391 | 21,991 | 6,900 | 7,024 | 3,815 |
| Total Public Safety and Judicial | 236,331 | 522,927 | 228,009 | 192,517 | 221,615 | 150,724 | 289,034 | 189,353 | 252,381 | 215,550 |
| EDUCATION: | | | | | | | | | | |
| Board of Education | 1,707,614 | 1,295,717 | 1,568,059 | 1,232,891 | 613,817 | 807,047 | 874,741 | 722,365 | 754,288 | 680,809 |
| City University of New York: Senior Colleges | 1,711 | 13,867 | 754 | 713 | 1,925 | 646 | 2,259 | 481 | 524 | 1,075 |
| Community Colleges | 7,327 | 459 | 8,351 | 7,212 | 5,145 | 3,983 | 3,803 | 3,706 | 3,355 | 4,059 |
| Total Education | 1,716,652 | 1,310,043 | 1,577,164 | 1,240,816 | 620,887 | 811,676 | 880,803 | 726,552 | 758,167 | 685,943 |
| ENVIRONMENTAL PROTECTION: | | | | | | | | | | |
| Department of Sanitation | 178,226 | 118,119 | 71,161 | 116,195 | 213,414 | 131,221 | 113,728 | 151,328 | 188,283 | 152,733 |
| Department of Environmental Protection | 830,010 | 796,865 | 787,928 | 764,767 | 977,555 | 1,004,252 | 705,399 | 616,393 | 745,535 | 893,640 |
| Total Environmental Protection | 1,008,236 | 914,984 | 859,089 | 880,962 | 1,190,969 | 1,135,473 | 819,127 | 767,721 | 933,818 | 1,046,373 |

(Continued)

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

New York City Capital Projects Funds Expenditures—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | | | | | | (in millions) | | | | |
| TRANSPORTATION SERVICES | | | | | | | | | | |
| Transit Authority | \$ 278,605 | \$ 269,513 | \$ 341,931 | \$ 246,497 | \$ 201,742 | \$ 218,395 | \$ 150,210 | \$ 220,919 | \$ 249,796 | \$ 329,403 |
| Department of Transportation | 577,072 | 637,046 | 635,531 | 588,921 | 536,962 | 553,824 | 444,322 | 422,867 | 340,612 | 364,229 |
| Total Transportation Services | 855,677 | 906,559 | 977,462 | 835,418 | 738,704 | 772,219 | 594,532 | 643,786 | 590,408 | 693,632 |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | | | | | | | |
| Department of Cultural Affairs | 89,509 | 66,437 | 53,698 | 72,653 | 44,390 | 35,666 | 43,920 | 32,328 | 40,485 | 64,708 |
| Department of Parks and Recreation | 166,399 | 195,633 | 167,154 | 157,375 | 141,767 | 85,814 | 96,699 | 83,457 | 89,600 | 94,726 |
| Total Parks, Recreation and Cultural Activities | 255,908 | 262,070 | 220,852 | 230,028 | 186,157 | 121,480 | 140,619 | 115,785 | 130,085 | 159,434 |
| HOUSING | | | | | | | | | | |
| Department of Housing Preservation and Development | 413,896 | 289,845 | 365,056 | 235,472 | 269,001 | 246,356 | 291,888 | 387,286 | 431,303 | 638,891 |
| HEALTH | | | | | | | | | | |
| Health and Hospitals Corporation | 34,243 | 43,145 | 18,727 | 71,019 | 82,508 | 104,420 | 137,406 | 162,949 | 166,725 | 3,377 |
| Department of Health | 26,183 | 32,413 | 40,708 | 14,862 | 16,011 | 16,169 | 17,756 | 23,311 | 6,309 | 154,522 |
| Total Health | 60,426 | 75,558 | 59,435 | 85,881 | 98,519 | 120,589 | 155,162 | 186,260 | 173,034 | 157,899 |
| LIBRARIES | | | | | | | | | | |
| Research Libraries | 80 | 702 | 2,353 | 2,477 | 3,086 | 8,418 | 6,037 | 622 | 3,471 | 452 |
| New York Public Library | 8,557 | 5,750 | 4,348 | 4,485 | 7,681 | 4,752 | 6,972 | 2,708 | 6,009 | 4,405 |
| Brooklyn Public Library | 5,536 | 8,941 | 8,925 | 8,481 | 4,515 | 2,299 | 2,793 | 2,066 | 1,608 | 1,843 |
| Queens Borough Public Library | 2,666 | 5,554 | 8,986 | 16,342 | 19,314 | 7,040 | 839 | 854 | 2,149 | 1,695 |
| Total Libraries | 16,839 | 20,947 | 24,612 | 31,785 | 34,596 | 22,509 | 16,641 | 6,250 | 13,237 | 8,395 |
| OTHER* | 161,991 | 138,351 | 210,205 | 109,359 | 59,048 | 142,239 | 94,442 | 42,612 | 49,581 | 52,400 |
| Total | \$5,309,954 | \$4,809,483 | \$4,840,520 | \$4,151,385 | \$3,858,578 | \$3,878,108 | \$3,741,247 | \$3,342,782 | \$3,617,042 | \$3,892,814 |

* Capitalized leases have been recorded as an expenditure beginning in fiscal year 1995.

Capital Assets—Depreciation/Amortization and Replacement Cost Data

| | Cost | 2001 Depreciation/ Amortization | Accumulated Depreciation Amortization | Net Book Value | Replacement Cost | Replacement Cost Depreciation |
|--|----------------------|---------------------------------------|---|----------------------|----------------------|-------------------------------------|
| (in thousands) | | | | | | |
| BUILDING: | | | | | | |
| General Government | \$ 2,681,051 | \$ 110,311 | \$ 1,057,992 | \$ 1,623,059 | \$ 4,719,205 | \$ 2,179,093 |
| Public Safety and Judicial | 2,493,968 | 78,645 | 777,828 | 1,716,140 | 3,592,979 | 1,849,611 |
| Board of Education | 7,912,568 | 354,430 | 4,492,306 | 3,420,262 | 26,620,140 | 18,567,407 |
| City University | 200,270 | 3,876 | 86,756 | 113,514 | 852,451 | 589,609 |
| Environmental Protection | 1,009,168 | 56,138 | 463,058 | 546,110 | 1,871,788 | 1,072,015 |
| Transportation Services | 505,011 | 19,617 | 201,098 | 303,913 | 1,570,084 | 1,099,310 |
| Parks, Recreation and Cultural Activities | 1,390,522 | 53,246 | 590,570 | 799,952 | 3,283,501 | 1,645,745 |
| Social Services | 798,926 | 27,085 | 160,568 | 638,358 | 420,145 | 158,284 |
| Health | 450,992 | 8,374 | 47,812 | 403,180 | 298,396 | 200,762 |
| Libraries | 242,463 | 13,485 | 97,003 | 145,460 | 782,057 | 506,879 |
| Total buildings | <u>17,684,939</u> | <u>725,207</u> | <u>7,974,991</u> | <u>9,709,948</u> | <u>44,010,746</u> | <u>27,868,715</u> |
| EQUIPMENT: | | | | | | |
| General Government | 889,860 | 33,785 | 469,088 | 420,772 | 1,028,657 | 580,776 |
| Public Safety and Judicial | 909,325 | 34,023 | 646,789 | 262,536 | 1,231,827 | 734,302 |
| Board of Education | 184,031 | 23,017 | 106,076 | 77,955 | 229,311 | 153,140 |
| City University | 47,563 | 4,002 | 24,877 | 22,686 | 66,267 | 44,360 |
| Environmental Protection | 1,332,998 | 134,568 | 915,963 | 417,035 | 1,651,454 | 1,046,499 |
| Transportation Services | 1,754,883 | 62,177 | 1,501,961 | 252,922 | 12,934,480 | 11,849,525 |
| Parks, Recreation and Cultural Activities | 108,391 | 33,697 | 85,109 | 23,282 | 129,074 | 101,065 |
| Social Services | 145,637 | 12,127 | 55,714 | 89,923 | 161,064 | 70,557 |
| Health | 42,690 | 3,442 | 15,881 | 26,809 | 45,743 | 19,025 |
| Libraries | 15,468 | 915 | 10,218 | 5,250 | 17,652 | 12,562 |
| Total equipment | <u>5,430,846</u> | <u>341,753</u> | <u>3,831,676</u> | <u>1,599,170</u> | <u>17,495,529</u> | <u>14,611,811</u> |
| INFRASTRUCTURE: | | | | | | |
| General Government | 438,156 | 24,407 | 168,175 | 269,981 | 438,156 | 168,175 |
| Public Safety and Judicial | 271,998 | 7,085 | 85,713 | 186,285 | 271,998 | 85,713 |
| Environmental Protection | 146,243 | 2,863 | 37,673 | 108,570 | 146,243 | 37,673 |
| Transportation Services | 6,468,414 | 141,685 | 2,282,197 | 4,186,217 | 6,468,414 | 2,282,197 |
| Parks, Recreation and Cultural Activities | 1,498,823 | — | 656,107 | 842,716 | 1,498,823 | 656,107 |
| Total infrastructure | <u>8,823,634</u> | <u>176,040</u> | <u>3,229,865</u> | <u>5,593,769</u> | <u>8,823,634</u> | <u>3,229,865</u> |
| Total buildings, equipment and infrastructure | <u>\$ 31,939,419</u> | <u>\$ 1,243,000</u> | <u>\$ 15,036,532</u> | <u>\$ 16,902,887</u> | <u>\$ 70,329,909</u> | <u>\$ 45,710,391</u> |

Note: Capital assets do not include certain City-owned assets that are leased to other entities (including the New York City Transit Authority, Health and Hospitals Corporation and Water Board). Replacement cost and replacement cost depreciation are based upon replacement cost indices and do not represent actual replacement cost appraisals.

Short-term Debt

| <u>Date of Issue or Renewal</u> | <u>Date Payable</u> | <u>Period of Loan Days</u> | <u>Rate of Interest</u> | <u>Amount Outstanding July 1, 2000</u> | <u>Issued</u> | <u>Redeemed</u> | <u>Amount Outstanding June 30, 2001</u> |
|--|---------------------|----------------------------|-------------------------|--|---------------|-----------------|---|
| REVENUE ANTICIPATION NOTES (in thousands) | | | | | | | |
| Payable directly from revenues under the provisions of Sec. 25:00 of the Local Finance Law of the State of New York: | | | | | | | |
| November 8, 2000 | April 12, 2001 | 154 | 5% | \$ — | \$750,000 | \$750,000 | \$ — |

Trends in Short-term Debt

| <u>Fiscal Year</u> | <u>Issued</u> | | | <u>Repaid</u> | <u>Outstanding At Fiscal Year-End</u> |
|--------------------|----------------------|---------------------|----------------|---------------|---------------------------------------|
| | <u>Private Sales</u> | <u>Public Sales</u> | <u>Total</u> | | |
| | | | (in thousands) | | |
| 1980 | \$150,000 | \$ 375,000 | \$ 525,000 | \$ 525,000 | \$ — |
| 1981 | — | 550,000 | 550,000 | 550,000 | — |
| 1982 | — | 600,000 | 600,000 | 600,000 | — |
| 1983 | — | 700,000 | 700,000 | 700,000 | — |
| 1984 | — | 750,000 | 750,000 | 750,000 | — |
| 1985 | — | 850,000 | 850,000 | 850,000 | — |
| 1986 | — | 900,000 | 900,000 | 900,000 | — |
| 1987 | — | 1,000,000 | 1,000,000 | 1,000,000 | — |
| 1988 | — | 925,000 | 925,000 | 925,000 | — |
| 1989 | — | 1,200,000 | 1,200,000 | 1,200,000 | — |
| 1990 | — | 2,450,000 | 2,450,000 | 2,450,000 | — |
| 1991 | — | 3,650,000 | 3,650,000 | 3,650,000 | — |
| 1992 | — | 2,250,000 | 2,250,000 | 2,250,000 | — |
| 1993 | — | 1,400,000 | 1,400,000 | 1,400,000 | — |
| 1994 | — | 1,750,000 | 1,750,000 | 1,750,000 | — |
| 1995 | — | 2,200,000 | 2,200,000 | 2,200,000 | — |
| 1996 | — | 2,400,000 | 2,400,000 | 2,400,000 | — |
| 1997 | — | 2,400,000 | 2,400,000 | 2,400,000 | — |
| 1998 | — | 1,075,000 | 1,075,000 | 1,075,000 | — |
| 1999 | — | 500,000 | 500,000 | 500,000 | — |
| 2000 | — | 750,000 | 750,000 | 750,000 | — |
| 2001 | — | 750,000 | 750,000 | 750,000 | — |

Status of Debt-Incurring Margin as of July 1, 2001 (A.M.)

The Constitution of the State of New York limits the general debt-incurring power of The City of New York to ten percent of the five-year average of full valuations of taxable real estate.

Obligations for water supply and certain obligations for rapid transit and sewage are excluded pursuant to the State Constitution and in accordance with provisions of the State Local Finance Law. Resources of the General Debt Service Fund applicable to non-excluded debt and debt service appropriations for the redemption of such debt are deducted from the non-excluded funded debt to arrive at the funded debt within the debt limit.

| | | |
|--|------------------------|-------------------------|
| Total Debt-Incurring Power | | \$ 32,867,212,446 |
| Gross Funded Debt (Bonds Outstanding) | \$ 26,680,517,511 | |
| Less Excluded Funded Debt | <u>670,065,883</u> | |
| | 26,010,451,628 | |
| Deduct: Assets of General Debt | | |
| Service Fund, and Budget Appropriations for | | |
| Redemption of Non-Excluded Debt | <u>1,263,092,633</u> | |
| Net Funded Debt Within Limit | 24,747,358,995 | |
| Contract, Land Acquisition and Other Liabilities | <u>7,218,832,178</u> | |
| | 31,966,191,173 | |
| Less: Anticipated TFA Financing* | (3,998,235,000) | |
| Anticipated TSASC debt-incurring power* | <u>(1,796,348,000)</u> | |
| | | <u>26,171,608,173</u> |
| Remaining City, TFA and TSASC Debt-Incurring Power | | <u>\$ 6,695,604,273</u> |

* To provide for the City's capital program, State legislation was enacted which created the Transitional Finance Authority (TFA) and TSASC Inc. (TSASC), the debt of which is not subject to the general debt limit of the City. Without the TFA and TSASC, new contractual commitments for the City's general obligation financed capital program could not continue to be made. The debt-incurring power of the TFA and TSASC has permitted the City to continue to enter into new contractual commitments.

Debt Ratios

| Fiscal Year | Per Capita Net Debt | Net Debt as a Percentage of Assessed Value | Debt Service as a Percentage of Total Expenditures |
|-------------|---------------------|--|--|
| 1981 | \$1,688 | 30.3% | 13.0% |
| 1982 | 1,724 | 28.8 | 12.1 |
| 1983 | 1,698 | 27.8 | 11.0 |
| 1984 | 1,695 | 26.8 | 10.6 |
| 1985 | 1,723 | 25.9 | 9.9 |
| 1986 | 1,833 | 25.5 | 7.2 |
| 1987 | 1,893 | 25.1 | 8.2 |
| 1988 | 2,041 | 25.3 | 7.2 |
| 1989 | 2,202 | 25.4 | 7.2 |
| 1990 | 2,490 | 26.0 | 6.3 |
| 1991 | 2,919 | 28.0 | 6.6 |
| 1992 | 3,192 | 27.9 | 10.2 |
| 1993 | 3,387 | 30.4 | 8.1 |
| 1994 | 3,686 | 34.1 | 7.8 |
| 1995 | 3,891 | 37.2 | 7.2 |
| 1996 | 4,122 | 39.2 | 8.0 |
| 1997 | 4,218 | 40.2 | 13.0 |
| 1998 | 4,363 | 41.0 | 10.5 |
| 1999 | 4,662 | 42.2 | 10.4 |
| 2000 | 4,854 | 42.0 | 10.0 |
| 2001 | 4,628 | 40.9 | 7.38 |

Gross City Debt Outstanding at Fiscal Year-End

| | City Debt | | | | | | | Capital Lease Obligations(2) | Gross Debt | Treasury Obligations(3) | Total |
|------------|---------------|--------------------------------|-----------------------|-------------|-------------|---------------|-------------|---------------------------------|---------------|----------------------------|-----------|
| | Term Bonds | General Obligation Bonds | Guaranteed Debt(1) | MAC Debt | TFA Debt | TSASC Debt | SFC Debt | | | | |
| | (in millions) | | | | | | | | | | |
| 1979 . . . | \$ 865 | \$ 6,103 | \$ 171 | \$ 5,925 | \$ — | \$ — | \$ — | \$ 1,014 | \$ 14,078 | \$ (571) | \$ 13,507 |
| 1980 . . . | 475 | 5,704 | 159 | 6,116 | — | — | — | 953 | 13,407 | (295) | 13,112 |
| 1981 . . . | 310 | 5,584 | 73 | 6,770 | — | — | — | 925 | 13,662 | (421) | 13,241 |
| 1982 . . . | 372 | 5,937 | 65 | 7,371 | — | — | — | 871 | 14,616 | (632) | 13,984 |
| 1983 . . . | 462 | 6,036 | 63 | 7,655 | — | — | — | 733 | 14,949 | (1,119) | 13,830 |
| 1984 . . . | 515 | 6,508 | 61 | 7,910 | — | — | — | 841 | 15,835 | (1,761) | 14,074 |
| 1985 . . . | 890 | 6,465 | 59 | 8,130 | — | — | — | 827 | 16,371 | (1,881) | 14,490 |
| 1986 . . . | 745 | 7,699 | 57 | 8,157 | — | — | — | 809 | 17,467 | (2,046) | 15,421 |
| 1987 . . . | 431 | 8,667 | 54 | 8,370 | — | — | — | 809 | 18,331 | (2,186) | 16,145 |
| 1988 . . . | 389 | 9,694 | 52 | 7,819 | — | — | — | 909 | 18,863 | (1,996) | 16,867 |
| 1989 . . . | 375 | 11,037 | 50 | 7,537 | — | — | — | 989 | 19,988 | (1,985) | 18,003 |
| 1990 . . . | 119 | 13,380 | 47 | 7,122 | — | — | — | 942 | 21,610 | (1,671) | 19,939 |
| 1991 . . . | 80 | 16,732 | 44 | 6,705 | — | — | — | 1,052 | 24,613 | (1,509) | 23,104 |
| 1992 . . . | 80 | 19,412 | 42 | 5,857 | — | — | — | 1,040 | 26,431 | (1,394) | 25,037 |
| 1993 . . . | — | 20,909 | — | 5,463 | — | — | 200 | 1,052 | 27,624 | (1,479) | 26,145 |
| 1994 . . . | — | 22,903 | — | 5,075 | — | — | 200 | 1,461 | 29,639 | (1,366) | 28,273 |
| 1995 . . . | — | 24,504 | — | 4,882 | — | — | 200 | 1,487 | 31,073 | (1,243) | 29,830 |
| 1996 . . . | — | 26,179 | — | 4,724 | — | — | 200 | 1,598 | 32,701 | (1,122) | 31,579 |
| 1997 . . . | — | 27,148 | — | 4,424 | — | — | 200 | 1,682 | 33,454 | (391) | 33,063 |
| 1998 . . . | — | 26,879 | — | 4,066 | 2,150 | — | 200 | 1,729 | 35,024 | (365) | 34,659 |
| 1999 . . . | — | 27,441 | — | 3,832 | 4,150 | — | 160 | 2,112 | 37,695 | (299) | 37,396 |
| 2000 . . . | — | 26,892 | — | 3,532 | 5,923(4) | 709 | 120 | 2,374 | 39,550 | (230) | 39,320 |
| 2001 . . . | — | 26,836 | — | 3,217 | 7,386 | 704 | 80 | 2,347 | 40,570 | (168) | 40,402 |

(1) Certain debt of the New York City Housing Authority is reported as a Discretely Presented Component Unit for fiscal year 1993 and thereafter.

(2) Includes component units debt beginning in 1983 which had been capital lease obligations.

(3) Treasury obligations are notes and bonds payable which are held as investments of the Debt Service Funds.

(4) Excludes bond anticipation notes of \$515 million reported in the Capital Projects Funds Combining Balance Sheet.

Revenue Bond Coverage

WATER AND SEWER SYSTEM
Fiscal Years Ended June 30, 1992–2001
(in thousands)

| Fiscal Year | Cash (1) Receipts | Debt Service Requirements (2) | | Total | First Resolution Debt Service Coverage | Second Resolution Debt Service Coverage |
|-------------|----------------------|-------------------------------|-----------|-----------|---|--|
| | | Principal | Interest | | | |
| 1992..... | \$1,007,377 | \$ 45,730 | \$249,171 | \$294,901 | 3.41 | — |
| 1993..... | 1,009,044 | 79,699 | 251,932 | 331,631 | 3.09 | — |
| 1994..... | 1,137,886 | 77,018 | 234,297 | 311,315 | 3.66 | — |
| 1995..... | 1,069,725 | 74,770 | 256,196 | 330,966 | 3.23 | — |
| 1996..... | 1,167,038 | 71,217 | 275,217 | 346,434 | 3.37 | — |
| 1997..... | 1,216,503 | 73,866 | 339,498 | 413,364 | 3.13 | 2.96 |
| 1998..... | 1,411,070 | 128,155 | 357,133 | 485,288 | 3.37 | 2.91 |
| 1999..... | 1,460,602 | 136,767 | 345,397 | 482,164 | 3.42 | 3.03 |
| 2000..... | 1,481,532 | 201,133 | 317,799 | 518,932 | 3.35 | 2.85 |
| 2001..... | 1,526,843 | 164,843 | 333,910 | 498,753 | 3.13 | 3.06 |

(1) Until 1998, cash receipts as defined in the Bond Resolution excludes interest received on debt service and revenue funds and subsidy payments.

(2) Debt service requirements include First Resolution debt service and a portion of Second Resolution debt service. Until 1997 all Second Resolution debt service was paid from carry forward amounts and subsidy payments from the New York State Environmental Facilities Corporation.

Source: New York City Municipal Water Authority

Capital Leases

| <u>Landlord</u> | <u>Expires</u> | <u>Purpose</u> | <u>Annual Payment</u> | <u>Future Obligation</u> |
|---|----------------|-----------------------|-----------------------|--------------------------|
| 180 Water Associate, LP | 2018 | Office Space | \$ 8,470,368 | \$ 171,747,948 |
| 57-115 Associates | 2018 | Office Space | 6,138,213 | 111,525,810 |
| Livingston Acquisition, LLC | 2020 | Office Space | 2,371,809 | 60,407,639 |
| 8-12 West 14th Street Associates, LLC | 2018 | Office Space | 2,000,000 | 41,758,677 |
| 421 Tremont, LLC | 2020 | Office Space | 1,378,077 | 35,362,569 |
| L S S Leasing Corp. | 2011 | Office Space | 3,668,502 | 32,710,810 |
| 213 Duffield, LLC | 2020 | Office Space | 1,498,325 | 32,404,958 |
| Charles B Benenson | 2007 | Office and Storage | 3,129,439 | 16,820,119 |
| Web Food Products Inc. | 2012 | Office Space | 1,222,776 | 14,300,010 |
| 6740 Company | 2019 | Office and Job Center | 607,225 | 12,619,612 |
| Rider Realty Co. | 2012 | Income Support Center | 930,000 | 11,206,500 |
| Kings County Corp. | 2012 | Office And Parking | 890,625 | 10,539,063 |
| Harmit Realties, LLC | 2015 | School | 612,000 | 10,011,000 |
| Euclid Ave. Ltd. Part. | 2013 | Office Space | 782,338 | 9,347,918 |
| JBS Associates | 2014 | Day Care Center | 650,414 | 8,906,918 |
| Clinton Associates of Kings, Inc. | 2010 | School | 929,000 | 8,422,833 |
| Albern Realty | 2013 | Income Support Center | 648,763 | 8,260,410 |
| Center in Park Associates | 2013 | Day Care Center | 649,000 | 8,146,500 |
| 350 Gerard Avenue Corp. | 2011 | School | 819,464 | 7,625,564 |
| Kimaqu Corp. | 2013 | Office Space | 604,332 | 7,453,434 |
| Flushing Ave. Assoc. | 2007 | Income Support Center | 1,072,569 | 5,587,739 |
| Angiuli Buick, Inc. | 2010 | Income Support Center | 602,250 | 6,015,625 |
| 147 Corp. | 2008 | Office Space | 1,008,732 | 5,548,020 |
| Berken Bldg Co. | 2005 | Day Care Center | 1,250,385 | 4,376,347 |
| Metro Warehouse, Inc. | 2009 | School | 583,220 | 4,388,844 |
| 25 Largest Leases Based on Future Obligations | | | 42,517,826 | 645,494,867 |
| 113 Remaining Leases | | | 14,512,900 | 158,745,378 |
| 138 Total Capital Leases | | | <u>\$57,030,726</u> | <u>\$804,240,245</u> |

Leased City-Owned Property

| <u>Lessee</u> | <u>Year of Expiration</u> | <u>Minimum Annual Rental Fiscal Year 2001</u> | <u>Aggregate Future Minimum Annual Rents</u> | <u>Facility</u> |
|---|---------------------------|---|--|---------------------|
| UDC/Commodore Redevelopment Corp. | 2077 | \$ 1,356,250 | \$ 197,956,250 | Hotel |
| ESD/Time Square Hotel | 2057 | 3,298,298 | 181,406,390 | Hotel |
| The Carnegie Hall Corporation | 2086 | 2,402,153 | 296,295,707 | Concert Hall |
| Port Authority of NY-NJ | 2023 | 2,882,282 | 80,257,038 | Marine Terminal |
| Bank of New York | 2080 | 570,000 | 62,775,000 | Bank |
| Hunts Point Cooperative Market | 2010 | 3,933,480 | 52,446,400 | Market |
| Port Authority of NY-NJ | 2015 | 3,500,000 | 50,750,000 | Airport |
| UDC/Albee Square Redevelopment Corp. | 2078 | 400,000 | 53,083,332 | Mall |
| Barclay Greenwich Holdings Inc. | 2080 | 570,000 | 52,415,000 | Office Building |
| Crystal Ball Group, Inc. | 2020 | 2,000,000 | 42,999,994 | Restaurant |
| Hunts Point Produce Cooperative | 2011 | 4,010,000 | 41,200,000 | Market |
| Waterside Redevelopment Co. | 2069 | 424,000 | 29,044,000 | Urban Renewal |
| Economic Development Corp. | 2012 | 2,000,000 | 22,500,000 | Office Building |
| Assoc. LP | 2018 | 1,140,000 | 19,570,000 | Recreation Facility |
| East Broadway Mall | 2034 | 518,400 | 17,940,000 | Mall |
| Lepatner & Associates | 2016 | 313,000 | 17,302,059 | Recreation Facility |
| Winking Group, LLC. | 2050 | 190,817 | 15,520,305 | Food Retail |
| Corlears Corp. | 2018 | 300,000 | 15,362,584 | Recreation Facility |
| Walker St Chung Pack Corp. | 2039 | 258,383 | 12,463,999 | Retail Store |
| Bridgemarket Associates, L.P. | 2016 | 654,400 | 9,816,000 | Restaurant |
| LeRoy Adventures, Inc. | 2009 | 800,000 | 8,000,000 | Restaurant |
| U.S. Tennis Association | 2018 | 400,000 | 6,800,000 | Recreation Facility |
| Chevron USA Inc. | 2012 | 505,918 | 5,438,619 | Office Building |
| Orient Associates International, Inc. | 2006 | 1,000,000 | 5,250,000 | Retail Store |
| Arol Development Corp. | 2041 | 120,000 | 4,780,000 | Market |
| Total 25 Largest Leases. | | 33,547,381 | 1,301,372,677 | |
| Remaining 662 Leases. | | 29,657,882 | 151,347,345 | |
| Total 687 Leases. | | <u>\$63,205,263</u> | <u>\$1,452,720,022</u> | |

SELECTED SERVICE DELIVERY STATISTICS

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Police Department: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$3,273,312 | \$3,084,188 | \$2,843,354 | \$2,595,223 | \$2,451,088 | \$2,325,068 | \$2,038,648 | \$1,838,639 | \$1,798,517 | \$1,688,028 |
| Full-time employees ¹ | | | | | | | | | | |
| Uniform | 38,630 | 40,285 | 39,035 | 38,144 | 38,201 | 36,728 | 36,429 | 30,927 | 28,117 | 27,306 |
| Civilian | 9,374 | 8,984 | 9,057 | 8,720 | 8,629 | 6,861 | 6,611 | 7,081 | 7,414 | 6,911 |
| Total uniform force per 100,000 population | 482.4 | 542.3 | 525.5 | 515.2 | 517.4 | 499.0 | 495.7 | 421.3 | 383.6 | 373.8 |
| Officers on patrol per day (average) ¹⁶ | — | — | — | — | — | 7,865 | 8,305 | 7,732 | 7,697 | 7,225 |
| Officers on patrol per day per 100,000 population ¹⁶ | — | — | — | — | — | 106.8 | 113.0 | 105.4 | 105.0 | 98.9 |
| Operational strength (average daily) ¹⁶ | 18,273 | 18,369 | 17,863 | 17,685 | 17,670 | 17,375 | — | — | — | — |
| Operational strength ¹⁶ per day per 100,000 population | 228.2 | 247.3 | 240.5 | 238.9 | 239.3 | 235.3 | — | — | — | — |
| Felony arrests to felony complaints ⁴ | .293 | .283 | .276 | .273 | .260 | .238 | .330 | .240 | .226 | .231 |
| Felony complaints per 100,000 population ¹⁴ | 2,157 | 2,520 | 2,721 | 3,076 | 3,334 | 3,993 | 5,347 | 6,184 | 6,699 | 7,214 |
| Fire Department: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$1,071,887 | \$1,078,288 | \$1,026,386 | \$ 972,751 | \$ 927,716 | \$ 807,904 | \$ 777,781 | \$ 745,784 | \$ 711,421 | \$ 668,026 |
| Full-time employees: ¹ | | | | | | | | | | |
| Uniform | 11,336 | 11,521 | 11,516 | 11,225 | 11,267 | 11,347 | 11,186 | 11,344 | 11,356 | 11,379 |
| Civilian | 4,306 | 4,466 | 4,421 | 4,484 | 4,426 | 4,356 | 1,124 | 1,140 | 1,181 | 1,192 |
| Total uniform force per 100,000 population | 141.5 | 155.1 | 155.0 | 151.6 | 152.6 | 154.2 | 152.2 | 154.5 | 154.9 | 155.8 |
| Emergency responses (in thousands) ¹³ | 442 | 449 | 447 | 451 | 447 | 443 | 340 | 364 | 367 | 382 |
| Department of Correction: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$ 827,327 | \$ 833,318 | \$ 828,401 | \$ 792,388 | \$ 796,973 | \$ 776,525 | \$ 781,961 | \$ 760,585 | \$ 757,302 | \$ 760,796 |
| Full-time employees: ¹ | | | | | | | | | | |
| Uniform | 10,616 | 10,886 | 11,305 | 11,276 | 11,339 | 10,790 | 10,536 | 10,857 | 11,378 | 11,820 |
| Civilian | 1,560 | 1,525 | 1,572 | 1,624 | 1,617 | 1,576 | 1,542 | 1,858 | 2,160 | 2,034 |
| Total uniform force per 100,000 population | 132.5 | 146.6 | 152.2 | 152.3 | 153.6 | 146.6 | 143.4 | 147.9 | 155.2 | 161.8 |
| Average daily prison population | 14,490 | 15,530 | 17,562 | 17,524 | 19,205 | 18,326 | 18,869 | 18,091 | 19,345 | 21,449 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Department of Correction: (cont.) | | | | | | | | | | |
| Average daily prison population to uniform force | 1.36 | 1.43 | 1.55 | 1.55 | 1.69 | 1.70 | 1.79 | 1.67 | 1.70 | 1.81 |
| Prison population as a percent of capacity | 98% | 98% | 99% | 99% | 100% | 99% | 99% | 94% | 94% | 97% |
| City University: | | | | | | | | | | |
| Expenditures (in thousands) ^{6,8} | \$ 392,936 | \$ 383,851 | \$ 376,943 | \$ 363,997 | \$ 354,056 | \$ 347,715 | \$ 348,074 | \$ 353,076 | \$ 571,346 | \$ 458,490 |
| Full-time employees: ¹ | | | | | | | | | | |
| Pedagogical | 2,217 | 2,242 | 2,247 | 2,214 | 2,200 | 2,155 | 2,182 | 2,562 | 2,382 | 2,359 |
| Regular | 1,546 | 1,558 | 1,534 | 1,506 | 1,490 | 1,426 | 1,397 | 1,509 | 1,300 | 1,157 |
| Student enrollment: ³ | | | | | | | | | | |
| Full-time | 37,062 | 37,963 | 37,068 | 38,722 | 40,486 | 40,140 | 41,547 | 42,503 | 39,279 | 38,237 |
| Part-time | 25,780 | 24,109 | 26,397 | 25,638 | 25,451 | 25,857 | 27,221 | 29,495 | 28,937 | 28,186 |
| Degrees granted ³ | 6,805 | 6,883 | 7,449 | 7,347 | 7,587 | 6,962 | 6,673 | 6,804 | 6,892 | 6,295 |
| Department of Social Services: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$5,685,674 | \$5,409,323 ¹⁷ | \$5,150,590 ¹⁷ | \$5,226,687 ¹⁷ | \$5,715,053 ¹⁷ | \$7,251,426 | \$7,434,243 | \$7,280,854 | \$7,086,634 | \$6,828,088 |
| Full-time employees ¹ | 12,624 | 13,154 | 13,123 | 13,641 | 14,269 | 21,239 | 21,218 | 22,966 | 28,810 | 28,890 |
| Persons receiving public assistance (at June 30) | 497,100 | 572,800 ¹⁸ | 675,500 ¹⁸ | 763,300 | 880,100 | 1,007,900 | 1,119,400 | 1,140,600 | 1,089,000 | 999,700 |
| Persons receiving public assistance per 100,000 population (at June 30) | 6,207 | 7,711 | 9,094 | 10,305 | 11,921 | 13,693 | 15,231 | 15,537 | 14,859 | 13,685 |
| Department of Environmental Protection: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$ 601,354 | \$ 566,912 | \$ 533,948 | \$ 591,571 | \$ 536,257 | \$ 552,600 | \$ 519,867 | \$ 492,181 | \$ 472,285 | \$ 425,021 |
| Full-time employees ¹ | 5,414 | 5,565 | 5,624 | 5,498 | 5,497 | 5,859 | 5,781 | 5,695 | 5,854 | 5,664 |
| Water main breaks | 523 | 592 | 551 | 456 | 595 | 574 | 476 | 652 | 561 | 535 |
| Percent capacity in reservoirs (at June 30) ¹⁸ | 95.2% | 94.9% | 65.5% | 95.5% | 91.9% | 97.7% | 85.8% | 94.7% | 88.4% | 91.5% |
| Department of Sanitation: | | | | | | | | | | |
| Expenditures (in thousands) ⁸ | \$ 924,311 | \$ 828,916 | \$ 704,740 | \$ 708,509 | \$ 578,316 | \$ 647,414 | \$ 600,354 | \$ 663,690 | \$ 621,506 | \$ 563,877 |
| Full-time employees: ¹ | | | | | | | | | | |
| Uniform | 7,944 | 7,770 | 7,185 | 7,088 | 6,905 | 7,139 | 6,980 | 7,587 | 7,663 | 7,582 |
| Civilian | 2,222 | 2,207 | 2,215 | 2,237 | 2,223 | 2,315 | 2,497 | 2,764 | 3,197 | 3,314 |
| Tons of garbage collected (in thousands) | 2,975 | 2,999 | 3,018 | 3,072 | 3,177 | 3,149 | 3,170 | 3,187 | 3,338 | 3,411 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|--------------|--------------|--------------|--------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Department of Sanitation: (cont.) | | | | | | | | | | |
| Percent of streets rated acceptably clean | 85.9% | 86.7% | 87.2% | 85.0% | 83.2% | 73.2% | 74.6% | 71.6% | 74.4% | 71.9% |
| Board of Education: | | | | | | | | | | |
| Expenditures by Unit of Appropriation (in thousands): ^{8,15} | | | | | | | | | | |
| District Instruction and Administration | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 1,807,232 | \$ 1,708,889 | \$ 1,667,613 | \$ 1,631,975 |
| High Schools | — | — | — | — | — | — | 990,070 | 958,425 | 924,925 | 864,364 |
| Special Education | — | — | — | — | — | — | 1,369,920 | 1,274,457 | 1,180,597 | 1,070,928 |
| School Facilities | — | — | — | — | — | — | 368,886 | 358,623 | 346,031 | 345,478 |
| Central Administration | — | — | — | — | — | — | 151,589 | 159,271 | 164,707 | 126,813 |
| Reimbursable Programs | 2,132,868 | 1,863,444 | 1,646,254 | 1,499,383 | 1,333,566 | 1,295,915 | 1,371,203 | 1,273,513 | 1,185,437 | 1,129,860 |
| Energy | — | — | — | — | — | — | 109,210 | 106,922 | 102,582 | 91,595 |
| Leases | — | — | — | — | — | — | 29,745 | 25,350 | 19,546 | 16,555 |
| Fringe Benefits | 1,306,548 | 1,208,872 | 1,099,660 | 1,036,380 | 983,798 | 976,018 | 959,320 | 887,766 | 824,302 | 739,769 |
| Collective Bargaining | 173,995 | — | — | — | — | — | — | — | — | — |
| Pupil Transportation | — | — | — | — | — | — | 425,434 | 510,615 | 489,365 | 433,857 |
| School Safety | 112,150 | 89,496 | 87,644 | 80,805 | 69,563 | 73,711 | 76,767 | 77,171 | 73,906 | 60,020 |
| Food Services | 327,465 | 300,019 | 283,878 | 267,530 | 256,242 | 226,125 | 247,587 | 259,755 | 264,180 | 253,858 |
| District Instruction and Instruction Support | | | | | | | | | | |
| Services | 2,621,687 | 2,367,101 | 2,141,127 | 1,933,237 | 1,726,922 | 1,750,851 | — | — | — | — |
| District Special Education Instruction Services | 446,323 | 531,901 | 485,362 | 437,706 | 401,634 | 391,254 | — | — | — | — |
| District Operations and Administration | 221,859 | 208,555 | 187,674 | 170,324 | 124,084 | 123,136 | — | — | — | — |
| High School Instruction and Instruction Support | | | | | | | | | | |
| Services | 1,070,569 | 996,615 | 908,785 | 877,234 | 784,697 | 714,661 | — | — | — | — |
| High School Special Education Instruction Services | 197,050 | 193,209 | 179,708 | 168,184 | 156,870 | 153,063 | — | — | — | — |
| High School Operations and Administration | 124,734 | 115,332 | 106,215 | 95,791 | 75,371 | 72,726 | — | — | — | — |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|--|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Board of Education: (cont.) | | | | | | | | | | |
| Expenditures by Unit of Appropriation (in thousands): (cont.) | | | | | | | | | | |
| Special Education City-wide Instruction and Instruction Support | | | | | | | | | | |
| Services | \$ 411,527 | \$ 407,876 | \$ 380,814 | \$ 336,600 | \$ 308,489 | \$ 298,897 | \$ — | \$ — | \$ — | \$ — |
| Division of Special Education Instruction Support Services | 298,176 | 275,020 | 255,467 | 253,088 | 236,863 | 225,666 | — | — | — | — |
| Division of Special Education Operation and Administration | 41,499 | 33,952 | 30,028 | 30,907 | 30,009 | 34,653 | — | — | — | — |
| Special Education, Operation, and Administration— | | | | | | | | | | |
| City-wide | 26,144 | 39,531 | 30,643 | 25,555 | 21,559 | 21,145 | — | — | — | — |
| School Facilities— Custodial Maintenance | 501,868 | 661,335 | 465,332 | 387,042 | 377,623 | 371,698 | — | — | — | — |
| Pupil Transportation | 546,593 | 494,926 | 460,997 | 429,907 | 397,773 | 373,685 | — | — | — | — |
| Energy and Leases | 216,381 | 184,163 | 171,424 | 171,017 | 167,123 | 157,572 | — | — | — | — |
| Central Administration | 276,906 | 287,678 | 222,071 | 159,917 | 120,234 | 126,899 | — | — | — | — |
| Non-Public School Payments | 558,260 | 497,292 | 483,314 | 550,033 | 528,537 | 502,298 | — | — | — | — |
| Intracity Sales | 11,612,602 | 10,756,317 | 9,626,397 | 8,910,640 | 8,100,957 | 7,889,973 | 7,906,963 | 7,600,757 | 7,243,191 | 6,765,072 |
| Total Board of Education | (4,324) | (7,018) | (7,163) | (7,397) | (7,483) | (6,644) | (7,801) | (7,607) | (5,828) | (4,789) |
| Net Change in Estimate of Prior Payables | 11,608,278 | 10,749,299 | 9,619,234 | 8,903,243 | 8,093,474 | 7,883,329 | 7,899,162 | 7,593,150 | 7,237,363 | 6,760,283 |
| Net Total Board of Education | (63,159) | (74,841) | (140,882) | (90,749) | (8,347) | (48,327) | (36,288) | (32,161) | (24,681) | (133,994) |
| | \$ 11,545,119 | \$ 10,674,458 | \$ 9,478,352 | \$ 8,812,494 | \$ 8,085,127 | \$ 7,835,002 | \$ 7,862,874 | \$ 7,560,989 | \$ 7,212,682 | \$ 6,626,289 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Board of Education: (cont.) ⁸ | | | | | | | | | | |
| Revenues (in thousands): ⁸ | | | | | | | | | | |
| Federal Grants | \$1,226,506 | \$1,127,539 | \$1,053,869 | \$1,013,579 | \$ 931,571 | \$ 908,482 | \$ 867,675 | \$ 884,902 | \$ 868,708 | \$ 750,677 |
| State Grants | 5,403,986 | 4,867,336 | 4,468,658 | 4,155,089 | 3,915,129 | 3,753,877 | 3,788,300 | 3,402,423 | 3,310,443 | 3,104,655 |
| Private Grants | 32,801 | 55,766 | 15,681 | 14,298 | 17,996 | 18,067 | 15,812 | 12,308 | 24,773 | 19,512 |
| Educational Construction Fund | — | — | — | — | — | 8,054 | — | 3,089 | 2,000 | 2,000 |
| Construction Authority | 17,769 | 9,505 | 17,354 | 23,682 | 17,640 | 6,700 | 7,500 | 13,893 | — | — |
| Dairylea Milk Settlement | — | 77 | 71 | 78 | 67 | 73 | — | — | — | — |
| Non-Resident Pupil Tuition | 1,100 | 1,702 | 649 | 1,070 | 1,156 | 999 | 1,500 | 4,518 | — | — |
| CUNY—Board of Education | | | | | | | | | | |
| Partnership | 414 | 479 | 451 | 478 | 649 | 578 | 865 | 1,186 | — | — |
| Miscellaneous (fees, rentals, etc.) | 69,595 | 61,112 | 54,213 | 47,764 | 35,599 | 37,281 | 39,620 | 38,545 | 32,927 | 31,939 |
| Net Change in Estimate of Prior Receivables | (16,487) | (38,201) | (56,917) | (21,746) | (13,594) | (29,592) | (30,168) | (25,566) | 397 | (38,149) |
| Total | \$6,735,684 | \$6,085,315 | \$5,554,029 | \$5,234,292 | \$4,906,213 | \$4,704,519 | \$4,691,104 | \$4,335,298 | \$4,239,248 | \$3,870,634 |
| Full-time employees ¹ | | | | | | | | | | |
| Pedagogical | 94,397 | 92,790 | 87,774 | 85,487 | 80,906 | 78,747 | 81,409 | 80,863 | 78,771 | 76,110 |
| Regular | 8,186 | 7,958 | 9,273 | 8,121 | 7,659 | 8,829 | 7,574 | 7,776 | 8,210 | 7,753 |
| Pupil Enrollment: | | | | | | | | | | |
| Elementary and Intermediate | 737,118 | 733,167 | 720,190 | 707,334 | 701,777 | 692,560 | 677,773 | 663,621 | 652,733 | 644,973 |
| Special Education | 84,625 | 84,108 | 85,988 | 84,038 | 81,171 | 78,312 | 75,847 | 74,633 | 73,155 | 71,626 |
| High School | 281,502 | 282,162 | 286,035 | 291,686 | 291,382 | 285,202 | 279,522 | 277,502 | 268,643 | 255,547 |
| Pupil enrollment to pedagogical employees | 11.2 | 11.5 | 12.2 | 12.5 | 13.1 | 13.4 | 12.7 | 12.6 | 12.6 | 12.8 |
| Regular pupil enrollment ⁴ | 1,064,206 | 1,065,675 | 1,068,611 | 1,069,712 | 1,061,975 | 1,044,171 | 1,021,281 | 1,004,250 | 983,200 | 961,462 |
| Average daily attendance ^{4,5} | 924,453 | 927,179 | 929,244 | 927,363 | 912,987 | 884,142 | 867,674 | 838,880 | 823,995 | 817,245 |
| Average daily attendance to regular pupil enrollment | .869 | .870 | .870 | .867 | .860 | .847 | .850 | .835 | .838 | .850 |
| Percent of pupils meeting and exceeding standards in English language Arts ² | | | | | | | | | | |
| Grade 3 | 42.1% | 42.2% | 40.5% | 51.7% | 63.8% | 42.5% | 34.7% | 37.6% | 38.0% | 33.8% |
| Grade 7 | 34.7% | 35.8% | 26.6% | 46.9% | 45.2% | 40.0% | 49.6% | 50.7% | 51.2% | 51.0% |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Discretely Presented | | | | | | | | | | |
| Component Units: | | | | | | | | | | |
| Health and Hospitals Corporation: | | | | | | | | | | |
| Total operating expenses (in thousands) ^{8,10} | \$4,311,292 | \$4,078,543 | \$3,952,516 | \$4,020,506 | \$3,953,936 | \$4,235,149 | \$4,191,519 | \$3,991,991 | \$3,664,190 | \$3,494,612 |
| Full-time employees | 34,524 | 35,039 | 35,297 | 35,698 | 37,735 | 38,898 | 43,915 | 49,072 | 49,072 | 46,756 |
| Billable inpatient days (in thousands) ⁹ | 2,486 | 2,493 | 2,506 | 2,580 | 2,664 | 2,868 | 3,131 | 3,296 | 3,343 | 3,355 |
| Billable outpatient day visits and emergency room visits (in thousands) | 5,685 | 5,679 | 5,540 | 5,700 | 5,699 | 5,656 | 5,697 | 5,549 | 5,305 | 5,355 |
| Off-Track Betting Corporation: | | | | | | | | | | |
| Total operating expenses (in thousands) ^{8,11} | \$ 222,261 | \$ 217,839 | \$ 204,054 | \$ 197,738 | \$ 191,853 | \$ 188,059 | \$ 173,819 | \$ 164,347 | \$ 168,617 | \$ 181,019 |
| Full-time employees ⁷ | 959 | 994 | 963 | 893 | 875 | 897 | 886 | 943 | 1,057 | 1,160 |
| Handle (in thousands) ⁷ | \$1,019,296 | \$1,005,312 | \$ 939,893 | \$ 933,694 | \$ 908,445 | \$ 868,856 | \$ 821,247 | \$ 742,456 | \$ 811,432 | \$ 887,260 |
| Total operating revenues (in thousands) ⁸ | \$ 249,507 | \$ 243,874 | \$ 228,741 | \$ 226,350 | \$ 220,469 | \$ 212,098 | \$ 197,952 | \$ 178,023 | \$ 193,286 | \$ 210,785 |
| Distribution to Primary Government (in thousands) ⁸ | \$ 38,607 | \$ 29,677 | \$ 31,164 | \$ 31,167 | \$ 30,506 | \$ 25,811 | \$ 27,560 | \$ 24,073 | \$ 28,796 | \$ 33,259 |

Notes:

- 1 Mayor's Office of Management and Budget, Integrated Financial Management System and Financial Management System.
- 2 Board of Education scores for 1992 to 1995 are from the Degrees of Reading Power (DRP) test. In fiscal year 1996, the Board introduced a new reading test, the California Achievement Test. In FY 2000, indicators that reflect student achievement at grade level were replaced by pupil proficiency achievement. FY 1999 reflects this change. Prior to 2001, this statistic was identified as "Percent of pupils at or above grade reading level."
- 3 CUNY.
- 4 Per Board of Education. Excludes pre-kindergarten and postgraduate pupils. Includes home instruction pupils.
- 5 Per Board of Education's annual State net support aid claims. Fiscal year 2001 average daily attendance is estimated.
- 6 The figures for 1992 and 1993 include Senior College expenditures.
- 7 OTB.
- 8 Comptroller's Annual Reports.
- 9 HHC. Billable inpatient days include newborn days.
- 10 Data for 1992 to 2001 include Provision for Bad Debts.
- 11 Include mandated distributions.
- 12 Reported as Enterprise Funds prior to 1994.
- 13 Since FY 1994, medical emergencies have been included in this number.
- 14 The methodology for computing felony complaints and arrests has differed since fiscal year 1996 in counting only complaints and arrests in the seven major felony categories.
- 15 In fiscal year 1996, OMB reclassified Board of Education expenditures and transfers in new Units of Appropriation. Therefore, data after fiscal year 1995 are not comparable to prior years.
- 16 The Police Department started using Operational Strength as the indicator to measure police presence in fiscal year 1997. It includes uniformed personnel of all ranks performing patrol or enforcement functions, or other operational duties that require uniformed expertise; it includes personnel assigned to the Detective, Internal Affairs, Patrol Services, Organized Crime Control, Transit, and Housing Police bureaus.
- 17 In January 1999 the agency began utilizing an unduplicated count of public assistance recipients.
- 18 FY 1998 through FY 2000, figure is at August 31.

Source: Unless otherwise indicated, all data are from the Mayor's Office of Operations.

Demographic, Financial & Other Trends

POPULATION

| Year | Population | 1980=100 | Year | Population | 1980=100 |
|------|------------|----------|------|------------|----------|
| 1950 | 7,891,957 | 111.6 | 1989 | 7,313,757 | 103.4 |
| 1960 | 7,781,984 | 110.0 | 1990 | 7,322,564 | 103.5 |
| 1970 | 7,895,563 | 111.7 | 1991 | 7,304,481 | 103.3 |
| 1980 | 7,071,639 | 100.0 | 1992 | 7,304,895 | 103.3 |
| 1981 | 7,077,279 | 100.1 | 1993 | 7,329,079 | 103.6 |
| 1982 | 7,088,350 | 100.2 | 1994 | 7,341,300 | 103.8 |
| 1983 | 7,150,150 | 101.1 | 1995 | 7,349,560 | 103.9 |
| 1984 | 7,198,277 | 101.8 | 1996 | 7,360,622 | 104.1 |
| 1985 | 7,232,780 | 102.3 | 1997 | 7,382,901 | 104.4 |
| 1986 | 7,276,928 | 102.9 | 1998 | 7,404,140 | 104.7 |
| 1987 | 7,292,432 | 103.1 | 1999 | 7,428,162 | 105.0 |
| 1988 | 7,289,880 | 103.1 | 2000 | 8,008,278 | 113.2 |

SOURCES: U.S. Department of Commerce, Bureau of the Census and The City of New York, Department of City Planning.

POPULATION OF NEW YORK CITY BY BOROUGH

| | 2000 | 1990 | 1980 | 1970 | 1960 | 1950 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Bronx | 1,332,650 | 1,203,789 | 1,168,972 | 1,471,701 | 1,424,815 | 1,451,277 |
| Brooklyn | 2,465,326 | 2,300,664 | 2,230,936 | 2,602,012 | 2,627,319 | 2,738,175 |
| Manhattan | 1,537,195 | 1,487,536 | 1,428,285 | 1,539,233 | 1,698,281 | 1,960,101 |
| Queens | 2,229,379 | 1,951,598 | 1,891,325 | 1,987,174 | 1,809,578 | 1,550,849 |
| Staten Island | 443,728 | 378,977 | 352,121 | 295,443 | 221,991 | 191,555 |
| Total | 8,008,278 | 7,322,564 | 7,071,639 | 7,895,563 | 7,781,984 | 7,891,957 |
| Percentage Increase (Decrease) from Prior Decade | 9.4% | 3.5% | (10.4%) | 1.5% | (1.4%) | 5.9% |

SOURCES: U.S. Department of Commerce, Bureau of the Census and The City of New York, Department of City Planning.

Demographic, Financial & Other Trends (Cont.)

DISTRIBUTION OF POPULATION BY AGE
(in thousands)

| Age (in years) | 2000 | | 1990 | | 1980 | | 1970 | | 1960 | | 1950 | |
|----------------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|------------|
| | | % of Total | | % of Total | | % of Total | | % of Total | | % of Total | | % of Total |
| Under 5. | 541 | 6.8 | 510 | 7.0 | 471 | 6.7 | 616 | 7.8 | 687 | 8.8 | 666 | 8.4 |
| 5 to 19 | 1,612 | 20.0 | 1,378 | 18.8 | 1,517 | 21.4 | 1,858 | 23.5 | 1,658 | 21.3 | 1,446 | 18.3 |
| 20 to 24 | 590 | 7.4 | 577 | 7.9 | 604 | 8.5 | 650 | 8.3 | 483 | 6.2 | 599 | 7.6 |
| 25 to 34 | 1,368 | 17.1 | 1,369 | 18.7 | 1,203 | 17.0 | 1,076 | 13.6 | 1,056 | 13.6 | 1,303 | 16.5 |
| 35 to 44 | 1,263 | 15.8 | 1,117 | 15.2 | 834 | 11.8 | 916 | 11.6 | 1,071 | 13.8 | 1,311 | 16.6 |
| 45 to 64 | 1,696 | 21.2 | 1,419 | 19.4 | 1,491 | 21.1 | 1,832 | 23.2 | 2,013 | 25.9 | 1,962 | 24.9 |
| 65 and over. | 938 | 11.7 | 953 | 13.0 | 952 | 13.5 | 948 | 12.0 | 814 | 10.4 | 605 | 7.7 |

SOURCES: U.S. Department of Commerce, Bureau of the Census and The City of New York, Department of City Planning.

Demographic, Financial & Other Trends (Cont.)

| | | PERSONAL INCOME | | | | 1990-1999 | | Personal Income in Constant Dollars (in millions) | | Percentage Increase (Decrease) from Prior Year | | Per Capita Personal Income in Current Dollars | |
|------|--|-----------------|-------------------------------------|---|---|---------------|--|---|--------|--|--------|--|--|
| Year | Personal Income in Current Dollars (in millions) | Amount | Percentage Increase from Prior Year | Consumer Price Index(a) (1982-84=100.0) | Personal Income in Constant Dollars (in millions) | | Percentage Increase (Decrease) from Prior Year | | Amount | Percentage Increase (Decrease) from Prior Year | Amount | Percentage Increase (Decrease) from Prior Year | |
| | | | | | New York City | United States | New York City | United States | | | | | |
| 1990 | 182,282 | 131,612 | 8.3 | 138.5 | 2.2 | 1.1 | 24,893 | 8.2 | | | | | |
| 1991 | 186,824 | 129,022 | 2.5 | 144.8 | (2.0) | (0.5) | 25,577 | 2.7 | | | | | |
| 1992 | 199,652 | 133,101 | 6.9 | 150.0 | 3.2 | 3.0 | 27,331 | 6.9 | | | | | |
| 1993 | 202,851 | 131,295 | 1.6 | 154.5 | (1.4) | 1.1 | 27,677 | 1.3 | | | | | |
| 1994 | 208,608 | 131,863 | 2.8 | 158.2 | 0.4 | 2.4 | 26,435 | (4.5) | | | | | |
| 1995 | 221,899 | 136,806 | 6.4 | 162.2 | 3.7 | 2.4 | 30,192 | 14.2 | | | | | |
| 1996 | 236,619 | 141,773 | 6.6 | 166.9 | 3.6 | 2.6 | 32,147 | 6.5 | | | | | |
| 1997 | 245,317 | 143,628 | 3.7 | 170.8 | 1.3 | 3.6 | 33,228 | 3.4 | | | | | |
| 1998 | 261,115 | 150,412 | 6.4 | 173.6 | 4.7 | 4.9 | 35,266 | 6.1 | | | | | |
| 1999 | 278,071 | 157,102 | 6.5 | 177.0 | 4.4 | 3.1 | 37,435 | 6.1 | | | | | |

(a) The Consumer Price Index (CPI) measures the average change in prices over time for a fixed market basket of goods and services. This table utilizes the CPI for All Urban Consumers (CPI-U), which represents the spending habits of 80 percent of the population of the United States. The CPI-U includes wage earners and clerical workers, and groups such as professional, managerial, and technical workers, short-term and self-employed workers, unemployed persons, retirees, and others not in the labor force. Not covered by the CPI-U are persons living in rural areas, members of the armed services, and persons in institutions.

Notes: The personal income of an area is defined as the income that is received by, or on behalf of, all the individuals who live in the area. Personal income consists of the income that is received by persons from participation in production, from both government and business transfer payments, and from government interest (which is treated like a transfer payment). It is calculated as the sum of wage and salary disbursements, other labor income, proprietors' income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and transfer payments to persons, less personal contributions for social insurance.

Per capita personal income is calculated as the total personal income of the residents of an area divided by the population of the area.

Persons is defined as individuals and quasi-individuals that serve individuals or that act on behalf of individuals. Quasi-individuals consists of nonprofit institutions that primarily serve individuals, private noninsured welfare funds, and private trust funds.

Sources: U.S. Department of Commerce, Bureau of Economic Analysis and U.S. Department of Labor, Bureau of Labor Statistics.

Demographic, Financial & Other Trends (Cont.)

PERSONS RECEIVING PUBLIC ASSISTANCE

1991-2001

(annual averages in thousands)

| Year | Total(a) | Annual Change | Safety Net | FAP | | PGADC(b) |
|------------------------|----------|---------------|------------|-------|--------------------|----------|
| | | | | Basic | Unemployed Parents | |
| 1991 | 939 | 9.4 | 167 | 678 | 15 | 80 |
| 1992 | 1,008 | 7.3 | 189 | 710 | 16 | 92 |
| 1993 | 1,074 | 6.5 | 203 | 765 | 28 | 79 |
| 1994 | 1,141 | 6.2 | 230 | 802 | 40 | 68 |
| 1995 | 1,110 | (2.7) | 208 | 799 | 47 | 56 |
| 1996 | 1,003 | (9.6) | 161 | 753 | 42 | 47 |
| 1997* | 866 | * | 139 | 664 | 27 | 36 |
| 1998 | 755 | (12.8) | 124 | 590 | 16 | 25 |
| 1999 | 680 | (9.9) | 114 | 542 | 20 | 3 |
| 2000 | 572 | (15.9) | 92 | 480 | N/A | — |
| 2001 (six months avg.) | 516 | — | 87 | 429 | N/A | — |

(a) Data does not include aged, disabled or blind persons transferred from public assistance to the Supplemental Security Income (SSI) program, which is administered by the Social Security Administration. The SSI program supported, as of December of each year, a total 269,683 persons in 1991; 299,709 persons in 1992; 329,039 persons in 1993; 347,124 persons in 1994; 363,066 persons in 1995; 375,045 persons in 1996; 371,772 persons in 1997; 380,797 persons in 1998; 384,795 persons in 1999 and 371,245 persons in 2000. Data for June 2001 is not yet available.

(b) One of the categories of public assistance, which was designated as PGADC (Predetermination Grant Aid to Families with Dependent Children) and is funded at the same rate as Safety Net, was initiated in September, 1989; although the grants for the persons in receipt of PGADC are Federally Nonparticipating (FNP) until eligibility for AFDC is established, the persons in receipt of PGADC are included in the AFDC persons count.

Note: In 1997, under Federal and State Welfare reform, the categories of Public Assistance changed. What was formally ADC (Aid to Families with Dependent Children) became Family Assistance Program (FAP), also known as Temporary Assistance for Needy Families (TANF). What was formerly Home Relief became Safety Net. Since December 1999, the caseload data has been reported in fewer categories. Safety Net Families with children and PA-Two Parent Cases have been absorbed into FA. This change should be kept in mind when comparisons are made. Details may not add to totals due to rounding.

* Starting in July 1996 (February 1997 for Safety Net), HRA began reporting unduplicated case counts as well as continuing the methodology which included duplicate case counts. Duplicate cases occur when individuals transfer to different centers. Beginning in January 1999, HRA is recording unduplicated case counts only. The differences between the case counts for the two methods are not major. From 1997 forward, only unduplicated cases are shown on this table.

Sources: The City of New York, Human Resources Administration, Office of Budget Administration and U.S. Department of Health & Human Services, Social Security Administration.

Demographic, Financial & Other Trends (Cont.)

EMPLOYMENT STATUS OF THE RESIDENT POPULATION
1991-2001

| <u>Year</u> | <u>Civilian Labor Force</u> (in thousands) | | | <u>Unemployment Percentage</u> | |
|------------------------------|---|-----------------|----------------------|--------------------------------|----------------------|
| | <u>Total</u> | <u>Employed</u> | <u>Unemployed(a)</u> | <u>New York City</u> | <u>United States</u> |
| 1991 | 3,276 | 2,991 | 285 | 8.7 | 6.8 |
| 1992 | 3,262 | 2,902 | 360 | 11.0 | 7.5 |
| 1993 | 3,237 | 2,901 | 336 | 10.4 | 6.9 |
| 1994 | 3,221 | 2,941 | 280 | 8.7 | 6.1 |
| 1995 | 3,185 | 2,925 | 260 | 8.2 | 5.6 |
| 1996 | 3,282 | 2,994 | 288 | 8.8 | 5.4 |
| 1997 | 3,403 | 3,084 | 319 | 9.4 | 4.9 |
| 1998 | 3,451 | 3,174 | 277 | 8.0 | 4.5 |
| 1999 | 3,449 | 3,218 | 231 | 6.7 | 4.2 |
| 2000 | 3,561 | 3,357 | 204 | 5.7 | 4.0 |
| 2001 (six months avg.) | 3,512 | 3,327 | 185 | 5.3 | 4.5 |

(a) Unemployed persons are all civilians who had no employment during the survey week, were available for work, except for temporary illness, and had made specific efforts to find employment some time during the prior four weeks. Also, persons who were waiting to be recalled to a job from which they had been laid off or were waiting to report to a new job within 30 days need not be looking for work to be classified as unemployed.

Note: The data are on 2000 benchmarks and are not seasonally adjusted.

Sources: U.S. Department of Labor, Bureau of Labor Statistics and State of New York, Department of Labor, Division of Research and Statistics.

Demographic, Financial & Other Trends (Cont.)

NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT

1991-2001

(average annual employment in thousands)

| | 2001(b) | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 |
|---|---------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| Private Employment: | | | | | | | | | | | |
| Services and Mining(a) | 1,497 | 1,456 | 1,384 | 1,326 | 1,275 | 1,227 | 1,184 | 1,148 | 1,116 | 1,093 | 1,097 |
| Wholesale Trade | 191 | 193 | 191 | 190 | 190 | 188 | 191 | 190 | 190 | 196 | 204 |
| Retail Trade | 444 | 438 | 419 | 400 | 388 | 377 | 364 | 354 | 348 | 350 | 361 |
| Manufacturing | 230 | 242 | 251 | 259 | 265 | 266 | 274 | 281 | 289 | 293 | 308 |
| Finance, Insurance and Real Estate | 490 | 491 | 486 | 483 | 473 | 469 | 473 | 480 | 471 | 473 | 494 |
| Transportation and Public Utilities | 215 | 211 | 208 | 206 | 205 | 205 | 203 | 202 | 203 | 205 | 218 |
| Construction | 124 | 122 | 114 | 102 | 94 | 91 | 90 | 89 | 86 | 87 | 100 |
| Total Private Employment | 3,191 | 3,153 | 3,053 | 2,966 | 2,890 | 2,823 | 2,779 | 2,744 | 2,703 | 2,697 | 2,782 |
| Government | 565 | 568 | 568 | 562 | 552 | 546 | 560 | 578 | 588 | 585 | 593 |
| Total | 3,756 | 3,721 | 3,621 | 3,528 | 3,442 | 3,369 | 3,339 | 3,322 | 3,291 | 3,282 | 3,375 |
| Percentage Increase (Decrease) from Prior Year | N/A | 2.8% | 2.6% | 2.5% | 2.2% | 0.9% | 0.5% | 0.9% | 0.3% | (2.8%) | (5.4%) |

(a) Includes rounding adjustment.

(b) Six months average.

Note: Data are not seasonally adjusted.

N/A: Not Available.

Source: State of New York, Department of Labor, Division of Research and Statistics.

Demographic, Financial & Other Trends (Cont.)

| | NUMBER OF CITY EMPLOYEES 1992-2001 | | | | | | | | | |
|---|---------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|------------------|---------------------|
| | June 30, 2001 | June 30, 2000 | June 30, 1999 | June 30, 1998 | June 30, 1997 | June 30, 1996 | June 30, 1995(b) | June 30, 1994(b) | June 30, 1993 | June 30, 1992(a) |
| Responsibility Area: | Full-time Employees | | | | | | | | | |
| Education | 102,583 | 100,748 | 97,047 | 93,620 | 88,565 | 87,576 | 88,983 | 88,639 | 86,981 | 83,863 |
| Police | 48,004 | 49,269 | 48,092 | 46,864 | 46,830 | 43,589 | 43,040 | 38,008 | 35,531 | 34,217 |
| Social Services | 19,745 | 20,275 | 20,368 | 20,812 | 20,891 | 21,239 | 21,218 | 22,966 | 28,810 | 28,890 |
| Higher Education | 3,763 | 3,800 | 3,781 | 3,720 | 3,690 | 3,581 | 3,579 | 4,071 | 3,682 | 3,516 |
| Environmental Protection | 5,414 | 5,565 | 5,624 | 5,498 | 5,497 | 5,859 | 5,781 | 5,695 | 5,854 | 5,664 |
| Sanitation | 10,166 | 9,977 | 9,400 | 9,325 | 9,128 | 9,454 | 9,477 | 10,351 | 10,860 | 10,896 |
| Fire | 15,642 | 15,987 | 15,937 | 15,709 | 15,693 | 15,703(c) | 12,310 | 12,484 | 12,537 | 12,571 |
| All Other | 44,507 | 45,235 | 46,505 | 47,162 | 47,276 | 49,673 | 50,221 | 53,538 | 54,184 | 54,491 |
| Total | <u>249,824</u> | <u>250,856</u> | <u>246,754</u> | <u>242,710</u> | <u>237,570</u> | <u>236,674</u> | <u>234,609</u> | <u>235,752</u> | <u>238,439</u> | <u>234,108</u> |
| Percentage Increase (Decrease) from Prior Year | (0.4%) | 1.7% | 1.7% | 2.2% | 0.4% | 0.9% | (0.5%) | (1.1%) | 1.9% | (3.7%) |

- (a) In fiscal year 1992, the City reduced the number of employees through the Early Retirement Incentive Program and layoffs.
- (b) In fiscal years 1994 and 1995, the City reduced the number of employees through the Severance Reduction Incentive Program.
- (c) Emergency Medical Services (EMS) was consolidated with Fire Department operations on March 17, 1996.

Sources: Integrated Financial Management System (IFMS), Financial Management System (FMS), and Mayor's Office of Management and Budget and Mayor's Office of Operations.

Demographic, Financial & Other Trends (Cont.)

CORPORATE HEADQUARTERS
1991-2000

| | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 |
|---|------|------|------|------|------|------|------|------|------|------|
| Number of 500 Largest: | | | | | | | | | | |
| Industrial and Service Corporations (a) | 40 | 42 | 46 | 46 | 46 | 47 | 49 | 30 | 34 | 39 |

The New York City Corporations that were included in the 2000 Fortune 500 count for the United States are as follows:

| | Revenues(b) (in millions) | Percent Change from 1999 | | Revenues(b) (in millions) | Percent Change from 1999 |
|--|------------------------------|--------------------------------|---|------------------------------|--------------------------------|
| Citigroup | \$111,826.0 | 36.4 | Marsh & McLennan | \$10,157.0 | 10.9 |
| AT&T | 65,981.0 | 5.8 | Consolidated Edison | 9,457.8 | 26.2 |
| Verizon Communication | 64,707.0 | 95.1 | Colgate-Palmolive | 9,357.9 | 2.6 |
| Philip Morris | 63,276.0 | 2.5 | Guardian Life Ins. Co. of America | 8,967.6 | 1.2 |
| J.P. Morgan Chase | 60,065.0 | 78.2 | Bank of New York Co. | 7,486.0 | 7.5 |
| American International Group | 45,972.0 | 13.1 | AOL Time Warner | 6,886.0 | 44.1 |
| Morgan Stanley Dean Witter | 45,413.0 | 33.9 | CIT Group | 6,160.4 | 111.2 |
| Merrill Lynch | 44,872.0 | 28.7 | Omnicom Group | 6,154.2 | 20 |
| TIAA-CREF | 38,063.5 | (3.4) | Avon Products | 5,714.6 | 7.3 |
| Goldman Sachs Group | 33,000.0 | 30.1 | Interpublic Group | 5,625.8 | 23.3 |
| MetLife | 31,947.0 | 25.6 | Dover | 5,400.7 | 21.5 |
| Pfizer | 29,574.0 | 82.5 | Venator | 4,691.0 | 0.9 |
| Lehman Brothers Holdings | 26,447.0 | 39.3 | Cendant | 4,673.0 | (13.5) |
| American Express | 23,675.0 | 11.3 | USA Networks | 4,621.2 | 42.8 |
| New York Life Insurance | 21,450.4 | (1.1) | Estée Lauder | 4,366.8 | 10.2 |
| Bristol-Myers Squibb | 21,331.0 | 5.5 | McGraw-Hill | 4,281.0 | 7.2 |
| Loews | 20,669.9 | (1.3) | Barnes & Noble | 4,095.1 | 17.5 |
| Viacom | 20,043.7 | 55.9 | Westvaco | 3,719.9 | 31.4 |
| Amerada Hess | 12,277.0 | 64.5 | Reliance Group Holdings | 3,562.3 | 13.0 |
| Bear Stearns | 10,276.6 | 30.4 | New York Times | 3,489.5 | 11.5 |

(a) Prior to 1994, the Fortune 500 included only industrial corporations; service companies were ranked in a separate Service 500 list.

(b) All companies on the list must publish financial data and must report part or all of their figures to a government agency. Private companies and cooperatives that produce a 10-K are, therefore, included; subsidiaries of foreign companies incorporated in the U.S. are excluded. Revenues are as reported, including revenues from discontinued operations when they are published on a consolidated basis (except when the divested company's revenues equal 50% or more of the surviving company's revenues on an annualized basis). The revenues for commercial banks and savings institutions are interest and noninterest revenues. Such figures for insurance companies include premium and annuity income, investment income, and capital gains or losses, but exclude deposits. Revenue figures for all companies include consolidated subsidiaries and exclude excise taxes. Data shown are for the fiscal year ended on or before January 31, 2001.

SOURCES: *FORTUNE 500*, © 2001 Time Inc. All rights reserved.

Demographic, Financial & Other Trends (Cont.)

CONSTRUCTION ACTIVITY

1991-2000

| Year | Cost of Construction (in millions)(a) | | | | New Structures Completed(b) | | | | | | | | | |
|-----------|--|---------------|-----------------|---------------------|-----------------------------|---------------|-----------|---------|-------|---------------|---------|-----------|----|---|
| | Residential | | Non-Residential | | Commercial(c) | | Public(d) | | | | | | | |
| | Total | Annual Change | New Residential | New Non-Residential | Total | Annual Change | Stores | Offices | Total | Annual Change | Schools | Hospitals | | |
| 1991..... | 988 | (7.4) | 354 | 254 | 4,699 | (31.5) | 215 | (18.3) | 74 | 38 | 26 | (16.1) | 6 | 1 |
| 1992..... | 595 | (39.8) | 228 | 93 | 3,882 | (17.4) | 170 | (20.9) | 47 | 30 | 27 | 3.8 | 3 | 1 |
| 1993..... | 1,542 | 159.2 | 301 | 772 | 5,173 | 33.3 | 188 | 10.6 | 39 | 31 | 43 | 59.3 | 7 | 1 |
| 1994..... | 646 | (58.1) | 245 | 86 | 4,010 | (22.5) | 137 | (27.1) | 42 | 32 | 19 | (55.8) | 1 | 1 |
| 1995..... | 804(e) | 24.5 | 312 | 80(e) | 5,135 | 28.1 | 129 | (5.8) | 17 | 17 | 21 | 10.5 | 5 | 8 |
| 1996..... | NA | NA | 525 | NA | 8,652 | 68.5 | 135 | 4.7 | 24 | 21 | 19 | (9.5) | 6 | 2 |
| 1997..... | NA | NA | 535 | NA | 8,987 | 3.9 | 170 | 25.9 | 36 | 22 | 22 | 15.8 | 4 | 2 |
| 1998..... | NA | NA | 648 | NA | 10,387 | 15.6 | 197 | 15.9 | 36 | 18 | 16 | (27.3) | 3 | 2 |
| 1999..... | NA | NA | 808 | NA | 12,241 | 17.8 | 194 | (1.5) | 33 | 28 | 38 | 137.5 | 21 | 2 |
| 2000..... | NA | NA | 1,064 | NA | 15,050 | 22.9 | 178 | (8.2) | 44 | 17 | 233 | 513.2 | 8 | 1 |

(a) Based on Building Permits issued. The totals for "Cost of Construction" include the value of additions and alterations not presented separately.

(b) Based on applications completed and Final Certificates of Occupancy issued.

(c) The totals for Commercial Structures include Factories, Warehouses-Storage, Garages, Parking Lots, Gas Station Repair Shops, etc. not reported separately.

(d) The totals for Public Structures include Churches/Synagogues, Theatres, etc. not shown separately.

(e) The Bureau of the Census no longer collects data for New Nonresidential cost of construction (including additions and alterations). The 1995 figures are based on its December, 1995 year-to-date report. Year-to-date data are gathered from fewer respondents than the annual survey, upon which prior years' data were based. Therefore, the 1995 cost of construction figures are not strictly comparable to those of prior years.

Note: Details do not add to totals-see (a), (c) and (d).

NA: Not Available.

Sources: Data regarding "Cost of Construction" and "New Housing Units" are from the Bureau of the Census, Building Permits Branch. Data for "New Structures Completed" were obtained from The City of New York, Department of Buildings, Program and Management Analysis.

Demographic, Financial & Other Trends (Cont.)

BANK DEPOSITS AND LOANS
1992-2001
(in millions)

| Year | Bank Deposits | | | | | Loans | |
|--------|----------------------------|-------------------------|----------|-----------|------------------------|---------------------------|---------------------|
| | Commercial Banks(a) | | | | Thrift Institutions(d) | Commercial Banks(a) | Thrift Institutions |
| | Nontransaction Balances(b) | Transaction Balances(c) | | Total | | Commercial and Industrial | Mortgages(d) |
| | | Demand | Other | | | | |
| 1992 | \$105,351 | \$45,624 | \$ 9,561 | \$160,536 | \$62,873 | \$48,427 | \$50,220 |
| 1993 | 100,042 | 52,797 | 10,092 | 162,931 | 60,071 | 41,438 | 42,810 |
| 1994 | 94,623 | 53,127 | 10,380 | 158,130 | 58,597 | 37,274 | 42,488 |
| 1995 | 93,841 | 52,532 | 10,846 | 157,219 | 58,451 | 39,367 | 39,091 |
| 1996 | 102,016 | 50,949 | 7,117 | 160,082 | 59,009 | 42,498 | 38,349 |
| 1997 | 147,230 | 48,739 | — * | 195,969 | 56,164 | 45,870 | 41,897 |
| 1998 | 164,148 | 49,212 | — * | 213,360 | 55,643 | 50,888 | 47,553 |
| 1999** | 174,739 | 49,659 | — * | 224,398 | 61,461 | 54,892 | 56,355 |
| 2000 | 186,097 | 50,633 | — * | 236,730 | 56,671 | 59,283 | 58,619 |
| 2001 | 285,703 | 56,132 | — * | 341,835 | 58,909 | 64,026 | 66,744 |

(a) Data are reported for the last Wednesday in June for the "Large Weekly Reporting Commercial Banks In New York City."

(b) Nontransaction Balances include Savings Deposits (Money Market Deposit Accounts and Other Savings Deposits) and Time Deposits (Time Certificates of Deposit and Time Deposits, Open Account).

(c) Transaction Balances are deposits or accounts from which the depositor or account holder is permitted to make transfers or withdrawals by negotiable or transferable instruments, payment orders of withdrawal, telephone transfers, or other similar devices for the purpose of making payments or transfers to third persons or others or from which the depositor may make third party payments at an automated teller machine (ATM), a remote service unit (RSU), or another electronic device, including by debit card. Transaction Balances consist of Demand Deposits, NOW Accounts (including accounts previously designated as "Super NOWs"), Automatic Transfer Service (ATS) Accounts, and Telephone and Preauthorized Transfer Accounts.

(d) Thrift Institutions are Savings and Loan Associations (S&Ls) and Savings Banks, where data are reported as of June 30th. Deposits for S&Ls and Savings Banks consist of NOW, Super NOW, Demand, Passbook, Time and Money Market Deposit Accounts, and Escrow Accounts (where funds are owned by customers and held by the institutions as trustee or agent). Mortgages are the total real estate loans outstanding, which exclude mortgage-backed passthroughs/securities. In addition, mortgage data include Nassau and Suffolk counties prior to 1992.

* Since 1997, transaction balances have been reported as a single number for demand and other accounts.

The relative shifts in volume between Nontransaction Accounts and Transaction Balances since 1997 are attributable to "sweep accounts", i.e., the shifting of funds from NOW accounts into Money Market Accounts.

** As of December 23, 1998, the last date for which the Federal Reserve reported these figures for commercial banks on a municipal level.

Details for Commercial Banks may not add to totals due to rounding.

SOURCES: The Federal Reserve, New York City; Office of Thrift Supervision of the Department of the Treasury; and New York State Banking Department.

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

Average Daily Collected Balances in City Treasury, Pool and Agency Bank Accounts—Ten Year Trend

| Banks | Fiscal Year | | | | | | | | | | | | | |
|---|-------------------------|---------------------|---|----------------------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | (in millions) | | | | | | | | | | | | | |
| | Treasury Accounts(a) | Pool Accounts(b) | Total Treasury and Pool Accounts | City Agency Accounts | 2001 Total | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Amalgamated | \$ — | \$ 294 | \$ 294 | \$ 2,239 | \$ 2,533 | \$ 2,328 | \$ 1,676 | \$ 1,416 | \$ 1,128 | \$ 1,028 | \$ 1,040 | \$ 1,567 | \$ 1,564 | \$ 1,109 |
| Bankers Trust | 5,531 | 208 | 5,739 | 1,504 | 7,243 | 7,426 | 7,725 | 7,843 | 14,060 | 14,321 | 15,789 | 25,988 | 31,752 | 20,200 |
| J.P. Morgan Chase & Co. (h) | 48,653 | 4,210 | 52,863 | 63,266 | 116,129 | 160,421 | 194,128 | 165,678 | 177,789 | 68,053 | 78,490 | 103,001 | 128,306 | 109,573 |
| Chemical (g) | — | — | — | — | — | — | — | 18,600 | 58,142 | 144,693 | 149,528 | 196,899 | 239,417 | 179,460 |
| Citibank | 2 | — | 2 | 150 | 152 | 157 | 161 | 172 | 176 | 187 | 771 | 621 | 344 | 293 |
| European American | 674 | — | 674 | 2,407 | 3,081 | 2,942 | 3,743 | 2,620 | 4,060 | 5,720 | 6,401 | 7,919 | 8,793 | 6,282 |
| Manufacturer's Hanover Trust (f) | — | — | — | — | — | — | — | — | — | — | — | 16,457 | 62,864 | 44,372 |
| Marine Midland | — | — | — | 10 | 10 | 10 | 10 | 10 | 10 | 10 | — | — | — | — |
| Morgan Guaranty | — | — | — | — | — | — | — | — | 1,118 | 1,118 | 2,584 | 2,103 | 911 | 2,639 |
| Norstar (c) | — | — | — | — | — | — | — | — | 4,260 | 4,260 | 2,514 | 3,356 | 1,870 | — |
| Fleet (c)(d) | 92,474 | 825 | 93,299 | 727 | 94,026 | 88,342 | 16,798 | 6,507 | 2,470 | 2,470 | 2,475 | 2,468 | 2,682 | 3,035 |
| Other (e)* | — | — | — | 2,470 | 2,470 | 2,451 | 2,464 | 2,464 | 2,470 | 2,470 | — | — | — | — |
| Total | \$147,334 | \$ 5,537 | \$152,871 | \$ 72,773 | \$225,644 | \$264,077 | \$226,705 | \$205,310 | \$263,213 | \$241,860 | \$259,592 | \$360,379 | \$484,178 | \$368,397 |

- (a) Includes Non-Interest Bearing Time Deposits.
- (b) Includes Debt Service Pool Accounts.
- (c) Partial Year-Specials Depository Account for Cigarette Tax.
- (d) Opened in fiscal year 1993 for Scofflaw Deposits as well as Cigarette Tax.
- (e) Banks which only have City Agency Bank Accounts.
- (f) Merged with Chemical Bank as of December 31, 1993.
- (g) Merged with Chase Manhattan Bank as of March 31, 1996.
- (h) The Chase Manhattan Corp. and J.P. Morgan & Co. have merged as of December 31, 2000. The company new name is J.P. Morgan Chase & Co.
- (*) On December 31, 1999 HSBC acquired Republic National Bank.

Note: City Treasury and Agency bank accounts are accounts used in the daily operations of the City, including most revenue collection accounts, disbursing accounts and certain segregated accounts. Pool Accounts are those used to consolidate funds, including float, i.e., the difference between the bank balance and the book balance represented by uncashed checks, segregated for payroll, public assistance, debt service payments, etc. The bank balances are maintained without interest by the Department of Finance to compensate banks for the value of services provided to the City, e.g., deposits of City receipts, check clearance reconciliation of certain accounts, lock box collections, etc.

Source: Department of Finance.
Comptroller's Report for Fiscal 2001

Uncollected Parking Violation Fines—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|---|-------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Beginning Balance—July 1st. | \$ 847 | \$ 958 | \$1,139 | \$1,206 | \$1,362 | \$1,522 | \$1,656 | \$1,752 | \$1,725 | \$1,704 |
| Add: | | | | | | | | | | |
| Summonses Issued(a) | 564 | 525 | 564 | 593 | 578 | 571 | 631 | 620 | 707 | 690 |
| | 1,411 | 1,483 | 1,703 | 1,799 | 1,940 | 2,093 | 2,287 | 2,372 | 2,432 | 2,394 |
| Deduct: | | | | | | | | | | |
| Collections | 360 | 321 | 370 | 372 | 377 | 342 | 335 | 306 | 324 | 330 |
| Write-offs, Adjustments and Dispositions(b) | 249 | 315 | 375 | 288 | 357 | 389 | 430 | 410 | 356 | 339 |
| | 609 | 636 | 745 | 660 | 734 | 731 | 765 | 716 | 680 | 669 |
| Ending Balance-June 30th. | 802 | 847 | 958 | 1,139 | 1,206 | 1,362 | 1,522 | 1,656 | 1,752 | 1,725 |
| Less: | | | | | | | | | | |
| Allowance for Uncollectible Amounts(c) | 579 | 625 | 730 | 882 | 932 | 1,034 | 1,129 | 1,162 | 1,235 | 1,230 |
| Summonses Uncollected—June 30th | \$ 223 | \$ 222 | \$ 228 | \$ 257 | \$ 274 | \$ 328 | \$ 393 | \$ 494 | \$ 517 | \$ 495 |

(a) The summonses issued by various City agencies for parking violations are adjudicated and collected by the Parking Violations Bureau (PVB) of the City's Department of Finance.

(b) Proposed "write-offs" are approved by the New York City Comptroller in accordance with a write-off policy implemented by PVB for summonses determined to be legally uncollectible/unprocessable or for which all prescribed collection efforts are unsuccessful.

(c) The Allowance for Uncollectible Amounts is calculated as follows: summonses which are over three years old are fully (100%) reserved and 35% of summonses less than three years old are reserved.

Note: Data does not include interest reflected on the books of PVB.

Source: The City of New York, Department of Finance, Parking Violations Bureau.

Comptroller's Report for Fiscal 2001

Part III—Statistical Information

General Fund and New York City Capital Project Fund—Sources and Uses of Cash—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Revenues | \$ 40,232 | \$ 37,885 | \$ 35,864 | \$ 34,929 | \$ 33,741 | \$ 32,071 | \$ 31,591 | \$ 31,353 | \$ 30,157 | \$ 29,022 |
| Expenditures Before Transfers | (37,260) | (33,921) | (32,119) | (31,248) | (29,345) | (29,492) | (29,297) | (28,894) | (27,712) | (26,050) |
| Surplus Before Debt Service and Other Transfers .. | 2,972 | 3,964 | 3,745 | 3,681 | 4,396 | 2,579 | 2,294 | 2,459 | 2,445 | 2,972 |
| Transfers For Debt Service and Other Purposes | (2,967) | (3,777) | (3,740) | (3,676) | (4,391) | (2,574) | (2,289) | (2,454) | (2,440) | (2,968) |
| Transfer to Capital Projects Fund | — | (182) | — | — | — | — | — | — | — | — |
| Surplus from General Fund Operations | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| Adjustments to Bring Operations to Cash Basis: | | | | | | | | | | |
| Increase (Decrease) in Payables | 2,716 | 3,422 | (1,047) | 589 | 111 | 1,659 | 1,305 | 350 | 426 | (536) |
| Decrease (Increase) in Receivables | 683 | (1,595) | 128 | (838) | 146 | (967) | (897) | (216) | (237) | 1 |
| Provision For Disallowances of Federal and State Aid | 51 | 5 | 61 | 28 | (17) | 40 | 21 | 19 | 43 | 82 |
| Less: Disallowance Paid | (46) | (5) | (39) | (14) | (36) | (28) | (10) | (10) | (26) | (72) |
| Cash Provided by (used in) Operations | 3,409 | 1,832 | (892) | (230) | 209 | 709 | 424 | 148 | 211 | (521) |
| Other Sources of Cash: | | | | | | | | | | |
| Proceeds From Sale of City Bonds | 2,845 | 3,125 | 3,609 | 2,755 | 2,560 | 2,594 | 2,242 | 2,754 | 1,930 | 3,355 |
| Transfers from General Fund | — | 182 | — | — | — | — | — | — | — | — |
| Transfers from TSASC, Inc. | 57 | — | — | — | — | — | — | — | — | — |
| Capitalized Leases | 55 | 329 | 146 | — | — | — | — | — | — | — |
| Decrease (Increase) in Amounts Restricted Pending Expenditures | 1,094 | (551) | (397) | 145 | 80 | (282) | 221 | 73 | 806 | (724) |
| Seasonal Borrowings | 750 | 750 | 500 | 1,075 | 2,400 | 2,400 | 2,200 | 1,750 | 1,400 | 2,250 |
| Total Other Sources of Cash | 4,801 | 3,835 | 3,858 | 3,975 | 5,040 | 4,712 | 4,663 | 4,577 | 4,136 | 4,881 |
| Other Uses of Cash: | | | | | | | | | | |
| Repayment of Seasonal Borrowings | (750) | (750) | (500) | (1,075) | (2,400) | (2,400) | (2,200) | (1,750) | (1,400) | (2,250) |
| Federal and State Financed Capital Disbursements .. | (590) | (354) | (352) | (320) | (380) | (375) | (331) | (88) | (270) | (243) |
| Less: Reimbursements | 369 | 313 | 352 | 324 | 332 | 244 | 810 | 142 | 185 | 211 |
| City Financed Disbursements For Capital Construction | (4,822) | (4,607) | (4,489) | (3,707) | (3,478) | (3,421) | (3,344) | (3,322) | (3,594) | (3,586) |
| Decrease (Increase) in Other, Net | (2,584) | 391 | 1,662 | 1,465 | 430 | 258 | 427 | 491 | 688 | 1,540 |
| Total Other Uses of Cash | (8,377) | (5,007) | (3,327) | (3,313) | (5,496) | (5,694) | (4,638) | (4,527) | (4,391) | (4,328) |
| Net Decrease (Increase) in Cash | (167) | 660 | (361) | 432 | (247) | (273) | 449 | 198 | (44) | 32 |
| Cash, Beginning of the Year | 959 | 299 | 660 | 228 | 475 | 748 | 299 | 101 | 145 | 113 |
| Cash, End of the Year | \$ 792 | \$ 959 | \$ 299 | \$ 660 | \$ 228 | \$ 475 | \$ 748 | \$ 299 | \$ 101 | \$ 145 |

ALAN G. HEVESI, *Comptroller*

ROGER LIWER, *Executive Deputy Comptroller*

WARREN RUPPEL, *Assistant Comptroller for Accounting*

BUREAU OF ACCOUNTANCY

MICHAEL SPITZER, *Chief Accountant/Bureau Chief*

EILEEN MORAN, *Deputy Chief Accountant/Deputy Bureau Chief*

DIVISION CHIEFS

Steve Bass
Nancy Brunner
Salvatore D'Esposito

Juliet Girgis
Ira Gorfein
Marguerite Sheehan

UNIT CHIEFS

Bruce Barton
Gertrude Capili
Gerard Cento
Stuart Frankel
Elliot Gellman
Yolanda Gomez
Bruce Goodman
Patricia Kearns
Natalie Laws

Stephen Messing
Augustine Ogiste
Wanee Phanichayakarn
Carmen Rodriguez
Wafik Tawfik
Denise Thorpe-Clarrett
Martin Weinschenker
Sharon Yip



