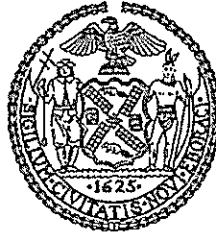


Financial Plan Statements  
for  
New York City  
August 2012



The City of New York



This report contains Financial Plan Statements for August 2012 which have been prepared in accordance with the New York State Financial Emergency Act for the City of New York.

The fiscal year plan reflects the Financial Plan as submitted to the Financial Control Board on June 28, 2012.

The forecast of revenues and expenditures reflects actual revenue and expenditure performance to date and expected activity for the remainder of the fiscal year.

The actuals and projections in the forecasts are based on the best information available to the City at the date of preparation and certain assumptions and methods of estimation, which are considered reasonable and appropriate for purposes of the report as of such date.

THE CITY OF NEW YORK

BY

A handwritten signature in black ink, appearing to read "John Grathwol", written over a horizontal line.

John Grathwol

Deputy Director for Budget Resources,  
Accounting and Workforce  
Office of Management and Budget

A handwritten signature in black ink, appearing to read "Simcha Felder", written over a horizontal line.

Simcha Felder

Deputy Comptroller of Accountancy and Budget  
Office of the Comptroller

## TABLE OF CONTENTS

<b><u>REPORT NO.</u></b>	<b><u>INTRODUCTION</u></b>	<b><u>PAGE</u></b>
	Notes to Financial Plan Statements	1-3
1	Financial Plan Summary	4
1A	Month-By-Month Revenue and Obligation Forecast	5
2	Analysis of Change in Fiscal Year Plan	6
3	Revenue Activity By Major Area	7-8
4	Obligation Analysis	9
4A	Personnel Control Report	10-15
5	Capital Commitments	16-18
5A	Capital Cash Flow	19-20
6/6A	Month-By-Month Cash Flow Forecast	21-23

## NOTES TO FINANCIAL PLAN STATEMENTS

### I. Summary of Significant Financial Policies, Procedures and Development

#### A. Financial Plan Statements

The City's Financial Plan Statements represent the accounts of the General Fund and certain transactions of the Capital Projects Fund of the City, including the Department of Education and the City University of New York. They do not include the total operations of the New York City Health and Hospitals Corporation (HHC) but do include the City's subsidy to HHC and the City's share of payments to the Corporation in connection with its role as a Medicaid provider.

The City's Financial Plan Statements incorporate the policies and procedures discussed in Note B. Such data are unaudited. Prior years' balances for cash, accounts receivable and outstanding obligations are derived from preliminary FY 2012 balances and are subject to audit adjustments. Amounts reported may be subject to reclassification or adjustments arising from management review and audits of the City's FY 2012 and FY 2013 Financial Statements. The Financial Plan on which these statements are based was prepared in accordance with generally accepted accounting principles, except for the application of GASB 49.

#### B. Basis of Accounting

##### 1. Revenues

Real estate tax revenue is recorded on the modified accrual basis of accounting, which recognizes as revenue payments received against the current year levy and late payments on prior year levies received within the first two months of the following year, reduced by estimated tax refunds to be made in the period.

Taxpayer assessed revenues (e.g. sales, income and certain excise taxes), net of estimated refunds, are recorded on a modified accrual basis. Revenues are susceptible to accrual if they are both measurable and available to be used to finance governmental operations during the year.

All other revenues are recorded when received in cash.

Federal categorical grants except as noted below are recognized as revenue as claims are filed during the year and adjusted at year-end for revenues earned but not claimed. State grants are recognized in the same manner. Advances provided to the City in anticipation of filing of claims by the City for federal and state reimbursement of Medicaid and welfare expenditures are recognized as revenue when received.

## 2. Expenditures

### (a) Debt Service

Debt Service expenditures on general obligation issuances are recorded when City real estate tax collections are deposited into the Debt Service fund in advance of the actual debt service payment.

### (b) Fixed Assets

Acquisitions of fixed assets having a useful life of more than five years and costing more than \$15,000 are treated as capital expenditures. All other acquisitions of fixed assets are treated as operating expenditures.

### (c) Encumbrances

Encumbrances entered during FY 2013 for OTPS purchase orders and contracts expected to be received by June 30, 2013 are treated as expenditures.

### (d) Self-Insurance

The City is self-insured with respect to most risks, including, but not limited to, property damage, personal injury, and workers' compensation. Settlements reached or judgments entered during FY 2013 are recorded when paid and adjusted at year-end for any additional unpaid settlements reached or judgments entered during FY 2013.

### (e) Vacation and Sick Leave

The annual costs of actual vacation and sick leave are recorded on a cash basis.

### (f) Materials and Supplies

Purchases of materials and supplies are treated as expenditures when encumbered. No inventory accounts are included in the financial statements.

### (g) General Reserve

The General Reserve provides for shortfalls in revenues and overruns in uncontrollable expenditures.

### 3. Capital Commitments

The reporting of actual capital commitments, as well as sources and uses of capital expenditures, are based upon the accounting period of the transaction.

#### C. Pension Plans

The City sponsors or participates in pension plans covering all eligible employees. Most plans require employee contributions. The plans provide pension benefits based on salary and length of service. In the event of disability during employment, participants may receive retirement allowances based on satisfaction of certain service requirements and other plan provisions. The City's main pension systems are the five major actuarial systems - The New York City Employees' Retirement System, The Teachers Retirement System, The Board of Education Retirement System, The New York City Police Pension Fund, Article 2 and the Fire Department Pension Fund Article 1-B.

The City also contributed to three other actuarial systems and sponsors six non-actuarial retirements' systems for certain employees, retirees and beneficiaries not covered by any of the five major actuarial systems. In addition, the City provides cost-of-living and other supplemental pensions to certain retirees of the actuarial and non-actuarial systems.

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

# **Report No. 1**

## Financial Plan Summary

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

**MONTH: AUGUST  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>REVENUES:</b>							
TAXES							
GENERAL PROPERTY TAX	\$ 198	\$ 81	\$ 117	\$ 8,780	\$ 8,558	\$ 222	\$ 18,417
OTHER TAXES	1,110	1,109	1	2,167	2,170	(3)	25,227
<b>SUBTOTAL: TAXES</b>	<b>\$ 1,308</b>	<b>\$ 1,190</b>	<b>\$ 118</b>	<b>\$ 10,947</b>	<b>\$ 10,728</b>	<b>\$ 219</b>	<b>\$ 43,644</b>
MISCELLANEOUS REVENUES	398	349	49	1,022	910	112	6,949
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(16)	(9)	(7)	(17)	(16)	(1)	(1,631)
	-	-	-	-	-	-	(15)
<b>SUBTOTAL: CITY FUNDS</b>	<b>\$ 1,690</b>	<b>\$ 1,530</b>	<b>\$ 160</b>	<b>\$ 11,952</b>	<b>\$ 11,622</b>	<b>\$ 330</b>	<b>\$ 48,947</b>
OTHER CATEGORICAL GRANTS	26	115	(89)	43	116	(73)	924
INTER-FUND REVENUES	-	-	-	-	-	-	539
FEDERAL CATEGORICAL GRANTS	33	56	(23)	63	94	(31)	6,661
STATE CATEGORICAL GRANTS	9	26	(17)	14	54	(40)	11,430
<b>TOTAL REVENUES</b>	<b>\$ 1,758</b>	<b>\$ 1,727</b>	<b>\$ 31</b>	<b>\$ 12,072</b>	<b>\$ 11,886</b>	<b>\$ 186</b>	<b>\$ 68,501</b>
<b>EXPENDITURES:</b>							
PERSONAL SERVICE	\$ 2,107	\$ 2,095	\$ (12)	\$ 4,103	\$ 4,125	\$ 22	\$ 37,292
OTHER THAN PERSONAL SERVICE	3,262	2,129	(1,133)	11,503	10,503	(1,000)	28,642
DEBT SERVICE	356	89	(267)	476	149	(327)	3,898
GENERAL RESERVE	-	-	-	-	-	-	300
<b>SUBTOTAL</b>	<b>5,725</b>	<b>4,313</b>	<b>(1,412)</b>	<b>16,082</b>	<b>14,777</b>	<b>(1,305)</b>	<b>70,132</b>
LESS: INTRA-CITY EXPENSES	(16)	(9)	7	(17)	(16)	1	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,709</b>	<b>\$ 4,304</b>	<b>\$ (1,405)</b>	<b>\$ 16,065</b>	<b>\$ 14,761</b>	<b>\$ (1,304)</b>	<b>\$ 68,501</b>
<b>NET TOTAL</b>	<b>\$ (3,951)</b>	<b>\$ (2,577)</b>	<b>\$ (1,374)</b>	<b>\$ (3,993)</b>	<b>\$ (2,875)</b>	<b>\$ (1,118)</b>	<b>\$ -</b>

Note: For additional details on revenues, see Report No. 3. For additional details on expenditures, see Report No. 4 and the corresponding notes.



## **Report No. 1A**

Month-by-Month Revenue and Obligation Forecast

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

**MONTH: AUGUST**  
**FISCAL YEAR 2013**

	ACTUAL		FORECAST											
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	POST JUNE	TOTAL YEAR
<b>REVENUES:</b>														
TAXES														
GENERAL PROPERTY TAXES	\$ 8,582	\$ 198	\$ 909	\$ 654	\$ 42	\$ 4,178	\$ 2,500	\$ 95	\$ 985	\$ 425	\$ 20	\$ 45	\$ (216)	\$ 18,417
OTHER TAXES	1,057	1,110	3,091	1,451	1,221	2,717	2,991	1,289	2,672	2,508	1,178	3,559	383	25,227
<b>SUBTOTAL: TAXES</b>	<b>\$ 9,639</b>	<b>\$ 1,308</b>	<b>\$ 4,000</b>	<b>\$ 2,105</b>	<b>\$ 1,263</b>	<b>\$ 6,895</b>	<b>\$ 5,491</b>	<b>\$ 1,384</b>	<b>\$ 3,657</b>	<b>\$ 2,933</b>	<b>\$ 1,198</b>	<b>\$ 3,604</b>	<b>\$ 167</b>	<b>\$ 43,644</b>
MISCELLANEOUS REVENUES	624	398	328	643	405	549	445	475	501	588	636	989	368	6,949
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS: INTRA-CITY REVENUE DISALLOWANCES	(1)	(16)	(35)	(139)	(92)	(126)	(148)	(69)	(118)	(121)	(19)	(379)	(368)	(1,631)
<b>SUBTOTAL: CITY FUNDS</b>	<b>\$ 10,262</b>	<b>\$ 1,690</b>	<b>\$ 4,293</b>	<b>\$ 2,609</b>	<b>\$ 1,576</b>	<b>\$ 7,318</b>	<b>\$ 5,788</b>	<b>\$ 1,790</b>	<b>\$ 4,040</b>	<b>\$ 3,400</b>	<b>\$ 1,815</b>	<b>\$ 4,214</b>	<b>\$ 152</b>	<b>\$ 48,947</b>
OTHER CATEGORICAL GRANTS	17	26	196	31	10	78	51	21	74	33	16	371	-	924
INTER-FUND REVENUES	-	-	51	35	32	49	71	44	39	79	41	67	31	539
FEDERAL CATEGORICAL GRANTS	30	33	250	558	611	369	724	587	555	743	536	504	1,161	6,661
STATE CATEGORICAL GRANTS	5	9	1,520	206	983	849	1,040	946	1,483	912	882	1,152	1,443	11,430
<b>TOTAL REVENUES</b>	<b>\$ 10,314</b>	<b>\$ 1,758</b>	<b>\$ 6,310</b>	<b>\$ 3,439</b>	<b>\$ 3,212</b>	<b>\$ 8,663</b>	<b>\$ 7,674</b>	<b>\$ 3,388</b>	<b>\$ 6,191</b>	<b>\$ 5,167</b>	<b>\$ 3,290</b>	<b>\$ 6,308</b>	<b>\$ 2,787</b>	<b>\$ 68,501</b>
<b>EXPENDITURES:</b>														
PERSONAL SERVICE	\$ 1,996	\$ 2,107	\$ 2,848	\$ 2,766	\$ 2,819	\$ 3,507	\$ 2,888	\$ 2,773	\$ 2,901	\$ 2,821	\$ 2,878	\$ 5,064	\$ 1,924	\$ 37,292
OTHER THAN PERSONAL SERVICE	8,241	3,262	2,211	1,801	1,384	1,713	1,736	1,338	1,622	1,616	1,345	2,349	24	28,642
DEBT SERVICE	120	356	211	342	516	14	618	71	109	397	8	1,136	-	3,898
GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	300	300
<b>SUBTOTAL</b>	<b>10,357</b>	<b>5,725</b>	<b>5,270</b>	<b>4,909</b>	<b>4,719</b>	<b>5,234</b>	<b>5,242</b>	<b>4,182</b>	<b>4,632</b>	<b>4,834</b>	<b>4,231</b>	<b>8,549</b>	<b>2,248</b>	<b>70,132</b>
LESS: INTRA-CITY EXPENSES	(1)	(16)	(35)	(139)	(92)	(126)	(148)	(69)	(118)	(121)	(19)	(379)	(368)	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,356</b>	<b>\$ 5,709</b>	<b>\$ 5,235</b>	<b>\$ 4,770</b>	<b>\$ 4,627</b>	<b>\$ 5,108</b>	<b>\$ 5,094</b>	<b>\$ 4,113</b>	<b>\$ 4,514</b>	<b>\$ 4,713</b>	<b>\$ 4,212</b>	<b>\$ 8,170</b>	<b>\$ 1,880</b>	<b>\$ 68,501</b>
<b>NET TOTAL</b>	<b>\$ (42)</b>	<b>\$ (3,951)</b>	<b>\$ 1,075</b>	<b>\$ (1,331)</b>	<b>\$ (1,415)</b>	<b>\$ 3,555</b>	<b>\$ 2,580</b>	<b>\$ (725)</b>	<b>\$ 1,677</b>	<b>\$ 454</b>	<b>\$ (922)</b>	<b>\$ (1,862)</b>	<b>\$ 907</b>	<b>\$ -</b>

## **Report No. 2**

Analysis of Change in Fiscal Year Plan

**NEW YORK CITY  
ANALYSIS OF CHANGE IN FISCAL YEAR FORECAST  
REPORT NO. 2  
(MILLIONS OF DOLLARS)**

**MONTH: AUGUST  
FISCAL YEAR 2013**

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

## **Report No. 3**

Revenue Activity by Major Area

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

**MONTH: AUGUST  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>TAXES:</b>							
GENERAL PROPERTY TAX	\$ 198	\$ 81	\$ 117	\$ 8,780	\$ 8,558	\$ 222	\$ 18,417
PERSONAL INCOME TAX	493	501	(8)	952	967	(15)	8,476
GENERAL CORPORATION TAX	-	-	-	-	-	-	2,530
BANKING CORPORATION TAX	-	-	-	-	-	-	1,191
UNINCORPORATED BUSINESS TAX	-	-	-	-	-	-	1,765
GENERAL SALES TAX	421	414	7	839	829	10	6,064
REAL PROPERTY TRANSFER TAX	78	84	(6)	172	168	4	948
MORTGAGE RECORDING TAX	52	52	-	102	105	(3)	599
COMMERCIAL RENT TAX	-	-	-	-	-	-	661
UTILITY TAX	35	33	2	35	33	2	405
OTHER TAXES	31	25	6	67	68	(1)	1,040
TAX AUDIT REVENUES *	-	-	-	-	-	-	724
STAR PROGRAM	-	-	-	-	-	-	824
<b>TOTAL TAXES</b>	<b>\$ 1,308</b>	<b>\$ 1,190</b>	<b>\$ 118</b>	<b>\$ 10,947</b>	<b>\$ 10,728</b>	<b>\$ 219</b>	<b>\$ 43,644</b>
<b>MISCELLANEOUS REVENUES:</b>							
LICENSES/FRANCHISES/ETC.	\$ 73	\$ 62	\$ 11	\$ 109	\$ 96	\$ 13	\$ 551
INTEREST INCOME	1	2	(1)	1	3	(2)	19
CHARGES FOR SERVICES	48	42	6	92	89	3	887
WATER AND SEWER CHARGES	140	119	21	556	503	53	1,515
RENTAL INCOME	28	27	1	49	35	14	280
FINES AND FORFEITURES	78	71	7	154	135	19	805
MISCELLANEOUS	14	17	(3)	44	33	11	1,261
INTRA-CITY REVENUE	16	9	7	17	16	1	1,631
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 398</b>	<b>\$ 349</b>	<b>\$ 49</b>	<b>\$ 1,022</b>	<b>\$ 910</b>	<b>\$ 112</b>	<b>\$ 6,949</b>

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

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

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

**MONTH: AUGUST  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>UNRESTRICTED INTGVT. AID</b>							
FEDERAL REVENUE SHARING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NY STATE REVENUE SHARING	-	-	-	-	-	-	-
OTHER INTGVT. AID	-	-	-	-	-	-	-
<b>TOTAL UNRESTRICTED INTGVT. AID</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: INTRA-CITY REVENUES	(16)	(9)	(7)	(17)	(16)	(1)	(1,631)
DISALLOWANCES	-	-	-	-	-	-	(15)
OTHER CATEGORICAL GRANTS	26	115	(89)	43	116	(73)	924
INTER-FUND REVENUES	-	-	-	-	-	-	539
<b>FEDERAL CATEGORICAL GRANTS</b>							
COMMUNITY DEVELOPMENT	\$ 11	\$ 16	\$ (5)	\$ 19	\$ 19	\$ -	\$ 227
WELFARE	3	24	(21)	3	48	(45)	3,076
EDUCATION	16	-	16	19	-	19	1,942
OTHER	3	16	(13)	22	27	(5)	1,416
<b>TOTAL FEDERAL CATEGORICAL GRANTS</b>	<b>\$ 33</b>	<b>\$ 56</b>	<b>\$ (23)</b>	<b>\$ 63</b>	<b>\$ 94</b>	<b>\$ (31)</b>	<b>\$ 6,661</b>
<b>STATE CATEGORICAL GRANTS</b>							
WELFARE	\$ -	\$ 8	\$ (8)	\$ -	\$ 16	\$ (16)	\$ 1,420
EDUCATION	2	-	2	6	-	6	8,436
HIGHER EDUCATION	-	-	-	-	-	-	235
HEALTH AND MENTAL HYGIENE	-	17	(17)	-	33	(33)	545
OTHER	7	1	6	8	5	3	794
<b>TOTAL STATE CATEGORICAL GRANTS</b>	<b>\$ 9</b>	<b>\$ 26</b>	<b>\$ (17)</b>	<b>\$ 14</b>	<b>\$ 54</b>	<b>\$ (40)</b>	<b>\$ 11,430</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,758</b>	<b>\$ 1,727</b>	<b>\$ 31</b>	<b>\$ 12,072</b>	<b>\$ 11,886</b>	<b>\$ 186</b>	<b>\$ 68,501</b>

## **Report No. 4**

Obligation Analysis



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

**MONTH: AUGUST  
FISCAL YEAR 2013**

	CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR
	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN
<b>UNIFORM FORCES</b>							
POLICE DEPT.	\$ 375	\$ 350	\$ (25)	\$ 776	\$ 724	\$ (52)	\$ 4,688
FIRE DEPT.	162	141	(21)	328	309	(19)	1,785
DEPT. OF CORRECTION	91	82	(9)	192	215	23	1,050
SANITATION DEPT.	39	81	42	461	376	(85)	1,354
<b>HEALTH &amp; WELFARE</b>							
ADMIN. FOR CHILD SERVICES	174	110	(64)	1,243	1,196	(47)	2,825
DEPT. OF SOCIAL SERVICES	776	806	30	2,155	1,681	(474)	9,281
DEPT. OF HOMELESS SERVICES	65	13	(52)	590	527	(63)	802
HEALTH & MENTAL HYGIENE	192	126	(66)	510	708	198	1,579
<b>OTHER AGENCIES</b>							
HOUSING PRESERVATION & DEV.	45	185	140	178	204	26	571
ENVIRONMENTAL PROTECTION	87	74	(13)	243	230	(13)	1,135
TRANSPORTATION DEPT.	152	48	(104)	278	220	(58)	711
PARKS & RECREATION DEPT.	32	33	1	83	80	(3)	338
DEPT. OF CITYWIDE ADMIN. SERVICES	136	18	(118)	909	1,038	129	1,194
ALL OTHER	386	215	(171)	1,200	1,117	(83)	3,302
<b>MAJOR ORGANIZATIONS</b>							
DEPT. OF EDUCATION	1,380	774	(606)	3,673	3,223	(450)	19,721
HIGHER EDUCATION	165	66	(99)	149	109	(40)	845
HEALTH & HOSPITALS CORP.	-	4	4	-	12	12	187
<b>OTHER</b>							
MISCELLANEOUS BUDGET:							
FRINGE BENEFITS	234	219	(15)	461	443	(18)	3,881
TRANSIT SUBSIDIES	115	139	24	514	544	30	786
JUDGMENTS & CLAIMS	53	44	(9)	110	97	(13)	735
OTHER	50	21	(29)	235	224	(11)	1,102
PENSION CONTRIBUTIONS	660	675	15	1,318	1,351	33	8,062
DEBT SERVICE	356	89	(267)	476	149	(327)	3,898
PRIOR YEAR ADJUSTMENTS	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 5,725</b>	<b>\$ 4,313</b>	<b>\$ (1,412)</b>	<b>\$ 16,082</b>	<b>\$ 14,777</b>	<b>\$ (1,305)</b>	<b>\$ 69,832</b>
PLUS GENERAL RESERVE	-	-	-	-	-	-	300
LESS: INTRA-CITY EXPENSES	(16)	(9)	7	(17)	(16)	1	(1,631)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,709</b>	<b>\$ 4,304</b>	<b>\$ (1,405)</b>	<b>\$ 16,065</b>	<b>\$ 14,761</b>	<b>\$ (1,304)</b>	<b>\$ 68,501</b>

## **Report No. 4A**

Personnel Control Report

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

**MONTH: AUGUST  
FISCAL YEAR 2013**

	FT & FTE POSITIONS		PERSONAL SERVICE (PS) COSTS						FT & FTE	PS COST
	CURRENT MONTH		CURRENT MONTH			YEAR-TO-DATE			FISCAL YEAR	
	ACTUAL	PLAN *	ACTUAL	PLAN	BETTER/ (WORSE)	ACTUAL	PLAN	BETTER/ (WORSE)	PLAN	PLAN
<b>UNIFORM FORCES</b>										
POLICE DEPT.	50,063	50,014	\$ 327	\$ 318	\$ (9)	\$ 635	\$ 635	\$ -	49,923	\$ 4,329
FIRE DEPT.	15,426	15,425	121	125	4	236	241	5	15,166	1,618
DEPT. OF CORRECTION	9,918	10,406	73	67	(6)	140	131	(9)	10,610	929
SANITATION DEPT.	9,034	9,121	58	61	3	115	120	5	9,298	822
<b>HEALTH &amp; WELFARE</b>										
ADMIN. FOR CHILD SERVICES	6,167	6,396	30	30	-	59	61	2	6,634	407
DEPT. OF SOCIAL SERVICES	13,992	13,927	56	58	2	112	116	4	14,510	754
DEPT. OF HOMELESS SERVICES	1,817	1,935	9	9	-	17	18	1	1,935	120
HEALTH & MENTAL HYGIENE	4,847	5,751	25	28	3	50	56	6	5,942	373
<b>OTHER AGENCIES</b>										
ENVIRONMENTAL PROTECTION	5,674	5,930	34	34	-	67	70	3	6,120	459
TRANSPORTATION DEPT.	4,816	4,279	29	24	(5)	57	47	(10)	4,287	326
PARKS & RECREATION DEPT.	8,280	7,490	28	27	(1)	52	50	(2)	5,744	259
CITYWIDE ADMIN. SERVICES	2,115	2,439	11	11	-	21	22	1	2,321	145
ALL OTHER	28,691	29,490	158	152	(6)	310	302	(8)	30,104	2,072
<b>MAJOR ORGANIZATIONS</b>										
DEPT. OF EDUCATION	132,190	132,367	254	254	-	453	459	6	132,367	12,629
<b>OTHER</b>										
MISCELLANEOUS BUDGET	-	-	234	222	(12)	461	446	(15)	-	3,988
PENSION CONTRIBUTIONS	-	-	660	675	15	1,318	1,351	33	-	8,062
<b>TOTAL</b>	<b>293,030</b>	<b>294,970</b>	<b>\$ 2,107</b>	<b>\$ 2,095</b>	<b>\$ (12)</b>	<b>\$ 4,103</b>	<b>\$ 4,125</b>	<b>\$ 22</b>	<b>294,961</b>	<b>\$ 37,292</b>

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

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

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

There are 293,030 filled positions as of August of which 267,693 are full-time positions and 25,337 are full-time equivalent positions. For the fiscal year (June 30, 2013) 269,527 of the 294,961 positions are full-time and 25,434 are full-time equivalent positions.

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

**Police Department:** The \$(52) million year-to-date variance is primarily due to:

- \$(65) million in accelerated encumbrances, including \$(48) million for other services and charges and \$(17) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$13 million in delayed encumbrances, primarily for property and equipment, that will be obligated later in the fiscal year.

**Fire Department:** The \$(19) million year-to-date variance is primarily due to:

- \$(25) million in accelerated encumbrances, including \$(11) million for supplies and materials, \$(7) million for contractual services and \$(6) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$1 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$5 million in personal services, primarily for overtime.

**Department of Correction:** The \$23 million year-to-date variance is primarily due to:

- \$(1) million in accelerated encumbrances, primarily for social services, that was planned to be obligated later in the fiscal year.
- \$33 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(9) million in personal services, including \$(15) million for overtime, offset by \$3 million for full-time normal gross and \$2 million for fringe benefits.

**Department of Sanitation:** The \$(85) million year-to-date variance is primarily due to:

- \$(97) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$7 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$5 million in personal services, primarily for overtime.

**Administration for Children's Services:** The \$(47) million year-to-date variance is primarily due to:

- \$(102) million in accelerated encumbrances, including \$(43) million for social services, \$(42) million for other services and charges and \$(16) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$53 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- \$2 million in personal services.

**Department of Social Services:** The \$(474) million year-to-date variance is primarily due to:

- \$(503) million in accelerated encumbrances, including \$(469) million for medical assistance, \$(17) million for contractual services, \$(10) million for public assistance, \$(2) million for social services, \$(2) million for supplies and materials and \$(2) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$25 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$4 million in personal services.

**Department of Homeless Services:** The \$(63) million year-to-date variance is primarily due to:

- \$(65) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.
- \$1 million in delayed encumbrances, primarily for supplies and materials, that will be obligated later in the fiscal year.
- \$1 million in personal services.

**Health and Mental Hygiene:** The \$198 million year-to-date variance is primarily due to:

- \$(29) million in accelerated encumbrances, primarily for other services and charges, that was planned to be obligated later in the fiscal year.
- \$221 million in delayed encumbrances, including \$215 million for contractual services and \$6 million for supplies and materials, that will be obligated later in the fiscal year.
- \$6 million in personal services, primarily for other salaried positions.

**Housing Preservation and Development:** The \$26 million year-to-date variance is primarily due to:

- \$(25) million in accelerated encumbrances, including \$(19) million for contractual services and \$(6) million for supplies and materials, that was planned to be obligated later in the fiscal year.
- \$51 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.

**Environmental Protection:** The \$(13) million year-to-date variance is primarily due to:

- \$(27) million in accelerated encumbrances, including \$(25) million for supplies and materials and \$(2) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$11 million in delayed encumbrances, including \$7 million for other services and charges and \$2 million for fixed and miscellaneous charges, that will be obligated later in the fiscal year.
- \$3 million in personal services.

**Transportation Department:** The \$(58) million year-to-date variance is primarily due to:

- \$(48) million in accelerated encumbrances, including \$(27) million for supplies and materials, \$(11) million for contractual services and \$(10) million for other services and charges, that was planned to be obligated later in the fiscal year.
- \$(10) million in personal services, including \$(5) million for full-time normal gross, \$(2) million for overtime, \$(1) million for differentials and \$(1) for other salaried positions.

**Department of Citywide Administrative Services:** The \$129 million year-to-date variance is primarily due to:

- \$(6) million in accelerated encumbrances, primarily for contractual services, that was planned to be obligated later in the fiscal year.

- \$134 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$1 million in personal services.

**Department of Education:** The \$(450) million year-to-date variance is primarily due to:

- \$(639) million in accelerated encumbrances, including \$(606) million for contractual services and \$(33) million for property and equipment, that was planned to be obligated later in the fiscal year.
- \$183 million in delayed encumbrances, including \$110 million for supplies and materials, \$47 million for fixed and miscellaneous charges and \$26 million for other services and charges, that will be obligated later in the fiscal year.
- \$6 million in personal services, including \$16 million for other salaried positions and \$9 million for full-time normal gross, offset by \$(15) million for prior year charges and \$(3) million for all other adjustments.

**Higher Education:** The \$(40) million year-to-date variance is primarily due to:

- \$(36) million in accelerated encumbrances, including \$(33) million for fixed and miscellaneous charges and \$(2) million for contractual services, that was planned to be obligated later in the fiscal year.
- \$8 million in delayed encumbrances, primarily for other services and charges, that will be obligated later in the fiscal year.
- \$(12) million in personal services, including \$(7) million for full-time normal gross and \$(6) million for other salaried positions, offset by \$2 million for fringe benefits.

**Health and Hospitals Corporation:** The \$12 million year-to-date variance is primarily due to:

- \$12 million in delayed encumbrances, primarily for fixed and miscellaneous charges, that will be obligated later in the fiscal year.

**Miscellaneous Budget:** The \$(12) million year-to-date variance is primarily due to:

- \$(18) million in fringe benefits reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$30 million in transit subsidies reflecting delayed encumbrances, that will be obligated later in the fiscal year.
- \$(13) million in judgments and claims reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.
- \$(11) million in other reflecting accelerated encumbrances, that was planned to be obligated later in the fiscal year.

**Pension Contributions:** The \$33 million year-to-date variance is primarily due to:

- \$33 million in delayed encumbrances in pension contributions, that will be obligated later in the fiscal year.

**Debt Service:** The \$(327) million year-to-date variance is primarily due to:

- \$(330) million in accelerated encumbrances, including \$(254) million for general interest on bonds, \$(38) million for costs associated with financing, \$(33) million redemption of general obligation bonds and \$(5) million for blended component units, that was planned to be obligated later in the fiscal year.
- \$3 million in delayed encumbrances, primarily for payments to counterparties, that will be obligated later in the fiscal year.



## **Report No. 5**

### Capital Commitments

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

**MONTH: AUGUST**

**FISCAL YEAR: 2013**

DESCRIPTION	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
<b>TRANSIT</b>	\$92.0 (C) 0.0 (N)	\$0.0 (C) 0.0 (N)	\$92.0 (C) 0.0 (N)	\$0.0 (C) 0.0 (N)	\$100.0 (C) 0.0 (N)
<b>HIGHWAY AND STREETS</b>	4.6 (C) 1.7 (N)	25.9 (C) 3.2 (N)	18.6 (C) 12.1 (N)	30.0 (C) 3.3 (N)	570.1 (C) 236.7 (N)
<b>HIGHWAY BRIDGES</b>	5.2 (C) 0.0 (N)	0.5 (C) 0.0 (N)	13.1 (C) 0.0 (N)	0.0 (C) 0.0 (N)	432.6 (C) 186.1 (N)
<b>WATERWAY BRIDGES</b>	0.5 (C) 0.0 (N)	0.0 (C) 0.0 (N)	(11.1) (C) (37.3) (N)	0.0 (C) 0.0 (N)	31.9 (C) 0.0 (N)
<b>WATER SUPPLY</b>	0.0 (C) 0.0 (N)	0.0 (C) 0.0 (N)	29.6 (C) 0.0 (N)	0.0 (C) 0.0 (N)	440.4 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	18.4 (C) 0.0 (N)	1.7 (C) 0.0 (N)	46.1 (C) 0.0 (N)	10.9 (C) 0.0 (N)	941.6 (C) 16.2 (N)
<b>SEWERS</b>	18.6 (C) 0.2 (N)	22.3 (C) 0.0 (N)	62.6 (C) 0.2 (N)	26.9 (C) 0.0 (N)	404.0 (C) 0.3 (N)
<b>WATER POLLUTION CONTROL</b>	12.5 (C) (0.0) (N)	0.7 (C) 0.0 (N)	89.6 (C) (0.0) (N)	3.2 (C) 0.0 (N)	534.9 (C) 30.4 (N)
<b>ECONOMIC DEVELOPMENT</b>	60.3 (C) 0.2 (N)	0.0 (C) 0.0 (N)	90.9 (C) 1.9 (N)	0.0 (C) 0.0 (N)	419.3 (C) 0.0 (N)
<b>EDUCATION</b>	0.0 (C) 0.0 (N)	0.0 (C) 0.0 (N)	296.0 (C) 294.0 (N)	0.0 (C) 0.0 (N)	1,093.3 (C) 896.3 (N)

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

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

**MONTH: AUGUST**

**FISCAL YEAR: 2013**

DESCRIPTION	CURRENT MONTH		YEAR-TO-DATE		FISCAL YEAR
	ACTUAL	PLAN	ACTUAL	PLAN	PLAN
<b>CORRECTION</b>	(0.7) (C) 0.0 (N)	2.5 (C) 0.0 (N)	3.4 (C) 0.0 (N)	162.2 (C) 0.0 (N)	271.3 (C) 0.0 (N)
<b>SANITATION</b>	38.2 (C) 0.0 (N)	0.9 (C) 0.0 (N)	39.8 (C) 0.0 (N)	8.2 (C) 0.0 (N)	709.0 (C) 0.0 (N)
<b>POLICE</b>	0.6 (C) 0.0 (N)	13.2 (C) 0.0 (N)	4.2 (C) 0.0 (N)	31.1 (C) 0.0 (N)	176.0 (C) 0.0 (N)
<b>FIRE</b>	5.5 (C) 0.0 (N)	0.0 (C) 0.0 (N)	8.2 (C) 0.2 (N)	0.0 (C) 0.0 (N)	115.1 (C) 0.0 (N)
<b>HOUSING</b>	1.7 (C) 0.0 (N)	0.0 (C) 0.0 (N)	6.9 (C) 2.4 (N)	0.8 (C) 0.0 (N)	365.8 (C) 112.1 (N)
<b>HOSPITALS</b>	26.2 (C) 0.0 (N)	0.0 (C) 2.2 (N)	44.9 (C) 0.0 (N)	7.2 (C) 2.2 (N)	122.3 (C) 2.2 (N)
<b>PUBLIC BUILDINGS</b>	19.7 (C) 0.0 (N)	0.0 (C) 0.0 (N)	10.9 (C) 0.0 (N)	7.0 (C) 0.0 (N)	461.5 (C) 0.0 (N)
<b>PARKS</b>	20.4 (C) 3.3 (N)	10.5 (C) 0.0 (N)	34.5 (C) 4.5 (N)	10.5 (C) 0.0 (N)	331.9 (C) 7.4 (N)
<b>ALL OTHER DEPARTMENTS</b>	16.7 (C) 11.3 (N)	0.9 (C) 2.7 (N)	54.0 (C) 14.9 (N)	3.0 (C) 18.2 (N)	1,658.1 (C) 152.1 (N)
<b>TOTAL</b>	<b>\$340.4 (C) \$16.7 (N)</b>	<b>\$79.0 (C) \$8.1 (N)</b>	<b>\$934.3 (C) \$292.8 (N)</b>	<b>\$301.0 (C) \$23.7 (N)</b>	<b>\$9,179.0 (C) \$1,639.7 (N)</b>

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

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

**Month: August**

**Fiscal Year: 2013**

**City Funds:**

Total Authorized Commitment Plan	\$9,179
Less: Reserve for Unattained Commitments Commitment Plan	<u>(432)</u> <u>\$8,747</u>

**Non-City Funds:**

Total Authorized Commitment Plan	\$1,640
Less: Reserve for Unattained Commitments Commitment Plan	<u>0</u> <u>\$1,640</u>

Month and year-to-date variances for City funds are reported against the authorized FY 2013 Executive Capital Commitment Plan of \$9,179 million rather than the Financial Plan level of \$8,747 million. The additional \$432 million of commitments is included to help the City meet its overall Financial Plan target. Aggregate commitments are not expected to exceed the approved plan level as it may be modified from time to time.

## **Report No. 5A**

Capital Cash Flow

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

DESCRIPTION	MONTH: AUGUST		FISCAL YEAR: 2013	
	CURRENT MONTH ACTUAL		YEAR-TO-DATE ACTUAL	FISCAL YEAR PLAN
<b>TRANSIT</b>	\$0.0 (C) 0.0 (N)		\$0.0 (C) 0.0 (N)	\$107.9 (C) 4.3 (N)
<b>HIGHWAY AND STREETS</b>	14.1 (C) 5.7 (N)		28.7 (C) 9.6 (N)	366.0 (C) 105.8 (N)
<b>HIGHWAY BRIDGES</b>	10.6 (C) 11.1 (N)		17.8 (C) 15.9 (N)	180.2 (C) 130.7 (N)
<b>WATERWAY BRIDGES</b>	3.0 (C) 7.0 (N)		9.5 (C) 17.4 (N)	165.4 (C) 97.2 (N)
<b>WATER SUPPLY</b>	6.8 (C) 0.0 (N)		13.5 (C) 0.0 (N)	218.0 (C) 0.0 (N)
<b>WATER MAINS, SOURCES &amp; TREATMENT</b>	69.9 (C) 0.7 (N)		143.2 (C) 0.7 (N)	744.6 (C) 14.8 (N)
<b>SEWERS</b>	11.5 (C) 0.4 (N)		29.9 (C) 0.6 (N)	197.2 (C) (0.5) (N)
<b>WATER POLLUTION CONTROL</b>	84.7 (C) 4.4 (N)		149.9 (C) 10.5 (N)	649.0 (C) 32.6 (N)
<b>ECONOMIC DEVELOPMENT</b>	19.8 (C) 2.6 (N)		25.2 (C) 3.8 (N)	252.3 (C) 52.6 (N)
<b>EDUCATION</b>	0.0 (C) 0.0 (N)		160.0 (C) 183.5 (N)	1,083.2 (C) 1,072.5 (N)

**SYMBOLS:**

**(C) CITY FUNDS**

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

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

DESCRIPTION	MONTH: AUGUST	FISCAL YEAR: 2013	FISCAL YEAR
	CURRENT MONTH ACTUAL	YEAR-TO-DATE ACTUAL	PLAN
CORRECTION	4.5 (C)	6.7 (C)	134.2 (C)
	0.0 (N)	0.0 (N)	0.0 (N)
SANITATION	18.9 (C)	33.2 (C)	210.4 (C)
	0.0 (N)	0.0 (N)	2.6 (N)
POLICE	29.1 (C)	70.2 (C)	274.2 (C)
	0.0 (N)	0.0 (N)	(3.4) (N)
FIRE	7.4 (C)	10.9 (C)	80.3 (C)
	0.0 (N)	0.0 (N)	5.5 (N)
HOUSING	19.2 (C)	73.1 (C)	208.2 (C)
	0.9 (N)	9.4 (N)	61.4 (N)
HOSPITALS	13.0 (C)	23.5 (C)	132.5 (C)
	0.6 (N)	0.9 (N)	0.0 (N)
PUBLIC BUILDINGS	8.8 (C)	16.5 (C)	159.3 (C)
	0.0 (N)	0.0 (N)	0.2 (N)
PARKS	24.9 (C)	50.3 (C)	304.8 (C)
	1.9 (N)	3.5 (N)	78.2 (N)
ALL OTHER DEPARTMENTS	89.4 (C)	155.8 (C)	1,535.1 (C)
	16.4 (N)	26.2 (N)	145.2 (N)
TOTAL	<b>\$435.4 (C)</b>	<b>\$1,017.8 (C)</b>	<b>\$7,002.9 (C)</b>
	<b>\$51.5 (N)</b>	<b>\$282.0 (N)</b>	<b>\$1,799.6 (N)</b>

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

## **Report No. 6 & 6A**

Month-by-Month Cash Flow Forecast



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

**MONTH: AUGUST**  
**FISCAL YEAR 2013**

	ACTUAL		FORECAST										12 Months	ADJUST-MENTS	TOTAL		
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN					
<b>CASH INFLOWS</b>																	
<b>CURRENT</b>																	
GENERAL PROPERTY TAX	\$ 3,582	\$ 198	\$ 909	\$ 654	\$ 42	\$ 4,178	\$ 2,500	\$ 95	\$ 985	\$ 425	\$ 20	\$ 3,545	\$ 17,133	\$ 1,284	\$ 18,417		
OTHER TAXES	495	1,120	2,922	1,588	1,218	2,706	2,940	1,387	2,523	2,627	1,184	3,579	24,289	938	25,227		
FEDERAL CATEGORICAL GRANTS	112	161	29	153	262	689	333	301	1,103	413	444	944	4,944	1,717	6,661		
STATE CATEGORICAL GRANTS	289	663	1,136	45	81	751	139	245	2,494	192	1,445	1,845	9,325	2,105	11,430		
OTHER CATEGORICAL GRANTS	61	163	146	(78)	7	45	63	42	41	69	16	267	842	82	924		
UNRESTRICTED (NET OF DISALL.)	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)		
MISCELLANEOUS REVENUES	623	382	293	504	313	423	297	406	383	467	617	610	5,318	-	5,318		
INTER-FUND REVENUES	-	-	51	35	32	49	71	44	39	79	41	67	508	31	539		
<b>SUBTOTAL</b>	<b>\$ 5,162</b>	<b>\$ 2,687</b>	<b>\$ 5,486</b>	<b>\$ 2,901</b>	<b>\$ 1,955</b>	<b>\$ 8,841</b>	<b>\$ 6,343</b>	<b>\$ 2,520</b>	<b>\$ 7,568</b>	<b>\$ 4,272</b>	<b>\$ 3,767</b>	<b>\$ 10,857</b>	<b>\$ 62,359</b>	<b>\$ 6,142</b>	<b>\$ 68,501</b>		
<b>PRIOR</b>																	
OTHER TAXES	741	248	-	-	-	-	-	-	-	-	-	-	989	-	989		
FEDERAL CATEGORICAL GRANTS	39	460	463	436	248	239	90	128	82	25	65	157	2,432	1,440	3,872		
STATE CATEGORICAL GRANTS	142	357	96	278	83	204	48	89	380	19	67	116	1,879	1,823	3,702		
OTHER CATEGORICAL GRANTS	4	32	76	166	9	3	6	2	2	5	2	3	310	147	457		
UNRESTRICTED INTGVT. AID	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10		
MISC. REVENUE/IFA	2	-	70	58	-	-	-	-	-	-	-	-	130	(130)	-		
<b>SUBTOTAL</b>	<b>\$ 928</b>	<b>\$ 1,097</b>	<b>\$ 705</b>	<b>\$ 938</b>	<b>\$ 340</b>	<b>\$ 446</b>	<b>\$ 144</b>	<b>\$ 219</b>	<b>\$ 464</b>	<b>\$ 49</b>	<b>\$ 134</b>	<b>\$ 276</b>	<b>\$ 5,740</b>	<b>\$ 3,290</b>	<b>\$ 9,030</b>		
<b>CAPITAL</b>																	
CAPITAL TRANSFERS	766	174	1,085	623	481	722	610	622	696	632	634	600	7,645	(642)	7,003		
FEDERAL AND STATE	243	37	362	51	83	168	137	138	152	33	58	340	1,802	(2)	1,800		
<b>OTHER</b>																	
SENIOR COLLEGES	313	-	-	469	-	1	290	281	519	1	5	456	2,335	-	2,335		
HOLDING ACCT. & OTHER ADJ.	3	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-		
OTHER SOURCES	317	-	162	-	-	-	-	-	-	-	-	-	479	-	479		
<b>TOTAL INFLOWS</b>	<b>\$ 7,732</b>	<b>\$ 3,995</b>	<b>\$ 7,797</b>	<b>\$ 4,982</b>	<b>\$ 2,859</b>	<b>\$ 10,178</b>	<b>\$ 7,524</b>	<b>\$ 3,780</b>	<b>\$ 9,399</b>	<b>\$ 4,987</b>	<b>\$ 4,598</b>	<b>\$ 12,529</b>	<b>\$ 80,360</b>	<b>\$ 8,788</b>	<b>\$ 89,148</b>		
<b>CASH OUTFLOWS</b>																	
<b>CURRENT</b>																	
PERSONAL SERVICE	\$ 1,395	\$ 2,685	\$ 2,798	\$ 2,766	\$ 2,769	\$ 2,828	\$ 2,838	\$ 2,773	\$ 3,480	\$ 2,821	\$ 2,878	\$ 3,990	\$ 34,021	\$ 3,271	\$ 37,292		
OTHER THAN PERSONAL SERVICE	1,624	1,659	2,112	2,135	1,642	2,092	2,114	2,025	2,077	1,926	1,836	3,251	24,493	2,818	27,311		
DEBT SERVICE	522	240	195	375	226	181	651	273	308	441	142	344	3,898	-	3,898		
<b>SUBTOTAL</b>	<b>\$ 3,541</b>	<b>\$ 4,584</b>	<b>\$ 5,105</b>	<b>\$ 5,276</b>	<b>\$ 4,637</b>	<b>\$ 5,101</b>	<b>\$ 5,603</b>	<b>\$ 5,071</b>	<b>\$ 5,865</b>	<b>\$ 5,188</b>	<b>\$ 4,856</b>	<b>\$ 7,585</b>	<b>\$ 62,412</b>	<b>\$ 6,089</b>	<b>\$ 68,501</b>		
<b>PRIOR</b>																	
PERSONAL SERVICE	1,570	786	20	3	25	12	36	10	9	4	90	35	2,600	900	3,500		
OTHER THAN PERSONAL SERVICE	595	490	50	1	590	117	78	302	94	12	26	45	2,400	2,600	5,000		
OTHER TAXES	70	185	-	-	-	-	-	-	-	-	-	-	255	-	255		
DISALLOWANCE RESERVE	10	-	-	-	-	-	-	-	-	-	-	-	10	990	1,000		
<b>SUBTOTAL</b>	<b>\$ 2,245</b>	<b>\$ 1,461</b>	<b>\$ 70</b>	<b>\$ 4</b>	<b>\$ 615</b>	<b>\$ 129</b>	<b>\$ 114</b>	<b>\$ 312</b>	<b>\$ 103</b>	<b>\$ 16</b>	<b>\$ 116</b>	<b>\$ 80</b>	<b>\$ 5,265</b>	<b>\$ 4,490</b>	<b>\$ 9,755</b>		
<b>CAPITAL</b>																	
CITY DISBURSEMENTS	582	435	620	597	665	511	789	420	642	574	620	548	7,003	-	7,003		
FEDERAL AND STATE	231	51	234	47	300	61	263	62	229	40	221	61	1,800	-	1,800		
<b>OTHER</b>																	
SENIOR COLLEGES	119	116	166	176	171	171	171	171	249	171	171	171	2,023	312	2,335		
OTHER USES	-	26	-	-	-	-	-	-	-	-	-	453	479	-	479		
<b>TOTAL OUTFLOWS</b>	<b>\$ 6,718</b>	<b>\$ 6,673</b>	<b>\$ 6,195</b>	<b>\$ 6,100</b>	<b>\$ 6,388</b>	<b>\$ 5,973</b>	<b>\$ 6,940</b>	<b>\$ 6,036</b>	<b>\$ 7,088</b>	<b>\$ 5,989</b>	<b>\$ 5,984</b>	<b>\$ 8,898</b>	<b>\$ 78,982</b>	<b>\$ 10,891</b>	<b>\$ 89,873</b>		
<b>NET CASH FLOW</b>	<b>\$ 1,014</b>	<b>\$ (2,678)</b>	<b>\$ 1,602</b>	<b>\$ (1,118)</b>	<b>\$ (3,529)</b>	<b>\$ 4,205</b>	<b>\$ 584</b>	<b>\$ (2,256)</b>	<b>\$ 2,311</b>	<b>\$ (1,002)</b>	<b>\$ (1,386)</b>	<b>\$ 3,631</b>	<b>\$ 1,378</b>	<b>\$ (2,103)</b>	<b>\$ (725)</b>		
<b>BEGINNING BALANCE</b>	<b>\$ 6,297</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 5,117</b>	<b>\$ 1,588</b>	<b>\$ 5,793</b>	<b>\$ 6,377</b>	<b>\$ 4,121</b>	<b>\$ 6,432</b>	<b>\$ 5,430</b>	<b>\$ 4,044</b>	<b>\$ 6,297</b>				
<b>ENDING BALANCE</b>	<b>\$ 7,311</b>	<b>\$ 4,633</b>	<b>\$ 6,235</b>	<b>\$ 5,117</b>	<b>\$ 1,588</b>	<b>\$ 5,793</b>	<b>\$ 6,377</b>	<b>\$ 4,121</b>	<b>\$ 6,432</b>	<b>\$ 5,430</b>	<b>\$ 4,044</b>	<b>\$ 7,675</b>	<b>\$ 7,675</b>				

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

**MONTH: AUGUST**  
**FISCAL YEAR 2013**

	ACTUAL		FORECAST										12 Months	ADJUST- MENTS	TOTAL	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN				
<b>SENIOR COLLEGES</b>																
SENIOR COLLEGES COST (OUTFLOW)	\$ (119)	\$ (116)	\$ (166)	\$ (176)	\$ (171)	\$ (171)	\$ (171)	\$ (171)	\$ (249)	\$ (171)	\$ (171)	\$ (171)	\$ (2,023)	\$ (312)	\$ (2,335)	
SENIOR COLLEGES INFLOW - CURRENT	-	-	-	244	-	1	290	281	519	1	5	456	1,797	538	2,335	
SENIOR COLLEGES INFLOW - PRIOR	313	-	-	225	-	-	-	-	-	-	-	-	538	(538)	-	
NET SENIOR COLLEGES	\$ 194	\$ (116)	\$ (166)	\$ 293	\$ (171)	\$ (170)	\$ 119	\$ 110	\$ 270	\$ (170)	\$ (166)	\$ 285	\$ 312	\$ (312)	\$ -	
<b>CAPITAL</b>																
<u>CURRENT CITY CAPITAL TRANSFERS:</u>																
LONG TERM BORROWINGS	200	1,025	249	1,050	850	200	200	1,040	996	-	-	880	6,690	-	6,690	
(INC)/DEC RESTRICTED CASH	312	(923)	664	(571)	(369)	522	410	(418)	(300)	632	634	(280)	313	-	313	
SUBTOTAL	\$ 512	\$ 102	\$ 913	\$ 479	\$ 481	\$ 722	\$ 610	\$ 622	\$ 696	\$ 632	\$ 634	\$ 600	\$ 7,003	\$ -	\$ 7,003	
<u>PRIOR CITY CAPITAL TRANSFERS:</u>																
LONG TERM BORROWINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(INC)/DEC RESTRICTED CASH	254	72	172	144	-	-	-	-	-	-	-	-	642	(642)	-	
SUBTOTAL	\$ 254	\$ 72	\$ 172	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642	\$ (642)	\$ -	
<b>TOTAL CITY CAPITAL TRANSFERS</b>	<b>\$ 766</b>	<b>\$ 174</b>	<b>\$ 1,085</b>	<b>\$ 623</b>	<b>\$ 481</b>	<b>\$ 722</b>	<b>\$ 610</b>	<b>\$ 622</b>	<b>\$ 696</b>	<b>\$ 632</b>	<b>\$ 634</b>	<b>\$ 600</b>	<b>\$ 7,645</b>	<b>\$ (642)</b>	<b>\$ 7,003</b>	
<u>FEDERAL AND STATE - INFLOWS:</u>																
CURRENT	\$ 5	\$ 37	\$ 362	\$ 51	\$ 83	\$ 168	\$ 137	\$ 138	\$ 152	\$ 33	\$ 58	\$ 340	\$ 1,564	\$ 236	\$ 1,800	
PRIOR	238	-	-	-	-	-	-	-	-	-	-	-	238	(238)	-	
<b>TOTAL FEDERAL AND STATE INFLOWS</b>	<b>\$ 243</b>	<b>\$ 37</b>	<b>\$ 362</b>	<b>\$ 51</b>	<b>\$ 83</b>	<b>\$ 168</b>	<b>\$ 137</b>	<b>\$ 138</b>	<b>\$ 152</b>	<b>\$ 33</b>	<b>\$ 58</b>	<b>\$ 340</b>	<b>\$ 1,802</b>	<b>\$ (2)</b>	<b>\$ 1,800</b>	
<u>CAPITAL OUTFLOWS:</u>																
CITY DISBURSEMENTS	\$ (582)	\$ (435)	\$ (620)	\$ (597)	\$ (665)	\$ (511)	\$ (789)	\$ (420)	\$ (642)	\$ (574)	\$ (620)	\$ (548)	\$ (7,003)	\$ -	\$ (7,003)	
FEDERAL AND STATE	(231)	(51)	(234)	(47)	(300)	(61)	(263)	(62)	(229)	(40)	(221)	(61)	(1,800)	-	(1,800)	
<b>TOTAL OUTFLOWS</b>	<b>\$ (813)</b>	<b>\$ (486)</b>	<b>\$ (854)</b>	<b>\$ (644)</b>	<b>\$ (965)</b>	<b>\$ (572)</b>	<b>\$ (1,052)</b>	<b>\$ (482)</b>	<b>\$ (871)</b>	<b>\$ (614)</b>	<b>\$ (841)</b>	<b>\$ (609)</b>	<b>\$ (8,803)</b>	<b>\$ -</b>	<b>\$ (8,803)</b>	
<u>NET CAPITAL:</u>																
NET CITY CAPITAL	\$ 184	\$ (261)	\$ 465	\$ 26	\$ (184)	\$ 211	\$ (179)	\$ 202	\$ 54	\$ 58	\$ 14	\$ 52	\$ 642	\$ (642)	\$ -	
NET NON-CITY CAPITAL	12	(14)	128	4	(217)	107	(126)	76	(77)	(7)	(163)	279	2	(2)	-	
<b>NET TOTAL CAPITAL</b>	<b>\$ 196</b>	<b>\$ (275)</b>	<b>\$ 593</b>	<b>\$ 30</b>	<b>\$ (401)</b>	<b>\$ 318</b>	<b>\$ (305)</b>	<b>\$ 278</b>	<b>\$ (23)</b>	<b>\$ 51</b>	<b>\$ (149)</b>	<b>\$ 331</b>	<b>\$ 644</b>	<b>\$ (644)</b>	<b>\$ -</b>	

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

1. **Beginning Balance**

The July 2012 beginning balance is preliminary and subject to the FY 2012 audited Comprehensive Annual Financial Report (CAFR).

2. **Ending Balances**

The actual monthly ending cash balances are subject to restatement after the completion of bank reconciliations and the FY 2012 audited Comprehensive Annual Financial Report (CAFR). The June 2013 ending balance includes deferred revenue from FY 2014 prepaid Real Estate Taxes.

3. **Long Term Borrowings**

Long Term Borrowings are comprised of proceeds of City general obligation bonds, NYC TFA debt and Water Authority revenue bonds, exclusive of bonds issued for refunding.

4. **Restricted Cash Bond Proceeds**

In certain instances a portion of the proceeds from each bond issuance is for capital expenditures to be made in succeeding months. Restricted cash bond proceeds accounts have been set up for this purpose. Balances in these accounts are excluded from the cash balances that are reflected in Report #6.

5. **Cash Flow Realignment**

For Federal, State and Other Categorical Grants, a negative cash flow may result from corrections to certain grants that occur after the monthly accounting close in which cash is moved between grants and/or between current year/prior year classification. These negative cash flow transactions are accounting transactions reflected in the City's Financial Management System.