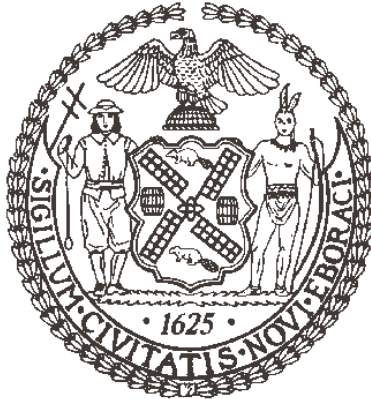


**THE CITY
OF
NEW YORK
NEW YORK**



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
OF THE
COMPTROLLER
FOR THE
FISCAL YEAR ENDED JUNE 30, 2002**

WILLIAM C. THOMPSON, JR.
Comptroller

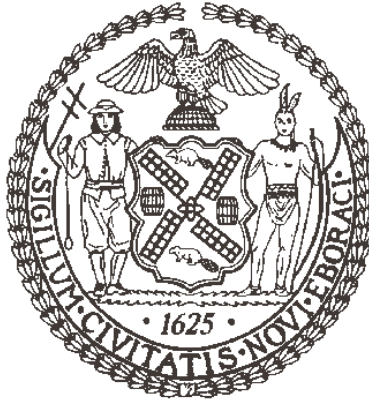
Compliments of

WILLIAM C. THOMPSON, JR.

Comptroller

REPORT OF THE COMPTROLLER FOR FISCAL 2002

The City
of
New York



Comprehensive
Annual Financial Report
of the
Comptroller
for the
Fiscal Year Ended June 30, 2002

WILLIAM C. THOMPSON, JR.
Comptroller

GREG BROOKS
Deputy Comptroller

WARREN RUPPEL
Assistant Comptroller for Accounting

MICHAEL SPITZER
Chief Accountant



William C. Thompson, Jr.

Comptroller

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

| | Fiscal Year | | | | |
|------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 |
| Revenues (in millions): | | | | | |
| Real estate taxes | \$ 8,761 | \$ 8,246 | \$ 7,850 | \$ 7,631 | \$ 7,239 |
| Sales and use taxes | 3,957 | 4,196 | 4,160 | 3,826 | 3,523 |
| Personal income tax | 4,555 | 5,757 | 5,365 | 5,389 | 5,137 |
| Income taxes, other | 3,192 | 3,685 | 3,589 | 3,218 | 3,394 |
| Other taxes | 1,231 | 1,294 | 1,266 | 1,194 | 1,086 |
| Federal, State, and other categorical aid | 14,646 | 12,764 | 11,906 | 11,229 | 11,062 |
| Unrestricted Federal and State aid | 666 | 634 | 631 | 653 | 622 |
| Charges for services | 1,458 | 1,461 | 1,401 | 1,353 | 1,421 |
| Other revenues | 2,399 | 2,195 | 1,717 | 1,371 | 1,445 |
| Total revenues | <u>40,865</u> | <u>40,232</u> | <u>37,885</u> | <u>35,864</u> | <u>34,929</u> |
| Expenditures (in millions): | | | | | |
| Personal services | 17,055 | 16,127 | 14,791 | 13,672 | 12,978 |
| Pensions | 1,492 | 1,217 | 695 | 1,412 | 1,472 |
| Fringe benefits | 4,209 | 3,838 | 3,699 | 3,451 | 3,192 |
| Other than personal services | 11,441 | 11,071 | 10,071 | 8,933 | 8,811 |
| Medicaid and welfare | 5,301 | 5,012 | 4,852 | 4,651 | 4,795 |
| Debt service | 1,362 | 2,962 | 3,772 | 3,740 | 3,676 |
| Total expenditures | <u>40,860</u> | <u>40,227</u> | <u>37,880</u> | <u>35,859</u> | <u>34,924</u> |
| Surplus | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> |
| Debt: | | | | | |
| Per capita net debt | \$ 5,083 | \$ 4,628 | \$ 4,502 | \$ 4,662 | \$ 4,363 |
| Net debt as a percentage of full value of taxable real estate | 10.0% | 10.2% | 10.6% | 10.4% | 9.0% |
| Net debt as a percentage of assessed value of taxable real estate | 41.8% | 40.9% | 42.0% | 42.2% | 41.0% |
| Debt service as a percentage of total expenditures | 3.3% | 7.4% | 10.0% | 10.4% | 10.5% |
| Debt service as a percentage of revenues other than categorical aid | 5.2% | 10.8% | 14.5% | 15.2% | 15.4% |
| Real Estate Taxes: | | | | | |
| Taxable assessed value (in millions) | \$97,486 | \$90,570 | \$85,868 | \$82,155 | \$78,772 |
| Tax rate per \$100 assessed value | \$ 10.17 | \$ 10.18 | \$ 10.31 | \$ 10.31 | \$ 10.29 |
| Tax rate per \$100 full value | \$ 2.42 | \$ 2.55 | \$ 2.61 | \$ 2.55 | \$ 2.26 |
| Percentage of tax levy collected in year levied | 92.40% | 92.70% | 92.45% | 92.45% | 93.18% |
| Delinquency rate in year of tax levy | 2.7% | 2.9% | 3.1% | 3.4% | 3.5% |
| City Employees: | | | | | |
| Total full-time | 247,681 | 249,824 | 250,856 | 246,754 | 242,710 |
| Full-time employees per 1,000 population | 30.9 | 31.2 | 33.8 | 33.2 | 32.9 |

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, 2002 and 2001**

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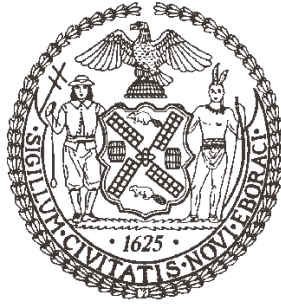
The City of New York

**Comprehensive
Annual Financial Report
of the
Comptroller**

INTRODUCTORY SECTION

Part I

Fiscal Year Ended June 30, 2002



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER

WILLIAM C. THOMPSON, JR.
COMPTROLLER

October 31, 2002

TO THE PEOPLE OF THE CITY OF NEW YORK

I am pleased to present the City of New York's Comprehensive Annual Financial Report for the fiscal year which ended June 30, 2002. This report, the first issued under my administration, illustrates that the City of New York completed its fiscal year with a General Fund surplus, as determined by Generally Accepted Accounting Principles (GAAP), for the 22nd consecutive year.

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

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 2002 of \$40.865 billion and expenditures and other financing uses of \$40.860 billion, resulting in a surplus of \$5 million. These expenditures and other financing uses include transfer and subsidy payments of \$681 million to help eliminate the projected budget gap for fiscal year 2003. Fiscal year expenditures and other financing uses were \$633 million more than fiscal year 2001, an increase of 1.6 percent. City funds, which are total revenues and transfers less State and Federal Categorical Aid decreased by \$1.176 billion, or 4.2 percent. Total expenditures and City funds were \$1.479 billion and \$2.903 billion, respectively, above appropriations in the fiscal year 2002 Adopted Budget.

SEPTEMBER 11th— ONE YEAR LATER

The loss to the City from the events of 9/11 is truly incalculable. The tragedy killed thousands, shattered the lives of hundreds of thousands more and left an indelible scar on our landscape. A year after the attacks, I issued a report entitled "One Year Later, The Fiscal Impact of 9/11 on New York City," which provided a comprehensive examination and analysis of the financial toll on the City's economy, budget and cash flow, exacted by the World Trade Center attack. The report also presented an overview of the level of Federal support earmarked for the City. Among the report's findings were:

- The economic cost to the City from the 9/11 attacks will total between \$83 billion and \$95 billion. The final figure will depend, in part, on the number of jobs that eventually relocate out of the City.
- It will cost \$21.8 billion to replace the buildings, infrastructure and tenant assets lost as a result of 9/11. The attack destroyed 13 million square feet of prime office space—equivalent to the total office space inventory in the central business districts of Atlanta or Miami.

- Job losses attributable to 9/11 have already cost the city more than \$17 billion in lost wages. The City has suffered a loss of 146,000 jobs as a result of the attacks. This loss includes the fact that there are 83,000 fewer jobs than there were before 9/11, and the City has not gained a projected 63,000 jobs that would have otherwise resulted from its recovery from a recession.
- The attacks have cost the City nearly \$3 billion in lost taxes and nearly \$500 million in unreimbursed expenses. Roughly half of the \$6 billion budget gap that had to be closed to balance fiscal year 2003 was attributable to 9/11.
- Although Federal officials have pledged \$21.4 billion in total Federal assistance to the City, only \$2.7 billion has been released to date.

In the immediate aftermath of the World Trade Center disaster the City faced immense clean-up and recovery costs in addition to unknown revenue losses that could have seriously impacted its cash balances. In spite of tremendous uncertainty the City was able to maintain a strong cash position and avoid a crisis by issuing debt through authorizing legislation. The City received State authority to issue New York City Transitional Finance Authority (TFA) Recovery Notes beyond prior authorizations, without limit, payable solely from State or Federal aid received as a result of the disaster. In addition, other law notwithstanding, the TFA was authorized to have outstanding up to \$2.5 billion of bonds or notes the proceeds of which are to be used to pay costs related to the 9/11 attack. This provision essentially freed the City from the Financial Emergency Act requirements that prohibited the use of borrowed funds for operating purposes. In October 2001, the City sold \$1 billion of Recovery Notes and \$1.5 billion of Revenue Anticipation Notes (RANs) backed by State education aid revenue. These actions provided the City with the cash necessary to pay the immediate extraordinary costs associated with the attacks.

To help with the clean-up and rebuilding efforts at the World Trade Center site and lower Manhattan area, President George W. Bush pledged \$21.4 billion to New York as part of a national emergency aid proposal estimated at more than \$40 billion. Under this package, a total of \$9.1 billion has been allocated through the Federal Emergency Management Agency (FEMA) to reimburse the City and State for recovery and clean-up costs related to the World Trade Center attack. The Federal government also earmarked about \$5 billion in expected tax incentives to serve as an economic stimulus to businesses in the lower Manhattan area and an additional \$3.5 billion for the redevelopment of the World Trade Center site and vicinity through the Lower Manhattan Development Corporation and the Empire State Development Corporation. The Federal relief package also includes \$3.8 billion in funding for a wide range of initiatives, such as the upgrade and reconstruction of mass transit infrastructure, roadway and tunnel repairs, and costs associated with the offering of small business loans and health monitoring.

***ECONOMIC CONDITION
AND OUTLOOK
The National Economy***

The U.S. economy began calendar year 2002 on a strong note by showing signs of recovery from the recession that had started in 2001. Real Gross Domestic Product (GDP) rose five percent in the first quarter of 2002, and the rate of job losses began to decline. However, since April 2002 the nation has felt the effects of bad economic news. Corporate scandals, threat of war with Iraq, and the decline in the stock market have threatened the economy with a renewed recession.

The latest economic data show the extent of the recent slowdown. GDP was up only 1.3 percent in the second quarter of 2002 after increasing five percent in the first quarter. Payroll jobs, which grew consistently from May to August of 2002, were down by 43,000 in September.

The decline in jobs, the threat of war, and the loss of stock market values have diminished consumer confidence for the fourth consecutive month to 93.3 in September. Lower consumer confidence is going to impact consumer spending. Consumer spending, which has been the main contributor to the economic growth for the last two years, rose 0.3 percent in August compared with a one percent increase in July. The recent economic data indicate consumer spending will remain low.

The recent economic data have also affected private investment. Interest rates, profits, technology, and the demand for goods and services drive investment. The weak stock market and the flight for quality have driven investors to buy conservative investments, such as Treasury securities, thereby driving down yields. For example, the yield on 10-year Treasury bonds is at its lowest level in over 40 years. As a result, quality spread, the difference between the yields on BAA corporate bonds and 10-year Treasuries, has widened making it more difficult for companies to raise cash.

In addition, profits have faced downward pressure because companies lack pricing power. Global competition and the increase in the number of inexpensive imports combined with the rise in labor costs have lowered profit margins.

On the positive side, the underlying U.S. economic fundamentals appear solid. The banking system is healthy, productivity is up, consumer saving is up, and corporate debt is manageable. There is also an expectation that the Federal Reserve will cut its target interest rates before the end of the year.

It is expected that the economy will continue to be sluggish until the corporate scandals and war issues are resolved. However, both a decline in consumer spending before a rise in corporate investment and the possibility of a surge in oil prices as a result of war increase the chances of another national recession.

The City Economy

The City's economy has been in recession for six consecutive quarters through the second quarter of 2002. Real Gross City Product (GCP) fell 1.3 percent in the second quarter of 2002. However, the rate of decline eased as the second quarter decline of 1.3 percent was smaller than the 3.3 percent loss in the first quarter.

As of August 2002, the City's payroll jobs are 82,000 below the September 2001 level. Private sector jobs have fallen by 84,400, while government jobs are up by 2,400. Finance, insurance and real estate (FIRE) jobs are down by 33,700, of which 20,000 are in the securities industry. Transportation and public utilities are down by 13,600 jobs and the services industry is down by 11,700 with the biggest decline in business services of 19,900 jobs. Manufacturing lost 11,500 jobs, wholesale and retail trade lost 11,100 jobs, and construction lost 2,800 jobs.

However, since December 2001 the economy has been improving. Between December 2001 and August 2002, total jobs are up by 500 because the addition of 1,800 government jobs has offset the loss of 1,300 private-sector jobs. Within the private-sector, wholesale and retail trade is up by 8,100 jobs, and the services industry is up by 7,900 jobs. However, manufacturing is down by 6,800 jobs, the FIRE sector is down by 6,000 jobs, transportation and public utility are down by 2,700 jobs, and construction is down by 1,800 jobs.

The number of City residents with jobs has improved since December 2001. Seasonally adjusted civilian employment, the number of City residents with jobs, rose by 61,000 between December 2001 and August 2002. Unfortunately, this rise in employment was more than offset by an increase in the labor force of 77,700 in the same period. Thus, the City's average unemployment rate rose to 7.6 percent for the first eight months of 2002 compared with 5.6 percent in the first eight months of 2001.

There are also signs of a significant decline in personal income. Changes in the personal income tax (PIT) are used as a proxy for income, which is reported with a three-quarters lag. On a year-over-year basis, total PIT for the first nine months of 2002 declined 20.8 percent, estimated taxes dropped 35.9 percent, and withholding taxes fell 4.6 percent. Estimated taxes reflect the income from capital gains and dividends and withholding reflects basic wages. However, looking only at the third quarter of 2002 over the third quarter of 2001, PIT was up 2.8 percent and withholding was up 4.7 percent. But estimated taxes were down 3.6 percent.

The inflation rate in the New York City metropolitan area was 2.3 percent in the first eight months of 2002. The core inflation rate, which includes all items less food and energy, was 3.7 percent. Energy prices fell 11.6 percent while the price of food and beverages rose 1.6 percent. Also, transportation prices fell 2.1 percent followed by apparel and upkeep, which fell 2.0 percent. The cost of services and medical care rose the most, 4.3 percent each, followed by a 3.7 percent increase in housing.

The Manhattan commercial real estate market remains soft. The commercial vacancy rate in Manhattan was 11.3 percent in the second quarter of 2002, almost double the 6.7 percent in the second quarter of 2001. The vacancy rate in Downtown was 13.4 percent, in Midtown South 13.3 percent, and in Midtown 9.9 percent.

The City's hotel industry has also been impacted by the economic climate. The hotel-occupancy rate averaged 74 percent during the first eight months of 2002 compared with the average of 75.4 percent during the first eight months of 2001.

Finally, leading indicators remain mixed. The help-wanted-advertising index averaged 21.8 during the first eight months of 2002, more than 36 percent below the average of 34.1 for the first eight months of 2001. However, the total number of building permits authorized was 67,262 during the first nine months of 2002, reflecting a 5.1 percent increase over the 63,978 permits issued for the first nine months of 2001.

THE NEW YORK CITY BUDGET

My Office of Fiscal and Budget Studies monitors the City's finances, debt-incurring power and economy, and informs the public and the City Council of the results of that monitoring.

The annual budget review process begins in November when the Mayor presents a modification to the current year budget and a Financial Plan for the following three years. In January, the Mayor presents a preliminary budget for the following year and a modification to the current four year plan. In April, the Mayor presents the Executive Budget for the next fiscal year. The City Council reviews and amends the plan and adopts the budget in June. My office conducts an in-depth analysis of the documents and issues a detailed report after each step in the process.

In addition to these reports, my office also issues quarterly Economic Notes and Cash Reports to provide information about major issues related to the City's economy and finances and a number of other financial reports that are required by the City Charter:

- An annual report on the state of the City's economy and finances, including evaluations of the City's Financial Plan, which is due on December 15.
- An annual report on the City's capital debt and obligations, including the maximum amount of debt the City may soundly incur in subsequent fiscal years and the indebtedness against the general obligation debt limit in the current and subsequent three fiscal years as stipulated in the State Constitution.
- A certified statement of debt service submitted to the Mayor and to the City Council by March 1. The statement, which is published in the City Record, contains a schedule of the appropriations for debt service for the subsequent fiscal year.
- An analysis necessary for my certification of the adopted budget, in collaboration with the Mayor and the City Clerk.

In addition, a representative of my office sits on the comprehensive monitoring task forces for the New York City Board of Education (BOE), the New York City Health and Hospitals Corporation (HHC), and the City-wide task force to monitor the Program to Eliminate the Gap (PEG).

CLAIMS

Claims against the City arise out of the vast undertakings of the various City agencies. The City is self-insured with respect to risks including, but not limited to, property damage, personal injury, and workers' compensation. Generally, the cost of claims is paid out of the City's General Fund.

Under the City Charter the Comptroller is responsible for adjusting claims for and against the City. In fiscal year 2001 the City paid out \$580 million dollars in settlements and judgments (tort and non-tort). These cases ranged from trip and fall cases to medical malpractice, police actions, property damage and contract claims. The amount paid represented a 26 percent increase from the prior year, and a 157 percent increase from 1992.

The HHC, the New York City Police Department (NYPD) and the New York City Department of Transportation (DOT) are the three agencies routinely responsible for the highest judgments and claims. In fact, nine agencies, including those listed above, account for approximately 95 percent of the total claims paid out.

Recognizing the significance of claims on the City's budget, I will be making the following additions to the Comptroller's Office and will seek the cooperation of City agencies to reduce the number of claims that are filed.

Creation of a Risk Management Division

This newly created division will focus on a City-wide basis, providing risk management advocacy, litigation support, and training initiatives/programs. By reviewing the notice of claims filed with the Comptroller's Office, the division will identify patterns of claims early, rather than just looking at the judgments and settlements, which do not provide a current picture. The mission of this division will be to provide agencies with the tools and the proper framework to begin to take action to reduce the number of claims filed.

Early Intervention Units for Medical Malpractice and Police Action Cases

These specialized units, comprised of Comptroller and Corporation Counsel staff, focus on two of the costliest claim types. The units carefully select appropriate cases in those two categories and strive to negotiate reasonable and fair settlements prior to extensive discovery and other costly legal expenses accrue.

Affirmative Claims

In fiscal year 2002 my office collected over \$500,000 in affirmative claims, mainly for damages caused to NYPD vehicles. Other City agencies generate and process their own affirmative claims. However, because the City Charter requires that the Comptroller's Office adjust these claims, City agencies routinely contact this Office for approval prior to settlement.

Fraud

Price Waterhouse, in its 1997 New York City Claims and Litigation Practices Study, conservatively estimated that 10 percent of all claims filed against the City were fraudulent. Price Waterhouse further indicated that, in 1997 dollars, identification of 20 percent of the fraudulent claims could lead to savings of over \$11 million.

My office has created a Fraud Unit within the Claims and Adjudications Department, with a new Fraud Hotline number (212 669-4747). The department will focus on using sophisticated technology to identify possible fraudulent claims. It will interact with the City's District Attorneys and the New York City Department of Investigation (DOI) to prosecute instances of fraud. Finally, through the education and promotion of an anti-fraud campaign, my office expects to reduce the amount of money paid on fraudulent claims.

PENSION LITIGATIONS

Cendant Corporation Securities Fraud Litigation

The New York City Pension Funds, along with the California Public Employees' Retirement System and the New York State Common Retirement Fund, as lead plaintiffs, successfully negotiated a \$3.1 billion settlement—the largest settlement ever in a securities fraud litigation—against Cendant Corporation and Ernst & Young, LLP. (Cendant's external auditor at the time of the fraud). The New York City Pension Funds allege losses of more than \$32 million as a result of accounting irregularities. The settlements have been fully funded by Cendant Corporation and Ernst & Young, LLP. and claims are being processed and reviewed. The Pension Funds, along with other claimants, are awaiting an order of distribution from the court.

***Columbia/HCA Shareholder
Derivative Litigation***

The New York City Pension Funds, led by the New York State Common Retirement Fund, continued their shareholder derivative litigation, filed in October 1997, against Columbia/HCA Healthcare Corporation, which operates hospitals and health care sites in 36 states. The lawsuit alleges that the company engaged in illegal overbilling of Medicaid and Medicare; illegal referral of Medicaid and Medicare patients to clinical laboratories or other services in which the company's physicians had financial relationships; and insider trading. The Pension Funds successfully appealed a 1999 order of dismissal and are currently conducting discovery.

***Adelphia Communications
Corporation***

On June 14, 2002, the New York City Pension Funds filed an individual action against Adelphia Communications Corporation, the nation's sixth largest cable television company, certain of its officers and other third parties, including Adelphia's external auditors and certain of its securities underwriters. The complaint alleges various securities law violations as well as state law claims of fraud and negligent misrepresentation as a result of certain undisclosed co-borrowing arrangements, false financial statements and other self-dealing transactions between the named officers and Adelphia. On September 26, 2002, a Federal district court judge issued an order staying the Adelphia securities actions before him, including the New York City Pension Funds action, pending resolution of the bankruptcy and criminal proceedings against Adelphia.

ACCOUNTING DIRECTIVES

Section 93 of the New York City Charter grants the Comptroller broad powers for establishing the accounting and internal control policies and procedures for the City. One of the primary mechanisms used to establish these policies and procedures is the issuance of Comptroller's Internal Control and Accountability Directives. I plan to expand and modernize these Directives to provide improved guidance accounting and internal guidance to City agencies. I also intend to prepare a codification of the Directives that will both enable users to utilize the Directives more easily and enable more timely updates to be issued.

***INFORMATION SYSTEMS
Pension Payroll***

The Bureau of Information Systems (BIS) produces monthly pension payments for the 260,000 City retirees. This past year BIS improved service by installing newer and faster mainframe printers and consolidating all pension payroll accounts to be paid from one commercial bank.

The Comptroller's Website

The official website for the New York City Comptroller's Office (www.comptroller.nyc.gov) continues to provide the public with important information to make it easier for citizens to get help with problems. The website has been redesigned and contains important information about City government, including the City's annual financial statements, audits of agencies, reports on the budget and economy, data on bond and note sales, and policy reports issued by the Comptroller's Office. The public can instantly contact the Comptroller's Citizen Action Center to obtain assistance. There are also dozens of useful links to connect users with other government agencies. One can also obtain information on how to buy City bonds, report City-related fraud, find job openings at the Comptroller's Office or get copies of forms to file claims against the City. Each department in the Comptroller's Office is included on the Website with descriptions and contact information.

***OMNIBUS AUTOMATED
IMAGE STORAGE AND
INFORMATION SYSTEM***

The Omnibus Automated Image Storage and Information System (OASIS) is a mission critical imaging system that processes claims, contracts and labor law investigations for the City. In fiscal year 2002, OASIS was upgraded to provide better information collection and to permit expanded capabilities. These improvements include an enhancement of the Claims Attorney table to allow entries for attorney of record and attorney of counsel e-mail addresses; the enhancement of the Claims Physician table to allow entry for the physician fax number, profession and e-mail address; the modification of Claimant Info/Edit screen to enlarge the claimant first name field; the enhancement of the table for District and School information to track injuries of school students and personnel by borough, school district and school name; and the creation a new Office of Contract Administration (OCA) Vendor File library to image the existing paper documentation OCA was storing in file cabinets and to provide enhanced search capabilities for this information.

Application Systems

BIS has created an electronic Purchasing System for its Purchasing Department. This system permits electronic-based documentation and accounting, which was formerly conducted in ledger books. The system also provides for better real time tracking of expenditures and reconciliation. Additionally BIS completed an Audit Information System that gives the Audit Bureau better capabilities to track its audits and assignments.

CONTRACTS

The New York City Charter requires that before a contract between the City and a vendor can be legally implemented, it must first be registered by the Comptroller's Office. As part of the review of these contracts, my office has placed an increased emphasis on a contractor's record of performance and the provision of tight contractual language to help ensure that the contract work will be successful. Below are examples of contracts that have failed to deliver the required results and/or contracts where a vendor's poor performance history called into question their ability to satisfactorily complete the contract.

- On August 8, 2001, the Comptroller's Office found that the New York City Department of Health (DOH) had paid as much as \$10.3 million for the development of an Electronic Death Registration System (EDRS) which does not work. EDRS was intended to automate the issuance of death certificates. In addition, DOH was found to have improperly contracted with IBM and failed to contractually require IBM to produce a workable system at an agreed upon price. My office objected to the agency's inappropriate use of New York State contracts that circumvented the competitive procedures required by the City Charter and Procurement Policy Board (PPB) rules.
- On December 27, 2001, the Comptroller's Office sent the first of two letters to DOH regarding a failed computer project called the Person Registry Information Management Environment (PRIME). PRIME was supposed to enhance the ability of the City to track and report on infectious/communicable diseases. At least \$1.3 million was expended on the development of PRIME. My office objected to the agency's inappropriate use of New York State contracts that circumvented the competitive procedures required by the City Charter and PPB rules and failed to produce a viable system.
- Insisting that contractors be held accountable for funds received from City agencies, my office refused to register a contract between the New York City Department of Youth and Community Development (DYCD) and the After School Corporation (ASC). The contract was for afternoon youth programs at various New York City public schools. The contract was subsequently withdrawn by DYCD because it had failed to recoup nearly \$650,000 in questioned ASC billings under a previous contract with DYCD. Further, DYCD had failed to acknowledge both ASC's debt and poor record keeping, as required, in the registration documents. The ASC repayments were then made, and the contract was registered on July 24, 2002.
- HHC submitted for registration a \$164 million contract for medical and mental health care at Riker's Island and other City prison facilities. In keeping with the Comptroller's Office initiative, that high quality performance be a key element for receiving contract funding, an agreement was made that prior to registration HHC must report on: 1) the vendor's compliance with performance standards; and 2) the corrective action plan previously negotiated with the Comptroller's Office for prison health care contracts.
- The New York City Department of Juvenile Justice (DJJ) administered a contract with EMSA Correctional Health Services, Inc. (EMSA) for the health care of children in DJJ facilities. My office's review found that DJJ's monitoring reports were inaccurate and failed to correctly measure important indicators, such as medications and attempted suicides. In addition, the review found that EMSA was a shell corporation and the work was actually being performed by a different corporate entity, Prison Health Services (PHS). PHS presently contracts with HHC for the provision of

health care to inmates in the City's correctional institutions. PHS also has a record of performance problems in other localities throughout the country. As a pre-condition to registration, DJJ revamped its monitoring process, rebid the contract utilizing a wider pool of potential bidders and increased funds for counseling.

- A \$15 million agreement between the New York City Department of Information Technology and Telecommunications (DOITT) and Plangraphics, Inc. was rejected because DOITT failed to negotiate a contract containing language that defined the work to be completed at an agreed upon price. Instead, the agreement would have allowed Plangraphics, Inc. to be paid on an hourly basis without a requirement that a finished product be delivered to the City.
- The Human Resources Administration (HRA) awarded a contract, without seeking competitive bids, to the QCSinet Acquisition Corporation for scanning documents. This contract was rejected because HRA proposed paying QCSinet a per page rate higher than that paid by QCSinet's State customer. If HRA had been allowed to enter into this agreement, it would have wasted \$1.2 million of taxpayers' dollars.

LABOR LAW

Since January 1, 2002, when I took office, the Labor Law Bureau has won a total of \$1 million in back pay and interest for workers on City-funded projects. Since January 2002, about \$173,000 in penalties, liens and unclaimed back wages has been collected and transferred to the City treasury. My office has reduced the open caseload from 248 on January 1, 2002 to 233 on June 30, 2002. During that period 73 new cases were filed and 88 were resolved. For the total fiscal year 2002, 137 cases were filed and 144 were settled.

In fiscal year 2002 my office won a total of \$3 million in back pay and interest. We also collected \$76,000 in liens and \$134,000 in civil penalties during the fiscal year. During the same period, my office debarred nine contractors for either filing false payrolls or committing two willful violations of the labor law in a six-year period. Debarment prohibits contractors from bidding on or being awarded all public work in New York State for five years.

Since January 1, 2002, I have initiated several programs to enhance the enforcement of prevailing wage laws. These initiatives include:

- Deploying investigators to numerous job sites for further examinations;
- Establishing an immigrant outreach program, supervised by a full-time constituent outreach coordinator, the purpose of which includes assisting leaders of immigrant advocacy groups and explaining prevailing wage laws to immigrant workers;
- Creating a program for all investigators to receive direct training in various trades' practices by attending union training facilities. This training will enable an investigator to identify the appropriate trades being deployed at construction sites;
- Training new contractors and agency construction personnel on prevailing wages;
- Initiating administrative reforms, within the bureau, to realize efficiencies in preparing cases.

In addition, working closely with the King's County District Attorney's Office, my office participated in two investigations which resulted in approximately \$350,000 in restitution to 79 workers, \$36,000 in civil penalties and two five year debarments.

OFFICE OF INTERGOVERNMENTAL RELATIONS

As the City's chief financial officer, I am responsible for implementing, monitoring and enforcing myriad Federal, State and local laws affecting the financial condition of the City of New York. As a Citywide elected official, I also initiate or support many legislative initiatives that impact the City.

The Office of Intergovernmental Relations (OIR) monitors, reviews, analyzes, comments, and helps draft legislative proposals in areas such as municipal finance, asset management, contracts, claims, and labor law.

During the past calendar year, OIR has been actively engaged in the following legislative activities:

- The tremendous growth in sub-prime lending resulted in numerous complaints of abusive and predatory lending practices, particularly among elderly homeowners. My office advocated for legislation at both the State and local level to curb such predatory practices. Both the State Legislature and the City Council enacted anti-predatory lending laws this calendar year.
- I helped develop a Living Wage Bill currently pending before the City Council. The legislation would require City contractors that provide home care, day care, building, food or temporary services to pay their employees a “living wage” plus a health benefit supplement. As I stated in my testimony in support of this legislation, “far too many hardworking people depend on low-wage jobs that do not pay enough to afford the most basic necessities.”
- As the pension fund advisor for the New York City employees pension funds, I carefully monitored and strongly advocated for reforms in corporate governance on the Federal level, in particular, the Sarbanes-Oxley Act of 2002.
- As the City’s chief financial officer, I continue to advocate strongly on behalf of the businesses and residents of Lower Manhattan in the wake of 9/11. My office is monitoring and I am supporting Federal legislation, such as the Terrorist Risk Protection Act of 2002, and the Community Disaster Loan Equity Act of 2002.
- I have also supported the Equal Benefits bill and the NYC Childhood Lead Poisoning Prevention Act of 2002.
- **Analysis of the Mayor’s Management Report**—The Comptroller’s Office of Policy Management (OPM) issued “How Are We Doing? Enhancing Accountability Through the Mayor’s Management Report.” This report marked the 25th Anniversary of the Mayor’s Management Report (MMR), published twice annually by the Mayor’s Office of Operations, by making a series of recommendations to improve its structure and content. These recommendations included creating appropriate performance measures, such as cost per unit of service measures for all City agencies; restructuring the volumes for improved readability; and enhancing linkages to web-based sources of additional information. A majority of the report’s recommendations were incorporated into the September 2002 edition of the MMR.
- **Filtration Avoidance**—On June 24, 2002, I submitted extensive written comments to the United States Environmental Protection Agency (EPA) on its draft for the second New York City Filtration Avoidance Determination (FAD). The first FAD, issued by the EPA in 1997, provided the City with a five-year waiver from a federal mandate that requires the filtration of all drinking water supplies in the United States. Only a handful of water supply systems have been granted such waivers.

The 2002 draft FAD renewal requires an array of actions, similar to the 1997 FAD, to protect the Catskill/Delaware watershed. The June 24th letter focused on the following watershed protection programs: improvements in land acquisition, better review of watershed land use and development proposals, improved environmental controls, and a closer consideration of costs for certain mandated programs, such as Septic Rehabilitation and Replacement. Finally, my office recommended the publication of an annual report to disclose current estimates of program-specific costs incurred by the City for implementing the new FAD.

POLICY

- **Voluntary Ambulance Response to 911 Calls**—The Comptroller’s Office released a report, “Where Do 911 System Ambulances Take Their Patients?” Based on an analysis of 330,000 ambulance transports, the report showed that ambulances operated by voluntary hospitals often violate State and New York City Fire Department (NYFD) regulations, by steering patients to their own hospitals, rather than to the nearest appropriate hospital. Overall, a voluntary hospital ambulance is half as likely as a NYFD ambulance to bring a patient picked up near a HHC hospital to that hospital, even if the voluntary ambulance has to pass the HHC hospital. This costs the City an estimated \$86 million in hospital reimbursements annually. Voluntary ambulances also ignore other, closer voluntary hospitals to take patients to their own hospitals. Patients are most likely to be steered if they are insured. This may potentially harm patients, due to ambulances taking longer to get to the hospital, and not always going to the hospital that is medically most appropriate.

In a follow-up to the report, I shared relevant data with the State Health Department, which confirmed the major findings. I also wrote the NYFD recommending against a budget proposal for reducing Emergency Medical Services (EMS) ambulances and replacing them with additional voluntary hospital ambulances, without these problems having been corrected.

- **Vision Care**—On August 14, 2001 the Comptroller’s Office launched the New York Children’s Vision Coalition fall campaign informing parents of the need to have their children’s vision checked before school starts. One in four children have vision problems that can affect their ability to read and learn. Some visual impairments are not always apparent and are very difficult to correct if discovered after age four and five. If left untreated, these conditions can lead to functional blindness in one eye. As an Honorary Co-Chair and one of the forces behind the creation of the New York Children’s Vision Coalition, I support State legislation mandating eye exams by an eye care professional for all children as they enter school.

The Children’s Vision Coalition is an advocacy organization representing more than 100 organizations, public officials, professionals, and individuals providing vision care for children in New York. The Coalition was established in 1999 following the publication of the Comptroller’s report, “Healthy Kids, Healthy Schools,” which found that children with vision, hearing or chronic disease problems did not receive the care they needed, even when the school was aware of their problem.

- **Adolescent Pregnancy, Parenting and Prevention Task Force**—In November 2001, the Comptroller’s Task Force on Adolescent Pregnancy, Parenting and Prevention was honored with the 2001 Local Coalition Award, presented annually by the National Organization on Adolescent Pregnancy, Parenting and Prevention (NOAPPP) for outstanding and unique work in the field. Based in Washington, DC, NOAPPP is the national organization for professionals dedicated to adolescent pregnancy prevention and parenting services.

The Comptroller is chair of the Task Force, founded in 1981 and consisting of over 100 government and private agencies serving New York City youth. The mission of the task force is to reduce the number of adolescent pregnancies in the City of New York. In addition, the Task Force coordinates and improves service delivery to pregnant and parenting adolescents, their families and children at risk

- **Accountable Schools, Accountable Public Community Roundtable**—The Comptroller’s Office participated in the *Accountable Schools, Accountable Public* school reform project, sponsored by The League of Women Voters and The Campaign for Fiscal Equity, Inc. Meeting with parents, advocates and community members representing Community School District 2, the project took the form of a series of roundtable discussions in spring 2002. The discussions culminated in recommendations to the State of New York intended to improve its public schools.

- **Comptroller’s Staff Community Volunteerism**—For the second year, staff representing a variety of bureaus of the Comptroller’s Office volunteered for the Power Lunch program, sponsored by the Everybody Wins! Foundation. Power Lunch assigns volunteers as once-a-week reading partners to a particular child in a public school; the Comptroller’s Office is paired with PS 130, located nearby on Baxter Street. Nineteen staff were regular volunteers during the 2001-02 school year.

DEBT MANAGEMENT
General Obligation

- In fiscal year 2002, Moody’s Investors Service (Moody’s), Standard & Poor’s (S&P) and Fitch Ratings maintained their ratings at A2, A and A+ respectively. On November 15, 2001, Moody’s issued a negative outlook on New York City General Obligation Bonds. The negative outlook reflected the disruptive economic effects of the World Trade Center tragedy, the national economic recession, and projections of revenue losses and spending increases.
- During fiscal year 2002, the City issued approximately \$3.657 billion of general obligation bonds of which approximately \$1.007 billion were issued to refund certain outstanding bonds and \$2.65 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. The refunding will provide the City with approximately \$204 million in debt service savings in fiscal year 2003.
- On October 23, 2001, the City sold a total of \$1.5 billion of RANs for its seasonal borrowing requirements on a competitive basis. The RANs matured on April 12, 2002.
- During fiscal year 2002, the New York City variable rate traded at the following interest rates:

| | <u>Tax-Exempt</u> | <u>Taxable</u> |
|-----------------------------|-------------------|----------------|
| Dailies | 1.60% | — |
| Weeklies | 1.54% | — |
| Auction Rate Securities . . | 1.65% | 2.42% |
| Commercial Paper | 1.45% | 2.62% |

- As of June 30, 2002, the City’s General Obligation bonds outstanding variable and fixed rate debt was approximately \$3.42 billion and \$24.92 billion respectively.

New York City Transitional
Finance Authority

- In 1997, the New York State Legislature created the New York City Transitional Finance Authority (TFA), a separate legal entity, in order to ease the constraints imposed by the City’s debt limit. The TFA was initially authorized to issue up to \$7.5 billion of debt secured by the City’s collections of personal income tax and, if necessary, sales tax. In fiscal year 2000, this authorization was increased by \$4 billion, allowing the TFA a total debt incurring capacity of \$11.5 billion. The uses of TFA bond proceeds have enabled the City to continue its planned capital improvement program.
- In September 2001, the New York State Legislature approved a special TFA authorization of \$2.5 billion to fund capital and operating costs relating to or arising from the events of September 11, 2001. The Legislature also authorized the TFA to issue debt, without limit as to principal amount, that is secured solely by 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. These notes were redeemed in October 2002 with the issuance of \$1 billion of TFA Recovery Bonds.
- In fiscal year 2002, Moody’s, S&P and Fitch maintained their ratings for TFA’s senior bonds at Aa2, AA+ and AA+ respectively. The bond anticipation notes and recovery notes were rated at MIG-1, SP-1+ and F1+ by Moody’s, S&P and Fitch respectively. Recovery Bonds and Recovery Notes, though secured by a lien junior to that of the TFA’s senior bonds, received ratings identical to those of senior lien bonds and

notes. As a result of such strong ratings, TFA issuances were able to achieve low interest costs.

- During fiscal year 2002, the TFA's tax-exempt dailies and tax-exempt weeklies traded at 1.61 percent and 1.55 percent respectively. As of June 30, 2002, the TFA's outstanding variable rate debt was approximately \$1.25 billion.
- During fiscal year 2002, TFA sold \$250 million of bonds through competitive bidding for capital purposes.
- As of June 30, 2002, long-term outstanding TFA debt was approximately \$8.29 billion.

TSASC, INC.

- TSASC, Inc. (TSASC), a local development corporation that is an instrumentality of, but separate from the City of New York, entered into a loan agreement on December 1, 2001 with the U.S. Department of Transportation (USDOT) and the City pursuant to the Transportation Infrastructure Finance and Innovation Act. The loan is for \$159,225,300 and is secured by tobacco revenues to be received pursuant to a Master Settlement Agreement entered into between participating tobacco product manufacturers and 46 states in settlement of certain smoking-related litigation. Under the agreement, TSASC can issue bonds on parity with outstanding debt to be purchased by the USDOT. Pursuant to the loan, TSASC issued approximately \$45 million of Senior Bonds during fiscal year 2002. The monies were applied by the City towards the Staten Island Ferries and Ferry Terminal Projects. TSASC has approximately \$114 million in remaining capacity from the loan.
- As of June 30, 2002, TSASC had approximately \$694 million bonds outstanding.

New York City Municipal Water Finance Authority

- The New York City Municipal Water Finance Authority (Water Authority), a separate legal entity established in fiscal year 1986, has the power to issue bonds to finance the renovation and improvement of the City's water and sewer facilities.
- The Water Authority issued approximately \$1 billion of revenue bonds during fiscal year 2002 of which approximately \$579 million were issued to refund certain outstanding bonds and \$432 million 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. The refunding will provide approximately \$30.5 million in debt service savings throughout the life of the bonds.
- The Water Authority also maintained its tax-exempt commercial paper program enabling it to access the short-term market at more aggressive rates; at the end of fiscal year 2002, \$628 million of commercial paper was outstanding.
- In fiscal year 2002, Moody's, S&P and Fitch maintained their ratings for the Water Authority's bonds at Aa2, AA and AA respectively.
- During fiscal year 2002, the Water Authority's tax-exempt dailies and tax-exempt weeklies traded at 1.63 percent and 1.57 percent respectively. As of June 30, 2002, outstanding variable rate debt was approximately \$1.62 billion.
- As of June 30, 2002, long-term outstanding Water Authority debt was approximately \$12.15 billion

CITY TREASURY FUNDS

The City's policy is to invest all funds in excess of compensatory balance requirements. Funds so invested that are not Federal Deposit Insurance Corporation (FDIC) insured are collateralized.

Funds in excess of compensatory balance requirements are invested by the Comptroller's Office in short-term securities, including U.S. treasuries and high-grade commercial paper. The average yield for such investments during fiscal year 2002 was 2.63 percent, which compares with the average yield of 2.63 percent on three month treasury bills and 2.24 percent for a representative institutional money market fund. Interest income totaled \$214 million for the year.

AUDITS

The City Charter requires that the Comptroller's audit activities be conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Among other criteria, these standards require that the audit bureaus undergo an external quality assurance review every three years. The Institute of Internal Auditors completed such a review in November 2001 and concluded that the Comptroller's Office generally conforms to the government auditing standards. This is the Institute's highest rating for such reviews. In addition, the Charter mandates that every City agency be audited at least once every four years. The Comptroller's Office successfully met this mandate for the third four-year cycle, which ended December 31, 2001.

New York City is expected to experience increasing budget shortfalls. Consequently, agencies may be required to make reductions in administrative personnel that could weaken basic internal controls over agency resources and expenditures. The auditors, therefore, will dedicate a portion of their efforts to both evaluating controls over agency assets and resources and illustrating how they can be strengthened. Regardless of the City's financial condition, the public will expect its government to deliver high-quality services. The Comptroller's audits present an opportunity to meet the public's expectations. Providing a quality education to our children, ensuring the availability of affordable housing for City residents, and delivering social services to people in need are among my highest priorities. Therefore, the audit bureaus will endeavor to find ways of improving the delivery of these and other essential City services.

The audit bureaus have issued audits that have uncovered: millions of dollars in revenues owed to the City; unsafe conditions at various City-funded programs, including senior citizen centers and emergency housing facilities; and tens of millions of dollars spent on electronic data processing systems that simply fail to meet all the needs of the City agencies.

In fiscal year 2002, the audit bureaus issued 126 audit and special reports. Many of these reports focused on program effectiveness and service quality. Others identified approximately \$10.7 million in actual revenues and savings, and \$46.1 million in potential revenue and savings. Another \$27.8 million in cost avoidance was identified by audits of claims filed against the City. In the coming years, the bureaus will continue their efforts at identifying ways to maximize City revenue, strengthen agencies' internal controls over their operations, and reduce City costs through more efficient service delivery. Below is a brief synopsis of audits that revealed major findings concerning revenues owed to the City, public health and safety, information technology and other governmental services.

Revenue/Cost Savings

- Audits of Time Warner Cable of New York City found that it owed the City \$7,677,521. Under its seven franchise agreements, Time Warner is obligated to pay the City five percent of its gross revenue. Audits of these agreements identified approximately \$134 million in revenue that was not reported to the City. Consequently, Time Warner owed the City \$6,725,829 in franchise fees and \$951,692 in interest. Time Warner paid the full audit assessment.
- A follow-up audit of the NYPD revealed that the City could save \$15.2 million annually by civilianizing 831 non-enforcement positions in the Department's administrative units.
- An audit of the New York City Department of Finance (DOF) found that it could have collected at least \$26 million if it had made a greater effort to collect Environmental Control Board penalties resulting from Notices of Violations issued by various City

agencies. The City's Finance Commissioner agreed with the main conclusion of the audit and has agreed to take steps to increase collections.

- An audit of water and sewer charges owed by 86 organizations that have concession agreements with the City found that 77 were not properly billed for water and sewer use or had balances outstanding. Collectively, these organizations owed the New York City Water Board more than \$2 million. As a result of the audit, the New York City Department of Parks and Recreation (DPR), the oversight agency for these agreements, worked with the New York City Department of Environmental Protection (DEP) to ensure that concessionaires are being properly billed for water services and assisted DEP in collecting delinquent accounts.
- An audit of Shellbank Restaurant Corp. revealed that it and TAM Restaurants Inc. (TAM), its parent company, owed the City \$615,586 in license fees, late charges, water and sewer fees, and commercial rent tax. DPR, the oversight agency for Shellbank's agreement, issued a "Notice to Cure" requiring that Shellbank pay the full audit assessment, including the amount owed by TAM.
- An audit of Toto's South Shore Country Club, Ltd. revealed that this licensee failed to report an estimated \$1,829,320 in revenues on its gross receipts statements to DPR and that it owed the City at least \$256,872. The licensee agreed to pay the full audit assessment and ensure that all revenue is reported to the City.
- An audit of the New York Yankees' lease agreement with the City found that the Yankees generally adhered to the provisions of their 30-year lease agreement and had adequate internal controls over their revenue collection and reporting functions. Although the Yankees reported gross revenues of \$416.7 million and paid the City \$18.8 million, the audit determined that the Yankees overstated payments to Major League Baseball by \$2,285,727, overstated Insurance Credits by \$176,390, deducted undocumented concession credits totaling \$40,851, and failed to report "rain-check" revenue—accumulated when patrons did not redeem tickets for rained-out or canceled games—amounting to \$1,519,149. As a result, the Yankees owed the City \$367,321. The Yankees agreed with the audit's findings and paid the additional fees owed.
- An audit of Stringmaster, Inc., a tennis concessionaire, found that it had significant internal control weaknesses that prevented the verification of its operating income and reported gross receipts. In addition, Stringmaster had no separate water or electric meter for the premises, and consequently, from the inception of the license agreement, did not pay for its water and sewer or electric use. Moreover, the audit found that the City did not receive credit for \$240,281 (including \$16,750 received from Stringmaster) that was deposited by DPR in the City's Treasury account. After the auditors brought this matter to the attention of DPR officials, DPR obtained replacement checks from the concessionaires and deposited them in the City's account. In addition, DPR collected \$15,213 from Stringmaster for the utility costs related to the operation of the concession.
- An audit of East Broadway Mall, Inc., found that it owed the City \$221,683—\$120,965 in additional rent and related interest, and \$100,718, in unpaid water and sewer charges. East Broadway reported gross operating revenue totaling \$2,390,175 and \$2,408,789, respectively, for the fiscal years ending August 31, 2000, and August 31, 2001. However, the audit revealed that East Broadway did not accurately report gross operating revenue and common area maintenance charges, and, therefore, it did not pay all percentage rent due the City. In addition, the audit revealed that DOT was erroneously billed \$100,718 for water and sewer charges that should have been billed to East Broadway. The New York City Department of Citywide Administrative Services (DCAS), the oversight agency for East Broadway's agreement, agreed with the audit's findings and has taken steps to collect the amounts due.

- During fiscal year 2002, the Bureau issued four audits of foster care providers that uncovered \$283,844 in net overpayments made by the City to foster care agencies. These audits sought to determine whether the providers: maintained adequate internal controls over the recording and reporting of expenses, revenues, and days of care; complied with certain State and City regulations; and were paid based on the appropriate rates as established by State regulations.
- An audit of senior centers overseen by the New York City Department for the Aging (DFTA) revealed that more than half of the centers inspected by the auditors had numerous fire safety problems, including blocked exit doors, no smoke detectors, and inadequate evacuation plans. DFTA generally agreed with the audit's recommendations and will seek to correct the problems identified by the auditors.
- An audit of the Amboy Neighborhood Center, Inc., found unsafe and unsanitary conditions at the temporary housing facility that it operated under contract with the New York City Department of Housing Preservation and Development (HPD). These conditions included roach and fly infestation, clogged and leaking sinks and bathtubs, and water damage to ceilings and walls. In addition, many of the residents complained that their apartments were infested with mice and rats. Furthermore, the audit disclosed that Amboy owes the City \$417,571 for its water and sewer use. After the results of the audit were released, HPD did not renew Amboy's contract.
- An audit of DOH's Lead Poisoning Prevention Program found that program staff monitor children with elevated blood levels by making initial and follow-up calls and visits to the families of these children and providing information about lead poisoning to the parents. However, the audit disclosed that in some cases families of children with elevated blood lead levels were not contacted and visited within required time frames and mandatory reminder letters were not sent to parents of children who required follow-up blood tests. DOH agreed with most of the audit's recommendations.
- An audit of the licensing and monitoring of summer day camps by DOH found that at the beginning of the 2001 summer season 280 of 727 day camps operated without a valid permit. Moreover, 71 camps opened for business in the summer of 2001 even though they did not correct violations that were found during the previous summer.
- An audit of HHC found that it did not always comply with medical research approval regulations. This audit focused on the approval process for medical research conducted at the Bellevue Hospital Center (Bellevue) through its affiliation with the New York University Medical Center (NYU). The audit found that in certain cases principal investigators did not inform the NYU Institutional Review Board of serious drug-study-related adverse events. Federal regulations and guidelines require that such events be reported to the Institutional Review Board. The audit also noted that many consent forms lacked elements required by Federal regulations, and some Bellevue patients were enrolled and treated before Bellevue and the Corporation reviewed and approved protocols and consent forms. In addition, there was no evidence that signed consent forms were obtained for 13 of 295 Bellevue patients who participated in certain protocols.
- An audit of DYCD's Citizenship New York City Program found that DYCD is doing a good job implementing the program. The number of applications completed and submitted to the U.S. Immigration and Naturalization Service (INS) has steadily increased from 5,607 in fiscal year 1998 to 10,273 in fiscal year 2001. The number of appointments made and applicants served has also increased each year. However, the audit noted that DYCD does not track whether the applicants it assisted ultimately became U.S. citizens, and whether applicants who fail to become citizens are at risk of losing Federal benefits. Finally, the supervisory review and forwarding of applications to INS were not always completed in a timely fashion.

- A follow-up audit of the Metropolitan Transportation Authority New York City Transit Access-A-Ride program found that even though improvements were made in the administration of the program, the number of complaints against the program has increased. The Carriers contracted through the program attributed the increase in complaints to NYC Transit: not taking rush hour and traffic conditions into account when scheduling trips; not assigning the most efficient routes; and, not allowing sufficient travel time between passenger pick-ups. To address some of these issues, NYC Transit officials stated that they were implementing a new computer system to assist in scheduling trips.

Information Technology

- A follow-up audit of the New York Police Department (NYPD) implementation of the Enhanced 911 System found that the Computer-Aided Dispatch (CAD) support system has still not been completed. Consequently, wireless interfaces to police car Mobile Data Terminals, which require that the CAD system be operational, were not installed. CAD, which was to be completed in late 1997, was to provide data processing and distribution capability to 175 workstations as well as to external agencies, mobile data terminals, and handheld radios. As a result of CAD not being implemented, the NYPD is still relying on the old 911-dispatch system known as SPRINT. This follow-up audit was concerned with the continued delays in the development of CAD and recommended that the NYPD ensure that SPRINT is maintained as an integral part of its Enhanced 911 System until the CAD System is installed and tested.
- An audit of the NYPD found that its upgraded AutoPound system met user needs and that users were generally satisfied with the system. In addition, the upgraded system allows for future enhancements and further periodic upgrades. However, the methodology used by the NYPD for the upgrade did not ensure that all needed aspects of the system were developed. Moreover, users had problems accessing the system and entering data and complained about the system's slow response time. Finally, the NYPD did not remove inactive users from the system and it did not have a complete, formally approved Disaster Recovery Plan for the system. The Property Clerk Division, which uses the system, accepts, catalogs, safeguards, stores, and produces for the court property that is in the custody of the NYPD. The NYPD stores vehicles, parts, motorcycles, and marine craft at three-vehicle storage sites. Such vehicle-related items, when received, are inspected and entered into the AutoPound system. The upgraded system allows the NYPD to monitor the three vehicle storage sites from One Police Plaza by linking the sites into one network.

Other Governmental Services

- An audit of the Center for Animal Care and Control (CACC) revealed that CACC failed to provide humane treatment to all of its animals and allowed dogs and cats to be accidentally and needlessly euthanized. The audit found evidence of mistreatment of animals, such as leaving them in soiled cages or without water, housing sick and contagious animals with healthy ones, and providing poor veterinary care. The audit also noted that the full extent of CACC's problems could not be determined because of CACC's obstructive tactics and resistance to sharing its records with the auditors. CACC management and staff members refused or delayed access to many documents, such as personnel files, logbooks, disciplinary action notices, and prohibited interviews with employees unless management was present. Moreover, the audit concluded that CACC's current contract with DOH does not include specific and measurable performance requirements or standards. In response to the audit, DOH stated that it would include specific performance measures in the CACC's new contract.

- Two audits of Metropolitan Transportation Authority (MTA) railroad stations operated by the Long Island Rail Road (LIRR) in Queens and Brooklyn, and by the Metro-North Railroad in the Bronx, found unsafe conditions at eight stations. These conditions included: exposed electrical third rails; uneven, cracked, and crumbling cement; damaged staircases; and loose metal plates and rusted metal rods on station platforms. Of particular concern was the fact that some of these same conditions were observed during previous audits conducted by the Comptroller's Office. In response to the current audits, Metro-North and the LIRR described the corrective actions they have taken or plan to take to remedy the noted conditions.
- A follow-up audit of the Civilian Complaint Review Board (CCRB) found that the CCRB has shown marked improvement in its ability to manage its caseload in a timely and efficient manner. The earlier audit report concluded that too many cases exceeded the 18-month statute of limitations. Moreover, many cases were at risk because they were sent to the NYPD too late for it to complete its investigations and take disciplinary actions. The CCRB should refer substantiated cases to the NYPD with no less than three months remaining on the statute to ensure that there is sufficient time to review the cases and act upon the CCRB's recommendations. This follow-up audit compared case data from July 1998 to June 2001 with the data compiled during the previous audit. This analysis disclosed that only 17.3 percent of cases were referred to the NYPD beyond 15 months as compared to 56.8 percent found during the prior audit.

***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, combining fund financial statements and schedules and other supplementary information. 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. The City's Financial Management System (FMS) maintains the City's centralized accounting and budgetary controls. FMS is a 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 are continuously improved to meet new information needs.

To ensure the adequacy of the City's internal controls, directives and memoranda that 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. The 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 control. 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 control provides 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 control, rather than just examine them perfunctorily. The Comptroller's Office also asks agencies to assess the adequacy of their internal audit functions.

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.

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, 2001:

| Pension Trust Funds (in millions) | | | |
|---------------------------------------------|-----------------------------------|---------------------------------|-----------------------------------------------|
| | Actuarial Accrued Liability | Actuarial Value of Assets | Unfunded Actuarial Accrued Liability |
| New York City Employees’ | | | |
| Retirement System | \$ 43,088 | \$ 43,016 | \$ 72 |
| New York City Teachers’ | | | |
| Retirement System | 35,414 | 35,410 | 4 |
| New York City Board of Education | | | |
| Retirement System | 1,782 | 1,782 | — |
| New York City Police Department | | | |
| Pension Fund-Subchapter 2 | 18,142 | 18,142 | — |
| New York City Fire Department | | | |
| Pension Fund-Subchapter 2 | 6,661 | 6,526 | 135 |
| Total | <u>\$105,087</u> | <u>\$104,876</u> | <u>\$211</u> |

Deferred Compensation Plan

The City offers its employees a Deferred Compensation Plan (DCP) 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 DCP 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 DCP 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 \$4.344 billion as of December 31, 2000, to \$4.423 billion as of December 31, 2001.

**Investment Policy—
City Treasury**

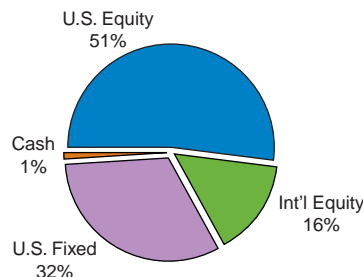
Cash temporarily idle during the year is subject to conservative investment restrictions, and was invested in obligations of the U.S. Treasury and U.S. agency securities, commercial paper, medium term notes, and repurchase agreements. The maturities of the investments range from one day to seven years, with an average maturity of 55 days. The City earned an average return of 2.63%, which compares with the average return of 2.62% on three month Treasury bills and 2.24% for a representative institutional money market fund. The City earned \$75.8 million in its short-term accounts during fiscal year 2002. The average return on investments was 3.05% for short-term investments of the pension trust funds. The higher return is attributable to the longer maturities of these investments—an average of 220 days.

**Investment Policy—
Pension Systems**

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 30 domestic equity managers, 17 domestic fixed income managers, 15 international equity managers and 12 private equity partnerships. Assets are managed in accordance with asset allocation policies 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, 2002.

**CITY OF NEW YORK
PENSION SYSTEMS — ASSET ALLOCATION**



**As of June 30, 2002
Summary (in Millions)**

| | |
|----------------------------|------------------------|
| U.S. Equity | \$38,474 |
| U.S. Fixed Income | 23,712 |
| International Equity | 11,958 |
| Cash | 994 |
| Total | <u>\$75,138</u> |

Due to the long-term nature of their liabilities pension fund assets are invested with a long-term investment horizon. Assets are invested in a diversified portfolio of capital market securities. For the ten-year period ending June 30, 2002 the plans had annualized returns of 9.4 percent. Investments in assets that are expected to produce higher returns are also subject to greater volatility—i.e., large deviations from average returns—and may also produce negative returns. That was the case in fiscal year 2002, 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, declined 17.25 percent during this period, and the Europe, Australia and Far East (EAFE) Index, the most commonly used measure of performance in developed international markets, declined 9.48 percent. Less developed international markets increased 1.31 percent. Bonds were the brightest spot in the broad investment universe. The index used by the NYC pension funds for these fixed income investments returned 8.65 percent for the year, while lower-rated bonds declined 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 8.3 percent. For the three-year period ending June 30, 2002 the combined return was -2.7 percent and for the five-year period it was 4.7 percent. Our above-average allocation to US 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 5.8 percent 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 2003. The Russell 3000 Index lost 17.2 percent during the September quarter, and the EAFE international index lost 19.7 percent. The NYC bond index gained 4.9 percent. 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. The current programs have been allocated over \$1 billion. New investments or commitments this year totaled about \$42.3 million, bringing the aggregate to over \$810 million. The ten-year performance of this program was 9.01 percent as of June 30, 2002.

AWARDS

For the twenty-second 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 2,260 of some 87,000 local governmental units received the Certificate; the City is one of a select group of 146 to have received the award for twenty two 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 2001, again satisfied these requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. I believe that this fiscal year 2002 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 my office this past year. I appreciate your efforts on behalf of the people of the City of New York. I also want to thank my staff who have worked so tirelessly in the preparation of these financial statements. Special thanks to Deputy Comptroller Greg Brooks, Assistant Comptroller Warren Ruppel and Chief Accountant Michael Spitzer. They were ably supported by Deputy Chief Accountant Eileen Moran, Division Chief Maria Tavares and Special Assistant to the Deputy Comptroller Martha Kiamos. I also want to acknowledge the Mayor and the Office of Management and Budget and the Financial Information Services Agency. Finally, I want to thank the City's new independent auditors, Deloitte & Touche LLP, for their efforts throughout this audit engagement.

William C. Thompson

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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, 2001

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.



William Patrick Veste
President

Jeffrey L. Essler
Executive Director

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

| | |
|----------------------------|--------------------------|
| Mayor | Michael R. Bloomberg |
| Comptroller | William C. Thompson, Jr. |
| Public Advocate | Betsy Gotbaum |
| The Council: | |
| Speaker | A. Gifford Miller |
| Majority Leader | Joel Rivera |
| Minority Leader | James S. Oddo |
| Borough Presidents: | |
| The Bronx | Adolfo Carrion, Jr. |
| Brooklyn | Marty Markowitz |
| Manhattan | C. Virginia Fields |
| Queens | Helen M. Marshall |
| Staten Island | James P. Molinaro |

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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, 2002

Independent Auditors' Report

The People of The City of New York:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of New York, New York, (the "City") as of and for the year ended June 30, 2002, which collectively comprise the City's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the City's nonmajor governmental, nonmajor component units and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2002, as listed in the table of contents. These financial statements are the responsibility of the City of New York's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of those entities disclosed in Note E.1 which represent 52 percent and 15 percent, respectively, of the assets and revenues of the City of New York. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities disclosed in Note E.1. The financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City for the year ended June 30, 2001 were audited by other auditors whose report, dated October 30, 2001, expressed an unqualified opinion on those statements, expressed reliance on other auditors and included an emphasis of a matter regarding the adoption of GASB Statement No. 34.

We conducted our audit 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 misstatement. 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 audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City New York, New York, as of June 30, 2002, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, based upon our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental, nonmajor component unit and fiduciary fund of the City of New York, New York, as of June 30, 2002, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 7 through 25 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required 2002 supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of New York's basic financial statements. The accompanying financial information listed as Other Supplementary Information, in the foregoing table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of City of New York's management. The accompanying financial information listed as Other Supplementary Information, in the foregoing table of contents, has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The June 30, 2001 information was subjected to auditing procedures by other auditors whose report dated October 30, 2001, referred to above, stated that the supplementary information was fairly stated in all material respects in relation to the June 30, 2001 financial statements taken as a whole. The Introductory Section and Statistical Section, in the foregoing table of contents, has not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.



October 28, 2002

**Deloitte
Touche
Tohmatsu**

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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, 2002

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, 2002 and 2001. 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 \$3.852 billion during fiscal year 2002, 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.

As mentioned previously, the basic financial statements include a reconciliation between the fiscal year 2002 governmental funds statement of revenues, expenditures, and changes in fund balance which reports a decrease of \$2.849 billion in fund balances and the reported increase in the excess of liabilities over assets reported in the government-wide statement of activities \$3.852 billion, a difference of \$1.003 billion. A similar reconciliation is provided for fiscal year 2001 amounts.

Key elements of the reconciliation of these two statements are that the government-wide statement of activities report the issuance of debt as a liability, the purchases of capital assets as assets which are then charged to expense over their useful lives (depreciated) and changes in long-term liabilities as adjustments of expenses. Conversely the governmental funds statements report the issuance of debt as an other financing source of funds, the repayment of debt as an expenditure, the purchase of capital assets as an expenditure and does not reflect changes in long-term liabilities.

Key elements of these changes are as follows:

| | Governmental Activities | | |
|-------------------------------------------------|-------------------------------------------|------------------------------|------------------------------|
| | For the fiscal year ended June 30, | | |
| | 2002 | 2001 | 2000 |
| | (in thousands) | | |
| Revenues: | | | |
| Program revenues: | | | |
| Charges for services | \$ 3,001,330 | \$ 2,868,605 | \$ 2,620,702 |
| Operating grants and contributions . . . | 14,651,155 | 12,773,015 | 11,907,550 |
| Capital grants and contributions | 493,798 | 572,514 | 378,807 |
| General revenues: | | | |
| Taxes | 21,939,595 | 23,712,065 | 22,157,704 |
| Investment income | 190,041 | 391,902 | 346,857 |
| Other Federal and State aid | 975,281 | 928,184 | 920,547 |
| Other | 435,149 | 633,579 | 347,937 |
| Total revenues | <u>41,686,349</u> | <u>41,879,864</u> | <u>38,680,104</u> |
| Expenses: | | | |
| General government | 2,070,573 | 1,881,812 | 1,578,356 |
| Public safety and judicial | 9,524,318 | 8,661,411 | 7,772,048 |
| Education | 13,249,344 | 12,248,775 | 11,533,688 |
| City University | 807,960 | 668,954 | 652,576 |
| Social services | 9,567,970 | 9,166,149 | 8,783,221 |
| Environmental protection | 2,205,704 | 2,350,867 | 2,058,606 |
| Transportation services | 1,329,314 | 1,654,344 | 1,401,725 |
| Parks, recreation and cultural activities . . | 719,867 | 488,865 | 574,024 |
| Housing | 905,461 | 1,000,300 | 847,358 |
| Health (including payments to HHC) . . . | 2,816,360 | 2,329,191 | 1,976,975 |
| Libraries | 161,250 | 362,034 | 268,931 |
| Debt service interest | 2,180,711 | 2,214,717 | 2,114,285 |
| Total expenses | <u>45,538,832</u> | <u>43,027,419</u> | <u>39,561,793</u> |
| | (3,852,483) | (1,147,555) | (881,689) |
| Decrease in accrued pension liability | <u>—</u> | <u>—</u> | <u>2,336,230</u> |
| Change in net assets | (3,852,483) | (1,147,555) | 1,454,541 |
| Net Assets—Beginning | <u>(19,847,159)</u> | <u>(18,699,604)</u> | <u>(20,154,145)</u> |
| Net Assets—Ending | <u><u>\$(23,699,642)</u></u> | <u><u>\$(19,847,159)</u></u> | <u><u>\$(18,699,604)</u></u> |

In fiscal year 2002, the government-wide revenues decreased from fiscal year 2001 levels by approximately \$194 million, while government-wide expenses grew by approximately \$2.5 billion.

While government-wide revenue remained fairly consistent, there were major fluctuations within:

- A decrease in personal income tax, resulting largely from the after effects of September 11th and overall job market weakness throughout the fiscal year;
- An increase in real estate tax, resulting from a continuing increase in real property valuations;
- A decrease in investment income, resulting from lower interest rates;
- An increase in federal aid, resulting in large part from the FEMA assistance;
- An increase in State aid for the City's Board of Education.

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

- Significant expenses relating to the recovery and clean-up effort of the September 11th attack on the World Trade Center;
- Increases in health and social service spending, resulting in large part from the September 11th aftermath and an increased spending on medicaid;
- Wage and salary increases for City employees relating to collective bargaining; and
- An increase in education spending.

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:

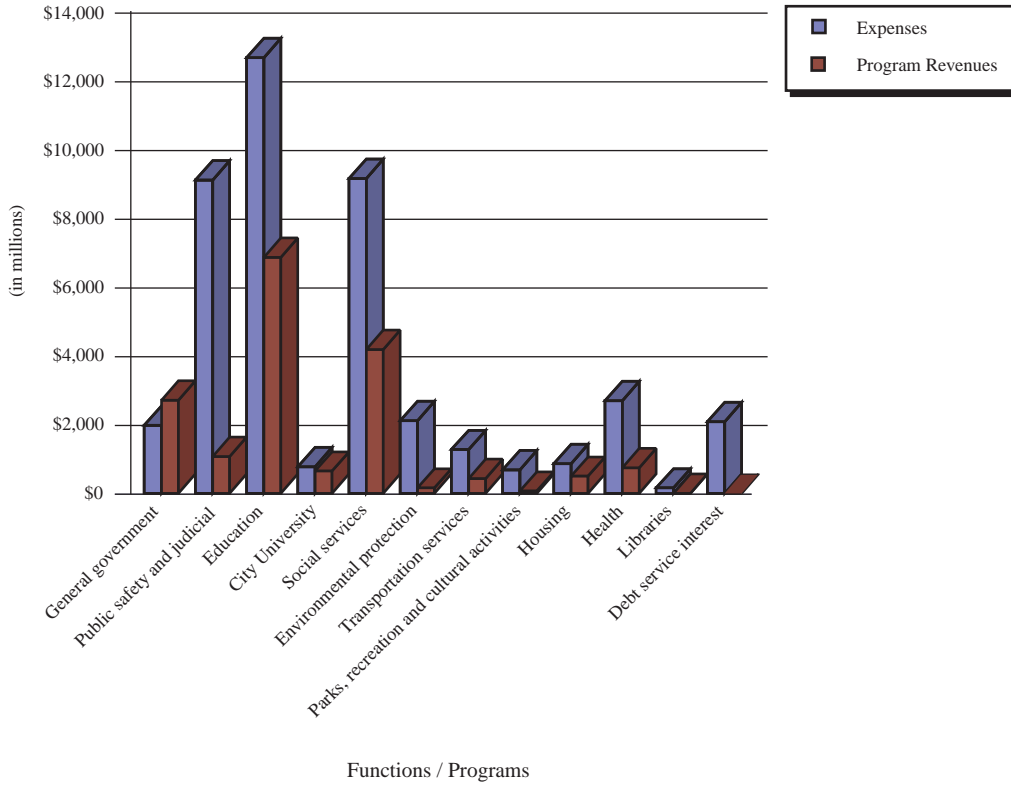
- A one-time payment from the Metropolitan Transportation Authority resulting from the sale of the New York Coliseum;
- An increase in State aid for the City's Board of Education; and
- An increase in personal income and property tax revenues, resulting from the strength of the economy and increased property values which are phased into the property tax levy.

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

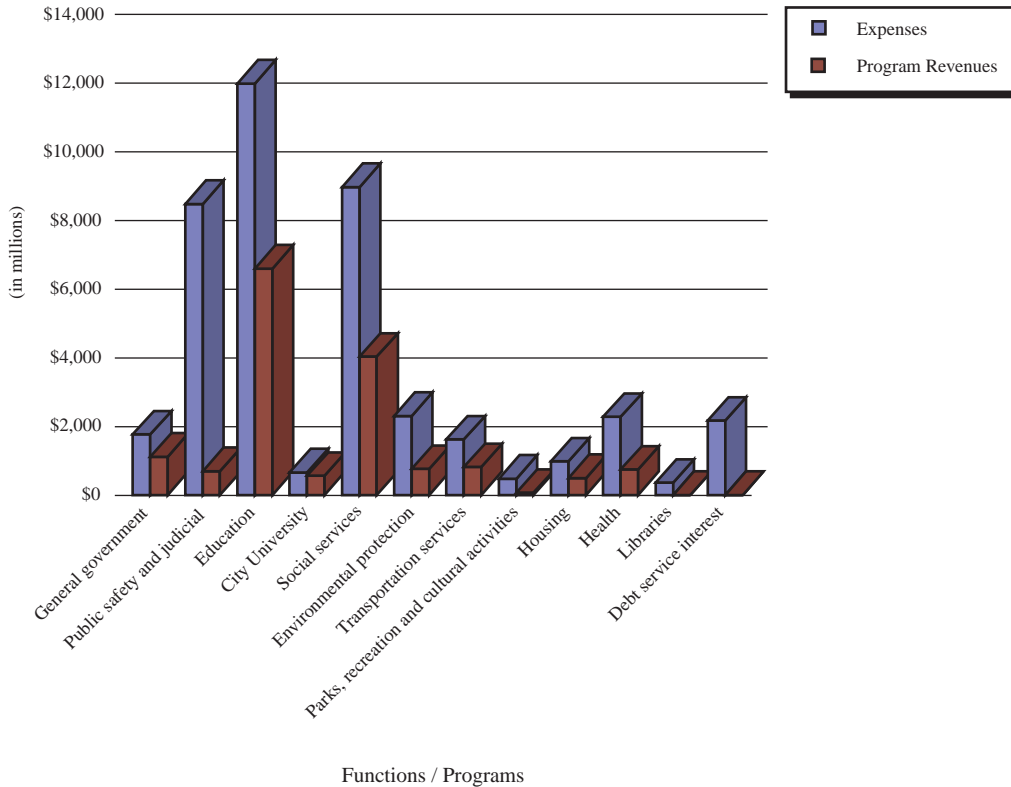
- A substantial increase in spending by the City's Board of Education, including a reserve for collective bargaining and the increased State funding as previously mentioned;
- An increase in pension expense, resulting from pension benefit enhancements and the phase-in of cost of living adjustments, as 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 2002 and 2001. The excess of program expenses over revenues represents the net cost of each program that must be financed from the City's general revenues.

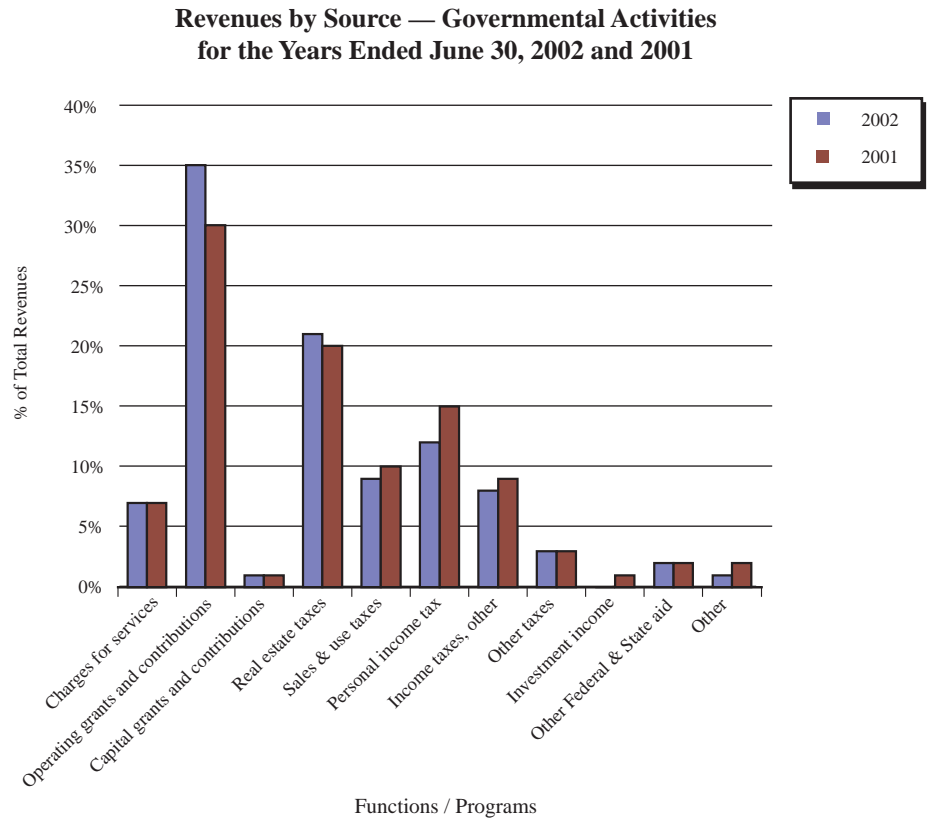
**Expenses and Program Revenues — Governmental Activities
June 30, 2002**



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



The following chart compares the amounts of program and general revenues for fiscal years 2002 and 2001:



As noted earlier, increases and decreases of net assets may serve over time as a useful indicator of changes in a government's financial position. In the case of the City, liabilities exceeded assets by \$23.700 billion at the close of the most recent fiscal year, an increase of \$3.852 billion from June 30, 2001, which had increased \$1.148 billion from June 30, 2000.

| | Governmental Activities | | |
|-------------------------------------------|-------------------------|-----------------------|-----------------------|
| | 2002 | 2001 | 2000 |
| | | (in thousands) | |
| Current and other assets | \$ 17,794,681 | \$ 17,876,159 | \$ 19,299,094 |
| Capital assets | 26,659,071 | 24,497,361 | 22,538,547 |
| Total assets | <u>44,453,752</u> | <u>42,373,520</u> | <u>41,837,641</u> |
| Long-term liabilities outstanding | 55,080,090 | 50,065,513 | 48,839,966 |
| Other liabilities | 13,073,304 | 12,155,166 | 11,697,279 |
| Total liabilities | <u>68,153,394</u> | <u>62,220,679</u> | <u>60,537,245</u> |
| Net assets: | | | |
| Invested in capital assets, | | | |
| net of related debt | (3,968,442) | (2,415,545) | (4,456,404) |
| Restricted | 1,922,910 | 3,814,045 | 4,189,167 |
| Unrestricted | (21,654,110) | (21,245,659) | (18,432,367) |
| Total net assets | <u>\$(23,699,642)</u> | <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, 2002 and 2001:

| <u>Components of Net Asset Deficit</u> | <u>2002</u> | <u>2001</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| | (in billions) | |
| Net Assets Invested in Capital Assets | | |
| Some City-owned assets have a depreciable life used for financial reporting that is different from the period over which the related debt principal is being repaid. Schools and related education assets depreciate more quickly than their related debt is paid, and they comprise the largest component of this difference | \$ (4.0) | \$ (2.4) |
| Net Assets Restricted for Debt Service | | |
| Funds legally restricted for Debt Service | 1.9 | 3.8 |
| Unrestricted Net Assets | | |
| MAC issued debt during the 1970's which funded some City operating expenses. This is the remaining MAC debt outstanding as of year end | (2.9) | (3.2) |
| TFA issued debt to finance costs related to the recovery from the September 11, 2001 World Trade Center disaster, which are operating expenses of the City | (0.5) | — |
| 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. This is the debt outstanding for non-City owned assets at year end. Bond Issuance costs and original issuance discounts are included here as well | (13.0) | (13.0) |
| Certain long-term obligations do not require current funding: | | |
| Judgments and claims | (4.3) | (4.2) |
| Vacation and sick leave | (2.2) | (2.1) |
| Pension liability | (0.3) | (0.2) |
| Landfill closure and postclosure costs | (1.3) | (1.4) |
| All unrestricted non-capital assets exceed the total of the City's other liabilities by approximately: | 2.9 | 2.9 |
| Total Unrestricted Net Assets | <u>(21.6)</u> | <u>(21.2)</u> |
| Total Governmental Net Assets | <u>\$ (23.7)</u> | <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

| | <u>General Fund</u> | <u>New York City Capital Projects Fund</u> | <u>General Debt Service Fund</u> | <u>Nonmajor Governmental Funds</u> | <u>Adjustment/ Eliminations</u> | <u>Total Governmental Funds</u> |
|--------------------------------------------------|---------------------|----------------------------------------------------|--------------------------------------|--------------------------------------------|-------------------------------------|-----------------------------------------|
| | (in thousands) | | | | | |
| 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> |
| Revenues | 40,385,721 | 1,512,184 | 37,155 | 2,444,911 | (1,489,539) | 42,890,432 |
| Expenditures | (39,498,314) | (6,320,102) | (2,732,708) | (3,149,808) | 1,544,269 | (50,156,663) |
| Other financing sources (uses) | (882,147) | 5,459,354 | 1,272,125 | (1,420,341) | (11,569) | 4,417,422 |
| Fund Balances (deficit), June 30, 2002 | <u>\$ 403,140</u> | <u>\$(1,466,231)</u> | <u>\$ 697,419</u> | <u>\$ (294,389)</u> | <u>\$ (41,561)</u> | <u>\$ (701,622)</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 \$682 million and \$2.949 billion before certain expenditures and discretionary and other transfers for fiscal years 2002 and 2001, respectively. After these certain expenditures and discretionary and other transfers, the General Fund reported an operating surplus of \$5 million in both fiscal years 2002 and 2001, 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, 2002 can be attributed principally to a discretionary transfer and other transfer (as described above) from the General Fund totaling \$659 million in fiscal year 2002. Similar transfers in fiscal year 2001 of \$2.097 billion also primarily account for the General Debt Service Fund fund balance at June 30, 2001.

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, 2002 and 2001 are primarily attributed to amounts that are owed to the General Fund to repay that Fund's advance of resources for the City's capital program.

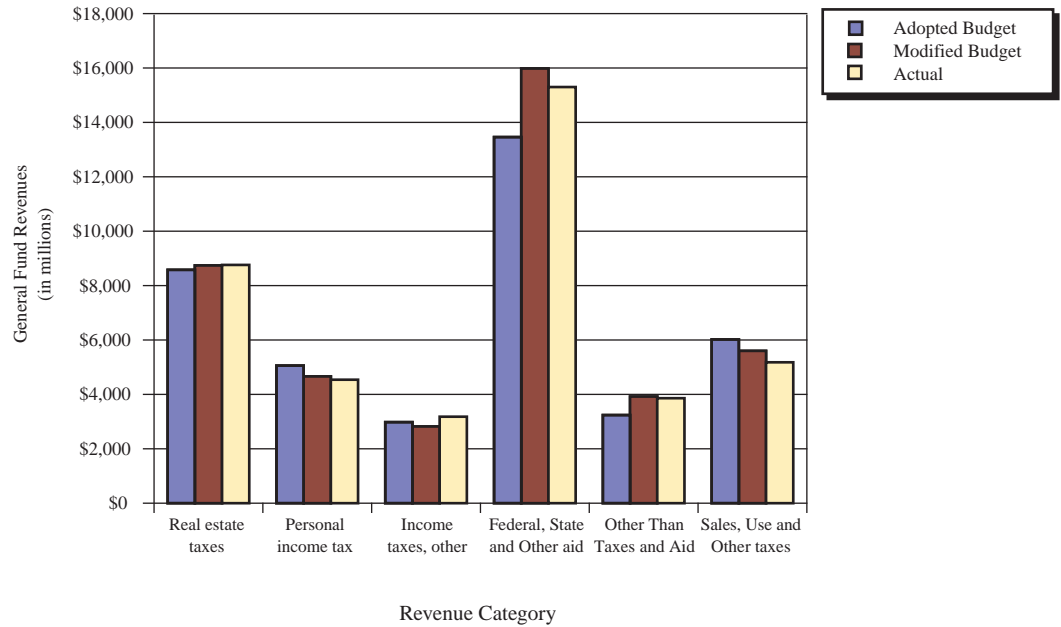
**General Fund
Budgetary Highlights**

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 charts and tables summarize actual revenues by category for fiscal years 2002 and 2001 and compare revenues with each fiscal year's Adopted Budget and Modified Budget.

**General Fund Revenues
Fiscal Year 2002**



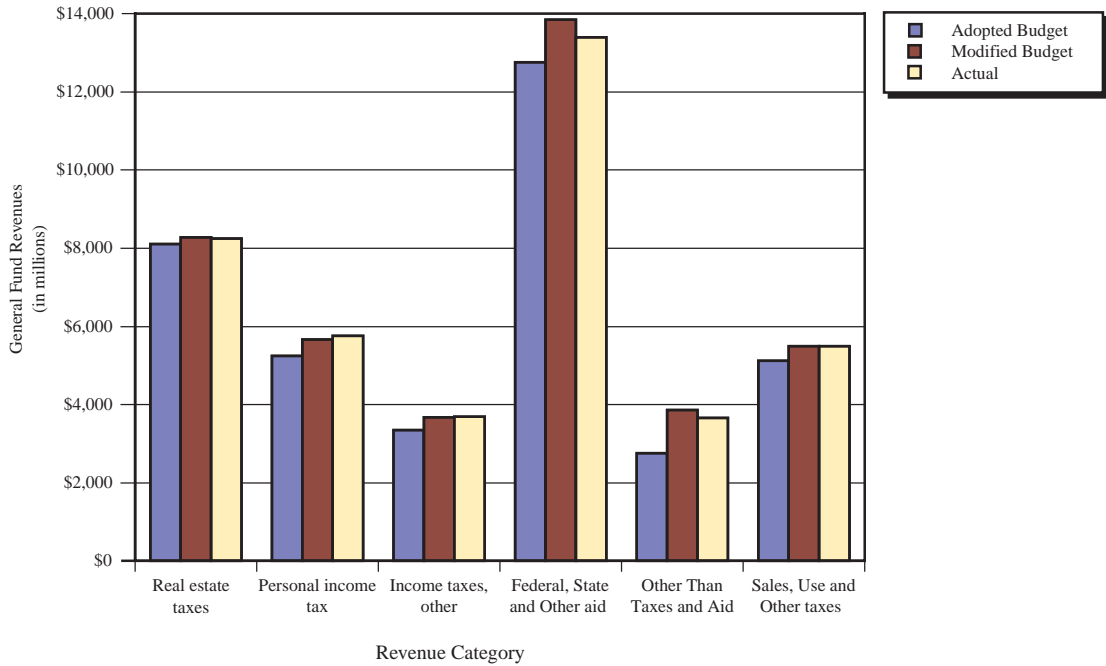
General Fund Revenues

Fiscal Year 2002

(in millions)

| | <u>Adopted Budget</u> | <u>Modified Budget</u> | <u>Actual</u> |
|--------------------------------------|-----------------------|------------------------|-----------------|
| Taxes (net of refunds): | | | |
| Real estate taxes | \$ 8,590 | \$ 8,753 | \$ 8,761 |
| Sales and use taxes | 4,268 | 3,960 | 3,957 |
| Personal income tax | 5,074 | 4,669 | 4,555 |
| Income taxes, other | 2,979 | 2,825 | 3,192 |
| Other taxes | 1,752 | 1,640 | 1,231 |
| Taxes (net of refunds) | <u>22,663</u> | <u>21,847</u> | <u>21,696</u> |
| Federal, State and Other aid: | | | |
| Categorical | 12,760 | 15,287 | 14,646 |
| Unrestricted | 707 | 695 | 666 |
| Federal, State and Other aid | <u>13,467</u> | <u>15,982</u> | <u>15,312</u> |
| Other Than Taxes and Aid: | | | |
| Charges for services | 1,389 | 1,386 | 1,458 |
| Other revenues | 1,829 | 2,149 | 1,920 |
| OTB Transfers | 33 | 25 | 22 |
| TFA Transfers | — | 366 | 457 |
| Other Than Taxes and Aid | <u>3,251</u> | <u>3,926</u> | <u>3,857</u> |
| Total Revenues | <u>\$39,381</u> | <u>\$41,755</u> | <u>\$40,865</u> |

**General Fund Revenues
Fiscal Year 2001**



General Fund Revenues

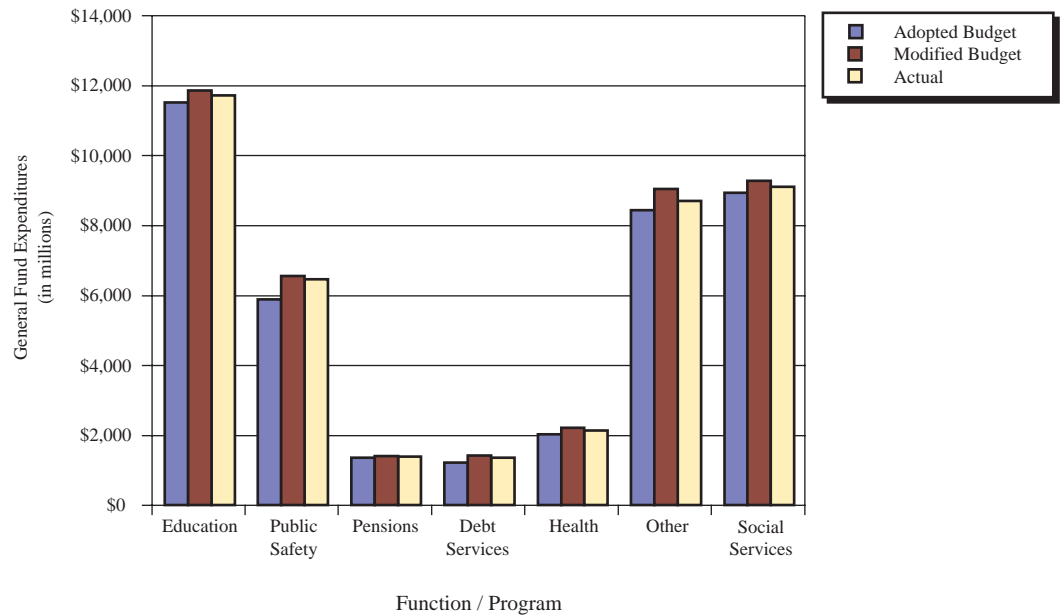
**Fiscal Year 2001
(in millions)**

| | <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 | <u>1,176</u> | <u>1,238</u> | <u>1,294</u> |
| 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 | <u>564</u> | <u>593</u> | <u>634</u> |
| 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 | <u>34</u> | <u>34</u> | <u>33</u> |
| 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 charts and tables summarize actual expenditures by function/program for fiscal years 2002 and 2001 and compare expenditures with each fiscal year's Adopted Budget and Modified Budget.

**General Fund Expenditures
Fiscal Year 2002**

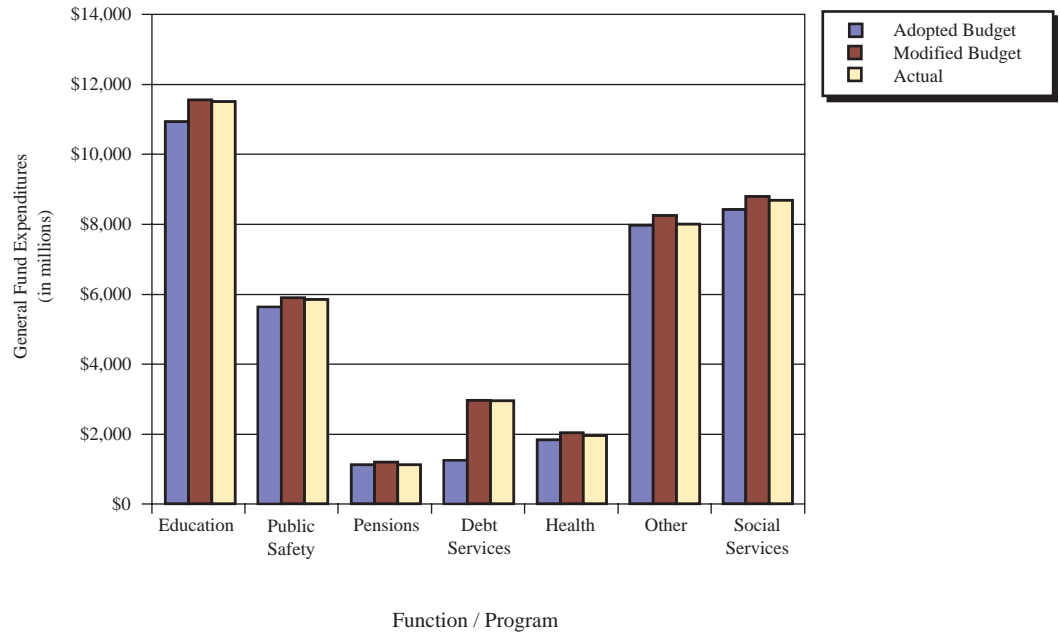


General Fund Expenditures

**Fiscal Year 2002
(in millions)**

| | <u>Adopted Budget</u> | <u>Modified Budget</u> | <u>Actual</u> |
|---------------------------------------------------------|---------------------------|----------------------------|------------------------|
| General Government | \$ 1,222 | \$ 1,964 | \$ 1,810 |
| Public Safety and Judicial | 5,885 | 6,558 | 6,462 |
| Education | 11,522 | 11,862 | 11,715 |
| City University | 445 | 457 | 418 |
| Social Services | 8,927 | 9,275 | 9,098 |
| Environmental Protection | 1,637 | 1,649 | 1,602 |
| Transportation Services | 605 | 692 | 679 |
| Parks, Recreation, and Cultural Activities | 315 | 308 | 305 |
| Housing | 454 | 464 | 440 |
| Health (including HHC) | 2,033 | 2,208 | 2,131 |
| Libraries | 131 | 124 | 124 |
| Pensions | 1,364 | 1,398 | 1,392 |
| Judgments and Claims | 310 | 390 | 522 |
| Fringe Benefits and Other Benefit Payments | 2,289 | 2,428 | 2,426 |
| Other | 1,027 | 565 | 374 |
| Transfers and Other Payments for Debt Service | 1,215 | 1,413 | 1,362 |
| Total Expenditures | <u>\$39,381</u> | <u>\$41,755</u> | <u>\$40,860</u> |

**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><u>\$37,324</u></u> | <u><u>\$40,837</u></u> | <u><u>\$40,227</u></u> |

General Fund Surplus

The City had General Fund operating surpluses of \$686 million, \$2.949 billion and \$3.192 billion before certain expenditures and transfers (discretionary and other) for fiscal years 2002, 2001 and 2000, respectively. For the fiscal years 2002, 2001 and 2000, 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 years 2002, 2001 and 2000 budgets follow:

| | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|-----------------|
| | | (in millions) | |
| 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 | \$ 509 | \$ 917 | \$ 414 |
| Discretionary transfers to the General Debt Service Fund | 154 | 1,180 | 2,095 |
| Net equity contribution in bond refunding that accrued to future years debt service savings | 4 | 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 ... | 14 | 151 | 137 |
| Advance cash subsidies to the Housing Authority .. | <u>—</u> | <u>5</u> | <u>—</u> |
| Total expenditures and transfers (discretionary and other) | 681 | 2,944 | 3,187 |
| Reported Operating Surplus | <u>5</u> | <u>5</u> | <u>5</u> |
| Total Operating Surplus | <u>\$ 686</u> | <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 tables show the variance between actuals and fiscal year 2002 Adopted Budget:

| | <u>2002</u> |
|------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Additional Resources: | (in millions) |
| Federal categorical aid (including FEMA reimbursement) | \$ 1,654 |
| State categorical aid | 89 |
| Lower than expected debt service and interest on Short-term Notes | 193 |
| Other miscellaneous revenues | 465 |
| Non-grant revenue | 223 |
| Collections for general government services | 46 |
| Licenses, permits and privileges | 36 |
| Rental income—other | 9 |
| Net savings from administrative costs for supplies, equipment and other than personnel services (including WTC costs) | 174 |
| Lower than expected costs for heat, light, power and fuel | 114 |
| Public assistance | 70 |
| Social Services, excluding public assistance and Medicaid | 66 |
| Decreased funding to the Health and Hospitals Corporation | 62 |
| Fines and Forfeitures | 6 |
| Lower than expected provision for Disallowance Reserve of Federal and State Aid | 15 |
| General Reserve | <u>200</u> |
| Total | <u>3,422</u> |
| Enabled the City to provide for: | |
| Lower than expected net tax revenue collections excluding tax lien sales and stock transfer tax | 721 |
| Lower than expected Off-Track Betting Surtax and other revenues | 11 |
| Lower than expected net State and other revenue sharing | 41 |
| Higher than anticipated judgment and claims | 148 |
| Future General Obligation debt-service costs net of appropriations in the FY 2003 Adopted Budget | 318 |
| Equity contributions in conjunction with bond refundings | 4 |
| Lower than expected tax liens sales | 32 |
| Lower than expected FICA refunds | 8 |
| Lower than expected sale of City-owned assets | 73 |
| Lower than expected interest income | 74 |
| Lower than expected income from JFK and LaGuardia Airports | 5 |
| Higher than anticipated overtime costs (including WTC-related overtime) . . . | 616 |
| Increased pension costs | 38 |
| Higher than anticipated personal-service costs excluding pensions and overtime | 163 |
| Higher than anticipated Medicaid costs | 315 |
| Increased contractual services costs | 588 |
| Prepayment of certain fiscal year 2003 subsidy payments to the Transit Authority | 14 |
| Loss of State appropriations for the stock transfer tax | 114 |
| Withstand all other net overspending and revenues below budget | <u>134</u> |
| Total | <u>3,417</u> |
| Reported Surplus | <u>\$ 5</u> |

The following table shows the variance between actuals and fiscal year 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 |
| Equity contributions in conjunction with bond refundings | 46 |
| Lease purchase debt service due in FY 2002 | 56 |
| Future debt-service costs for the Municipal Assistance Corporation | 458 |
| Funding of the library system for future years | 131 |
| Higher than anticipated overtime costs | 260 |
| Higher than anticipated judgment and claims costs | 151 |
| Increased pension costs | 1 |
| Increased personal-services costs, excluding pensions and overtime | 681 |
| Increased contractual-services costs | 293 |
| Prepayment of certain fiscal year 2002 subsidy payments to the Transit Authority | 153 |
| Prepayment of certain fiscal year 2002 subsidy payments to the Housing Authority | 5 |
| Increased Disallowance Reserve of Federal and State Aid | 31 |
| Increased costs for heat, light, power and fuel | 48 |
| Increased funding to the Health and Hospitals Corporation | 111 |
| 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 | 151 |
| Total | <u>4,141</u> |
| Reported Surplus | <u>\$ 5</u> |

Capital Assets

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

| | Governmental Activities | | |
|-------------------------------------|-------------------------|-----------------------------------|-----------------|
| | 2002 | June 30, 2001 (in millions) | 2000 |
| Land | \$ 737 | \$ 734 | \$ 707 |
| Buildings | 11,253 | 9,710 | 7,890 |
| Equipment | 1,522 | 1,599 | 1,646 |
| Infrastructure | 5,950 | 5,594 | 5,311 |
| Construction work-in-progress | 7,197 | 6,860 | 6,985 |
| Total | <u>\$26,659</u> | <u>\$24,497</u> | <u>\$22,539</u> |

The net increase in the City's capital assets during fiscal year 2002 was \$2.162 billion, an 8.8% increase. Capital assets additions in fiscal year 2002 were \$6.646 billion, an increase of \$681 million from fiscal year 2001. Capital assets additions in the Education program totaling \$1.468 billion and total new construction work-in-progress (the majority of which are also Education programs) totaling \$2.421 billion accounted for 64.0% of the capital assets additions in fiscal year 2002.

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

Debt Administration

The Comptroller's Office of Public Finance, in conjunction with the Mayor's Office of Management and Budget, is charged with issuing debt to finance the implementation of the City's capital program. During the 2nd quarter of 2002 a new syndicate of underwriters was selected, through an RFP process, for the City's General Obligation program (GO), and several of its related issuers, including the New York City Transitional Finance Authority (TFA), the New York City Municipal Water Finance Authority, (NYW), and the TSASC, Inc. The teams selected for each credit demonstrated an exemplary level of expertise and understanding of the City's needs. Additionally, there were "special bracket" managers selected for the GO, TFA and NYW programs. This extra tier will give several smaller firms an opportunity to serve as senior manager on some of the City's major credits.

The economic conditions that existed during fiscal year 2002, and the impact of the events of 9/11, have led the City to be more flexible in its approach to refundings while still maintaining prudent fiscal guidelines. The City has also increased its exposure to variable rate debt, and continues to examine alternative financing techniques designed to lower the City's overall cost of borrowing.

The following table summarizes the debt outstanding for New York City and City-related issuing entities at the end of fiscal year 2002, 2001 and 2000.

| | New York City and City-related Debt | | |
|-------------------------------------------|----------------------------------------|-----------------------|-----------------|
| | 2002 | 2001 (in millions) | 2000 |
| General Obligation bonds | \$28,465 | \$26,836 | \$26,892 |
| Future tax secured bonds (TFA) | 8,289 | 7,386 | 5,923 |
| TSASC, Inc. | 740 | 703 | 709 |
| 1991 general resolution bonds (MAC) | 2,880 | 3,217 | 3,531 |
| Japanese Yen bonds | 40 | 80 | 120 |
| Revenue bonds | 521 | 543 | 571 |
| Bond Anticipation Notes (TFA) | 1,200 | — | 515 |
| Recovery Notes (TFA) | 1,000 | — | — |
| Total bonds and notes payable | 43,135 | 38,765 | 38,261 |
| Less treasury obligations | 116 | 168 | 230 |
| Net outstanding debt | <u>\$43,019</u> | <u>\$38,597</u> | <u>\$38,031</u> |

General Obligation

On June 30, 2002, New York City's outstanding general obligation debt totaled \$32.7 billion, including capital contract liabilities. 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 June 30, 2002, the City's net general obligation debt limit was \$36.0 billion (compared with \$32.9 billion as of June 30, 2001) and remaining GO debt incurring power totaled \$3.3 billion, after providing for capital contract liabilities.

During fiscal year 2002, the City issued approximately \$3.657 billion of general obligation bonds of which approximately \$1.007 billion were issued to refund certain outstanding bonds and \$2.65 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. The refunding will provide the City with approximately \$204 million in debt service savings in fiscal year 2003.

In fiscal year 2002, Moody's Investors Service Inc. (Moody's), Standard & Poor's (S&P) and Fitch Ratings maintained their ratings at A2, A and A+ respectively. On November 15, 2001, Moody's issued a negative outlook on New York City General Obligation bonds. The negative outlook reflected the disruptive economic effects of the World Trade Center tragedy, the national economic recession, and projections of revenue losses and spending increases.

Short-term financing

The City satisfied all of its seasonal needs in the public credit market with a competitive sale on October 23, 2001 of \$1.5 billion of short-term Revenue Anticipation Notes (RANs) that were secured by State aid. The RANs matured on April 12, 2002 and 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 2.032% on the RANs.

In addition to the City's General Obligation credit, several related issuers have been established including the TFA and TSASC, Inc. The debt issued by these entities is not subject to the City's constitutional debt limit.

Transitional Finance Authority

In 1997, the New York State Legislature created the TFA, a separate legal entity, in order to ease the constraints imposed by the City's debt limit. The TFA was authorized to issue up to \$7.5 billion of debt. In fiscal year 2000, this authorization was increased by \$4 billion, allowing the TFA a total debt incurring capacity of \$11.5 billion. The TFA bond proceeds enable the City to continue its planned capital improvement program.

During fiscal year 2002, the TFA issued approximately \$1.02 billion of bonds for capital purposes and \$1.8 billion of BANs (Bond Anticipation Notes). A portion of the BANs (\$600 million) was taken out by the 2002 Series B bonds.

In September 2001, the New York State Legislature approved a special TFA authorization of \$2.5 billion to fund capital and operating costs related to or arising from the events of September 11, 2001. The Legislature also 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. These notes were redeemed in October 2002 with the issuance of \$1 billion in TFA Recovery Bonds.

In fiscal year 2002, Moody's, S&P and Fitch maintained their ratings for TFA's senior bonds at Aa2, AA+ and AA+ respectively. The bond anticipation notes and recovery notes were rated at MIG-1, SP-1+ and F1+ by Moody's, S&P and Fitch. TFA's Recovery Bonds and Recovery Notes, though secured by a lien junior to that of the TFA's senior bonds, received identical ratings to those of senior lien bonds and notes.

TSASC

TSASC entered into a loan agreement on December 1, 2001 with the U.S. Department of Transportation (USDOT) and the City pursuant to the Transportation Infrastructure Finance and Innovation Act. The loan is for \$159.2 million secured by tobacco revenues. Under the agreement, TSASC can issue bonds, on parity with outstanding debt, to be purchased by the USDOT. Pursuant to the loan, TSASC issued approximately \$45 million of Senior Bonds during

fiscal year 2002. The monies were applied by the City towards the Staten Island Ferries and Ferry Terminal Projects. TSASC has approximately \$114 million in remaining capacity from the loan.

On August 15, 2002, TSASC issued \$500 million (Series 2002-1), of which \$120 million was used to reimburse the City for closure of the Fresh Kills Landfill. The remainder is being used to fund the City's on-going capital needs.

Subsequent to June 30, 2002, the City GO, TFA and TSASC completed the following financings:

On July 02, 2002, the TFA sold \$1.239 billion of bonds for refunding.

On July 11, 2002, the TFA sold \$480 million of Recovery bonds to pay operating and capital costs incurred by the City of New York related to the events of September 11, 2001.

On July 11, 2002, the TFA sold \$322.5 million of 1999 conversion bonds to convert variable rate debt to fixed rate debt.

On August 01, 2002, the City sold \$1.005 billion of bonds for refunding purposes.

On August 15, 2002, TSASAC sold \$500 million of bonds for capital purposes.

On August 28, 2002, the TFA sold \$750 million of bonds for refunding purposes.

On September 10, 2002, the TFA sold \$520 million of Recovery bonds to pay operating and capital costs incurred by the City of New York related to the events of September 11, 2001.

On October 1, 2002, the TFA sold \$1.026 billion of Recovery bonds to take out TFA's fiscal year 2003 Series A recovery notes, which were used to provide funds to pay recovery, operating and capital costs related to September 11, 2001.

On, October 29, 2002, the City sold \$1.150 billion of bonds for refunding purposes.

Commitments

At June 30, 2002, the outstanding commitments relating to projects of the New York City Capital Projects Fund amounted to approximately \$10.4 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 \$48.1 billion over the remaining fiscal years 2003 through 2011. To help meet its capital spending program, the City, TFA, and TSASC borrowed \$4.8 billion in the public credit market in fiscal year 2002.

Economic Factors and the 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 Federal government has committed over \$21 billion for disaster assistance in New York, including disaster recovery and related activities, increased security and reconstruction of infrastructure and public facilities. This amount includes approximately \$15.5 billion of appropriations for costs such as cleanup, economic development, job training, transit improvements, road reconstruction and grants to residents and businesses in lower Manhattan. It also includes approximately \$5.5 billion for economic stimulus programs directed primarily at businesses located in the Liberty Zone, the area surrounding the World Trade Center site. These programs include expanding tax credits, increasing depreciation deductions, authorizing the issuance of tax-exempt private activity bonds and expanding authority to advance refund some bonds issued to finance facilities in the City. In addition, the State authorized the TFA to have outstanding \$2.5 billion of bonds ("Recovery Bonds") and notes ("Recovery Notes") to pay costs related to or arising from the September 11 attack ("Recovery Costs").

The City is also seeking to be reimbursed by the Federal government for all of its direct costs for response and remediation of the World Trade Center site. These costs are now expected to be substantially below previous estimates. The City also expects to receive Federal funds for costs of economic revitalization and other needs, not directly payable through the City budget, relating to the September 11 attack.

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. Since September 11, the further decline in jobs, the threat of war, and the loss of stock market values has lessened consumer confidence even more. It is not possible to quantify at present with any certainty the long-term impact of the September 11 attack 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.

THE CITY OF NEW YORK
STATEMENT OF NET ASSETS

JUNE 30, 2002
(in thousands)

| | <u>Primary Government</u> | |
|---------------------------------------------------------------------------------|------------------------------|----------------------------|
| | <u>Governmental</u> | <u>Component</u> |
| | <u>Activities</u> | <u>Units</u> |
| ASSETS: | | |
| Cash and cash equivalents | \$ 1,172,279 | \$ 1,244,275 |
| Investments, including accrued interest | 5,338,583 | 574,117 |
| Receivables: | | |
| Real estate taxes (less allowance for uncollectible amounts of \$343,412) | 582,498 | — |
| Federal, State and other aid | 5,400,029 | — |
| Taxes other than real estate | 2,599,687 | — |
| Other | 434,382 | 1,698,915 |
| Mortgage loans and interest receivable, net | 1,721 | 2,663,015 |
| Inventories | 210,072 | 46,635 |
| Due from Primary Government | — | 243 |
| Due from Component Units | 513,131 | — |
| Restricted cash and investments | 1,169,834 | 3,182,512 |
| Deferred Charges—Issuance Costs | 266,439 | — |
| Capital assets: | | |
| Land and construction work-in-progress | 7,933,642 | 4,245,032 |
| Other Capital assets (net of depreciation): | | |
| Property, plant and equipment | 12,775,243 | 16,252,735 |
| Infrastructure | 5,950,186 | — |
| Other | 106,026 | 332,463 |
| Total assets | <u>44,453,752</u> | <u>30,239,942</u> |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 9,444,923 | 1,802,685 |
| Accrued interest payable | 626,572 | 71,601 |
| Deferred revenues: | | |
| Prepaid real estate taxes | 1,373,884 | — |
| Other | 1,175,731 | 144,392 |
| Due to Primary Government | — | 513,131 |
| Due to Component Units | 243 | — |
| Estimated disallowance of Federal, State and other aid | 202,560 | — |
| Payable for investment securities purchased | 249,391 | — |
| Other | — | 80,028 |
| Noncurrent Liabilities: | | |
| Due within one year | 5,470,811 | 969,281 |
| Due in more than one year | 49,609,279 | 14,792,921 |
| Total liabilities | <u>68,153,394</u> | <u>18,374,039</u> |
| NET ASSETS: | | |
| Invested in capital assets, net of related debt | (3,968,442) | 9,527,069 |
| Restricted for: | | |
| Capital projects | — | 62,990 |
| Debt service | 1,922,910 | 583,407 |
| Operations | — | 118,848 |
| Loans/Security Deposits | — | 83,773 |
| Donor restrictions | — | 13,413 |
| Unrestricted (deficit) | <u>(21,654,110)</u> | <u>1,476,403</u> |
| Total net assets (deficit) | <u><u>\$(23,699,642)</u></u> | <u><u>\$11,865,903</u></u> |

See accompanying notes to financial statements.

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 | 2,403,317 |
| Deferred Charges—Issuance Costs | 246,621 | — |
| Capital assets: | | |
| Land and construction work-in-progress | 7,594,474 | 3,947,804 |
| Other Capital assets (net of depreciation): | | |
| Property, plant and equipment | 11,309,118 | 15,406,089 |
| Infrastructure | 5,593,769 | — |
| Other | 173,420 | 323,375 |
| Total assets | 42,373,520 | 28,374,689 |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 8,826,929 | 1,653,646 |
| Accrued interest payable | 612,507 | 71,942 |
| Deferred revenues: | | |
| Prepaid real estate taxes | 1,451,774 | — |
| Other | 850,368 | 190,931 |
| 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 | 16,515,510 |
| NET ASSETS: | | |
| Invested in capital assets, net of related debt (restated) | (2,415,545) | 9,514,343 |
| Restricted for: | | |
| Capital projects | — | 67,539 |
| Debt service | 3,814,045 | 430,479 |
| Operations | — | 120,084 |
| Loans/Security Deposits | — | 92,329 |
| Donor restrictions | — | 13,293 |
| Unrestricted (deficit) (restated) | (21,245,659) | 1,621,112 |
| Total net assets (deficit) | \$(19,847,159) | \$11,859,179 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002
(in thousands)

| <u>Functions/Programs</u> | <u>Program Revenues</u> | | | | <u>Net (Expense) Revenue and Changes in Net Assets</u> | |
|----------------------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|-------------------------------------------------|------------------------------------------------------------|----------------------------|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Primary Government</u> | |
| | | | | | <u>Governmental Activities</u> | <u>Component Units</u> |
| Primary government: | | | | | | |
| General government | \$ 2,070,573 | \$ 998,465 | \$ 598,886 | \$ 73,355 | \$ (399,867) | \$ — |
| Public safety and judicial | 9,524,318 | 159,646 | 974,285 | (5,039) | (8,395,426) | — |
| Education | 13,249,344 | 63,159 | 7,008,306 | 77,638 | (6,100,241) | — |
| City University | 807,960 | 140,396 | 547,385 | — | (120,179) | — |
| Social services | 9,567,970 | 48,605 | 4,312,055 | 11,353 | (5,195,957) | — |
| Environmental protection | 2,205,704 | 809,536 | 83,971 | 3,103 | (1,309,094) | — |
| Transportation services | 1,329,314 | 513,104 | 153,243 | 183,320 | (479,647) | — |
| Parks, recreation and cultural activities | 719,867 | 61,924 | 3,736 | 909 | (653,298) | — |
| Housing | 905,461 | 166,291 | 270,359 | 107,334 | (361,477) | — |
| Health (including payments to HHC) | 2,816,360 | 40,204 | 698,929 | 41,825 | (2,035,402) | — |
| Libraries | 161,250 | — | — | — | (161,250) | — |
| Debt service interest | 2,180,711 | — | — | — | (2,180,711) | — |
| Total Primary government | <u>\$45,538,832</u> | <u>\$ 3,001,330</u> | <u>\$14,651,155</u> | <u>\$ 493,798</u> | <u>(27,392,549)</u> | <u>—</u> |
| Component Units | <u>\$ 9,782,454</u> | <u>\$ 6,522,530</u> | <u>\$ 1,819,735</u> | <u>\$ 878,972</u> | <u>—</u> | <u>(561,217)</u> |
| General revenues: | | | | | | |
| Taxes (Net of Refunds): | | | | | | |
| Real estate taxes | | | | | 8,698,352 | — |
| Sales and use taxes | | | | | 3,957,386 | — |
| Personal income tax | | | | | 4,920,606 | — |
| Income taxes, other | | | | | 3,126,670 | — |
| Other taxes | | | | | 1,236,581 | — |
| Investment income | | | | | 190,041 | 217,115 |
| Other Federal and State aid | | | | | 975,281 | 1,898 |
| Other | | | | | 435,149 | 348,928 |
| Total General revenues | | | | | <u>23,540,066</u> | <u>567,941</u> |
| Change in net assets | | | | | (3,852,483) | 6,724 |
| Net Assets — Beginning | | | | | (19,847,159) | 11,859,179 |
| Net Assets — Ending | | | | | <u>\$(23,699,642)</u> | <u>\$11,865,903</u> |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2001
(in thousands)

| <u>Functions/Programs</u> | <u>Program Revenues</u> | | | | <u>Net (Expense) Revenue and Changes in Net Assets</u> | |
|----------------------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|-------------------------------------------------|------------------------------------------------------------|----------------------------|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Primary Government</u> | |
| | | | | | <u>Governmental Activities</u> | <u>Component Units</u> |
| 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 | <u>2,214,717</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>(2,214,717)</u> | <u>—</u> |
| 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>\$ 9,377,130</u> | <u>\$6,422,033</u> | <u>\$ 1,834,287</u> | <u>\$998,227</u> | <u>—</u> | <u>(122,583)</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 | | | | | <u>633,579</u> | <u>271,398</u> |
| Total General revenues | | | | | <u>25,665,730</u> | <u>494,537</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
GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2002
(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 | \$ 1,042,909 | \$ 42,646 | \$ 26,115 | \$ 60,609 | \$ — | \$ 1,172,279 |
| Investments, including accrued interest | 3,374,498 | — | 663,342 | 1,419,531 | (118,788) | 5,338,583 |
| Accounts receivable: | | | | | | |
| Real estate taxes (less allowance for uncollectible amounts of \$343,412) | 582,498 | — | — | — | — | 582,498 |
| Federal, State and other aid | 4,918,659 | 481,370 | — | — | — | 5,400,029 |
| Taxes other than real estate | 2,450,076 | — | — | 165,611 | (16,000) | 2,599,687 |
| Other | 430,712 | — | — | — | — | 430,712 |
| Mortgage loans and interest receivable (less allowance for uncollectible amounts of \$752,308) | — | — | — | 1,721 | — | 1,721 |
| Due from other funds | 2,836,386 | 1,780,580 | 32,391 | 268,601 | (285,626) | 4,632,332 |
| Due from Component Units | 248,054 | 253,456 | — | 11,621 | — | 513,131 |
| Restricted cash and investments | — | 331,236 | — | 838,598 | — | 1,169,834 |
| Other | — | 40,354 | — | 36,062 | — | 76,416 |
| Total assets | <u>\$15,883,792</u> | <u>\$ 2,929,642</u> | <u>\$ 721,848</u> | <u>\$ 2,802,354</u> | <u>\$ (420,414)</u> | <u>\$21,917,222</u> |
| LIABILITIES AND FUND BALANCES: | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities | \$ 7,888,065 | \$ 1,165,278 | \$ 17,021 | \$ 451,786 | \$ (77,227) | \$ 9,444,923 |
| Bond anticipation notes payable | — | — | — | 2,200,000 | — | 2,200,000 |
| Accrued tax refunds: | | | | | | |
| Real estate taxes | 20,136 | — | — | — | — | 20,136 |
| Personal income taxes | 45,593 | — | — | 46,136 | — | 91,729 |
| Other | 43,401 | — | — | — | — | 43,401 |
| Accrued judgments and claims | 249,872 | 103,336 | — | — | — | 353,208 |
| Deferred revenues: | | | | | | |
| Prepaid real estate taxes | 1,373,884 | — | — | — | — | 1,373,884 |
| Uncollected real estate taxes | 550,385 | — | — | — | — | 550,385 |
| Taxes other than real estate | 2,127,013 | — | — | 16,000 | (16,000) | 2,127,013 |
| Other | 1,215,945 | 13,094 | — | 100,600 | — | 1,329,639 |
| Due to other funds | 1,763,555 | 3,114,165 | 7,408 | 32,830 | (285,626) | 4,632,332 |
| Due to Component Units | 243 | — | — | — | — | 243 |
| Estimated disallowance of Federal, State and other aid | 202,560 | — | — | — | — | 202,560 |
| Payable for investment securities purchased | — | — | — | 249,391 | — | 249,391 |
| Total liabilities | <u>15,480,652</u> | <u>4,395,873</u> | <u>24,429</u> | <u>3,096,743</u> | <u>(378,853)</u> | <u>22,618,844</u> |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Debt service | — | — | 697,419 | 1,267,052 | (41,561) | 1,922,910 |
| Noncurrent mortgage loans | — | — | — | 13,342 | — | 13,342 |
| Unreserved (deficit), reported in: | | | | | | |
| General fund | 403,140 | — | — | — | — | 403,140 |
| New York City Capital Projects Fund | — | (1,466,231) | — | — | — | (1,466,231) |
| Nonmajor Capital Projects Funds | — | — | — | (1,574,783) | — | (1,574,783) |
| Total fund balances (deficit) | <u>403,140</u> | <u>(1,466,231)</u> | <u>697,419</u> | <u>(294,389)</u> | <u>(41,561)</u> | <u>(701,622)</u> |
| Total liabilities and fund balances | <u>\$15,883,792</u> | <u>\$ 2,929,642</u> | <u>\$ 721,848</u> | <u>\$ 2,802,354</u> | <u>\$ (420,414)</u> | <u>\$21,917,222</u> |

The reconciliation of the fund balances of governmental funds to the net assets (deficit) 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, 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 Capital Projects 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
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET ASSETS

JUNE 30, 2002
(in thousands)

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

| | |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Total fund balances—governmental funds | \$ (701,622) |
| Inventories recorded in the Statement of Net assets are recorded as expenditures in the governmental funds | 210,072 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | 26,659,071 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds | 3,131,025 |
| Long-term liabilities are not due and payable in the current period and accordingly are not reported in the funds: | |
| Bonds and notes payable | (40,471,671) |
| Accrued interest payable | (626,572) |
| Other Long-term liabilities | <u>(11,899,945)</u> |
| Net assets (deficit) of governmental activities | <u><u>\$(23,699,642)</u></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, 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 |
| Inventories 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 | <u>(11,050,838)</u> |
| Net assets (deficit) of governmental activities | <u><u>\$(19,847,159)</u></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, 2002
(in thousands)

| | General | New York City Capital Projects | General Debt Service | Nonmajor Governmental Funds | Adjustments/ Eliminations | Total Governmental Funds |
|-----------------------------------------------------------|-------------------|--------------------------------------|----------------------------|-----------------------------------|------------------------------|--------------------------------|
| REVENUES: | | | | | | |
| Real estate taxes | \$ 8,760,872 | \$ — | \$ — | \$ — | \$ — | \$ 8,760,872 |
| Sales and use taxes | 3,957,386 | — | — | — | — | 3,957,386 |
| Personal income tax | 4,555,059 | — | — | 450,547 | — | 5,005,606 |
| Income taxes, other | 3,192,084 | — | — | — | — | 3,192,084 |
| Other taxes | 1,230,829 | — | — | — | — | 1,230,829 |
| Federal, State and other categorical aid | 14,645,970 | 389,151 | — | 314,646 | — | 15,349,767 |
| Unrestricted Federal and State aid | 665,820 | — | — | — | — | 665,820 |
| Charges for services | 1,458,393 | — | — | — | — | 1,458,393 |
| Tobacco settlement | 211,159 | — | — | 45,453 | — | 256,612 |
| Investment income | 80,559 | — | 4,764 | 99,707 | — | 185,030 |
| Interest on mortgages, net | — | — | — | 5,011 | — | 5,011 |
| Other revenues | 1,627,590 | 1,123,033 | 32,391 | 1,529,547 | (1,489,539) | 2,823,022 |
| Total revenues | <u>40,385,721</u> | <u>1,512,184</u> | <u>37,155</u> | <u>2,444,911</u> | <u>(1,489,539)</u> | <u>42,890,432</u> |
| EXPENDITURES: | | | | | | |
| Current Operations: | | | | | | |
| General government | 1,809,624 | 577,086 | — | 13,175 | — | 2,399,885 |
| Public safety and judicial | 6,462,311 | 828,461 | — | — | — | 7,290,772 |
| Education | 11,715,015 | 1,765,249 | — | 1,490,147 | (1,489,539) | 13,480,872 |
| City University | 417,838 | 10,642 | — | — | — | 428,480 |
| Social services | 9,097,726 | 106,188 | — | — | — | 9,203,914 |
| Environmental protection | 1,602,525 | 1,221,955 | — | — | — | 2,824,480 |
| Transportation services | 678,728 | 914,732 | — | — | — | 1,593,460 |
| Parks, recreation and cultural activities | 305,063 | 369,539 | — | — | — | 674,602 |
| Housing | 440,284 | 380,384 | — | — | — | 820,668 |
| Health (including payments to HHC) | 2,131,506 | 111,224 | — | — | — | 2,242,730 |
| Libraries | 123,808 | 34,642 | — | — | — | 158,450 |
| Pensions | 1,391,896 | — | — | — | — | 1,391,896 |
| Judgments and claims | 521,834 | — | — | — | — | 521,834 |
| Fringe benefits and other benefit payments | 2,426,143 | — | — | — | — | 2,426,143 |
| Administrative and other | 374,013 | — | 16,438 | 99,955 | — | 490,406 |
| Debt Service: | | | | | | |
| Interest | — | — | 1,381,651 | 697,644 | (2,628) | 2,076,667 |
| Redemptions | — | — | 1,330,815 | 531,564 | (52,102) | 1,810,277 |
| Lease payments | — | — | — | 317,323 | — | 317,323 |
| Refunding escrow | — | — | 3,804 | — | — | 3,804 |
| Total expenditures | <u>39,498,314</u> | <u>6,320,102</u> | <u>2,732,708</u> | <u>3,149,808</u> | <u>(1,544,269)</u> | <u>50,156,663</u> |
| Excess (deficiency) of revenues over expenditures | <u>887,407</u> | <u>(4,807,918)</u> | <u>(2,695,553)</u> | <u>(704,897)</u> | <u>54,730</u> | <u>(7,266,231)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers from (to) General Fund | — | — | 1,272,125 | (334,809) | (11,569) | 925,747 |
| Transfers from Nonmajor Capital Projects Funds | 457,832 | 2,229,230 | — | — | (2,229,230) | 457,832 |
| Transfers from Component Units for debt service | 21,707 | — | — | — | — | 21,707 |
| Proceeds from sale of bonds | — | 2,666,748 | — | 1,149,075 | — | 3,815,823 |
| Income from sale of rate cap | — | — | — | 23,092 | — | 23,092 |
| Capitalized leases | — | 563,376 | — | — | — | 563,376 |
| Refunding bond proceeds | — | — | 1,044,889 | 112,353 | — | 1,157,242 |
| Transfer from (to) New York City Capital Projects Fund | — | — | — | (2,229,230) | 2,229,230 | — |
| Transfers to General Debt Service Fund | (1,355,110) | — | — | — | — | (1,355,110) |
| Transfer to Component Units for debt service | (6,576) | — | — | — | — | (6,576) |
| Transfer to Nonmajor Debt Service Funds | — | — | — | (28,469) | — | (28,469) |
| Payments to refunded bond escrow holder | — | — | (1,044,889) | (112,353) | — | (1,157,242) |
| Total other financing sources (uses) | <u>(882,147)</u> | <u>5,459,354</u> | <u>1,272,125</u> | <u>(1,420,341)</u> | <u>(11,569)</u> | <u>4,417,422</u> |
| Net change in fund balances | 5,260 | 651,436 | (1,423,428) | (2,125,238) | 43,161 | (2,848,809) |
| FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR | 397,880 | (2,117,667) | 2,120,847 | 1,830,849 | (84,722) | 2,147,187 |
| FUND BALANCES (DEFICIT) AT END OF YEAR | <u>\$ 403,140</u> | <u>\$ (1,466,231)</u> | <u>\$ 697,419</u> | <u>\$ (294,389)</u> | <u>\$ (41,561)</u> | <u>\$ (701,622)</u> |

The reconciliation of the net change in fund balances of governmental funds to the change in net assets of governmental activities in the Statement of Activities 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, 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 | 1,460,891 | — | — | — | — | 1,460,891 |
| 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>40,198,471</u> | <u>1,412,906</u> | <u>35,613</u> | <u>2,357,531</u> | <u>(1,443,379)</u> | <u>42,561,142</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 | 477,636 | 413,896 | — | — | — | 891,532 |
| 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>37,260,303</u> | <u>5,309,954</u> | <u>2,819,070</u> | <u>2,700,519</u> | <u>(1,202,753)</u> | <u>46,887,093</u> |
| Excess (deficiency) of revenues over expenditures | <u>2,938,168</u> | <u>(3,897,048)</u> | <u>(2,783,457)</u> | <u>(342,988)</u> | <u>(240,626)</u> | <u>(4,325,951)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers from General Fund | — | — | 2,390,822 | 571,400 | (19,150) | 2,943,072 |
| Transfers from Nonmajor Capital Projects Funds | — | 1,576,954 | — | 56,847 | (1,576,954) | 56,847 |
| Transfers from Component Units | 33,401 | — | — | — | — | 33,401 |
| 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 Component Units for debt service | (4,121) | — | — | — | — | (4,121) |
| 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>(2,933,273)</u> | <u>2,888,706</u> | <u>2,390,822</u> | <u>602,091</u> | <u>(19,150)</u> | <u>2,929,196</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 net change in fund balances of governmental funds to the change in net assets of governmental activities in the Statement of Activities 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, 2002
(in thousands)

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

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| Net change in fund balances—total governmental funds | | \$ (2,848,809) |
| <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 | \$ 4,561,073 | |
| Depreciation expense | <u>(1,153,844)</u> | 3,407,229 |
| The net effect of various miscellaneous transactions involving capital assets and other (<i>i.e.</i> , sales, trade-ins, and donations) is to decrease net assets | | (1,749,694) |
| <p>The issuance of long-term debt (<i>e.g.</i>, 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 | (3,815,823) | |
| Principal payments of bonds | 1,810,277 | |
| Other | <u>(30,616)</u> | (2,036,162) |
| 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 | | (302,475) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds | | <u>(322,572)</u> |
| Change in net assets—governmental activities | | <u>\$ (3,852,483)</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, 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 |
| The net effect of various miscellaneous transactions involving capital assets and other (<i>i.e.</i> , sales, trade-ins, and donations) is to decrease net assets | | (179,048) |
| <p>The issuance of long-term debt (<i>e.g.</i>, 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) |
| 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 | | (718,735) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds | | <u>122,010</u> |
| Change in net assets—governmental activities | | <u>\$ (1,147,555)</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, 2002 and 2001
(in thousands)

| | 2002 | | | 2001 | | |
|------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Budget | | Actual | Budget | | Actual |
| | Adopted | Modified | | Adopted | Modified | |
| REVENUES: | | | | | | |
| Real estate taxes | \$ 8,590,371 | \$ 8,753,021 | \$ 8,760,872 | \$ 8,111,268 | \$ 8,277,436 | \$ 8,245,585 |
| Sales and use taxes | 4,267,900 | 3,960,300 | 3,957,386 | 3,945,900 | 4,265,021 | 4,195,594 |
| Personal income tax | 5,074,441 | 4,669,139 | 4,555,059 | 5,239,728 | 5,669,565 | 5,757,074 |
| Income taxes, other | 2,979,300 | 2,824,800 | 3,192,084 | 3,341,535 | 3,671,535 | 3,685,224 |
| Other taxes | 1,751,474 | 1,639,774 | 1,230,829 | 1,176,400 | 1,237,848 | 1,293,657 |
| Federal, State and other categorical aid . | 12,760,412 | 15,286,643 | 14,645,970 | 12,193,170 | 13,263,962 | 12,763,683 |
| Unrestricted Federal and State aid . . . | 706,419 | 694,776 | 665,820 | 564,323 | 592,643 | 634,380 |
| Charges for services | 1,388,898 | 1,386,371 | 1,458,393 | 1,374,949 | 1,434,424 | 1,460,891 |
| Tobacco settlement | 220,259 | 211,159 | 211,159 | 139,142 | 153,142 | 154,340 |
| Interest income | 154,540 | 80,170 | 80,559 | 170,910 | 250,305 | 245,353 |
| Other revenues | 1,453,977 | 1,858,142 | 1,627,590 | 1,032,462 | 1,987,123 | 1,762,690 |
| Total revenues | <u>39,347,991</u> | <u>41,364,295</u> | <u>40,385,721</u> | <u>37,289,787</u> | <u>40,803,004</u> | <u>40,198,471</u> |
| EXPENDITURES: | | | | | | |
| Current Operations: | | | | | | |
| General government | 1,221,977 | 1,964,034 | 1,809,624 | 1,054,043 | 1,109,173 | 1,078,423 |
| Public safety and judicial | 5,885,091 | 6,557,898 | 6,462,311 | 5,659,045 | 5,914,604 | 5,874,881 |
| Education | 11,521,485 | 11,862,492 | 11,715,015 | 10,972,518 | 11,594,255 | 11,545,119 |
| City University | 444,978 | 456,903 | 417,838 | 426,182 | 427,967 | 392,936 |
| Social services | 8,927,220 | 9,275,281 | 9,097,726 | 8,458,562 | 8,829,394 | 8,716,971 |
| Environmental protection | 1,637,330 | 1,649,043 | 1,602,525 | 1,599,362 | 1,552,029 | 1,528,271 |
| Transportation services | 605,262 | 691,841 | 678,728 | 616,997 | 790,519 | 749,682 |
| Parks, recreation and cultural activities . | 315,341 | 307,959 | 305,063 | 287,070 | 317,508 | 317,150 |
| Housing | 453,916 | 464,155 | 440,284 | 460,983 | 517,382 | 477,636 |
| Health (including payments to HHC) | 2,033,080 | 2,207,726 | 2,131,506 | 1,842,472 | 2,039,011 | 1,959,084 |
| Libraries | 131,433 | 124,030 | 123,808 | 242,392 | 382,999 | 382,776 |
| Pensions | 1,363,845 | 1,397,525 | 1,391,896 | 1,132,414 | 1,209,043 | 1,127,129 |
| Judgments and claims | 309,527 | 389,527 | 521,834 | 442,273 | 498,273 | 594,846 |
| Fringe benefits and other benefit payments | 2,288,857 | 2,427,737 | 2,426,143 | 2,160,700 | 2,172,215 | 2,200,117 |
| Other | 1,026,560 | 565,416 | 374,013 | 714,950 | 509,622 | 315,282 |
| Total expenditures | <u>38,165,902</u> | <u>40,341,567</u> | <u>39,498,314</u> | <u>36,069,963</u> | <u>37,863,994</u> | <u>37,260,303</u> |
| Excess of revenues over expenditures | <u>1,182,089</u> | <u>1,022,728</u> | <u>887,407</u> | <u>1,219,824</u> | <u>2,939,010</u> | <u>2,938,168</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers from Component Units | 33,000 | 24,700 | 21,707 | 34,400 | 34,200 | 33,401 |
| Transfer from Nonmajor Capital Projects Fund | — | 365,927 | 457,832 | — | — | — |
| Transfers and other payments for debt service | <u>(1,215,089)</u> | <u>(1,413,355)</u> | <u>(1,361,686)</u> | <u>(1,254,224)</u> | <u>(2,973,210)</u> | <u>(2,966,674)</u> |
| Total other financing sources (uses) | <u>(1,182,089)</u> | <u>(1,022,728)</u> | <u>(882,147)</u> | <u>(1,219,824)</u> | <u>(2,939,010)</u> | <u>(2,933,273)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) . | <u>\$ —</u> | <u>\$ —</u> | <u>5,260</u> | <u>\$ —</u> | <u>\$ —</u> | <u>4,895</u> |
| FUND BALANCES AT BEGINNING OF YEAR . . | | | <u>397,880</u> | | | <u>392,985</u> |
| FUND BALANCES AT END OF YEAR | | | <u>\$ 403,140</u> | | | <u>\$ 397,880</u> |

See accompanying notes to financial statements.

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

JUNE 30, 2002
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> | <u>Agency Fund</u> |
|-------------------------------------------------------|-----------------------------------------------------------------------|------------------------|
| ASSETS: | | |
| Cash and cash equivalents | \$ 173,625 | \$ 35,144 |
| Receivables: | | |
| Receivable for investment securities sold | 1,941,087 | — |
| Accrued interest and dividend receivable | 436,056 | — |
| Investments: | | |
| Other short-term investments | 3,124,469 | — |
| Debt securities | 25,701,759 | 1,144,965 |
| Equity securities | 44,967,678 | — |
| International investment fund—equity | 12,087,637 | — |
| Mortgages | 3,053 | — |
| Guaranteed investment contracts | 1,519,138 | — |
| Management investment contracts | 173,510 | — |
| Mutual funds | 3,047,677 | — |
| Collateral from securities lending transactions | 9,783,635 | — |
| Due from other funds | 1,143 | — |
| Other | 79,057 | 4 |
| Total assets | <u>103,039,524</u> | <u>1,180,113</u> |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | 1,087,748 | 351,288 |
| Payable for investment securities purchased | 5,798,892 | — |
| Accrued benefits payable | 259,585 | — |
| Due to other funds | 1,143 | — |
| Securities lending transactions | 9,783,635 | — |
| Other | 35,226 | 828,825 |
| Total liabilities | <u>16,966,229</u> | <u>1,180,113</u> |
| NET ASSETS: | | |
| Held in Trust for Benefit Payments | <u>\$ 86,073,295</u> | <u>\$ —</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> |
| 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 CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2002
(in thousands)

| | <u>Pension and Other Employee Benefit Trust Funds</u> |
|------------------------------------------------------|-------------------------------------------------------------------|
| ADDITIONS: | |
| Contributions: | |
| Member contributions (net of loans to members) | \$ 859,273 |
| Employer contributions | 1,508,934 |
| Other employer contributions | 22,020 |
| Total contributions | <u>2,390,227</u> |
| Investment income: | |
| Interest income | 2,236,765 |
| Dividend income | 772,792 |
| Net depreciation in fair value of investments | (11,550,620) |
| Less investment expenses | 337,700 |
| Investment loss, net | <u>(8,878,763)</u> |
| Payments from other funds | 2,099 |
| Other | 28,222 |
| Total additions | <u>(6,458,215)</u> |
| DEDUCTIONS: | |
| Benefit payments and withdrawals | 6,783,682 |
| Payments to other funds | 2,099 |
| Other | 41,884 |
| Administrative expenses | 77,849 |
| Total deductions | <u>6,905,514</u> |
| Decrease in plan net assets | (13,363,729) |
| NET ASSETS: | |
| Held in Trust for Benefit Payments: | |
| Beginning of Year | <u>99,437,024</u> |
| End of Year | <u>\$ 86,073,295</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 additions | <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) |
| 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
COMPONENT UNITS
STATEMENT OF NET ASSETS

JUNE 30, 2002
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 2001 | Housing Authority December 31, 2001 | Economic Development Corporation | Water and Sewer System | Nonmajor Component Units | Total |
|-------------------------------------------------|----------------------------------|-------------------------------|--------------------------------------------------|-------------------------------------|----------------------------------|------------------------|--------------------------|---------------|
| ASSETS: | | | | | | | | |
| Cash and cash equivalents | \$ 303,296 | \$ 20,076 | \$ 1,342 | \$ 857,868 | \$ 14,117 | \$ 5,274 | \$ 42,302 | \$ 1,244,275 |
| Investments, including accrued interest | — | — | 186,131 | 385,950 | 235 | — | 1,801 | 574,117 |
| Other receivables | 745,489 | 1,372 | 209,355 | 164,901 | 130,120 | 440,482 | 7,196 | 1,698,915 |
| Mortgage loans and interest receivable, net | — | — | 2,619,995 | 1,284 | 41,736 | — | — | 2,663,015 |
| Inventories | 30,441 | — | — | 16,194 | — | — | — | 46,635 |
| Due from Primary Government | — | — | — | — | — | 243 | — | 243 |
| Restricted cash and investments | 249,082 | 3,837 | 839,490 | 8,897 | 114,256 | 1,865,530 | 101,420 | 3,182,512 |
| Capital assets: | | | | | | | | |
| Construction work-in-progress | 163,579 | — | — | — | — | 3,895,147 | 186,306 | 4,245,032 |
| Property, plant and equipment | 4,334,538 | 55,233 | 7,255 | 8,663,762 | 5,769 | 15,085,271 | 95,800 | 28,247,628 |
| Accumulated depreciation | (2,903,979) | (38,267) | (1,323) | (4,168,165) | (1,671) | (4,860,738) | (20,750) | (11,994,893) |
| Other | 9,691 | 669 | 39,936 | 63,608 | 88,360 | 126,526 | 3,673 | 332,463 |
| Total assets | 2,932,137 | 42,920 | 3,902,181 | 5,994,299 | 392,922 | 16,557,735 | 417,748 | 30,239,942 |
| LIABILITIES: | | | | | | | | |
| Accounts payable and accrued liabilities | 829,395 | 12,904 | 173,477 | 673,417 | 75,323 | 15,796 | 22,373 | 1,802,685 |
| Accrued interest payable | 9,538 | — | 35,898 | 1,709 | — | 24,456 | — | 71,601 |
| Deferred revenues | — | — | 45,191 | 12,136 | 792 | 76,031 | 10,242 | 144,392 |
| Due to Primary Government | — | 320 | 250,109 | — | — | 262,702 | — | 513,131 |
| Noncurrent Liabilities: | | | | | | | | |
| Due within one year | 25,719 | 1,644 | 81,703 | 42,387 | 15 | 817,758 | 55 | 969,281 |
| Due in more than one year | 769,732 | 7,620 | 2,648,191 | 245,416 | 101,771 | 10,748,833 | 271,358 | 14,792,921 |
| Other | 2,250 | 5,282 | — | 53,517 | 17,592 | — | 1,387 | 80,028 |
| Total liabilities | 1,636,634 | 27,770 | 3,234,569 | 1,028,582 | 195,493 | 11,945,576 | 305,415 | 18,374,039 |
| NET ASSETS: | | | | | | | | |
| Invested in capital assets, net of related debt | 921,221 | 15,320 | 5,932 | 4,357,469 | 3,861 | 4,171,982 | 51,284 | 9,527,069 |
| Restricted for: | | | | | | | | |
| Capital projects | — | — | — | — | 62,990 | — | — | 62,990 |
| Debt service | — | — | 314,569 | — | — | 245,072 | 23,766 | 583,407 |
| Operations | — | — | — | — | — | 118,848 | — | 118,848 |
| Loans/Security Deposits | — | — | — | — | 80,745 | — | 3,028 | 83,773 |
| Donor restrictions | 13,413 | — | — | — | — | — | — | 13,413 |
| Unrestricted (deficit) | 360,869 | (170) | 347,111 | 608,248 | 49,833 | 76,257 | 34,255 | 1,476,403 |
| Total net assets | \$ 1,295,503 | \$ 15,150 | \$ 667,612 | \$ 4,965,717 | \$ 197,429 | \$ 4,612,159 | \$ 112,333 | \$ 11,865,903 |

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 | Nonmajor Component Units | Total |
|-------------------------------------------------|----------------------------------|-------------------------------|--------------------------------------------------|-------------------------------------|----------------------------------|------------------------|--------------------------|----------------------|
| 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 | 221,099 | 2,403,317 |
| Capital assets: | | | | | | | | |
| Construction work-in-progress | 312,196 | — | — | — | — | 3,580,396 | 55,212 | 3,947,804 |
| 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 | 3,638 | 323,375 |
| Total assets | 2,906,562 | 46,792 | 3,719,449 | 5,835,669 | 464,581 | 15,014,824 | 386,812 | 28,374,689 |
| LIABILITIES: | | | | | | | | |
| Accounts payable and accrued liabilities | 643,308 | 27,512 | 159,593 | 739,923 | 54,405 | 18,033 | 10,872 | 1,653,646 |
| Accrued interest payable | 10,416 | — | 37,061 | 1,869 | — | 22,596 | — | 71,942 |
| Deferred revenues | — | — | 45,656 | 58,506 | 674 | 76,562 | 9,533 | 190,931 |
| 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 | 1,492,195 | 31,566 | 3,110,584 | 998,978 | 247,189 | 10,342,941 | 292,057 | 16,515,510 |
| NET ASSETS: | | | | | | | | |
| Invested in capital assets, net of related debt | 826,668 | 16,321 | 5,787 | 4,391,023 | 3,953 | 4,232,648 | 37,943 | 9,514,343 |
| Restricted for: | | | | | | | | |
| Capital projects | — | — | — | — | 67,539 | — | — | 67,539 |
| Debt service | — | — | 248,086 | — | — | 158,829 | 23,564 | 430,479 |
| Operations | — | — | — | — | — | 120,084 | — | 120,084 |
| Loans/Security Deposits | — | — | — | — | 88,938 | — | 3,391 | 92,329 |
| Donor restrictions | 13,293 | — | — | — | — | — | — | 13,293 |
| Unrestricted (deficit) | 574,406 | (1,095) | 354,992 | 445,668 | 56,962 | 160,322 | 29,857 | 1,621,112 |
| Total net assets | \$ 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 ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2002
(in thousands)

| | Health and Hospitals Corporation | Off-Track Betting Corporation | Housing Development Corporation October 31, 2001 | Housing Authority December 31, 2001 | Economic Development Corporation | Water and Sewer System | Nonmajor Component Units | Total |
|-------------------------------------------|----------------------------------------|-------------------------------------|--------------------------------------------------------------|----------------------------------------------|----------------------------------------|---------------------------|--------------------------------|---------------|
| Expenses | \$ 4,559,261 | \$ 251,092 | \$ 153,258 | \$ 2,396,481 | \$ 552,029 | \$ 1,841,725 | \$ 28,608 | \$ 9,782,454 |
| Program Revenues: | | | | | | | | |
| Charges for Services | 3,662,809 | 246,695 | 167,426 | 608,036 | 191,023 | 1,618,573 | 27,968 | 6,522,530 |
| Operating Grants and Contributions ... | 377,242 | — | — | 1,381,890 | 60,603 | — | — | 1,819,735 |
| Capital Grants, Contributions and other . | 140,330 | — | — | 434,286 | 276,260 | 12,303 | 15,793 | 878,972 |
| Total program revenues | 4,180,381 | 246,695 | 167,426 | 2,424,212 | 527,886 | 1,630,876 | 43,761 | 9,221,237 |
| Net program revenues (expenses) | (378,880) | (4,397) | 14,168 | 27,731 | (24,143) | (210,849) | 15,153 | (561,217) |
| General Revenues: | | | | | | | | |
| Investment income (loss) | 14,621 | 525 | 44,579 | 59,712 | (810) | 97,543 | 945 | 217,115 |
| Unrestricted Federal and State aid | — | — | — | — | 1,898 | — | — | 1,898 |
| Other | 245,395 | 3,796 | — | 41,583 | 3,092 | 53,582 | 1,480 | 348,928 |
| General revenues, net | 260,016 | 4,321 | 44,579 | 101,295 | 4,180 | 151,125 | 2,425 | 567,941 |
| Change in net assets | (118,864) | (76) | 58,747 | 129,026 | (19,963) | (59,724) | 17,578 | 6,724 |
| Net assets—beginning | 1,414,367 | 15,226 | 608,865 | 4,836,691 | 217,392 | 4,671,883 | 94,755 | 11,859,179 |
| Net assets—ending | \$ 1,295,503 | \$ 15,150 | \$ 667,612 | \$ 4,965,717 | \$ 197,429 | \$ 4,612,159 | \$ 112,333 | \$ 11,865,903 |

See accompanying notes to financial statements.

THE CITY OF NEW YORK
COMPONENT UNITS
STATEMENT OF ACTIVITIES

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 | Nonmajor Component Units | Total |
|-------------------------------------------|----------------------------------------|-------------------------------------|--------------------------------------------------------------|----------------------------------------------|----------------------------------------|---------------------------|--------------------------------|---------------|
| Expenses | \$ 4,392,789 | \$ 260,868 | \$ 161,484 | \$ 2,235,941 | \$ 478,113 | \$ 1,823,024 | \$ 24,911 | \$ 9,377,130 |
| 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 | — | — | 1,834,287 |
| Capital Grants, Contributions and other . | 163,630 | — | — | 534,419 | 292,397 | 1,748 | 6,033 | 998,227 |
| Total program revenues | 4,240,050 | 249,507 | 165,085 | 2,481,133 | 511,851 | 1,578,632 | 28,289 | 9,254,547 |
| Net program revenues (expenses) | (152,739) | (11,361) | 3,601 | 245,192 | 33,738 | (244,392) | 3,378 | (122,583) |
| General Revenues: | | | | | | | | |
| Investment income (loss) | 32,953 | 1,844 | 35,479 | 93,141 | (28,928) | 84,534 | 2,316 | 221,339 |
| Unrestricted Federal and State aid | — | — | — | — | 1,800 | — | — | 1,800 |
| Other | 212,247 | 3,015 | (11) | — | 1,825 | 45,039 | 9,283 | 271,398 |
| General revenues, net | 245,200 | 4,859 | 35,468 | 93,141 | (25,303) | 129,573 | 11,599 | 494,537 |
| 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
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002 and 2001

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 Judgment. 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 parimutuel 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.

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 Officers' Variable Supplements Fund (COVSF)
- 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, NYW** and the nonmajor component units. 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

The basic financial statements reflect the City's adoption in fiscal year 2001, of 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, 2002 and 2001, \$2.831 billion and \$3.057 billion, respectively, as receivables with a corresponding amount reported as deferred revenues. 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 expense 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 Fund, 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 2002 and 2001 were approximately \$777 million and \$226 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 2002 and 2001 is provided in Deposits and Investments (see Note D.1.).

6. Inventories

Inventories on hand at June 30, 2002 and 2001 (estimated at \$210 million and \$198 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 system, 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 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 \$752.3 million and \$750.1 million for fiscal years 2002 and 2001, 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, 2002 were due July 1, 2001 and January 1, 2002 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 2002 taxes was June 7, 2001. 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 2003 and 2002. Collections of these real estate taxes received on or before June 30, 2002 and 2001 were \$1,374 million and \$1,452 million, respectively. These amounts were recorded as deferred revenue.

The City sold approximately \$53.5 million of real property tax liens, fully attributable to fiscal year 2002, at various dates in fiscal year 2002. 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 5% surcharge. It has been again estimated that \$8.6 million worth of liens sold in fiscal year 2002 will require replacement. The estimated refund accrual amount of \$9 million, including the surcharge and interest, results in fiscal year 2002 sale proceeds of \$44.5 million.

In fiscal year 2002, \$12.9 million, including the surcharge and interest, was refunded for defective liens from the fiscal year 2001 sale. This resulted in a decrease to fiscal year 2002 revenue of \$3.9 million for the refund amount in excess of the fiscal year 2001 accrual of \$9 million and decreased the proceeds of the fiscal year 2001 sale to \$201 million down from the original fiscal year 2001 proceeds reported last year of \$204.9 million.

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 5% 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 and interest, 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 2002 and 2001, \$343 million and \$363 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 general revenues on the government-wide statement of activities.

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, 2002 and 2001, excess amounts of \$509 million and \$917 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. In addition, the amounts reported as invested in capital assets net of related debt and unrestricted (deficit) net assets for the Primary Government — Governmental Activities on the Statement of Net Assets as of June 30, 2001 have been restated to conform with the current year's calculation. Specifically, debt of blended component units has been allocated between that which relates to capital assets and that which is reported as unrestricted. Invested in capital assets, net of related debt was originally reported as a negative \$8.1 billion and has now been reported as a negative \$2.4 billion. The unrestricted deficit was originally reported as \$15.5 billion and has now been reported as \$21.2 billion. The total net deficit reported as of June 30, 2001 is unchanged.

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.

23. Pronouncements Issued But Not Yet Effective

In May, 2002, GASB issued Statement No. 39, *Determining Whether Certain Organizations Are Component Units — an amendment of GASB Statement No. 14*. The Statement amends Statement No. 14, *The Financial Reporting Entity*, to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit.

Organizations that are legally separate, tax-exempt entities and that meet *all* of the following criteria should be discretely presented as component units. These criteria are:

- The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
- The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
- The economic resources received or held by an *individual organization* that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The Statement continues the requirement in Statement No. 14 to apply professional judgment in determining whether the relationship between a primary government and other organizations for which the primary government is not financially accountable and that do not meet these criteria is such that exclusion of the organization would render the financial statements of the reporting entity misleading or incomplete. Those component units should be reported based on the existing blending and discrete presentation display requirements of Statement No. 14.

The provisions of Statement No. 39 are effective for financial statements for periods beginning after June 15, 2003. While earlier application is encouraged, the City has not completed the process of evaluating the impact that will result from adopting this statement, and therefore, is unable to disclose the impact that adopting this statement will have on its financial position and results of operations when such statement is adopted.

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 deficit of 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 change in fund balances as reflected on the governmental funds statement of revenues, expenditures, and changes in fund balances and change in net assets of 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 \$2,374 million and \$3,513 million subsequent to its original adoption in fiscal years 2002 and 2001, 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 \$1.5 billion and \$2.1 billion at June 30, 2002 and 2001, 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, 2002 and 2001, the carrying amount of the City’s cash and cash equivalents was \$1,381 million and \$1,576 million, respectively, and the bank balances were \$993 million and \$1,341 million, respectively. Of the bank balances, \$151 million and \$571 million, respectively, were covered by Federal depository insurance and \$200 million and \$770 million, respectively, were uninsured and collateralized with securities held by the City’s agent in the City’s name. Of the bank balances, \$642 million was uninsured and uncollateralized for fiscal year 2002. At June 30, 2002 and 2001, the carrying amount of the discretely presented component units’ cash and cash equivalents was \$1,244 million and \$529 million, respectively, and the bank balances were \$112 million and \$103 million, respectively. Of the bank balances, \$21 million and \$4 million, respectively, were covered by Federal depository insurance and \$54 million and \$90 million, respectively, were uninsured and collateralized with securities held by the City’s agent in the City’s name. Of the bank balances, \$37 million and \$9 million, respectively, were uninsured and uncollateralized.

The uninsured, collateralized and the uninsured, uncollateralized cash balances carried during the year represent 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 guaranteed 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, 2002 and 2001 are classified as follows:

| | 2002 | | | | | | | | | |
|-----------------------------------------------------------|------------------|---------------|-------------|-------------|-------------|-------------|-----------------------|---------------|------------------|---------------|
| | Category | | | | | | Total Carrying Amount | | Fair Value | |
| | 1 | | 2 | | 3 | | City | CU | City | CU |
| | City | CU | City | CU | City | CU | | | | |
| | (in millions) | | | | | | | | | |
| Repurchase agreements . . . | \$ 595 | \$ 65 | \$ — | \$ — | \$ — | \$ — | \$ 595 | \$ 65 | \$ 595 | \$ 65 |
| U.S. Government securities | 15,556 | 46 | — | — | — | — | 15,556 | 46 | 15,558 | 46 |
| Commercial paper | 4,779 | 40 | — | — | — | — | 4,779 | 40 | 4,779 | 40 |
| Corporate bonds | 12,047 | — | — | — | — | — | 12,047 | — | 12,047 | — |
| Corporate stocks | 45,013 | — | — | — | — | — | 45,013 | — | 45,013 | — |
| Agency discount notes | 516 | 420 | — | — | — | — | 516 | 420 | 517 | 420 |
| Open time deposits | — | 3 | — | — | — | — | — | 3 | — | 3 |
| Securities lending investment collateral (categorized): | | | | | | | | | | |
| Repurchase agreements . . | 396 | — | — | — | — | — | 396 | — | 396 | — |
| U.S. Government securities | 16 | — | — | — | — | — | 16 | — | 16 | — |
| Commercial paper | 1,034 | — | — | — | — | — | 1,034 | — | 1,033 | — |
| Corporate bonds | 3,960 | — | — | — | — | — | 3,960 | — | 3,960 | — |
| Certificates of deposit | 2,272 | — | — | — | — | — | 2,272 | — | 2,272 | — |
| Money markets | 124 | — | — | — | — | — | 124 | — | 124 | — |
| Uninvested cash | 1 | — | — | — | — | — | 1 | — | 1 | — |
| Promissory Notes | 101 | — | — | — | — | — | 101 | — | 101 | — |
| Agency discount notes | 1 | — | — | — | — | — | 1 | — | 1 | — |
| Open time deposits | 1,092 | — | — | — | — | — | 1,092 | — | 1,092 | — |
| Corporate stocks | 37 | — | — | — | — | — | 37 | — | 37 | — |
| | <u>\$ 87,540</u> | <u>\$ 574</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>87,540</u> | <u>574</u> | <u>87,542</u> | <u>574</u> |
| Mutual funds (1) | | | | | | | 3,048 | — | 3,048 | — |
| International investment fund—equity (1) | | | | | | | 12,090 | — | 12,090 | — |
| Guaranteed investment contracts (1) | | | | | | | 1,519 | — | 1,519 | — |
| Management investment contracts (1) | | | | | | | 173 | — | 173 | — |
| Short-term investment fund (1) | | | | | | | 2,146 | — | 2,146 | — |
| Tier 3 and 4 loans (1) | | | | | | | 57 | — | 57 | — |
| Small mortgages (1) | | | | | | | 3 | — | 3 | — |
| Securities lending investment collateral (uncategorized): | | | | | | | | | | |
| Mutual funds (1) | | | | | | | 691 | — | 691 | — |
| Guaranteed investment contracts (1) | | | | | | | 18 | — | 18 | — |
| Short-term investment fund (1) | | | | | | | 43 | — | 43 | — |
| Total investments | | | | | | | <u>\$107,328</u> | <u>\$ 574</u> | <u>\$107,330</u> | <u>\$ 574</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 2002, the restricted cash and cash equivalents applicable to the governmental funds was \$1,170 million of which the repayment of \$1,170 million was insured or collateralized and none was uninsured and uncollateralized. There were no restricted governmental funds investments for fiscal year 2002.

In fiscal year 2002, the restricted cash, cash equivalents, and investments applicable to discretely presented component units include \$368 million of cash and cash equivalents, of which the repayment of \$296 million was insured or collateralized and \$721 million was uninsured and uncollateralized. Restricted investments, principally in U.S. Government securities with a cost and approximate fair value of \$2,815 million are fully registered with securities held by the City's agent in the entity's name of which \$1,701 million have maturities of three months or less.

| | 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 | — |
| 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 \$1,999 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.

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 Statement of Fiduciary Net Assets. 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 Statement of Fiduciary Net Assets. 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, 2001 and 2002:

| <u>Primary Government</u> | <u>Balance June 30, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2001</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2002</u> |
|----------------------------------------------------|--------------------------------------|---------------------|--------------------|--------------------------------------|---------------------|--------------------|--------------------------------------|
| | (in thousands) | | | | | | |
| Governmental activities: | | | | | | | |
| Capital assets, not being depreciated: | | | | | | | |
| Land | \$ 707,068 | \$ 30,006 | \$ 3,220 | \$ 733,854 | \$ 3,029 | \$ — | \$ 736,883 |
| Construction work-in-progress | <u>6,984,982</u> | <u>2,474,041</u> | <u>2,598,403</u> | <u>6,860,620</u> | <u>2,420,923</u> | <u>2,084,784</u> | <u>7,196,759</u> |
| Total capital assets, not being depreciated | <u>7,692,050</u> | <u>2,504,047</u> | <u>2,601,623</u> | <u>7,594,474</u> | <u>2,423,952</u> | <u>2,084,784</u> | <u>7,933,642</u> |
| Capital assets, being depreciated: | | | | | | | |
| Buildings | 15,139,258 | 2,598,403 | 52,722 | 17,684,939 | 2,633,299 | 466,077 | 19,852,161 |
| Equipment | 5,135,765 | 404,143 | 109,062 | 5,430,846 | 707,379 | 571,876 | 5,566,349 |
| Infrastructure | <u>8,365,006</u> | <u>458,628</u> | <u>—</u> | <u>8,823,634</u> | <u>881,227</u> | <u>207,566</u> | <u>9,497,295</u> |
| Total capital assets, being depreciated | <u>28,640,029</u> | <u>3,461,174</u> | <u>161,784</u> | <u>31,939,419</u> | <u>4,221,905</u> | <u>1,245,519</u> | <u>34,915,805</u> |
| Less accumulated depreciation: | | | | | | | |
| Buildings | 7,249,784 | 725,207 | — | 7,974,991 | 648,096 | 23,734 | 8,599,353 |
| Equipment | 3,489,923 | 341,753 | — | 3,831,676 | 425,973 | 213,735 | 4,043,914 |
| Infrastructure | <u>3,053,825</u> | <u>176,040</u> | <u>—</u> | <u>3,229,865</u> | <u>480,400</u> | <u>163,156</u> | <u>3,547,109</u> |
| Total accumulated depreciation | <u>13,793,532</u> | <u>1,243,000(1)</u> | <u>—</u> | <u>15,036,532</u> | <u>1,554,469(1)</u> | <u>400,625</u> | <u>16,190,376</u> |
| Total capital assets, being depreciated, net | <u>14,846,497</u> | <u>2,218,174</u> | <u>161,784</u> | <u>16,902,887</u> | <u>2,667,436</u> | <u>844,894</u> | <u>18,725,429</u> |
| Governmental activities capital assets, net | <u>\$22,538,547</u> | <u>\$4,722,221</u> | <u>\$2,763,407</u> | <u>\$24,497,361</u> | <u>\$5,091,388</u> | <u>\$2,929,678</u> | <u>\$26,659,071</u> |

(1) Depreciation expense was charged to functions/programs of the City for the fiscal years ended June 30, 2002 and 2001 as follows:

| | <u>2002</u> | <u>2001</u> |
|----------------------------------------------------------|--------------------|--------------------|
| | (in thousands) | |
| Governmental activities: | | |
| General government | \$ 267,908 | \$ 168,503 |
| Public safety and judicial | 144,972 | 119,753 |
| Education | 297,499 | 377,447 |
| City University | 10,727 | 7,878 |
| Social services | 61,140 | 39,213 |
| Environmental protection | 186,915 | 193,570 |
| Transportation services | 385,748 | 223,479 |
| Parks, recreation and cultural activities | 175,844 | 86,943 |
| Health | 12,676 | 11,815 |
| Libraries | <u>11,040</u> | <u>14,399</u> |
| Total depreciation expense—governmental activities | <u>\$1,554,469</u> | <u>\$1,243,000</u> |

The following are the sources of funding for the governmental activities capital assets for the fiscal years ended June 30, 2002 and 2001. Sources of funding for capital assets are not available prior to fiscal year 1987.

| | <u>2002</u> | <u>2001</u> |
|---------------------------------|---------------------|---------------------|
| | (in thousands) | |
| Capital Projects Funds: | | |
| Prior to fiscal year 1987 | \$ 6,060,573 | \$ 6,467,109 |
| City bonds | 33,605,805 | 30,466,604 |
| Federal grants | 374,687 | 363,774 |
| State grants | 137,272 | 130,735 |
| Private grants | 53,637 | 51,574 |
| Capitalized leases | <u>2,617,473</u> | <u>2,054,097</u> |
| Total funding sources | <u>\$42,849,447</u> | <u>\$39,533,893</u> |

At June 30, 2002 and 2001, 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, 2002 and 2001 are leased properties capitalized at \$2,617 million and \$2,054 million, respectively, with related accumulated amortization of \$311 million and \$250 million, respectively.

Capital Commitments

At June 30, 2002, the outstanding commitments relating to projects of the New York City Capital Projects Fund amounted to approximately \$10.3 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 New York City Capital Projects Fund expenditures of \$48.1 billion over the remaining fiscal years 2003 through 2011. To help meet its capital spending program, the City and TFA borrowed \$4.8 billion in the public credit market in fiscal year 2002. The City, TFA, and/or TSASC plan to borrow \$4.4 billion in the public credit market in fiscal year 2003.

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, 2002 and 2001 were approximately \$500 million and \$453 million, respectively.

As of June 30, 2002, 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> (in thousands) | <u>Total</u> |
|------------------------------------------------|---------------------------|-----------------------------------------------|--------------------|
| Governmental activities: | | | |
| Fiscal year ending June 30: | | | |
| 2003 | \$ 194,845 | \$ 292,073 | \$ 486,918 |
| 2004 | 195,799 | 276,727 | 472,526 |
| 2005 | 207,017 | 260,078 | 467,095 |
| 2006 | 206,349 | 251,705 | 458,054 |
| 2007 | 204,857 | 240,939 | 445,796 |
| 2008-2012 | 857,001 | 881,103 | 1,738,104 |
| 2013-2017 | 706,189 | 559,608 | 1,265,797 |
| 2018-2022 | 571,586 | 230,390 | 801,976 |
| 2023-2027 | 393,420 | 77,854 | 471,274 |
| 2028-2032 | 295,510 | 59,091 | 354,601 |
| 2033-2037 | 95,846 | 48,616 | 144,462 |
| 2038-2042 | 38,339 | 30,689 | 69,028 |
| Future minimum payments | <u>3,966,758</u> | <u>\$3,208,873</u> | <u>\$7,175,631</u> |
| Less interest | <u>1,668,619</u> | | |
| Present value of future minimum payments | <u>\$2,298,139</u> | | |

The present value of future minimum lease payments includes approximately \$1.804 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, 2002 and 2001 was approximately \$115 million and \$154 million, respectively. As of June 30, 2002, the following future minimum rentals are provided for by the leases:

| | <u>Capital Leases</u> | <u>Operating Leases</u> (in thousands) | <u>Total</u> |
|-----------------------------------------------------|---------------------------|-----------------------------------------------|------------------------|
| Governmental activities: | | | |
| Fiscal year ending June 30: | | | |
| 2003 | \$ 1,541,150 | \$ 66,418,653 | \$ 67,959,803 |
| 2004 | 1,617,809 | 57,846,717 | 59,464,526 |
| 2005 | 1,694,468 | 51,012,491 | 52,706,959 |
| 2006 | 1,767,531 | 46,066,211 | 47,833,742 |
| 2007 | 1,841,565 | 44,389,075 | 46,230,640 |
| 2008-2012 | 9,877,933 | 193,394,103 | 203,272,036 |
| 2013-2017 | 11,250,992 | 127,783,185 | 139,034,177 |
| 2018-2022 | 12,313,923 | 81,223,667 | 93,537,590 |
| 2023-2027 | 12,072,645 | 52,407,640 | 64,480,285 |
| 2028-2032 | 11,934,565 | 46,735,592 | 58,670,157 |
| 2033-2037 | 11,936,042 | 43,083,785 | 55,019,827 |
| 2038-2042 | 11,107,790 | 36,963,481 | 48,071,271 |
| 2043-2047 | 10,247,528 | 36,653,944 | 46,901,472 |
| 2048-2052 | 10,088,955 | 33,107,558 | 43,196,513 |
| 2053-2057 | 10,088,955 | 29,910,073 | 39,999,028 |
| 2058-2062 | 10,088,955 | 29,910,070 | 39,999,025 |
| 2063-2067 | 10,088,955 | 29,910,067 | 39,999,022 |
| 2068-2072 | 10,088,955 | 28,847,565 | 38,936,520 |
| 2073-2077 | 9,956,634 | 27,686,136 | 37,642,770 |
| 2078-2082 | 981,507 | 18,734,180 | 19,715,687 |
| 2083-2087 | — | 15,569,118 | 15,569,118 |
| 2088-2092 | — | 3 | 3 |
| Future minimum lease rentals | <u>160,586,857</u> | <u>\$1,097,653,314</u> | <u>\$1,258,240,171</u> |
| Less interest | <u>130,976,967</u> | | |
| Present value of future minimum lease rentals | <u>\$ 29,609,890</u> | | |

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

In fiscal years 2001 and 2002, the changes in short-term liabilities were as follows:

| Primary Government | Balance June 30, 2000 | Additions | Deletions | Balance June 30, 2001 | Additions | Deletions | Balance June 30, 2002 |
|-------------------------------------|-----------------------------|--------------------|--------------------|-----------------------------|--------------------|--------------------|-----------------------------|
| | (in thousands) | | | | | | |
| Governmental activities: | | | | | | | |
| Notes payable: | | | | | | | |
| Revenue anticipation notes (1) .. | \$ — | \$ 750,000 | \$ 750,000 | \$ — | \$ 1,500,000 | \$ 1,500,000 | \$ — |
| Bond anticipation notes (2) | 515,000 | 515,000 | 1,030,000 | — | 2,800,000 | 600,000 | 2,200,000 |
| Total notes payable | <u>\$515,000</u> | <u>\$1,265,000</u> | <u>\$1,780,000</u> | <u>\$ —</u> | <u>\$4,300,000</u> | <u>\$2,100,000</u> | <u>\$2,200,000</u> |

(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 and reimbursement to the City for costs related to and arising from events on September 11, 2001 at the World Trade Center.

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

In fiscal years 2001 and 2002, the changes in long-term liabilities were as follows:

| Primary Government | Balance June 30, 2000 | Additions | Deletions | Balance June 30, 2001 | Additions | Deletions | Balance June 30, 2002 | Due Within One Year |
|-------------------------------------|-----------------------------|--------------------|--------------------|-----------------------------|--------------------|--------------------|-----------------------------|------------------------------|
| | (in thousands) | | | | | | | |
| Governmental activities: | | | | | | | | |
| Bonds payable: | | | | | | | | |
| General obligation | | | | | | | | |
| bonds | \$26,892,106 | \$2,378,565 | \$2,434,880 | \$26,835,791 | \$3,968,609 | \$2,338,916 | \$28,465,484 | \$1,249,090 |
| 1991 general resolution | | | | | | | | |
| bonds | 3,531,565 | — | 314,530 | 3,217,035 | 106,610 | 444,005 | 2,879,640 | 355,040 |
| Future tax secured | | | | | | | | |
| bonds | 5,923,155 | 1,536,825 | 73,970 | 7,386,010 | 1,020,190 | 117,535 | 8,288,665 | 178,185 |
| Bond anticipation notes | 515,000 | — | 515,000 | — | — | — | — | — |
| Tobacco flexible | | | | | | | | |
| amortization bonds | 709,280 | — | 5,620 | 703,660 | 45,878 | 9,430 | 740,108 | 8,915 |
| Japanese Yen bonds | 120,000 | — | 40,000 | 80,000 | — | 40,000 | 40,000 | 40,000 |
| Revenue bonds(1)(2) | 570,651 | — | 27,711(3) | 542,940 | — | 21,734(3) | 521,206 | 31,448 |
| Total before treasury | | | | | | | | |
| obligations and discounts | 38,261,757 | 3,915,390 | 3,411,711 | 38,765,436 | 5,141,287 | 2,971,620 | 40,935,103 | 1,862,678 |
| Less treasury obligations | 230,468 | — | 62,095 | 168,373 | — | 52,102 | 116,271 | 52,275 |
| Total before discounts | <u>38,031,289</u> | <u>3,915,390</u> | <u>3,349,616</u> | <u>38,597,063</u> | <u>5,141,287</u> | <u>2,919,518</u> | <u>40,818,832</u> | <u>1,810,403</u> |
| Less discounts (net) | 234,949 | 16,230 | 83,872 | 167,307 | 321,172 | 141,318 | 347,161 | — |
| Total bonds payable | <u>37,796,340</u> | <u>3,899,160</u> | <u>3,265,744</u> | <u>38,429,756</u> | <u>4,820,115</u> | <u>2,778,200</u> | <u>40,471,671</u> | <u>1,810,403</u> |
| Capital lease obligations | 1,803,050 | 55,251 | 53,724 | 1,804,577 | 563,376 | 69,814 | 2,298,139 | 58,762 |
| Real estate tax refunds | 590,781 | 139,689 | 148,075 | 582,395 | 116,152 | 118,827 | 579,720 | 88,804 |
| Other tax refunds | 1,468,529 | 121,459 | 261,529 | 1,328,459 | 160,130 | 121,459 | 1,367,130 | 135,130 |
| Judgments and claims | 4,013,688 | 1,206,470 | 993,650 | 4,226,508 | 1,047,127 | 936,615 | 4,337,020 | 972,104 |
| Vacation and sick leave | 2,082,300 | 148,571 | 122,169 | 2,108,702 | 212,156 | 104,917 | 2,215,941 | 105,020 |
| Pension liability | — | 188,200 | — | 188,200 | 161,000 | 21,400 | 327,800 | 37,300 |
| Landfill closure and post- | | | | | | | | |
| closure care costs | 1,085,278 | 363,176 | 51,538 | 1,396,916 | — | 114,247 | 1,282,669 | 63,288 |
| Total changes in governmental | | | | | | | | |
| activities long-term | | | | | | | | |
| liabilities | <u>\$48,839,966</u> | <u>\$6,121,976</u> | <u>\$4,896,429</u> | <u>\$50,065,513</u> | <u>\$7,080,056</u> | <u>\$4,265,479</u> | <u>\$52,880,090</u> | <u>\$3,270,811</u> |

(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 \$250,121 in 2001 and \$255,460 in 2002 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.

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, 2002 and 2001 summarized by type of issue are as follows:

| Primary Government | 2002 | | | 2001 | | |
|-----------------------------------------------|---------------------|------------------|---------------------|---------------------|------------------|---------------------|
| | General Obligations | Revenue | Total | General Obligations | Revenue | Total |
| | (in thousands) | | | | | |
| Governmental activities: | | | | | | |
| Bonds payable: | | | | | | |
| General obligation bonds | \$28,349,213 | \$ — | \$28,349,213 | \$26,667,418 | \$ — | \$26,667,418 |
| 1991 general resolution bonds | 2,879,640 | — | 2,879,640 | 3,217,035 | — | 3,217,035 |
| Future tax secured bonds | 8,288,665 | — | 8,288,665 | 7,386,010 | — | 7,386,010 |
| Tobacco flexible amortization bonds | 740,108 | — | 740,108 | 703,660 | — | 703,660 |
| Japanese yen bonds | 40,000 | — | 40,000 | 80,000 | — | 80,000 |
| Revenue bonds | — | 521,206 | 521,206 | — | 542,940 | 542,940 |
| Total bonds payable | <u>\$40,297,626</u> | <u>\$521,206</u> | <u>\$40,818,832</u> | <u>\$38,054,123</u> | <u>\$542,940</u> | <u>\$38,597,063</u> |

The following table summarizes future debt service requirements as of June 30, 2002:

| Primary Government | Governmental Activities | | | |
|--------------------------------------------------|--------------------------|-------------------|------------------|----------------|
| | General Obligation Bonds | | Revenue Bonds | |
| | Principal | Interest(1) | Principal | Interest |
| | (in thousands) | | | |
| Fiscal year ending June 30: | | | | |
| 2003 | \$ 1,778,955 | \$ 1,925,510 | \$ 31,448 | \$ 30,928 |
| 2004 | 2,078,740 | 1,851,259 | 31,892 | 30,434 |
| 2005 | 2,100,001 | 1,755,834 | 32,443 | 28,774 |
| 2006 | 2,078,915 | 1,634,005 | 34,635 | 23,945 |
| 2007 | 2,129,029 | 1,519,685 | 31,035 | 21,925 |
| 2008-2012 | 9,430,355 | 6,066,088 | 141,921 | 80,288 |
| 2013-2017 | 7,718,510 | 3,927,450 | 124,104 | 42,640 |
| 2018-2022 | 6,618,992 | 2,172,079 | 47,665 | 17,719 |
| 2023-2027 | 4,486,578 | 939,723 | 37,462 | 7,196 |
| 2028-2032 | 1,068,539 | 169,970 | 8,601 | 784 |
| 2033-2037 | 30,213 | 5,426 | — | — |
| 2038-2042 | 5,753 | 17 | — | — |
| Thereafter until 2147 | 773,046 | 140 | — | — |
| | <u>40,297,626</u> | <u>21,967,186</u> | <u>521,206</u> | <u>284,633</u> |
| Less interest component | — | <u>21,967,186</u> | — | <u>284,633</u> |
| Total future debt service requirements | <u>\$40,297,626</u> | <u>\$ —</u> | <u>\$521,206</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, 2002 and 2001 were 5.5% and 5.6%, respectively, and both ranged from 0.0% to 13.55%, and the interest rates on outstanding MAC bonds as of both June 30, 2002 and 2001 ranged from 3.5% to 6.25%. The last maturity of the outstanding City debt is in the year 2147.

In fiscal years 2002 and 2001, the City issued \$1.008 billion and \$1.139 billion, respectively, of general obligation bonds to advance refund general obligation bonds of \$1.003 billion and \$1.147 billion, respectively, aggregate principal amounts. The net proceeds from the sales of the refunding bonds, together with other funds of \$3.8 million and \$46.2 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 2002, the refunding transactions will decrease the City's aggregate debt service payments by \$200 thousand and provide an economic gain of \$52.3 million. In fiscal year 2001, the refunding transactions decreased the City's aggregate debt service payments by \$61.4 million and provided an economic gain of \$56.3 million. At June 30, 2002 and 2001, \$5.875 billion and \$8.298 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, 2002, the 10% general limitation was approximately \$35.993 billion (compared with \$32.867 billion as of July 1, 2001). 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, 2002, the combined City, TFA, and TSASC remaining debt incurring power totaled \$6.750 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 2002, discretionary and other transfers of \$663 million were made from the General Fund to the General Debt Service Fund for fiscal year 2003 debt service. In addition, in fiscal year 2002, no discretionary transfers were made to component units of the Debt Service Funds. 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.

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. Claims related to the September 11 attack on the World Trade Center are not described below. The City has received approximately 2,000 notices of claims totaling approximately \$9 billion relating to the September 11 attack. The ultimate outcome and fiscal impact, if any, on the City of these claims is not currently predictable. As of June 30, 2002 and 2001, claims in excess of \$533 billion and \$500 billion, respectively, were outstanding against the City for which the City estimates its potential future liability to be \$4.3 billion and \$4.2 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 judgment. If the plaintiff were to prevail in this action, it could result in substantial costs to the City.

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 \$580 million and \$582 million at June 30, 2002 and 2001, 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, 2002 and 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 initially ceased landfill operations in March, 2001. The landfill was reopened per the Governor's amended Executive Order No. 113, which authorized the City to continue the acceptance and disposal of waste materials received from the site of the World Trade Center disaster of September 11, 2001. The landfill subsequently closed in August, 2002. 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, 2002 which equates to the total estimated current cost is \$1,059.2 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 2002, expenditures for landfill closure and postclosure care costs totaled \$37.4 million.

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 3, 2002, 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 | \$1,059,232* |
| Hazardous waste sites | 223,437 |
| Total landfill and hazardous waste sites liability | <u>\$1,282,669</u> |

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

6. Interfund Receivables and Payables

At June 30, 2002 and 2001, primary government and discretely presented component unit receivable and payable balances were as follows:

Governmental Activities:

Due from/to other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>2002</u> | <u>2001</u> |
|-------------------------------------|---------------------------------|---------------------|---------------------|
| | | (in thousands) | |
| General Fund: | NYC Capital Projects Fund | \$2,813,173(1) | \$2,813,173(1) |
| | General Debt Service Fund | 7,408 | 7,408 |
| | CUCF | <u>15,805</u> | <u>19,838</u> |
| | | <u>2,836,386</u> | <u>2,840,419</u> |
| NYC Capital Projects Fund | General Fund | <u>1,763,555(1)</u> | <u>1,140,130(1)</u> |
| General Debt Service Fund | NYC Capital Projects Fund | <u>32,391</u> | <u>—</u> |
| Total due from/to other funds | | <u>4,632,332</u> | <u>3,980,549</u> |

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

Note: During both fiscal years 2002 and 2001, the New York City Capital Projects Fund reimbursed the General Fund for expenditures made on its behalf.

Component Units:

Due from/to primary government and component units:

| Receivable Entity | Payable Entity | 2002 | 2001 |
|------------------------------------------------------------------------------------------|---------------------------------------|--------------------|--------------------|
| | | (in thousands) | |
| Primary government—General Fund: | Component units: HDC | \$ 238,488 | \$ 203,308 |
| | OTB | 320 | 311 |
| | Water Board | 9,246 | — |
| | | <u>248,054</u> | <u>203,619</u> |
| Primary government—NYC Capital Projects Fund | Component unit—Water Authority | <u>253,456</u> | <u>205,456</u> |
| Primary government—Private Housing Loan Programs | Primary government—HDC | <u>11,621</u> | <u>11,063</u> |
| Total due from component units | | <u>513,131</u> | <u>420,138</u> |
| Component unit—Water Board | Primary government—General Fund | <u>243</u> | <u>23,458</u> |
| Total due to component units | | <u>243</u> | <u>23,458</u> |
| Total due from/to primary government and component units | | <u>513,374</u> | <u>443,596</u> |
| Total primary government and component units receivable and payable balances | | <u>\$5,145,706</u> | <u>\$4,424,145</u> |

E. OTHER INFORMATION

1. Audit Responsibility

In fiscal year 2002, the separately administered organizations included in the financial statements of the City audited by auditors other than Deloitte & Touche LLP are the Municipal Assistance Corporation for the City of New York, New York City Transitional Finance Authority, TSASC, Inc., New York City Educational Construction Fund, City University Construction Fund, New York City School Construction Authority, New York City Health and Hospitals Corporation, New York City Off-Track Betting Corporation, Jay Street Development Corporation, New York City Housing Development Corporation, New York City Industrial Development Agency, New York City Economic Development Corporation, Business Relocation Assistance Corporation, Brooklyn Navy Yard Development Corporation, New York City Water Board and New York City Municipal Water Finance Authority, and Deferred Compensation Plan for Employees of the City of New York and Related Agencies and Instrumentalities.

The following describes the proportion of certain key financial information that is audited by other auditors in fiscal year 2002:

| | Government-wide | | Fund-based | |
|---------------------------------------------------------------------------|----------------------------|--------------------|--------------------------------|---------------------------------------------------|
| | Governmental Activities | Component Units | Nonmajor Governmental Funds | Pension and Other Employee Benefit Trust Funds |
| | 2002 | 2002 | 2002 (percent) | 2002 |
| Total assets | 6 | 80 | 99 | 4 |
| Revenues / additions (deductions) and other financing sources | 2 | 74 | 99 | 3 |

In fiscal year 2001, 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 year 2001:

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

2. Subsequent Events

Long-term Financing

Subsequent to June 30, 2002, the City, TFA, and TSASC completed the following long-term financing:

City Debt: On August 1, 2002, the City sold its Series A and B bonds of \$1.005 billion and on October 29, 2002, the City sold its Series C, D, and E bonds of \$1.150 billion for refunding purposes, respectively.

TFA Debt: On July 2, 2002, TFA issued its fiscal 2003 Series A bonds of \$1.239 billion for refunding purposes. On July 11, 2002, TFA issued Recovery bonds, Series 1, of \$480 million to pay operating and capital costs incurred by the City which related to the events of September 11, 2001; also, the City had a reoffering of their 1999 A and B Conversion bonds of \$322.5 million to convert variable rate debt to fixed rate debt. On August 28, 2002, TFA issued its fiscal 2003 Series B bonds of \$750 million for refunding purposes. On September 10, 2002, TFA issued Recovery bonds, Series 2, of \$520 million to pay operating and capital costs incurred by the City which related to the events of September 11, 2001. On October 1, 2002, TFA issued Recovery bonds, Series 3, of \$1.026 billion to take out TFA's fiscal year 2003 Series A Recovery notes, which were used to refund the \$1 billion Recovery note maturing on October 2, 2002.

TSASC Debt: On August 15, 2002, TSASC issued \$500 million in bonds to finance various municipal capital purposes.

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 seven 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, 2001 and 2000:

| | <u>2001</u> | <u>2000</u> |
|------------------------------------------------------------|--------------------|--------------------|
| | (in thousands) | |
| Fund assets, December 31 | \$4,343,682 | \$4,270,632 |
| Deferrals of compensation | 456,688 | 423,004 |
| Earnings and net decrease in investments' fair value | (257,730) | (244,905) |
| Payments to eligible participants and beneficiaries | (113,885) | (100,746) |
| Administrative expenses | (5,449) | (4,303) |
| Fund assets, December 31 | <u>\$4,423,306</u> | <u>\$4,343,682</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 95.2% 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 \$50 per month.

The amounts expended for health care benefits for fiscal years 2002 and 2001 are as follows:

| | <u>2002</u> | | <u>2001</u> | |
|-------------------------------------------|--------------------|------------------|--------------------|------------------|
| | <u>Active</u> | <u>Retired</u> | <u>Active</u> | <u>Retired</u> |
| Number of employees | <u>347,237</u> | <u>187,145</u> | <u>347,797</u> | <u>183,020</u> |
| Cost of health care (in thousands)* | <u>\$1,628,206</u> | <u>\$574,667</u> | <u>\$1,467,718</u> | <u>\$495,778</u> |

* 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 2002 and 2001 are as follows:

| | <u>2002</u> | | <u>2001</u> | |
|----------------------------------------------------------|-----------------|----------------|-----------------|----------------|
| | <u>Active</u> | <u>Retired</u> | <u>Active</u> | <u>Retired</u> |
| Number of claims | <u>19,032</u> | <u>4,572</u> | <u>17,905</u> | <u>6,622</u> |
| Cost of Superimposed Major Medical (in thousands)* | <u>\$ 2,407</u> | <u>\$ 741</u> | <u>\$ 2,156</u> | <u>\$ 822</u> |

* 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 Charter Schools 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 Charter Schools 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) benefits 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, 2001 and 2000, the membership of the actuarial pension systems consisted of:

| | 2001 | | | | | |
|----------------------------------------------------------------|----------------|----------------|---------------|---------------|---------------|----------------|
| | NYCERS | TRS | BERS | POLICE | FIRE | TOTAL |
| Retirees and beneficiaries receiving benefits | 123,958 | 51,980 | 9,838 | 35,245 | 16,155 | 237,176 |
| Terminated vested members not yet receiving benefits | 2,980 | 3,598 | 172 | 327 | 15 | 7,092 |
| Active members | 174,199 | 95,381 | 24,651 | 38,827 | 11,333 | 344,391 |
| Total plan membership | <u>301,137</u> | <u>150,959</u> | <u>34,661</u> | <u>74,399</u> | <u>27,503</u> | <u>588,659</u> |
| | 2000 | | | | | |
| | NYCERS | TRS | BERS | POLICE | FIRE | TOTAL |
| 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 | 171,013 | 91,494 | 24,720 | 40,451 | 11,492 | 339,170 |
| 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> |

Funding Policy

The City's funding policy for periodic employer contributions to the actuarial pension systems is to contribute percentages of annualized covered payroll that, together with member contributions, will be sufficient to accumulate assets to pay benefits when due.

Annual contributions, determined in accordance with statute by the systems' Actuary, are generally funded by the employers within 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. In general, Tier III and Tier IV members make basic contributions of 3.0% of salary regardless of age at membership. Effective October 1, 2000, in accordance with Chapter 126 of the Laws of 2000, these members, except for certain Transit Authority employees 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. Effective December, 2000, certain Transit Authority Tier III and Tier IV members make basic contributions of 2.0% of salary in accordance with Chapter 10 of the Laws of 2000 and the election of the Transit Authority. Certain members of NYCERS and BERS also make additional member contributions.

Annual Pension Costs

The annual pension costs and the City's pension contributions for fiscal year 2002 were determined as part of the June 30, 2001 actuarial valuations on the basis of 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, 2002, 2001, and 2000 were as follows:

| | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|----------------------------------|------------------|------------------|----------------|
| | | (in millions) | |
| NYCERS | \$ 105.7 | \$ 100.0 | \$ 68.6 |
| TRS | 607.8 | 572.0 | 181.8 |
| BERS | 66.7 | 52.1 | 9.5 |
| POLICE | 631.9 | 543.8 | 250.0 |
| FIRE | 344.5 | 298.9 | 182.9 |
| Total annual pension costs | <u>\$1,756.6</u> | <u>\$1,566.8</u> | <u>\$692.8</u> |

For fiscal year 2002, the City's actual pension contributions for the five major actuarial pension systems, made on a statutory basis based on the actuarial valuations performed as of June 30, 2001, plus other pension expenditures, were approximately \$1,491.1 million. These statutory pension contributions were less than the annual pension costs computed in accordance with Governmental Accounting Standards Board Statement No. 27 (GASB27).

The annual pension costs, computed in accordance with GASB27 and consistent with generally accepted actuarial principles, are greater than the actual statutory pension contributions primarily because (1) the City is only one of the participating employers in NYCERS, TRS, and BERS and (2) Chapter 125 of the Laws of 2000 (Chapter 125/00), which provides eligible retirees and eligible beneficiaries with automatic COLA benefits beginning September, 2000, also provides for a phase-in schedule for funding the additional liabilities created by the benefits provided by Chapter 125/00.

Specifically, the Actuary for the five major actuarial pension systems, in calculating the actual statutory contributions in each of the following fiscal years, includes the following percentage of the increase in actuarial liabilities attributable to the Chapter 125/00 COLA benefits:

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

Note: Chapter 278 of the Laws of 2002 (Chapter 278/02) revised this phase-in schedule for fiscal years 2003 and later (see Subsequent Event).

The City's actual statutory pension contributions for the fiscal years ended June 30, 2002, 2001, and 2000 were as follows:

| | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|----------------------------------|------------------|------------------|----------------|
| | | (in millions) | |
| NYCERS* | \$ 50.6 | \$ 48.2 | \$ 35.6 |
| TRS* | 500.8 | 437.9 | 178.6 |
| BERS* | 54.5 | 38.0 | 9.2 |
| POLICE | 534.5 | 413.2 | 250.0 |
| FIRE | 302.3 | 241.3 | 182.9 |
| OTHER** | 49.8 | 38.3 | 39.1 |
| Total actual contributions | <u>\$1,492.5</u> | <u>\$1,216.9</u> | <u>\$695.4</u> |

* NYCERS, TRS, and BERS are cost-sharing, multiple-employer public employee retirement systems. The City's pension contributions as a percentage of the total actual statutory 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 for fiscal years ended June 30, 2002, 2001, and 2000 were:

| | <u>2002</u> | <u>2001</u> | <u>2000</u> |
|--------------|-------------|-------------|-------------|
| NYCERS | 47.85% | 48.18% | 51.95% |
| TRS | 98.21 | 98.42 | 98.27 |
| BERS | 96.44 | 96.81 | 96.93 |

In accordance with GASB27, the City's obligation for NYCERS, TRS, and BERS is fulfilled by paying its portion of the total actual statutory 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 2002 are as follows:

| | <u>POLICE</u> | <u>FIRE</u> | <u>TOTAL</u> |
|------------------------------------------------------|----------------|----------------|----------------|
| | | (in millions) | |
| (1) Annual Required Contribution | \$636.5 | \$346.2 | \$982.7 |
| (2) Interest on Net Pension Obligation | 10.5 | 4.6 | 15.1 |
| (3) Adjustment to Annual Required Contribution | 15.1 | 6.3 | 21.4 |
| (4) Annual Pension Cost=(1)+(2)-(3) | 631.9 | 344.5 | 976.4 |
| (5) Actual Statutory Contribution | <u>534.5</u> | <u>302.3</u> | <u>836.8</u> |
| (6) Increase in Net Pension Obligation=(4)-(5) | 97.4 | 42.2 | 139.6 |
| (7) Net Pension Obligation Beginning of Year | <u>130.6</u> | <u>57.6</u> | <u>188.2</u> |
| (8) Net Pension Obligation End of Year=(6)+(7) | <u>\$228.0</u> | <u>\$ 99.8</u> | <u>\$327.8</u> |

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

| | Fiscal Year Ending | Annual Pension Cost (APC) | Percentage Of APC Contributed | Net Pension Obligation |
|---------------|--------------------------|---------------------------------|-------------------------------------|------------------------------|
| (in millions) | | | | |
| POLICE | 6/30/02 | \$636.5 | 84% | \$228.0 |
| | 6/30/01 | 543.8 | 76 | 130.6 |
| | 6/30/00 | 250.0 | 100 | 0 |
| FIRE | 6/30/02 | 346.2 | 87 | 99.8 |
| | 6/30/01 | 298.9 | 81 | 57.6 |
| | 6/30/00 | 182.9 | 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, 2002 and 2001 are as follows:

| | 2002 | 2001 |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Valuation Date</i> | <i>June 30, 2001.</i> | <i>June 30, 2000.</i> |
| <i>Actuarial Cost Method(1)</i> | <i>Frozen Initial Liability.</i> | <i>Frozen Initial Liability.</i> |
| <i>Amortization Method for Unfunded Actuarial Accrued Liabilities (UAAL)</i> | <i>Increasing dollar for FIRE(2). Level dollar for UAAL attributable to NYCERS and TRS 1999 Early Retirement Incentive (ERI) and NYCERS 2000 ERI(3). All outstanding components of UAAL are being amortized over closed periods.</i> | <i>Increasing dollar for FIRE(2). Level dollar for UAAL attributable to NYCERS and TRS 1999 Early Retirement Incentive (ERI)(3). All outstanding components of UAAL are being amortized over closed periods.</i> |
| <i>Remaining Amortization Period</i> | <i>9 years for FIRE(2), 4 years for 1999 ERI, and 5 years for 2000 ERI.</i> | <i>10 years for FIRE(2) and 5 years for 1999 ERI.</i> |
| <i>Actuarial Asset Valuation Method</i> | <i>Modified 5-year moving average of Market Value with Market Value Restart as of June 30, 1999.</i> | <i>Modified 5-year moving average of Market Value with Market Value Restart as of June 30, 1999.</i> |
| <i>Investment Rate of Return</i> | <i>8.0% per annum(4) (4.0% per annum for benefits payable under the variable annuity programs of TRS and BERS).</i> | <i>8.0% per annum(4) (4.0% per annum for benefits payable under the variable annuity programs of TRS and BERS).</i> |
| <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>1.3% per annum(4).</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 (Chapter 85/00), 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 basis over periods 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 85/00 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, 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, 1999.

Under this AAVM, the Actuarial Asset Value (AAV) was reset to Market Value (i.e., Market Value Restart as of June 30, 1999). Prior to June 30, 1999, 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 10%, 15%, 20%, 25%, and 30% per year or at a cumulative rate of 10%, 25%, 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).

Chapter 85/00 reestablished a UAAL and eliminated Balance Sheet Liability (BSL) for actuarial purposes as of June 30, 1999. The schedule 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 equals 103% of its preceding annual payment.

Chapter 70 of the Laws of 1999 established a UAAL as of June 30, 2000 for an Early Retirement Incentive Program to be amortized on a level basis over a period of 5 years beginning in fiscal year 2001.

Chapter 86 of the Laws of 2000 establishes a UAAL as of June 30, 2001 for an Early Retirement Incentive Program to be amortized on a level basis over a period of 5 years beginning in fiscal year 2002.

Subsequent Events

Chapter 278/02 requires the Actuary to revise the methodology and timing for determining the actual statutory contributions on account of the additional liabilities created by the benefits provided under Chapter 125/00 by extending the phase-in period for funding these liabilities from five to ten years.

Chapter 278/02 provides that, for the June 30, 2000 actuarial valuation, the Actuary is required to recognize, on a theoretical basis, only 10% of the additional liabilities created by the benefits provided under Chapter 125/00 for determining fiscal year 2001 employer contributions.

For each of the next eight June 30 actuarial valuations (i.e., June 30, 2001 to June 30, 2008), the Actuary is required to recognize progressively increasing percentages (i.e., 20% to 90%) of the additional Actuarial Present Value of Benefits (APVB) attributable to Chapter 125/00 for determining the fiscal year 2002 to fiscal year 2009 employer contributions.

For the June 30, 2009 and later actuarial valuations, the Actuary is required to recognize the full amount of the additional APVB attributable to Chapter 125/00 for determining fiscal year 2010 and later employer contributions.

The impact of the ten year phase-in of Chapter 278/02 is to postpone funding of the additional liabilities attributable to Chapter 125/00 resulting in greater employer contributions in later years.

Because the fiscal years 2001 and 2002 accounting periods are closed and Chapter 278/02 has a retroactive effect, the interest-adjusted difference between employer contributions actually paid for fiscal years 2001 and 2002 under current law and the amounts that would be payable under the ten-year phase-in schedule for such fiscal years is to be deducted from the otherwise required employer contributions for fiscal year 2003.

*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 the 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 paid are limited to 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 2002 and 2001, no excess earnings on equity investments are estimated to be transferable to the VSFs.

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 reflected in the actuarial valuations as of June 30, 2000 and June 30, 2001.

Required Supplementary Information (Unaudited)

| | | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|----------------|----------------------------------------|-------------------------------------------------|------------------------------------------------------|---------------------------|-----------------|------------------------------------------------------|
| | Valuation Date | Actuarial Value of Assets (AAV) (A) | Actuarial Accrued Liability (AAL)* (A) & (B) | Unfunded AAL (UAAL)(C) (2) - (1) (in millions) | Funded Ratio (1) ÷ (2) | Covered Payroll | UAAL as a Percentage of Covered Payroll (3) ÷ (5) |
| NYCERS | 6/30/01 | \$43,015.4 | \$43,087.6 | \$ 72.2 | 99.8% | \$8,515.3 | .8% |
| | 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 |
| TRS | 6/30/01 | 35,410.2 | 35,414.5 | 4.3 | 100.0 | 5,015.4 | 0.1 |
| | 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 |
| BERS | 6/30/01 | 1,781.7 | 1,781.7 | 0.0 | 100.0 | 694.2 | 0.0 |
| | 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 |
| POLICE | 6/30/01 | 18,141.7 | 18,141.7 | 0.0 | 100.0 | 2,500.1 | 0.0 |
| | 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 |
| FIRE | 6/30/01 | 6,525.7 | 6,660.7 | 135.0 | 98.0 | 799.2 | 16.9 |
| | 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 |

* Frozen Initial Liability

- (A) Revised economic and noneconomic assumptions due to experience review as of June 30, 1999. The Actuarial Asset Valuation Method (AAVM) was changed as of June 30, 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, 1999.

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 a Plan, it is necessary to compare the AAV and the AAL 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 employer normal costs and future member contributions.
- (C) The UAAL is the excess of the AAL over the AAV. 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.

6. 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. Trading on the major New York stock exchanges was suspended until September 17, 2001, and business in the financial district was interrupted. Recovery, clean up, and repair efforts will result in substantial expenditures. The Federal government has committed over \$21 billion for disaster assistance in New York, including disaster recovery and related activities, increased security, and reconstruction of infrastructure and public facilities. This amount includes approximately \$15.5 billion of appropriations for costs such as cleanup, economic development, job training, transit improvements, road reconstruction, and grants to residents and businesses in lower Manhattan. It also includes approximately \$5.5 billion for economic stimulus programs directed primarily at businesses located in the Liberty Zone, the area surrounding the World Trade Center site. These programs include expanding tax credits, increasing depreciation deductions, authorizing the issuance of tax-exempt private activity bonds, and expanding authority to advance refund some bonds issued to finance facilities in the City. The City is seeking to be reimbursed by the Federal government for all of its direct costs for response and remediation of the World Trade Center site. These costs are now expected to be substantially below previous estimates. The City also expects to receive Federal funds for costs of economic revitalization and other needs, not directly payable through the City budget, relating to the September 11 attack. In addition, the State authorized TFA to have outstanding \$2.5 billion of bonds (Recovery Bonds) and notes (Recovery Notes) to pay costs (Recovery Costs) related to or arising from the September 11 attack.

It is not possible to quantify at present with any certainty the long-term impact of the September 11 attack on the City and its economy, any 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.

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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, 2002

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THE CITY OF NEW YORK
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

JUNE 30, 2002
(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 . . . | \$ 36,236 | \$ — | \$ — | \$ 515 | \$ 23,838 | \$ 20 | \$ — | \$ — | \$ — | \$ 60,609 |
| Investments, including accrued interest | — | — | — | 748 | 306,054 | 1,072,600 | — | — | 40,129 | 1,419,531 |
| Accounts receivable—taxes other than real estate | — | — | — | — | — | — | 65,011 | 100,600 | — | 165,611 |
| Mortgage loans and interest receivable, net (less allowance for uncollectible amounts of \$752,308) | — | — | — | 1,721 | — | — | — | — | — | 1,721 |
| Restricted assets | — | 616,830 | 1,137 | — | — | — | 108,013 | 112,618 | — | 838,598 |
| Due from other funds | 268,601 | — | — | — | — | — | — | — | — | 268,601 |
| Due from Component Units | — | — | — | 11,621 | — | — | — | — | — | 11,621 |
| Other | 35,293 | — | — | — | 769 | — | — | — | — | 36,062 |
| Total assets | \$ 340,130 | \$ 616,830 | \$ 1,137 | \$ 14,605 | \$ 330,661 | \$ 1,072,620 | \$ 173,024 | \$ 213,218 | \$ 40,129 | \$ 2,802,354 |
| LIABILITIES AND FUND BALANCES: | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts payable and accrued liabilities | \$ 314,684 | \$ 963 | \$ 208 | — | \$ 48,024 | \$ 87,778 | \$ — | \$ — | \$ 129 | \$ 451,786 |
| Bond anticipation notes payable | — | 2,200,000 | — | — | — | — | — | — | — | 2,200,000 |
| Accrued tax refunds—personal income taxes | — | — | — | — | — | — | 46,136 | — | — | 46,136 |
| Deferred revenues: | | | | | | | | | | |
| Taxes other than real estate . . | — | — | — | — | — | — | 16,000 | — | — | 16,000 |
| Other | — | — | — | — | 15,805 | — | — | 100,600 | — | 100,600 |
| Due to other funds | — | 17,025 | — | — | — | — | — | — | — | 32,830 |
| Payable for investment securities purchased | — | — | — | — | — | 249,391 | — | — | — | 249,391 |
| Total liabilities | \$ 314,684 | \$ 2,217,988 | \$ 208 | — | \$ 63,829 | \$ 337,169 | \$ 62,136 | \$ 100,600 | \$ 129 | \$ 3,096,743 |
| Fund balances: | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Debt service | — | — | — | 1,263 | 266,832 | 735,451 | 110,888 | 112,618 | 40,000 | 1,267,052 |
| Noncurrent mortgage loans | — | — | — | 13,342 | — | — | — | — | — | 13,342 |
| Unreserved (deficit) | 25,446 | (1,601,158) | 929 | — | — | — | — | — | — | (1,574,783) |
| Total fund balances | 25,446 | (1,601,158) | 929 | 14,605 | 266,832 | 735,451 | 110,888 | 112,618 | 40,000 | (294,389) |
| Total liabilities and fund balances | \$ 340,130 | \$ 616,830 | \$ 1,137 | \$ 14,605 | \$ 330,661 | \$ 1,072,620 | \$ 173,024 | \$ 213,218 | \$ 40,129 | \$ 2,802,354 |

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 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2002
(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 | \$ — | \$ — | \$ — | \$ — | \$ 314,646 | \$ — | \$ — | \$ — | \$ — |
| Investment income | — | 16,460 | 19 | — | 36,814 | 38,860 | 2,779 | 4,775 | — |
| Interest on mortgages, net | — | — | — | 5,011 | — | — | — | — | — |
| Personal income tax | — | — | — | — | — | — | 450,547 | — | — |
| Tobacco settlement | — | — | — | — | — | — | — | 45,453 | — |
| Other revenues | 1,497,371 | — | — | — | 32,171 | 5 | — | — | — |
| Total revenues | 1,497,371 | 16,460 | 19 | 5,011 | 383,631 | 38,865 | 453,326 | 50,228 | — |
| EXPENDITURES: | | | | | | | | | |
| Current Operations: | | | | | | | | | |
| General government | — | 12,792 | 383 | — | — | — | — | — | — |
| Education | 1,490,147 | — | — | — | 91,091 | 8,347 | — | — | — |
| Administrative and other | — | — | 517 | — | — | — | — | — | — |
| Debt Service: | | | | | | | | | |
| Interest | — | — | — | 4,952 | 124,427 | 154,896 | 367,029 | 43,181 | 3,159 |
| Redemptions | — | — | — | 5,575 | 21,734 | 337,290 | 117,535 | 9,430 | 40,000 |
| Lease payments | — | — | — | — | 317,323 | — | — | — | — |
| Total expenditures | 1,490,147 | 12,792 | 900 | 10,527 | 554,575 | 500,533 | 484,564 | 52,611 | 43,159 |
| Excess (deficiency) of revenues over expenditures | 7,224 | 3,668 | (881) | (5,516) | (170,944) | (461,668) | (31,238) | (2,383) | (43,159) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfers from (to) General Fund | — | (457,832) | — | (25,681) | 103,666 | 13,410 | 26,154 | 2,315 | 3,159 |
| Bond proceeds | — | 1,062,926 | 45,878 | — | 40,271 | — | — | — | — |
| Refunding bond proceeds | — | — | — | — | — | 112,353 | — | — | — |
| Income from sale of rate cap | — | — | — | — | — | — | 23,092 | — | — |
| Transfer to New York City Capital Projects Fund | — | (2,186,665) | (42,565) | — | — | — | — | — | — |
| Transfer to Nonmajor Debt Service Funds | — | (26,154) | (2,315) | — | — | — | — | — | — |
| Payments to refunded bond escrow holder | — | — | — | — | — | (112,353) | — | — | — |
| Total other financing sources (uses) | — | (1,607,725) | 998 | (25,681) | 143,937 | 13,410 | 49,246 | 2,315 | 3,159 |
| Net change in fund balances | 7,224 | (1,604,057) | 117 | (31,197) | (27,007) | (448,258) | 18,008 | (68) | (40,000) |
| FUND BALANCES AT | | | | | | | | | |
| BEGINNING OF YEAR | 18,222 | 2,899 | 812 | 45,802 | 293,839 | 1,183,709 | 92,880 | 112,686 | 80,000 |
| FUND BALANCES (DEFICIT) AT | \$ 25,446 | \$(1,601,158) | \$ 929 | \$ 14,605 | \$ 266,832 | \$ 735,451 | \$ 110,888 | \$ 112,618 | \$ 40,000 |

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 | <u>1,446,155</u> | <u>13,956</u> | <u>26</u> | <u>6,794</u> | <u>383,371</u> | <u>37,503</u> | <u>413,606</u> | <u>56,120</u> | <u>2,357,531</u> |
| 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 | <u>1,439,057</u> | <u>12,604</u> | <u>56,228</u> | <u>24,499</u> | <u>520,480</u> | <u>180,106</u> | <u>418,398</u> | <u>—</u> | <u>2,700,519</u> |
| Excess (deficiency) of revenues over expenditures | <u>7,098</u> | <u>1,352</u> | <u>(56,202)</u> | <u>(17,705)</u> | <u>(137,109)</u> | <u>(142,603)</u> | <u>(4,792)</u> | <u>56,120</u> | <u>(342,988)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer from (to) General Fund | — | — | — | 16,516 | 97,315 | 467,903 | 37,366 | (56,847) | 571,400 |
| Transfers from Nonmajor Capital Projects Funds | — | — | 56,847 | — | — | — | — | — | 56,847 |
| Bond proceeds | — | 1,588,164 | — | — | — | — | — | — | 1,588,164 |
| Transfer to New York City Capital Projects Fund | — | (1,576,954) | — | — | — | — | — | — | (1,576,954) |
| Transfer to Nonmajor Debt Service Funds | — | (37,366) | — | — | — | — | — | — | (37,366) |
| Total other financing sources (uses) | <u>—</u> | <u>(26,156)</u> | <u>56,847</u> | <u>16,516</u> | <u>97,315</u> | <u>467,903</u> | <u>37,366</u> | <u>(56,847)</u> | <u>602,091</u> |
| Net change in fund balances | <u>7,098</u> | <u>(24,804)</u> | <u>645</u> | <u>(1,189)</u> | <u>(39,794)</u> | <u>325,300</u> | <u>32,574</u> | <u>(727)</u> | <u>259,103</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <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>1,571,746</u> |
| FUND BALANCES AT END OF YEAR | <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>\$ 1,830,849</u> |

THE CITY OF NEW YORK
CITY GUARANTEED DEBT SERVICE FUNDS
COMBINING BALANCE SHEET SCHEDULE
 JUNE 30, 2002
 (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 | \$ 1 | \$ 9,831 | \$ 7,809 | \$ 6,197 | \$ 23,838 |
| Investments, including accrued interest | 27,916 | 184,441 | 31,936 | 61,761 | 306,054 |
| Other | — | — | 769 | — | 769 |
| Total assets | <u>\$27,917</u> | <u>\$194,272</u> | <u>\$40,514</u> | <u>\$67,958</u> | <u>\$330,661</u> |
| LIABILITIES AND FUND BALANCES: | | | | | |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities | \$ — | \$ 37,926 | \$10,098 | \$ — | \$ 48,024 |
| Due to other funds | — | 15,805 | — | — | 15,805 |
| Total liabilities | <u>—</u> | <u>53,731</u> | <u>10,098</u> | <u>—</u> | <u>63,829</u> |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Debt service | 27,917 | 140,541 | 30,416 | 67,958 | 266,832 |
| Total liabilities and fund balances | <u>\$27,917</u> | <u>\$194,272</u> | <u>\$40,514</u> | <u>\$67,958</u> | <u>\$330,661</u> |

THE CITY OF NEW YORK
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 | 64,542 | 158,814 | 28,639 | 41,844 | 293,839 |
| 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> |

Comptroller's Report for Fiscal 2002 Part II-B—Nonmajor Governmental Funds—Schedule NGF3

**THE CITY OF NEW YORK
CITY GUARANTEED DEBT SERVICE FUNDS**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2002
(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 | \$ — | \$314,646 | \$ — | \$ — | \$ — | \$314,646 |
| Investment income | 1,792 | 8,233 | 1,895 | 24,894 | — | 36,814 |
| Other revenues | — | 1,082 | 13,575 | 17,514 | — | 32,171 |
| Total revenues | <u>1,792</u> | <u>323,961</u> | <u>15,470</u> | <u>42,408</u> | <u>—</u> | <u>383,631</u> |
| EXPENDITURES: | | | | | | |
| Interest | 12,945 | 42,273 | 7,130 | 57,857 | 4,222 | 124,427 |
| Redemptions | — | 12,934 | 8,800 | — | — | 21,734 |
| Lease payments | 24,755 | 277,932 | — | 13,430 | 1,206 | 317,323 |
| Administrative and other | 717 | 51,060 | 721 | 38,593 | — | 91,091 |
| Total expenditures | <u>38,417</u> | <u>384,199</u> | <u>16,651</u> | <u>109,880</u> | <u>5,428</u> | <u>554,575</u> |
| Deficiency of revenues over expenditures | <u>(36,625)</u> | <u>(60,238)</u> | <u>(1,181)</u> | <u>(67,472)</u> | <u>(5,428)</u> | <u>(170,944)</u> |
| OTHER FINANCING SOURCES: | | | | | | |
| Transfer from General Fund | — | 41,314 | 2,958 | 53,966 | 5,428 | 103,666 |
| Bond proceeds | — | 651 | — | 39,620 | — | 40,271 |
| Total other financing sources ... | <u>—</u> | <u>41,965</u> | <u>2,958</u> | <u>93,586</u> | <u>5,428</u> | <u>143,937</u> |
| Net change in fund balances .. | <u>(36,625)</u> | <u>(18,273)</u> | <u>1,777</u> | <u>26,114</u> | <u>—</u> | <u>(27,007)</u> |
| FUND BALANCES AT BEGINNING | | | | | | |
| OF YEAR | <u>64,542</u> | <u>158,814</u> | <u>28,639</u> | <u>41,844</u> | <u>—</u> | <u>293,839</u> |
| FUND BALANCES AT END OF YEAR ... | <u><u>\$ 27,917</u></u> | <u><u>\$140,541</u></u> | <u><u>\$30,416</u></u> | <u><u>\$ 67,958</u></u> | <u><u>\$ —</u></u> | <u><u>\$266,832</u></u> |

Comptroller's Report for Fiscal 2002 Part II-B—Nonmajor Governmental Funds—Schedule NGF4

**THE CITY OF NEW YORK
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 | <u>4,061</u> | <u>320,864</u> | <u>16,071</u> | <u>42,375</u> | <u>—</u> | <u>383,371</u> |
| 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 | <u>38,420</u> | <u>366,607</u> | <u>17,120</u> | <u>92,905</u> | <u>5,428</u> | <u>520,480</u> |
| Deficiency of revenues over expenditures | <u>(34,359)</u> | <u>(45,743)</u> | <u>(1,049)</u> | <u>(50,530)</u> | <u>(5,428)</u> | <u>(137,109)</u> |
| OTHER FINANCING SOURCES: | | | | | | |
| Transfer from General Fund | 38,143 | 36,207 | 2,946 | 14,591 | 5,428 | 97,315 |
| Total other financing sources ... | <u>38,143</u> | <u>36,207</u> | <u>2,946</u> | <u>14,591</u> | <u>5,428</u> | <u>97,315</u> |
| Net change in fund balances .. | 3,784 | (9,536) | 1,897 | (35,939) | — | (39,794) |
| FUND BALANCES AT BEGINNING | | | | | | |
| OF YEAR | <u>60,758</u> | <u>168,350</u> | <u>26,742</u> | <u>77,783</u> | <u>—</u> | <u>333,633</u> |
| FUND BALANCES AT END OF YEAR ... | <u>\$ 64,542</u> | <u>\$158,814</u> | <u>\$28,639</u> | <u>\$ 41,844</u> | <u>\$ —</u> | <u>\$ 293,839</u> |

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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, 2002

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

JUNE 30, 2002
(in thousands)

| | Other Employee Benefit Trust Funds | | | |
|-----------------------------------------------------------|-----------------------------------------------|-------------------------------------------|---------------------------------------------------------------------|---------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 2001 | Total |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 169,473 | \$ 1,400 | \$ 2,752 | \$ 173,625 |
| Receivables: | | | | |
| Receivable for investment securities sold | 1,890,143 | 50,944 | — | 1,941,087 |
| Accrued interest and dividend receivable | 422,269 | 13,787 | — | 436,056 |
| Investments: | | | | |
| Other short-term investments | 3,028,881 | 95,588 | — | 3,124,469 |
| Debt securities | 24,525,351 | 1,176,408 | — | 25,701,759 |
| Equity securities | 43,668,005 | 1,299,673 | — | 44,967,678 |
| International investment fund—equity | 11,521,125 | 566,512 | — | 12,087,637 |
| Mortgages | 3,053 | — | — | 3,053 |
| Guaranteed investment contracts | 145,667 | — | 1,373,471 | 1,519,138 |
| Management investment contracts | 173,510 | — | — | 173,510 |
| Mutual funds | — | — | 3,047,677 | 3,047,677 |
| Collateral from securities lending transactions | 9,611,825 | 171,810 | — | 9,783,635 |
| Due from other funds | — | 1,143 | — | 1,143 |
| Other | 78,957 | — | 100 | 79,057 |
| Total assets | 95,238,259 | 3,377,265 | 4,424,000 | 103,039,524 |
| LIABILITIES: | | | | |
| Accounts payable and accrued liabilities | 982,149 | 104,905 | 694 | 1,087,748 |
| Payable for investment securities purchased | 5,542,203 | 256,689 | — | 5,798,892 |
| Accrued benefits payable | 173,519 | 86,066 | — | 259,585 |
| Due to other funds | 1,143 | — | — | 1,143 |
| Securities lending transactions | 9,611,825 | 171,810 | — | 9,783,635 |
| Other | 35,226 | — | — | 35,226 |
| Total liabilities | 16,346,065 | 619,470 | 694 | 16,966,229 |
| NET ASSETS: | | | | |
| Held in Trust for Benefit Payments | \$78,892,194 | \$2,757,795 | \$4,423,306 | \$ 86,073,295 |

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 |
| 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 CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2002
(in thousands)

| | Other Employee Benefit Trust Funds | | | |
|---------------------------------------------------------|-----------------------------------------------|-------------------------------------------|---------------------------------------------------------------------|---------------|
| | Pension Trust Funds | Variable Supplements Funds | Deferred Compensation Plan December 31, 2001 | Total |
| ADDITIONS: | | | | |
| Contributions: | | | | |
| Member contributions (net of loans to members) | \$ 402,585 | \$ — | \$ 456,688 | \$ 859,273 |
| Employer contributions | 1,508,934 | — | — | 1,508,934 |
| Other employer contributions | 22,020 | — | — | 22,020 |
| Total contributions | 1,933,539 | — | 456,688 | 2,390,227 |
| Investment income: | | | | |
| Interest income | 2,064,560 | 69,963 | 102,242 | 2,236,765 |
| Dividend income | 752,273 | 20,519 | — | 772,792 |
| Net depreciation in fair value of investments | (10,753,987) | (444,865) | (351,768) | (11,550,620) |
| Less investment expenses | 325,429 | 4,067 | 8,204 | 337,700 |
| Investment loss, net | (8,262,583) | (358,450) | (257,730) | (8,878,763) |
| Payments from other funds | — | 2,099 | — | 2,099 |
| Other | 27,553 | — | 669 | 28,222 |
| Total additions | (6,301,491) | (356,351) | 199,627 | (6,458,215) |
| DEDUCTIONS: | | | | |
| Benefit payments and withdrawals | 6,537,925 | 131,872 | 113,885 | 6,783,682 |
| Payments to other funds | 2,099 | — | — | 2,099 |
| Other | 41,884 | — | — | 41,884 |
| Administrative expenses | 71,731 | — | 6,118 | 77,849 |
| Total deductions | 6,653,639 | 131,872 | 120,003 | 6,905,514 |
| (Decrease) increase in plan net assets | (12,955,130) | (488,223) | 79,624 | (13,363,729) |
| NET ASSETS: | | | | |
| Held in Trust for Benefit Payments: | | | | |
| Beginning of Year | 91,847,324 | 3,246,018 | 4,343,682 | 99,437,024 |
| End of Year | \$ 78,892,194 | \$2,757,795 | \$4,423,306 | \$ 86,073,295 |

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 | 1,814,867 | — | 423,004 | 2,237,871 |
| 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 | 703,733 | 12,083 | 7,318 | 723,134 |
| Investment loss, net | (9,436,194) | (293,810) | (244,905) | (9,974,909) |
| Payments from other funds | — | 750 | — | 750 |
| Other | 19,905 | — | 792 | 20,697 |
| Total additions | (7,601,422) | (293,060) | 178,891 | (7,715,591) |
| 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 | 62,159 | — | 5,095 | 67,254 |
| Total deductions | 6,130,938 | 167,647 | 105,841 | 6,404,426 |
| Increase (decrease) in plan net assets | (13,732,360) | (460,707) | 73,050 | (14,120,017) |
| 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 | \$ 91,847,324 | \$3,246,018 | \$4,343,682 | \$ 99,437,024 |

THE CITY OF NEW YORK
AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2002
(in thousands)

| | <u>Balance July 1, 2001</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2002</u> |
|----------------------------|---------------------------------|------------------|-------------------|----------------------------------|
| ASSETS: | | | | |
| Cash and investments | \$1,246,038 | \$923,841 | \$ 989,766 | \$1,180,113 |
| LIABILITIES: | | | | |
| Other | \$1,246,038 | \$936,944 | \$1,002,869 | \$1,180,113 |

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
PENSION TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
 JUNE 30, 2002
 (in thousands)

| | 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 | Total |
|-----------------------------------------------------------|-----------------------------------------------------|-----------------------------------|-----------------------------------------------|---------------------------------------------------------|----------------------------------------------------|---------------------|
| ASSETS: | | | | | | |
| Cash and cash equivalents | \$ 163,358 | \$ 33 | \$ 5,362 | \$ 593 | \$ 127 | \$ 169,473 |
| Receivables: | | | | | | |
| Receivable for investment securities sold | 586,811 | 641,742 | 58,364 | 433,523 | 169,703 | 1,890,143 |
| Accrued interest and dividend receivable | 210,576 | 118,753 | 6,843 | 63,770 | 22,327 | 422,269 |
| Investments: | | | | | | |
| Other short-term investments | 982,030 | 1,168,404 | 90,231 | 523,015 | 265,201 | 3,028,881 |
| Debt securities | 10,424,539 | 7,297,071 | 471,256 | 4,745,919 | 1,586,566 | 24,525,351 |
| Equity securities | 17,232,670 | 16,452,186 | 667,253 | 6,664,732 | 2,651,164 | 43,668,005 |
| International investment fund— equity | 4,732,252 | 3,153,003 | 225,471 | 2,731,598 | 678,801 | 11,521,125 |
| Mortgages | 2,593 | 460 | — | — | — | 3,053 |
| Guaranteed investment contracts | — | 145,667 | — | — | — | 145,667 |
| Management investment contracts | — | 173,510 | — | — | — | 173,510 |
| Collateral from securities lending transactions | 4,106,996 | 2,921,724 | 103,147 | 1,927,067 | 552,891 | 9,611,825 |
| Other | 24,501 | 34,182 | 10,284 | 8,377 | 1,613 | 78,957 |
| Total assets | <u>38,466,326</u> | <u>32,106,735</u> | <u>1,638,211</u> | <u>17,098,594</u> | <u>5,928,393</u> | <u>95,238,259</u> |
| LIABILITIES: | | | | | | |
| Accounts payable and accrued liabilities | 323,166 | 346,474 | 16,913 | 129,389 | 166,207 | 982,149 |
| Payable for investment securities purchased | 1,887,367 | 1,996,055 | 111,176 | 1,133,864 | 413,741 | 5,542,203 |
| Accrued benefits payable | 128,889 | 12,116 | 1,576 | 22,766 | 8,172 | 173,519 |
| Due to other funds | 1,143 | — | — | — | — | 1,143 |
| Securities lending transactions | 4,106,996 | 2,921,724 | 103,147 | 1,927,067 | 552,891 | 9,611,825 |
| Other | 35,226 | — | — | — | — | 35,226 |
| Total liabilities | <u>6,482,787</u> | <u>5,276,369</u> | <u>232,812</u> | <u>3,213,086</u> | <u>1,141,011</u> | <u>16,346,065</u> |
| NET ASSETS: | | | | | | |
| Held in Trust for Pension Benefits | <u>\$31,983,539</u> | <u>\$26,830,366</u> | <u>\$1,405,399</u> | <u>\$13,885,508</u> | <u>\$4,787,382</u> | <u>\$78,892,194</u> |

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

| | 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 | Total |
|----------------------------------------------------------|-----------------------------------------------------|-----------------------------------|-----------------------------------------------|---------------------------------------------------------|----------------------------------------------------|----------------------|
| 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
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS**

JUNE 30, 2002

(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 Superior Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Housing Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Officers' Variable Supplements Fund | Total |
|-----------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------|------------------|
| ASSETS: | | | | | | | | | | |
| Cash | \$ 169 | \$ 195 | \$ 20 | \$ 933 | \$ 33 | \$ 21 | \$ 29 | \$ — | \$ — | \$ 1,400 |
| Receivables: | | | | | | | | | | |
| Receivable for investment securities sold | 19,026 | 21,269 | 8,853 | 1,796 | — | — | — | — | — | 50,944 |
| Accrued interest and dividend receivable | 4,559 | 5,191 | 2,253 | 1,380 | 160 | 19 | 16 | — | 209 | 13,787 |
| Investments: | | | | | | | | | | |
| Other short-term investments | 27,228 | 34,431 | 13,284 | 5,072 | 8,619 | 1,524 | 4,729 | — | 701 | 95,588 |
| Debt securities | 360,029 | 414,808 | 189,339 | 89,873 | 17,986 | 3,586 | 1,917 | — | 98,870 | 1,176,408 |
| Equity securities | 435,139 | 489,575 | 243,556 | 131,403 | — | — | — | — | — | 1,299,673 |
| International investment fund—equity | 203,748 | 237,247 | 81,977 | 43,540 | — | — | — | — | — | 566,512 |
| Collateral from securities lending transactions | 92,076 | 44,708 | 23,281 | 11,745 | — | — | — | — | — | 171,810 |
| Due from other funds | — | — | — | — | — | — | — | 1,143 | — | 1,143 |
| TOTAL ASSETS | <u>1,141,974</u> | <u>1,247,424</u> | <u>562,563</u> | <u>285,742</u> | <u>26,798</u> | <u>5,150</u> | <u>6,691</u> | <u>1,143</u> | <u>99,780</u> | <u>3,377,265</u> |
| LIABILITIES: | | | | | | | | | | |
| Accounts payable and accrued liabilities | 39,000 | 43,840 | 22,059 | — | — | — | — | — | 6 | 104,905 |
| Payable for investment securities purchased | 93,759 | 108,867 | 48,024 | 6,039 | — | — | — | — | — | 256,689 |
| Accrued benefits payable | 21,996 | 33,402 | 17,739 | 8,127 | 1,555 | 1,212 | 892 | 1,143 | — | 86,066 |
| Securities lending transactions | 92,076 | 44,708 | 23,281 | 11,745 | — | — | — | — | — | 171,810 |
| Total liabilities | <u>246,831</u> | <u>230,817</u> | <u>111,103</u> | <u>25,911</u> | <u>1,555</u> | <u>1,212</u> | <u>892</u> | <u>1,143</u> | <u>6</u> | <u>619,470</u> |
| NET ASSETS: | | | | | | | | | | |
| Held in Trust for Supplemental Benefit Payments | \$ 895,143 | \$1,016,607 | \$451,460 | \$259,831 | \$25,243 | \$3,938 | \$5,799 | \$ — | \$99,774 | \$2,757,795 |

**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 | Fighters' 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 Officers' 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 | 1,307,341 | 1,380,368 | 635,355 | 321,867 | 27,798 | 7,021 | 8,059 | 1,190 | 98,665 | 3,787,664 |
| 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 | 246,813 | 168,755 | 94,497 | 26,431 | 1,685 | 1,284 | 991 | 1,190 | — | 541,646 |
| 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
PENSION TRUST FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2002
 (in thousands)

| | 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 | Total |
|-------------------------------------------------------------|--------------------------------------------------------|-----------------------------------|-----------------------------------------------|------------------------------------------------------|----------------------------------------------------|----------------------|
| ADDITIONS: | | | | | | |
| Contributions: | | | | | | |
| Member contributions (net of loans to members) | \$ 230,417 | \$ 107,080 | \$ 24,107 | \$ 7,259 | \$ 33,722 | \$ 402,585 |
| Employer contributions | 105,660 | 509,932 | 56,548 | 534,476 | 302,318 | 1,508,934 |
| Other employer contributions | — | 22,020 | — | — | — | 22,020 |
| Total contributions | <u>336,077</u> | <u>639,032</u> | <u>80,655</u> | <u>541,735</u> | <u>336,040</u> | <u>1,933,539</u> |
| Investment income: | | | | | | |
| Interest income | 908,038 | 622,928 | 24,922 | 367,195 | 141,477 | 2,064,560 |
| Dividend income | 328,345 | 254,632 | 10,230 | 117,928 | 41,138 | 752,273 |
| Net depreciation in fair value of investments | (4,144,320) | (3,961,685) | (124,241) | (1,723,641) | (800,100) | (10,753,987) |
| Less investment expenses | 138,258 | 95,344 | 4,514 | 63,719 | 23,594 | 325,429 |
| Investment loss, net | <u>(3,046,195)</u> | <u>(3,179,469)</u> | <u>(93,603)</u> | <u>(1,302,237)</u> | <u>(641,079)</u> | <u>(8,262,583)</u> |
| Other | 2,758 | — | 1,669 | 5,105 | 18,021 | 27,553 |
| Total additions | <u>(2,707,360)</u> | <u>(2,540,437)</u> | <u>(11,279)</u> | <u>(755,397)</u> | <u>(287,018)</u> | <u>(6,301,491)</u> |
| DEDUCTIONS: | | | | | | |
| Benefit payments and withdrawals . . | 2,513,374 | 2,161,677 | 129,732 | 1,116,735 | 616,407 | 6,537,925 |
| Payments to other funds | 2,099 | — | — | — | — | 2,099 |
| Other | 13,896 | 27,988 | — | — | — | 41,884 |
| Administrative expenses | 31,548 | 32,523 | — | 7,660 | — | 71,731 |
| Total deductions | <u>2,560,917</u> | <u>2,222,188</u> | <u>129,732</u> | <u>1,124,395</u> | <u>616,407</u> | <u>6,653,639</u> |
| Decrease in plan net assets | (5,268,277) | (4,762,625) | (141,011) | (1,879,792) | (903,425) | (12,955,130) |
| NET ASSETS: | | | | | | |
| Held in Trust for Pension Benefits: | | | | | | |
| Beginning 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> |
| End of Year | <u>\$31,983,539</u> | <u>\$26,830,366</u> | <u>\$1,405,399</u> | <u>\$13,885,508</u> | <u>\$4,787,382</u> | <u>\$ 78,892,194</u> |

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)

| | 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 | Total |
|-------------------------------------------------------------|--------------------------------------------------------|-----------------------------------|-----------------------------------------------|------------------------------------------------------|----------------------------------------------------|----------------------|
| ADDITIONS: | | | | | | |
| Contributions: | | | | | | |
| Member contributions (net of loans to members) | \$ 324,167 | \$ 129,783 | \$ 16,396 | \$ 37,862 | \$ 28,503 | \$ 536,711 |
| 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 additions | <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 | (5,572,147) | (5,158,205) | (225,083) | (2,048,118) | (728,807) | (13,732,360) |
| 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
VARIABLE SUPPLEMENTS FUNDS
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2002
 (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 Officers' Variable Supplements Fund | Total |
|--------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------|------------------------------------------|------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|------------------------------------------------|-------------|
| ADDITIONS: | | | | | | | | | | |
| Investment income: | | | | | | | | | | |
| Interest income | \$ 23,250 | \$ 24,444 | \$ 11,363 | \$ 6,732 | \$ 1,390 | \$ 323 | \$ 286 | \$ 6 | \$ 2,169 | \$ 69,963 |
| Dividend income | 6,863 | 7,713 | 3,851 | 2,092 | — | — | — | — | — | 20,519 |
| Net appreciation (depreciation) in fair value of investments | (160,409) | (171,601) | (82,760) | (35,595) | 537 | 118 | 33 | — | 4,812 | (444,865) |
| Less investment expenses | 2,493 | 762 | 558 | 254 | — | — | — | — | — | 4,067 |
| Investment income (loss), net | (132,789) | (140,206) | (68,104) | (27,025) | 1,927 | 441 | 319 | 6 | 6,981 | (358,450) |
| Payments from other funds | — | — | — | — | — | — | — | 2,099 | — | 2,099 |
| Total additions | (132,789) | (140,206) | (68,104) | (27,025) | 1,927 | 441 | 319 | 2,105 | 6,981 | (356,351) |
| DEDUCTIONS: | | | | | | | | | | |
| Benefit payments | 32,596 | 54,800 | 21,294 | 8,580 | 2,797 | 2,240 | 1,588 | 2,105 | 5,872 | 131,872 |
| Total deductions | 32,596 | 54,800 | 21,294 | 8,580 | 2,797 | 2,240 | 1,588 | 2,105 | 5,872 | 131,872 |
| Increase (decrease) in plan net assets | (165,385) | (195,006) | (89,398) | (35,605) | (870) | (1,799) | (1,269) | — | 1,109 | (488,223) |
| NET ASSETS: | | | | | | | | | | |
| Held in Trust for Supplemental Benefit Payments: | | | | | | | | | | |
| Beginning of Year | 1,060,528 | 1,211,613 | 540,858 | 295,436 | 26,113 | 5,737 | 7,068 | — | 98,665 | 3,246,018 |
| End of Year | \$ 895,143 | \$1,016,607 | \$451,460 | \$259,831 | \$25,243 | \$3,938 | \$5,799 | \$ — | \$99,774 | \$2,757,795 |

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 Superior Officers' Variable Supplements Fund | Transit Police Officers' Variable Supplements Fund | Housing Police Superior Officers' Variable Supplements Fund | Correction Officers' Variable Supplements Fund | Total |
|--------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------|-----------------------------------------|------------------------------------------|-------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|------------------------------------------------|-------------|
| ADDITIONS: | | | | | | | | | |
| Investment income: | | | | | | | | | |
| Interest income | \$ 31,032 | \$ 30,125 | \$ 16,002 | \$ 7,425 | \$ 1,752 | \$ 492 | \$ 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 | 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 | 125 | 3,907 | (293,810) |
| Payments from other funds | — | — | — | — | — | — | 750 | — | 750 |
| Total additions | (105,928) | (120,037) | (49,818) | (26,592) | 2,866 | 792 | 875 | 3,907 | (293,060) |
| DEDUCTIONS: | | | | | | | | | |
| Benefit payments | 50,023 | 62,224 | 27,478 | 11,131 | 3,183 | 3,714 | 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 | 3,441 | 4,592 | 167,647 |
| Decrease in plan net assets | (155,951) | (182,261) | (77,296) | (37,723) | (317) | (2,922) | (2,566) | (685) | (460,707) |
| 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 | 2,566 | 99,350 | 3,706,725 |
| End of Year | \$1,060,528 | \$1,211,613 | \$540,858 | \$295,436 | \$26,113 | \$ 5,737 | \$ — | \$98,665 | \$3,246,018 |

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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, 2002

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

June 30, 2002
(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</u> |
|-------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------|
| ASSETS: | | | | | |
| Cash and cash equivalents | \$ 34,702 | \$ 249 | \$ 7,351 | \$ — | \$ 42,302 |
| Investments, including accrued interest | 191 | 1,610 | — | — | 1,801 |
| Other receivables | 362 | — | 6,834 | — | 7,196 |
| Restricted cash and investments | — | — | 1,172 | 100,248 | 101,420 |
| Capital assets: | | | | | |
| Construction work-in-progress | — | — | — | 186,306 | 186,306 |
| Property, plant and equipment | — | — | 95,800 | — | 95,800 |
| Accumulated Depreciation | — | — | (20,750) | — | (20,750) |
| Other | — | — | 966 | 2,707 | 3,673 |
| Total assets | <u>35,255</u> | <u>1,859</u> | <u>91,373</u> | <u>289,261</u> | <u>417,748</u> |
| LIABILITIES: | | | | | |
| Accounts payable and accrued liabilities | 1,999 | 3 | 1,788 | 18,583 | 22,373 |
| Deferred revenues | 3,902 | — | 5,862 | 478 | 10,242 |
| Noncurrent Liabilities: | | | | | |
| Due within one year | — | — | 55 | — | 55 |
| Due in more than one year | — | — | 1,358 | 270,000 | 271,358 |
| Other | 15 | — | 1,172 | 200 | 1,387 |
| Total liabilities | <u>5,916</u> | <u>3</u> | <u>10,235</u> | <u>289,261</u> | <u>305,415</u> |
| NET ASSETS: | | | | | |
| Invested in capital assets, net of related debt | — | — | 75,050 | (23,766) | 51,284 |
| Restricted for: | | | | | |
| Loans/Security Deposits | — | 1,856 | 1,172 | — | 3,028 |
| Debt service | — | — | — | 23,766 | 23,766 |
| Unrestricted | 29,339 | — | 4,916 | — | 34,255 |
| Total net assets | <u>\$ 29,339</u> | <u>\$ 1,856</u> | <u>\$ 81,138</u> | <u>\$ —</u> | <u>\$112,333</u> |

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

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</u> |
|-------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------|
| 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 | 220,064 | 221,099 |
| Capital assets: | | | | | |
| Construction work-in-progress | — | — | — | 55,212 | 55,212 |
| Property, plant and equipment | — | — | 78,178 | — | 78,178 |
| Accumulated depreciation | — | — | (16,671) | — | (16,671) |
| Other | — | — | 808 | 2,830 | 3,638 |
| Total assets | <u>31,182</u> | <u>2,359</u> | <u>75,165</u> | <u>278,106</u> | <u>386,812</u> |
| LIABILITIES: | | | | | |
| Accounts payable and accrued liabilities | 1,029 | 3 | 1,287 | 8,553 | 10,872 |
| Deferred revenues | 4,526 | — | 4,679 | 328 | 9,533 |
| 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>279,264</u> | <u>292,057</u> |
| NET ASSETS: | | | | | |
| Invested in capital assets, net of related debt | — | — | 61,507 | (23,564) | 37,943 |
| Restricted for: | | | | | |
| Loans/Security Deposits | — | 2,356 | 1,035 | — | 3,391 |
| Debt service | — | — | — | 23,564 | 23,564 |
| Unrestricted (deficit) | 25,568 | — | 5,447 | (1,158) | 29,857 |
| 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 ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2002
(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</u> |
|----------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|-------------------|
| EXPENSES | \$ 9,575 | \$ 553 | \$ 18,158 | \$ 322 | \$ 28,608 |
| PROGRAM REVENUES: | | | | | |
| Charges for Services | 12,608 | — | 15,360 | — | 27,968 |
| Capital Grants and Contributions | — | — | 15,793 | — | 15,793 |
| Total program revenues | <u>12,608</u> | <u>—</u> | <u>31,153</u> | <u>—</u> | <u>43,761</u> |
| Net program revenues (expenses) | <u>3,033</u> | <u>(553)</u> | <u>12,995</u> | <u>(322)</u> | <u>15,153</u> |
| GENERAL REVENUES: | | | | | |
| Investment income | 738 | 53 | 154 | — | 945 |
| Other | — | — | — | 1,480 | 1,480 |
| General revenues, net | <u>738</u> | <u>53</u> | <u>154</u> | <u>1,480</u> | <u>2,425</u> |
| Change in net assets | 3,771 | (500) | 13,149 | 1,158 | 17,578 |
| Net assets—Beginning | <u>25,568</u> | <u>2,356</u> | <u>67,989</u> | <u>(1,158)</u> | <u>94,755</u> |
| Net assets—Ending | <u>\$ 29,339</u> | <u>\$ 1,856</u> | <u>\$ 81,138</u> | <u>\$ —</u> | <u>\$ 112,333</u> |

THE CITY OF NEW YORK
NONMAJOR COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES

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</u> |
|----------------------------------------|----------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------|
| EXPENSES | \$ 5,566 | \$ 503 | \$ 17,279 | \$ 1,563 | \$ 24,911 |
| PROGRAM REVENUES: | | | | | |
| Charges for Services | 7,897 | — | 14,359 | — | 22,256 |
| Capital Grants and Contributions | — | — | 6,033 | — | 6,033 |
| Total program revenues | <u>7,897</u> | <u>—</u> | <u>20,392</u> | <u>—</u> | <u>28,289</u> |
| Net program revenues (expenses) | <u>2,331</u> | <u>(503)</u> | <u>3,113</u> | <u>(1,563)</u> | <u>3,378</u> |
| GENERAL REVENUES: | | | | | |
| Investment income | 1,798 | 146 | 237 | 135 | 2,316 |
| Other | — | — | 9,013 | 270 | 9,283 |
| General revenues, net | <u>1,798</u> | <u>146</u> | <u>9,250</u> | <u>405</u> | <u>11,599</u> |
| Change in net assets | 4,129 | (357) | 12,363 | (1,158) | 14,977 |
| Net assets—Beginning | <u>21,439</u> | <u>2,713</u> | <u>55,626</u> | <u>—</u> | <u>79,778</u> |
| Net assets—Ending | <u>\$ 25,568</u> | <u>\$ 2,356</u> | <u>\$ 67,989</u> | <u>\$ (1,158)</u> | <u>\$ 94,755</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, 2002

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

Summary of Federal, State and Other Aid Receivables at June 30, 2002

| <u>Receivables by Fiscal Year</u> | <u>Receivable Balance June 30, 2002</u> |
|----------------------------------------------|-------------------------------------------------|
| FISCAL 2002: | |
| Federal Grants—Categorical | \$1,949,117,245 |
| State Grants—Categorical | 1,708,239,868 |
| Non-Governmental Grants | 131,644,359 |
| Unrestricted Federal and State Aid | <u>307,248,351</u> |
| Total—Receivables 2002 | <u>4,096,249,823</u> |
| FISCAL 2001: | |
| Federal Grants—Categorical | 189,183,497 |
| State Grants—Categorical | 126,721,037 |
| Non-Governmental Grants | <u>4,322,019</u> |
| Total—Receivables 2001 | <u>320,226,553</u> |
| FISCAL 2000: | |
| Federal Grants—Categorical | 71,785,096 |
| State Grants—Categorical | 88,380,432 |
| Non-Governmental Grants | <u>3,782,684</u> |
| Total—Receivables 2000 | <u>163,948,212</u> |
| FISCAL 1999: | |
| Federal Grants—Categorical | 18,297,117 |
| State Grants—Categorical | 31,776,713 |
| Non-Governmental Grants | <u>9,058,390</u> |
| Total—Receivables 1999 | <u>59,132,220</u> |
| FISCAL 1998: | |
| Federal Grants—Categorical | 2,481,716 |
| State Grants—Categorical | <u>20,074,665</u> |
| Total—Receivables 1998 | <u>22,556,381</u> |
| FISCAL 1997: | |
| Federal Grants—Categorical | 8,604,622 |
| State Grants—Categorical | 9,096,208 |
| Non-Governmental Grants | <u>265,117</u> |
| Total—Receivables 1997 | <u>17,965,947</u> |
| FISCAL 1996: | |
| Federal Grants—Categorical | 1,207,926 |
| State Grants—Categorical | <u>8,627,820</u> |
| Total—Receivables 1996 | <u>9,835,746</u> |
| FISCAL 1995: | |
| State Grants—Categorical | <u>87,558,608</u> |
| FISCAL 1994: | |
| State Grants—Categorical | <u>72,333,895</u> |
| FISCAL 1993: | |
| State Grants—Categorical | <u>68,851,936</u> |
| Total—Receivables for all Fiscal Years | <u><u>\$4,918,659,321</u></u> |

Revenues vs. Budget by Category

| | Budget | | Actual Revenue | Better (Worse) Than Modified Budget |
|------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------|
| | Adopted | Modified | | |
| TAXES: | | | | |
| Real Estate Taxes (Net of Refunds) | \$ 8,590,371,157 | \$ 8,753,021,000 | \$ 8,760,872,526 | \$ 7,851,526 |
| Sales and Use Taxes (Net of Refunds): | | | | |
| General Sales | 3,710,000,000 | 3,390,000,000 | 3,373,354,384 | (16,645,616) |
| Cigarette | 28,000,000 | 27,000,000 | 27,441,028 | 441,028 |
| Vault | — | — | 364,517 | 364,517 |
| Commercial Motor Vehicle | 43,700,000 | 47,100,000 | 45,022,617 | (2,077,383) |
| Mortgage | 340,000,000 | 462,000,000 | 476,941,364 | 14,941,364 |
| Stock Transfer | 114,000,000 | — | 4,299 | 4,299 |
| Auto Use | 32,200,000 | 34,200,000 | 34,257,659 | 57,659 |
| Total Sales and Use Taxes | <u>4,267,900,000</u> | <u>3,960,300,000</u> | <u>3,957,385,868</u> | <u>(2,914,132)</u> |
| Income Taxes (Net of Refunds): | | | | |
| Personal Income | 5,074,441,000 | 4,669,139,000 | 4,555,058,628 | (114,080,372) |
| Other Income Taxes: | | | | |
| General Corporation | 1,475,000,000 | 1,356,000,000 | 1,621,437,799 | 265,437,799 |
| Financial Corporation | 359,000,000 | 351,000,000 | 366,919,875 | 15,919,875 |
| Unincorporated Business Income | 802,000,000 | 789,000,000 | 829,117,805 | 40,117,805 |
| Personal Income (Non-Resident City Employees) | 67,300,000 | 70,800,000 | 69,826,206 | (973,794) |
| Utility | 276,000,000 | 258,000,000 | 304,782,479 | 46,782,479 |
| Total Other Income Taxes | <u>2,979,300,000</u> | <u>2,824,800,000</u> | <u>3,192,084,164</u> | <u>367,284,164</u> |
| Other Taxes: | | | | |
| Payment in Lieu of Taxes | 200,639,000 | 145,639,000 | 149,025,731 | 3,386,731 |
| Hotel Room Occupancy | 246,000,000 | 185,000,000 | 186,000,353 | 1,000,353 |
| Commercial Rent | 356,000,000 | 375,000,000 | 403,094,574 | 28,094,574 |
| Horse Race Admissions | 100,000 | 100,000 | 35,963 | (64,037) |
| Conveyance of Real Property | 418,000,000 | 411,000,000 | 428,994,884 | 17,994,884 |
| Beer and Liquor Excise | 21,500,000 | 21,500,000 | 22,355,271 | 855,271 |
| Taxi Medallion Transfer | 3,600,000 | 4,100,000 | 4,286,047 | 186,047 |
| Surcharge on Liquor Licenses | 3,000,000 | 3,500,000 | 3,973,107 | 473,107 |
| Refunds of Other Taxes | (15,200,000) | (17,200,000) | (15,855,911) | 1,344,089 |
| Total Other Taxes | <u>1,233,639,000</u> | <u>1,128,639,000</u> | <u>1,181,910,019</u> | <u>53,271,019</u> |
| Penalties and Interest on Delinquent Taxes: | | | | |
| Penalties and Interest on Real Estate Taxes | 50,000,000 | 61,000,000 | 57,263,937 | (3,736,063) |
| Tax Audit Revenue | 487,135,000 | 462,135,000 | — | (462,135,000) |
| Refunds — Penalties and Interest on Other Taxes | (19,300,000) | (12,000,000) | (8,345,437) | 3,654,563 |
| Total Penalties and Interest on Delinquent Taxes | <u>517,835,000</u> | <u>511,135,000</u> | <u>48,918,500</u> | <u>(462,216,500)</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 . . . | \$ 1,751,474,000 | \$ 1,639,774,000 | \$ 1,230,828,519 | \$ (408,945,481) |
| Total Taxes | <u>22,663,486,157</u> | <u>21,847,034,000</u> | <u>21,696,229,705</u> | <u>(150,804,295)</u> |
| FEDERAL GRANTS—CATEGORICAL: | | | | |
| General Government | 352,727,525 | 1,091,222,631 | 861,466,043 | (229,756,588) |
| Public Safety and Judicial | 56,107,237 | 610,067,673 | 606,974,509 | (3,093,164) |
| Education | 1,046,465,285 | 1,390,005,646 | 1,363,769,252 | (26,236,394) |
| Community Colleges | — | 5,573,740 | 472,925 | (5,100,815) |
| Social Services | 2,683,947,095 | 2,841,838,999 | 2,699,479,893 | (142,359,106) |
| Environmental Protection | — | 51,604,237 | 82,432,571 | 30,828,334 |
| Transportation Services | 11,132,403 | 58,054,935 | 44,582,456 | (13,472,479) |
| Parks, Recreation and Cultural Activities . . . | — | 1,203,326 | 1,888,738 | 685,412 |
| Housing | 151,324,834 | 175,664,019 | 171,249,580 | (4,414,439) |
| Health | 140,688,213 | 273,303,365 | 264,423,909 | (8,879,456) |
| Total Federal Grants—Categorical | <u>4,442,392,592</u> | <u>6,498,538,571</u> | <u>6,096,739,876</u> | <u>(401,798,695)</u> |
| STATE GRANTS—CATEGORICAL: | | | | |
| General Government | 59,557,295 | 62,590,948 | 33,344,770 | (29,246,178) |
| Public Safety and Judicial | 129,039,891 | 137,298,453 | 125,576,424 | (11,722,029) |
| Education | 5,543,392,586 | 5,614,949,431 | 5,592,120,305 | (22,829,126) |
| Senior Colleges | 35,000,000 | 35,000,000 | — | (35,000,000) |
| Community Colleges | 174,801,463 | 160,851,750 | 129,299,587 | (31,552,163) |
| Hunter Campus Schools | 1,300,000 | 1,300,000 | 1,300,000 | — |
| Social Services | 1,540,285,356 | 1,574,347,072 | 1,610,728,349 | 36,381,277 |
| Environmental Protection | — | 293,400 | 284,609 | (8,791) |
| Transportation Services | 88,688,042 | 104,949,527 | 102,288,872 | (2,660,655) |
| Parks, Recreation and Cultural Activities . . . | — | 807,757 | 477,485 | (330,272) |
| Housing | 877,001 | 932,606 | 862,195 | (70,411) |
| Health | 368,217,354 | 432,344,113 | 434,217,850 | 1,873,737 |
| Total State Grants—Categorical | <u>7,941,158,988</u> | <u>8,125,665,057</u> | <u>8,030,500,446</u> | <u>(95,164,611)</u> |
| NON-GOVERNMENTAL GRANTS: | | | | |
| General Government | 115,870,580 | 27,021,620 | 13,534,817 | (13,486,803) |
| Public Safety and Judicial | 152,611,368 | 345,666,624 | 241,734,172 | (103,932,452) |
| Education | 15,317,970 | 51,225,655 | 51,116,617 | (109,038) |
| Social Services | — | 129,296,459 | 102,967,237 | (26,329,222) |
| Environmental Protection | 1,600,000 | 1,931,103 | 1,847,430 | (83,673) |
| Transportation Services | — | 1,516,134 | 1,252,604 | (263,530) |
| Parks, Recreation and Cultural Activities . . . | — | 6,643,496 | 6,372,387 | (271,109) |
| Housing | — | 1,417,043 | 1,370,285 | (46,758) |
| Health | 101,460,685 | 107,720,889 | 98,246,851 | (9,474,038) |
| Community Colleges | 5,000,000 | 5,000,000 | 286,949 | (4,713,051) |
| Total Non-Governmental Grants | <u>391,860,603</u> | <u>677,439,023</u> | <u>518,729,349</u> | <u>(158,709,674)</u> |
| Provision for Disallowances of Federal, State and Other Aid: | <u>(15,000,000)</u> | <u>(15,000,000)</u> | — | 15,000,000 |
| Total Federal, State and Other Categorical Aid (Net) | <u>12,760,412,183</u> | <u>15,286,642,651</u> | <u>14,645,969,671</u> | <u>(640,672,980)</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 | \$ 327,889,668 | \$ 500,000 |
| Intergovernmental Aid | 379,029,069 | 367,386,604 | 337,930,201 | (29,456,403) |
| Total Unrestricted Federal and State Aid | 706,418,737 | 694,776,272 | 665,819,869 | (28,956,403) |
| CHARGES FOR SERVICES: | | | | |
| General Government Charges | 414,746,750 | 431,835,373 | 461,181,867 | 29,346,494 |
| Water and Sewer | 863,537,084 | 845,001,109 | 857,906,603 | 12,905,494 |
| Housing | — | — | 24,411,248 | 24,411,248 |
| Rental Income | 110,614,000 | 109,535,000 | 114,893,687 | 5,358,687 |
| Total Charges for Services | 1,388,897,834 | 1,386,371,482 | 1,458,393,405 | 72,021,923 |
| OTHER REVENUES: | | | | |
| LICENSES, PERMITS, PRIVILEGES AND FRANCHISES: | | | | |
| Licenses | 46,513,000 | 44,830,000 | 46,898,439 | 2,068,439 |
| Permits | 84,620,000 | 90,318,000 | 94,572,317 | 4,254,317 |
| Privileges and Franchises | 188,740,427 | 204,981,948 | 214,228,220 | 9,246,272 |
| Total Licenses, Permits, Privileges and Franchises | 319,873,427 | 340,129,948 | 355,698,976 | 15,569,028 |
| FINES AND FORFEITURES: | | | | |
| Fines | 476,048,380 | 467,798,995 | 478,604,462 | 10,805,467 |
| Forfeitures | 3,612,000 | 6,482,000 | 6,726,997 | 244,997 |
| Total Fines and Forfeitures | 479,660,380 | 474,280,995 | 485,331,459 | 11,050,464 |
| MISCELLANEOUS | 654,443,352 | 1,043,730,843 | 786,559,284 | (257,171,559) |
| TOBACCO SETTLEMENT | 220,258,558 | 211,158,814 | 211,158,814 | — |
| INTEREST INCOME | 154,540,000 | 80,170,000 | 80,559,191 | 389,191 |
| Total Other Revenues | 1,828,775,717 | 2,149,470,600 | 1,919,307,724 | (230,162,876) |
| Total Revenues | 39,347,990,628 | 41,364,295,005 | 40,385,720,374 | (978,574,631) |
| OTHER FINANCING SOURCES: | | | | |
| TRANSFER FROM DISCRETELY PRESENTED COMPONENT UNIT: | | | | |
| Off-Track Betting | 11,700,000 | 3,700,000 | 1,000,000 | (2,700,000) |
| Off-Track Betting Surtax | 21,300,000 | 21,000,000 | 20,707,704 | (292,296) |
| Total Transfer from Discretely Presented Component Unit | 33,000,000 | 24,700,000 | 21,707,704 | (2,992,296) |
| TRANSFER FROM NON MAJOR CAPITAL PROJECTS FUND: | | | | |
| Total Other Financing Sources | 33,000,000 | 390,627,558 | 479,539,731 | 88,912,173 |
| Total Revenues and Other Financing Sources | \$39,380,990,628 | \$41,754,922,563 | \$40,865,260,105 | \$ (889,662,458) |

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| | Adopted | Modified | 2002 | 2001 |
| 002 MAYORALTY | | | | |
| 00001 Real Estate Taxes—Fiscal 2002— 1st Quarter | \$ 3,853,000,000 | \$ 3,978,294,000 | \$ 4,030,733,734 | \$ 3,689,893,424 |
| 00002 Real Estate Taxes—Fiscal 2002— 2nd Quarter | 512,000,000 | 534,922,000 | 538,794,617 | 486,188,258 |
| 00003 Real Estate Taxes—Fiscal 2002— 3rd Quarter | 3,605,000,000 | 3,606,954,000 | 3,611,430,112 | 3,420,584,671 |
| 00004 Real Estate Taxes—Fiscal 2002— 4th Quarter | 527,571,157 | 466,901,000 | 409,414,668 | 471,949,222 |
| 00005 Real Estate Taxes—Fiscal 2001 | — | — | 103,967,359 | 115,059,303 |
| 00006 Real Estate Taxes—Fiscal 2000 | — | — | 20,180,953 | 16,253,640 |
| 00007 Real Estate Taxes—Fiscal 1999 | — | — | 9,666,769 | 7,234,136 |
| 00008 Real Estate Taxes—Fiscal 1998 | — | — | 4,526,397 | 3,691,017 |
| 00009 Real Estate Taxes—Fiscal 1997 | — | — | 3,805,789 | 2,732,330 |
| 00010 Real Estate Taxes—prior to Fiscal 1997 | — | — | 6,638,072 | 5,171,775 |
| 00021 Real Estate Tax Refunds | (220,000,000) | (145,000,000) | (134,195,707) | (241,108,503) |
| 00025 Real Property—Criminal Justice Fund | — | — | 502,519 | 454,924 |
| 00026 School Tax Relief—Property Tax | 112,400,000 | 112,400,000 | 112,427,950 | 89,436,114 |
| 00033 Penalties and Interest on Real Estate Taxes Prior Year | 40,000,000 | 50,000,000 | 45,855,674 | 36,806,743 |
| 00034 Real Property Tax Liens Sale | 72,400,000 | 49,550,000 | 44,453,952 | 204,928,836 |
| 00036 Defective Lien Refunds Prior Year | — | (4,000,000) | (3,852,117) | (9,091,151) |
| 00048 Prior Year Real Estate Tax Accrual | — | — | (29,735,661) | (47,528,828) |
| 00049 Accrued Real Estate Tax Revenue | 128,000,000 | 153,000,000 | 32,113,119 | 29,735,661 |
| 00050 General Sales Tax | 3,710,000,000 | 3,390,000,000 | 3,360,235,384 | 3,661,868,495 |
| 00070 Cigarette Tax | 28,000,000 | 27,000,000 | 27,391,028 | 27,813,826 |
| 00072 Vault Tax | — | — | 360,517 | 524,430 |
| 00073 Commercial Motor Vehicle Tax | 43,700,000 | 47,100,000 | 44,936,617 | 47,795,440 |
| 00077 Mortgage Tax | 340,000,000 | 462,000,000 | 476,941,364 | 406,699,428 |
| 00078 Stock Transfer Tax | 114,000,000 | — | 4,299 | 4,254 |
| 00079 Auto Use Tax | 32,200,000 | 34,200,000 | 34,257,659 | 33,870,194 |
| 00088 School Tax Relief—PIT | 560,000,000 | 520,000,000 | 520,000,000 | 415,000,000 |
| 00090 Personal Income Tax (Net of Refunds) | 4,514,441,000 | 4,149,139,000 | 4,018,942,628 | 5,331,255,542 |
| 00093 General Corporation Tax (Net of Refunds) | 1,475,000,000 | 1,356,000,000 | 1,329,924,799 | 1,735,313,725 |
| 00095 Financial Corporation Tax (Net of Refunds) | 359,000,000 | 351,000,000 | 319,946,875 | 423,849,133 |
| 00099 Unincorporated Business Income Tax (Net of Refunds) | 802,000,000 | 789,000,000 | 790,499,805 | 819,851,189 |
| 00102 Personal Income Tax (Non-Resident City Employees) | 67,300,000 | 70,800,000 | 69,826,206 | 63,641,539 |
| 00103 Utility Tax | 276,000,000 | 258,000,000 | 258,048,479 | 299,684,815 |
| 00110 Payment in Lieu of Taxes | 200,639,000 | 145,639,000 | 144,920,270 | 169,153,943 |
| 00112 Occupancy of Hotel Rooms Tax | 246,000,000 | 185,000,000 | 184,048,353 | 241,996,191 |
| 00113 Commercial Rent Tax | 356,000,000 | 375,000,000 | 379,612,574 | 377,196,120 |
| 00114 Refunds of All Other Taxes | (15,200,000) | (17,200,000) | (15,855,911) | (24,561,141) |
| 00115 Horse Race Admissions Tax | 100,000 | 100,000 | 35,963 | 33,266 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------|---------------|--------------|----------------|---------------|
| | Adopted | Modified | 2002 | 2001 |
| 002 MAYORALTY (cont.) | | | | |
| 00120 Off-Track Betting | \$ 11,700,000 | \$ 3,700,000 | \$ 1,000,000 | \$ 12,500,000 |
| 00121 Off-Track Betting Surtax | 21,300,000 | 21,000,000 | 20,707,704 | 20,900,553 |
| 00122 Conveyance of Real Property Tax | 418,000,000 | 411,000,000 | 425,130,884 | 473,290,796 |
| 00124 Beer and Liquor Excise Tax | 21,500,000 | 21,500,000 | 22,355,271 | 21,477,574 |
| 00125 Taxi Medallion Transfer Tax | 3,600,000 | 4,100,000 | 4,286,047 | 3,123,742 |
| 00126 Surcharge on Liquor Licenses | 3,000,000 | 3,500,000 | 3,743,107 | 3,436,130 |
| 00130 Penalties and Interest on Real Estate Taxes | 10,000,000 | 11,000,000 | 11,408,263 | 10,258,809 |
| 00133 Penalties and Interest on Other Taxes | — | — | — | 177,714 |
| 00134 Refunds—Penalty and Interest on Other Taxes | (19,300,000) | (12,000,000) | (8,345,437) | (13,760,368) |
| 00135 Tax Audit Revenue | 487,135,000 | 462,135,000 | — | — |
| 00200 Licenses—General | 1,600,000 | 1,200,000 | 1,482,688 | 2,006,495 |
| 00250 Permits—General | 65,000 | 65,000 | 57,353 | 56,703 |
| 00470 Other Services and Fees | 200,000 | 200,000 | 232,167 | 286,261 |
| 00476 Administrative Services to the Public | 2,170,000 | 2,540,000 | 2,962,191 | 2,553,337 |
| 00521 Reimbursement from Water Board | 735,096,084 | 717,851,922 | 730,757,416 | 685,223,006 |
| 00522 Payment from Water Board | 128,441,000 | 127,149,187 | 127,149,187 | 157,301,937 |
| 00600 Fines—General | 7,084,995 | 7,084,995 | 7,243,520 | 7,989,988 |
| 00752 Airport Rentals—Port of New York Authority | 15,000,000 | 10,475,000 | 10,475,000 | 25,245,373 |
| 00846 Tobacco Settlement | 220,258,558 | 211,158,814 | 211,158,814 | 154,339,778 |
| 00850 WTC Related PS - TFA | — | 245,957,016 | 361,245,611 | — |
| 00859 Sundries | 494,252,852 | 643,443,852 | 447,384,660 | 643,778,911 |
| 00923 Emergency Shelter Grants Program | — | 62,500 | 62,500 | — |
| 00931 Community Development City-Wide | 309,920,500 | 273,183,439 | 219,039,302 | 231,199,702 |
| 01209 Housing Opportunity for People with AIDS | — | 18,366,470 | 18,366,470 | 5,732,123 |
| 02100 Unsafe Buildings | — | — | 44,336 | 79,267 |
| 02101 Sweat Equity | — | — | 120,724 | 127,498 |
| 02105 Management of City Buildings— 7A Administrator | — | — | 594,996 | 1,198,324 |
| 02106 Article 8A—Loan Program | — | — | 28,597 | 113,757 |
| 02107 Emergency Repairs | — | — | 11,918,526 | 9,232,219 |
| 02108 Participation Loans | — | — | 17,711,529 | 2,886,222 |
| 02112 Vacant Lot Clean-up | — | — | 1,073,530 | 947,506 |
| 02114 Tenant Interim Lease | — | — | 153,413 | 245,403 |
| 02115 7A Leases | — | — | 10,003 | 10,003 |
| 02116 Community Management Program | — | — | 2,653 | 2,412 |
| 02117 Private Ownership Management | — | — | 2,232,832 | 2,765,006 |
| 02119 Housing Court Fines | — | — | 1,449,821 | 1,512,640 |
| 02122 Harding Park | — | — | 4,074 | 3,630 |
| 02126 Rehabilitation Loan | — | — | 70,989 | 55,955 |
| 02128 Publication Sales | — | — | 46,022 | 31,578 |
| 02130 Single Room Occupancy— Harassment | — | — | 21,200 | 19,301 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------------|------------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 002 MAYORALTY (cont.) | | | | |
| 02131 Special Housing Loan | \$ — | \$ — | \$ 37,001 | \$ 45,420 |
| 02132 Neighborhood Commercial Revitalization | — | — | 155,973 | 101,296 |
| 02137 Brooklyn Small Homes | — | — | 19,173 | 20,215 |
| 02138 Federal Urban Renewal Land Sales . . | — | — | 2,863,137 | 1,752,081 |
| 02144 Fair Housing | — | — | 103,041 | 89,475 |
| 02145 Senior Citizens Housing Assistance Program | — | — | 10,385 | 11,357 |
| 02146 Program Income Audit Adjustment . . | — | — | 189,561 | 162,034 |
| 02147 Industrial Project Development | — | — | 58,968 | 47,937 |
| 02150 Revolving Loan Fund | — | — | 50,634 | 98,052 |
| 02155 7A Financial Assistance Program | — | — | 3,318 | 400 |
| 02158 Neighborhood Housing Services | — | — | 816,000 | — |
| 03255 Urban Search and Rescue | — | 176 | — | — |
| 03263 Public Assistance — WTC/FEMA | — | 18,020,969 | 4,353,193 | — |
| 03919 Public Safety for Civil Defense—Federal | 903,017 | 903,017 | 903,017 | 933,017 |
| 03951 Federal Emergency Management Assistance | — | 31,080 | 31,080 | 47,372 |
| 04011 Criminal Justice Coordinating Council | — | — | — | 4,802 |
| 04044 CJCC Regional Planning Board | — | 52,583 | 67,327 | 69,901 |
| 04176 Drug Courts | — | 474,955 | 427,916 | 486,500 |
| 04215 Center for Sex Offender Management | — | — | — | 20,949 |
| 04228 Cultural Awarenesss and Diversity Training | — | 494,634 | 3,831 | 5,366 |
| 19927 Alternatives to Incarceration | — | 3,349,513 | 3,246,857 | 3,659,792 |
| 29978 State Aid Pension Reimbursement . . | 643,102 | 1,388,986 | 1,834,613 | — |
| 30800 New York City Veterans Service Agency | — | 29,984 | 85,722 | 102,623 |
| 30906 Local Government Records Management Improvement Program . . | — | 28,429 | 26,591 | 30,706 |
| 31602 Court Interest Reimbursement | 20,885,043 | 11,253,000 | — | — |
| 31907 Management Welfare Fund | 651,275 | 692,464 | 634,145 | 737,162 |
| 31910 Municipal Labor Relations Deferred Compensation Fund | 910,260 | 962,179 | 554,058 | 733,110 |
| 31920 Flexible Spending Plan | 175,740 | 183,215 | 73,867 | 49,742 |
| 31924 Water Authority Grant | 162,414 | 162,414 | 148,511 | 163,964 |
| 31934 Transitional Finance Authority | 60,775 | 60,775 | 60,775 | 61,355 |
| 31936 Sister Cities Program | — | 27,372 | 27,372 | 29,800 |
| 31937 NY Community Trust Emergency Medical Services | — | 38,795 | 38,795 | 28,500 |
| 43900 Private Grant | — | 34,122,950 | 14,102,056 | 1,625 |
| 44002 Return of Grant Fund Administration | 8,000,000 | 8,000,000 | 8,000,000 | 8,000,000 |
| 44006 Debt Service Reimbursment | 46,553,786 | 34,082,927 | 35,471,031 | 24,664,958 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 597,844 | — | — |
| 44020 EDC Brownfield Redevelopment . . . | — | 13,957 | 13,957 | 3,596 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Adopted | Modified | 2002 | 2001 |
| 002 MAYORALTY (cont.) | | | | |
| 44021 Primary Care Development | | | | |
| Debt Service | \$ — | \$ — | \$ 3,985,960 | \$ 3,355,487 |
| 44041 A.P. Sloan Foundation— | | | | |
| Urban Emergency Management . . . | — | 13,814 | 13,814 | — |
| 54000 New York State Per Capita | | | | |
| Allocation | 327,389,668 | 327,389,668 | 327,389,668 | 326,889,668 |
| 55002 Highway Maintenance Services | — | — | — | 1,878,150 |
| 55006 Consolidated Local Street and | | | | |
| Highway Improvement Program . . . | — | — | — | 3,707,560 |
| 55013 Other State Actions | 174,000,000 | 63,500,000 | 63,500,000 | — |
| 55014 Federal and State Actions | 12,407,069 | 33,825,363 | 33,825,366 | 12,407,069 |
| 55016 Long-term Mentally Disabled | 157,622,000 | 200,622,000 | 200,621,999 | 157,622,000 |
| 55017 Fraud and Abuse Containment | 35,000,000 | 35,000,000 | 35,000,000 | 44,101,097 |
| 55025 Federal Cash Adjustments | — | — | 673,141 | 23,822,248 |
| 55026 State Cash Adjustments | — | — | 776,308 | 18,347,015 |
| 55027 Other Cash Adjustments | — | — | 1,368,361 | 15,515,116 |
| 55032 West Nile Virus FEMA | | | | |
| Reimbursement | — | — | 2,201,215 | — |
| 57000 Reimbursement—Overhead Costs . . . | 7,348,293 | 7,348,293 | 9,317,092 | 6,614,985 |
| 60000 Provision for Disallowances of | | | | |
| Federal, State and Other Aid | (15,000,000) | (15,000,000) | — | (45,600,000) |
| 99990 Tax Program | (100,000,000) | — | — | — |
| | <u>25,288,287,588</u> | <u>24,898,143,551</u> | <u>24,157,275,900</u> | <u>25,390,554,748</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (218,015) | 24,245,613 |
| Total Mayoralty | <u>25,288,287,588</u> | <u>24,898,143,551</u> | <u>24,157,057,885</u> | <u>25,414,800,361</u> |
| 003 BOARD OF ELECTIONS | | | | |
| 00476 Administrative Services to | | | | |
| the Public | 55,000 | 75,000 | 78,701 | 60,099 |
| 00600 Fines—General | — | — | 6,334 | 3,975 |
| 00822 Sales of Equipment, Scrap and | | | | |
| Other Minor Sales | 60,000 | 60,000 | 42,170 | 56,607 |
| 00859 Sundries | 1,000 | 1,000 | 492 | 2,387 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 8,058,455 | — | — |
| Total Board of Elections | <u>116,000</u> | <u>8,194,455</u> | <u>127,697</u> | <u>123,068</u> |
| 004 CAMPAIGN FINANCE BOARD | | | | |
| 00470 Other Services and Fees | 2,000 | 2,000 | 1,873 | 7,383 |
| 03263 Public Assistanc—WTC/FEMA | — | 22,022 | 22,022 | — |
| Total Campaign Finance | | | | |
| Board | <u>2,000</u> | <u>24,022</u> | <u>23,895</u> | <u>7,383</u> |
| 010 BOROUGH PRESIDENT—MANHATTAN | | | | |
| 00822 Sales of Equipment, Scrap and | | | | |
| Other Minor Sales | 2,000 | 3,000 | 3,312 | 2,899 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 3,939 | 3,939 | — |
| 06903 Project Snap-Up Seat Belt Program . . | — | 82,729 | — | 40,653 |
| 43973 Tourism Promotion Project | — | 9,000 | — | — |
| Total Borough President— | | | | |
| Manhattan | <u>2,000</u> | <u>98,668</u> | <u>7,251</u> | <u>43,552</u> |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--------------------------------------------------------------------|-------------|------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 011 BOROUGH PRESIDENT—BRONX | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | \$ 2,000 | \$ 4,000 | \$ 6,061 | \$ 15,433 |
| Total Borough President— Bronx | 2,000 | 4,000 | 6,061 | 15,433 |
| 012 BOROUGH PRESIDENT—BROOKLYN | | | | |
| 00859 Sundries | 1,000 | 1,000 | 874 | 995 |
| 04198 Domestic Violence Grant | — | 367,017 | 402,952 | 487,251 |
| 04230 Arrest Policies and Enforcement Protection | — | 133,333 | 61,212 | — |
| 06903 Project Snap-Up Seat Belt Program . . | — | 106,470 | 104,049 | 25,687 |
| 15601 Community Access Program | — | — | — | 25,000 |
| 30264 NYS Local Waterfront Revitalization Program | — | — | — | 500,000 |
| 43900 Private Grant | — | 45,115 | 45,115 | 82,532 |
| | 1,000 | 652,935 | 614,202 | 1,121,465 |
| Net Change in Estimate of Prior Receivables | — | — | (25,000) | — |
| Total Borough President— Brooklyn | 1,000 | 652,935 | 589,202 | 1,121,465 |
| 013 BOROUGH PRESIDENT—QUEENS | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 3,000 | 3,000 | 2,008 | 2,199 |
| 04175 Violence Against Women | — | 482,481 | 482,481 | 521,305 |
| 06903 Project Snap-Up Seat Belt Program . . | 44,024 | 201,738 | 204,695 | 211,720 |
| 43900 Private Grant | — | 12,540 | 12,540 | 7,460 |
| 43973 Tourism Promotion Project | 22,100 | 22,175 | 22,174 | 24,024 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 6,396 | — | — |
| Total Borough President— Queens | 69,124 | 728,330 | 723,898 | 766,708 |
| 014 BOROUGH PRESIDENT—STATEN ISLAND | | | | |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 2000 | 2,000 | — | — |
| 03263 Public Assistance—WTC/FEMA . . . | — | 45,578 | 45,357 | — |
| 43973 Tourism Promotion Project | — | — | — | 12,750 |
| | 2,000 | 47,578 | 45,357 | 12,750 |
| Net Change in Estimate of Prior Receivables | — | — | — | (62,854) |
| Total Borough President Staten Island | 2,000 | 47,578 | 45,357 | (50,104) |
| 015 OFFICE OF THE COMPTROLLER | | | | |
| 00470 Other Services and Fees | 145,000 | 145,000 | 226,861 | 455,605 |
| 00846 Awards from Litigation and Settlements | 700,000 | 700,000 | 641,691 | 939,295 |
| 00859 Sundries | 3,439,000 | 3,439,001 | 5,376,532 | 3,727,433 |
| 56001 Interest Income—Other | 116,950,000 | 56,950,000 | 58,172,936 | 149,069,465 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2002 | 2001 |
| 015 OFFICE OF THE COMPTROLLER (cont.) | | | | |
| 56003 Interest Income—Debt | | | | |
| Service Fund | \$ 28,930,000 | \$ 17,730,000 | \$ 17,169,673 | \$ 47,511,759 |
| | 150,164,000 | 78,964,001 | 81,587,693 | 201,703,557 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (1,116) | (186,518) |
| Total Office of the | | | | |
| Comptroller | 150,164,000 | 78,964,001 | 81,586,577 | 201,517,039 |
| 025 LAW DEPARTMENT | | | | |
| 00476 Administrative Services to | | | | |
| the Public | 150,000 | 15,000 | 25,859 | 33,654 |
| 00600 Fines—General | 600,000 | 600,000 | 594,002 | 1,210,976 |
| 00820 Sales of Other Real Property | 275,000 | 341,500 | 411,900 | 1,833,997 |
| 00846 Awards from Litigation and | | | | |
| Settlements | 14,801,000 | 18,301,000 | 17,941,808 | 14,048,207 |
| 00859 Sundries | 14,657,000 | 14,837,000 | 14,968,742 | 15,297,556 |
| 03263 Public Assistance—WTC/FEMA | — | 3,445,231 | 1,130,174 | — |
| 04216 Post Detention Responsibility | — | 417,273 | 410,536 | 543,463 |
| 30906 Local Government Records | | | | |
| Management Improvement | | | | |
| Program | — | — | — | 27,000 |
| 31923 Law Department—NYC Housing | | | | |
| Authority | — | 275,000 | 289,945 | 1,040,484 |
| 43900 Private Grant | 437,024 | 437,024 | 417,024 | 417,024 |
| | 30,920,024 | 38,669,028 | 36,189,990 | 34,452,361 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (2,103) | — |
| Total Law Department | 30,920,024 | 38,669,028 | 36,187,887 | 34,452,361 |
| 030 DEPARTMENT OF CITY PLANNING | | | | |
| 00476 Administrative Services to | | | | |
| the Public | 375,000 | 700,000 | 794,665 | 1,308,575 |
| 00822 Sales of Equipment, Scrap and | | | | |
| Other Minor Sales | 425,000 | 530,000 | 475,665 | 535,968 |
| 00859 Sundries | 275,000 | 275,000 | 25,589 | 101,924 |
| 03263 Public Assistance—WTC/FEMA | — | 1,588 | 1,588 | — |
| 16053 Urban Mass Transportation | | | | |
| Administration Grant | 888,321 | 2,533,572 | 2,174,632 | 2,901,087 |
| 30264 NYS Local Waterfront | | | | |
| Revitalization Program | — | 202,361 | 232,633 | 79,000 |
| | 1,963,321 | 4,242,521 | 3,704,772 | 4,926,554 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (3,569) | (225,576) |
| Total Department of | | | | |
| City Planning | 1,963,321 | 4,242,521 | 3,701,203 | 4,700,978 |
| 032 DEPARTMENT OF INVESTIGATION | | | | |
| 00470 Other Services and Fees | 801,000 | 801,000 | 1,046,345 | 961,222 |
| 00600 Fines—General | 10,000 | 10,000 | 5,000 | 28,500 |
| 00859 Sundries | 245,000 | 320,000 | 316,833 | 492,718 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|------------------------------------------------------------------------------------------------|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 032 DEPARTMENT OF INVESTIGATION (cont.) | | | | |
| 03263 Public Assistance—WTC/FEMA ... | \$ — | \$ 54,136 | \$ 54,136 | \$ — |
| 04213 Bulletproof Vest Program | — | — | — | 12,859 |
| 30906 Local Government Records Management Improvement Program | — | 18,785 | 17,845 | 46,157 |
| 44008 Disaster Related TFA Debt Issuance | — | 11,273 | — | — |
| | 1,056,000 | 1,215,194 | 1,440,159 | 1,541,456 |
| Net Change in Estimate of Prior Receivables | — | — | — | (40,000) |
| Total Department of Investigation | 1,056,000 | 1,215,194 | 1,440,159 | 1,501,456 |
| 040 BOARD OF EDUCATION | | | | |
| 00460 Education Services and Fees | 18,000,000 | 20,073,968 | 22,164,043 | 23,055,846 |
| 00760 Rentals—Other | 14,000,000 | 14,000,000 | 17,898,427 | 21,795,222 |
| 00859 Sundries | 9,600,000 | 62,260,000 | 23,097,589 | 24,744,052 |
| 03261 Crisis Counseling—WTC/FEMA ... | — | 1,055,174 | 1,055,174 | — |
| 03263 Public Assistance—WTC/FEMA ... | — | 8,108,582 | 5,844,212 | — |
| 06002 Traffic Injury Protection | — | 31,500 | 31,500 | — |
| 11919 Medicaid—Health and Medical Care—Federal Grants | 102,874,000 | 102,874,000 | 102,874,000 | 100,255,000 |
| 11957 Temporary Assistance for Needy Families | 1,500,000 | 3,399,775 | 3,399,775 | 2,752,622 |
| 13901 After School Programs | 4,064,803 | 6,868,617 | 6,868,618 | 6,715,296 |
| 13902 Federal School Lunch Federal Grants | 213,391,006 | 213,408,135 | 213,408,135 | 211,136,945 |
| 13905 Vocational Education | 13,000,000 | 13,064,150 | 13,064,150 | 12,679,239 |
| 13907 School Breakfast Program | 34,511,297 | 33,247,163 | 33,247,163 | 34,092,275 |
| 13910 Elementary and Secondary Education Act (ESEA) Title VII— Bilingual Education | 14,940,000 | 20,808,823 | 20,808,823 | 20,894,036 |
| 13912 ESEA Title I—Disadvantaged Children | 429,438,024 | 522,972,661 | 522,972,661 | 466,661,677 |
| 13914 Federal Miscellaneous Grants | 35,000,000 | 110,383,869 | 111,012,290 | 73,003,781 |
| 13915 Individual Disability Education Act .. | 61,135,033 | 167,129,158 | 167,129,159 | 129,675,116 |
| 13916 Installation Impact | 5,000,000 | 6,366,375 | 6,366,375 | 5,000,000 |
| 13919 Summer Feeding Program | 20,443,704 | 22,088,432 | 22,088,432 | 21,596,716 |
| 13924 ESEA Title VI—Program Improvement | 11,800,000 | 14,246,365 | 14,246,365 | 11,505,420 |
| 13926 ESEA Title II—Math and Science .. | 9,020,830 | 9,782,119 | 9,782,119 | 9,279,221 |
| 13927 Magnet Schools Assistance | 11,800,000 | 12,384,991 | 12,384,991 | 13,047,016 |
| 13928 Federal Drug Free Schools Aid | 12,474,208 | 18,181,670 | 18,181,670 | 19,029,437 |
| 13930 ESEA Title III—Technology Grant .. | — | 16,299,330 | 16,299,330 | 18,288,620 |
| 13931 Early Class Size Reduction— Community Development Funds .. | 66,072,380 | 83,910,854 | 83,910,854 | 70,893,915 |
| 13932 Project Serve | — | 3,393,903 | 3,393,903 | — |
| 23902 Substance Abuse—Drug Free Grant .. | 18,352,000 | 18,352,000 | 18,352,000 | 18,352,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--------------------------------------------------------------------|---------------|---------------|----------------|---------------|
| | Adopted | Modified | 2002 | 2001 |
| 040 BOARD OF EDUCATION (cont.) | | | | |
| 26069 Temporary Assistance for Needy Families | \$ 750,000 | \$ 1,699,888 | \$ 1,699,888 | \$ 1,376,311 |
| 27900 School Lunch—State Grants | 8,655,589 | 8,643,947 | 8,643,948 | 9,731,829 |
| 27902 Pre-Kindergarten | 16,533,160 | 15,836,911 | 15,836,911 | 15,724,277 |
| 27903 Bilingual Education | 6,500,000 | 3,088,316 | 3,088,316 | 3,106,732 |
| 27904 Welfare Education | 3,000,000 | 2,587,781 | 2,587,781 | 2,140,309 |
| 27906 Special Legislative Grants | 11,330,000 | 41,448,794 | 41,448,794 | 33,407,522 |
| 27907 Textbooks | 77,052,514 | 77,052,514 | 77,052,514 | 77,052,514 |
| 27908 Operating Aid | 2,565,862,101 | 2,447,912,340 | 2,447,912,340 | 2,325,487,102 |
| 27910 Special Reading | 29,950,000 | 35,540,880 | 35,540,880 | 34,164,941 |
| 27915 Improving Pupil Performance | 36,200,000 | 50,241,330 | 50,241,330 | 35,482,173 |
| 27920 Building Aid | 25,139,227 | 23,976,103 | 23,976,103 | 23,551,530 |
| 27921 Transportation Aid | 268,317,537 | 269,258,298 | 269,258,298 | 245,775,235 |
| 27922 Public Excess Cost Aid | 563,093,922 | 562,461,364 | 562,461,364 | 562,875,766 |
| 27923 Private Excess Cost Aid | 58,297,035 | 58,297,035 | 58,297,035 | 59,006,539 |
| 27924 Occupational Education Aid | 69,017,042 | 68,560,990 | 68,560,990 | 69,918,392 |
| 29251 Limited English Proficiency | 52,047,583 | 52,047,583 | 52,047,583 | 51,918,321 |
| 29252 Gifted and Talented Program | 5,456,121 | 5,456,121 | 5,456,121 | 5,459,100 |
| 29253 Computer Administrative Aid | 34,876,761 | 34,720,000 | 34,720,000 | 34,876,761 |
| 29255 Pre-Kindergarten Handicapped | 207,813,012 | 200,567,012 | 200,567,012 | 201,725,310 |
| 29258 Magnet Schools | 48,175,000 | 56,063,423 | 56,063,423 | 46,498,099 |
| 29260 Employment Preparation Education | 21,300,000 | 19,352,685 | 19,352,685 | 21,860,163 |
| 29261 Computer Software Aid | 20,005,138 | 20,834,216 | 20,834,216 | 20,098,801 |
| 29262 Computer Hardware Aid | 11,584,190 | 11,380,736 | 11,380,736 | 11,584,190 |
| 29263 Comprehensive Instructional Management Services | 1,064,800 | — | — | 923,547 |
| 29275 Library Materials | 8,066,862 | 8,066,862 | 8,066,862 | 8,050,254 |
| 29279 Teacher Support Aid | 62,707,000 | 62,707,000 | 62,707,000 | 62,707,000 |
| 29280 Education Related Support Services Act | 34,323,894 | 34,323,894 | 34,323,894 | 34,267,437 |
| 29290 High Cost Excess Aid | 133,491,222 | 133,491,222 | 133,491,222 | 135,096,631 |
| 29292 Chapter 721 Handicapped | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| 29295 Chapter Summer Handicapped | 58,615,174 | 81,557,175 | 81,557,176 | 81,301,041 |
| 29603 School Breakfast | 2,991,226 | 2,766,109 | 2,766,109 | 2,913,058 |
| 29604 Extraordinary Needs | 404,842,209 | 404,842,209 | 404,842,209 | 404,842,209 |
| 29605 Building Aid School Construction Authority | 269,501,800 | 389,862,070 | 389,862,071 | 356,260,242 |
| 29606 Building Aid—Leases | 15,830,573 | 11,389,199 | 11,389,199 | 11,682,423 |
| 29609 Growth Aid | — | — | — | 1,010,521 |
| 29612 Operating Standard Aid | 71,547,031 | 71,547,031 | 71,547,031 | 71,547,031 |
| 29613 Minor Maintenance Aid | 53,328,000 | 13,330,000 | 13,330,000 | 33,330,000 |
| 29614 Universal Pre-Kindergarten | 146,528,032 | 165,430,468 | 165,430,468 | 118,026,097 |
| 29615 Instructional Computer Technology | 8,079,961 | — | — | 9,569,218 |
| 29616 Shared Services Non-Component | 13,031,008 | — | — | 12,609,173 |
| 29617 Pre-Kindergarten Administrative Costs | 4,300,000 | 4,300,000 | 4,300,000 | 4,300,000 |
| 29620 Early Grade Class Size Reduction | 88,837,812 | 88,785,831 | 88,785,831 | 88,837,812 |
| 29621 Teachers of Tomorrow | 15,000,000 | 28,250,000 | 28,250,000 | 15,000,000 |
| 29622 Summer School | 26,698,050 | 30,946,854 | 30,946,854 | 26,664,967 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2002 | 2001 |
| 040 BOARD OF EDUCATION (cont.) | | | | |
| 29623 Big 5 Fund for Innovation | \$ — | \$ 9,000,000 | \$ 9,000,000 | — |
| 29625 Assembly Legislative Grant | — | 23,500,000 | 23,500,000 | — |
| 29970 State Aid | — | — | — | 12,273,168 |
| 30400 Stop DWI | — | 173,240 | 173,240 | — |
| 41900 Private Grants | 15,000,000 | 17,309,058 | 17,309,059 | 16,546,079 |
| 41901 Private Grants | — | — | — | 1,033,639 |
| 41905 School Construction Authority | — | 14,017,187 | 14,017,187 | 17,768,800 |
| 41911 Non-Resident Tuition | 317,970 | 317,970 | 317,970 | 1,100,000 |
| 41912 CUNY/BOE Partnership | — | — | — | 414,696 |
| 41913 Universal Service Funds | — | 19,581,440 | 19,581,440 | 15,221,563 |
| 55030 WTC PS Related Costs | — | 11,363 | — | — |
| | <u>6,683,075,841</u> | <u>7,188,826,063</u> | <u>7,154,004,848</u> | <u>6,752,171,975</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (82,538,615) | (16,487,638) |
| Total Board of Education | <u>6,683,075,841</u> | <u>7,188,826,063</u> | <u>7,071,466,233</u> | <u>6,735,684,337</u> |
| 042 CITY UNIVERSITY OF NEW YORK | | | | |
| 00461 Higher Education Services and Fees—Community Colleges | 132,976,000 | 132,976,000 | 138,039,276 | 132,907,945 |
| 00760 Other Rentals | 2,300,000 | 2,300,000 | 2,300,000 | 2,206,627 |
| 00859 Sundries | 185,000 | 185,000 | 56,904 | 191,786 |
| 03263 Public Assistance—WTC/FEMA | — | 4,928,740 | 218,856 | — |
| 13017 Individual Vocational Education Skills Training | — | 645,000 | 399,913 | 334,296 |
| 27909 State Aid—Community Colleges | 124,188,463 | 121,488,750 | 125,723,287 | 124,812,463 |
| 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 | — | — |
| 27928 SHINN Pension | 10,500,000 | — | — | — |
| 29271 Community College Child Care | 2,425,000 | 1,865,000 | 1,865,000 | 2,425,000 |
| 29350 Community College Rents | 624,000 | 624,000 | — | — |
| 29355 College Discovery Program | 764,000 | 574,000 | 574,000 | 764,000 |
| 43900 Private Grant | 5,000,000 | 5,000,000 | 331,481 | 1,009,545 |
| | <u>315,262,463</u> | <u>306,886,490</u> | <u>270,808,717</u> | <u>265,951,662</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (448,076) | (3,940,808) |
| Total City University of New York | <u>315,262,463</u> | <u>306,886,490</u> | <u>270,360,641</u> | <u>262,010,854</u> |
| 054 CIVILIAN COMPLAINT REVIEW BOARD | | | | |
| 00470 Other Services and Fees | — | — | 5,531 | 1,815 |
| 03263 Public Assistance—WTC/FEMA | — | 1,452 | — | — |
| 30906 Local Government Records Management Improvement Program | — | 5,000 | 5,000 | — |
| | — | 6,452 | 10,531 | 1,815 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (19,008) | — |
| Total Civilian Complaint Review Board | — | 6,452 | (8,477) | 1,815 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------------------------------------------|--------------|--------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 056 POLICE DEPARTMENT | | | | |
| 00200 Licenses—General | \$ 2,735,000 | \$ 3,300,000 | \$ 3,499,793 | \$ 2,449,495 |
| 00250 Permits—General | 855,000 | 600,000 | 553,524 | 575,000 |
| 00470 Other Services and Fees | 19,617,000 | 18,460,000 | 18,914,054 | 20,550,632 |
| 00472 Parking Meter Revenues | 586,000 | 586,000 | 582,711 | 731,590 |
| 00600 Fines—General | 6,000 | 6,000 | — | — |
| 00859 Sundries | 9,000,000 | 24,000,000 | 9,736,666 | 9,146,196 |
| 01225 Bronx Housing—HUD | — | — | — | 173,697 |
| 01227 HUD—South Jamaica Housing | — | 233,530 | 158,937 | 225,000 |
| 01228 HUD—St. Nicholas Housing Project | — | — | — | 1,973 |
| 01229 HUD—Harlem Congregation in 32nd Precinct | — | — | — | 31,637 |
| 01231 HUD Operation High Rise Bronx Highbridge | — | 12,734 | 12,734 | 26,683 |
| 03200 Gang Resistance Education Training | — | 343,633 | 321,196 | 324,001 |
| 03263 Public Assistance—WTC/FEMA | — | 272,455,666 | 283,746,648 | — |
| 04017 Federal Assistance for Police | 30,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| 04028 Drug Enforcement | 702,500 | 2,499,722 | 2,589,836 | 2,500,598 |
| 04132 High Intensity Drug Trafficking Area (HIDTA)—Joint Drug Gang | — | — | — | 217,935 |
| 04133 HIDTA—Regional Narcotics Training Center | — | 118,926 | 100,187 | 168,792 |
| 04139 Weed and Seed Project | — | 480,160 | 208,431 | 185,093 |
| 04150 HIDTA—Drug Gang Trafficking System | — | — | — | 35,313 |
| 04158 Federal Crime Bill | — | 262,903 | 9,547 | 304,163 |
| 04166 Community Oriented Policing Services (COPS) Universal Hiring Program | 22,499,988 | 26,001,133 | 22,485,569 | 66,540,476 |
| 04167 Local Law Enforcement Block Grant | — | 20,712,375 | 19,873,279 | 20,402,707 |
| 04170 Northern Manhattan Initiative | — | 3,646,636 | 3,833,267 | 2,282,368 |
| 04173 School Safety Initiative | — | 95,980 | 95,980 | 1,550,794 |
| 04174 NYC Law Enforcement Crime/Drug Prevention Block Grant | — | 51,142 | 85,255 | 387,370 |
| 04175 Violence Against Women | — | 194,941 | 198,605 | 125,093 |
| 04186 Drug Activity Hotline Block Grant | — | 65,532 | 2,891 | 4,398 |
| 04190 Cops Advancing Community Policy | — | 113,854 | 82,361 | 168,350 |
| 04191 COPS More Program | — | 3,934,942 | 3,708,743 | 14,378,462 |
| 04192 Domestic Violence Linked Data Base | — | 516,895 | 225,254 | 296,750 |
| 04196 Federal Anti-terrorist Aid | — | 4,000,000 | — | — |
| 04205 Nurturing Our Valuable Adolescent Program | — | — | — | 102,540 |
| 04206 19th Precinct Truancy and Gang Intervention Program | — | — | — | 4,160 |
| 04207 17th Precinct Youth Ambassador Host Program | — | — | — | 4,564 |
| 04211 School Based Partnership Program | — | 64,773 | 26,861 | 112,649 |
| 04219 Alcohol Breath Analyzers Program | — | — | — | 56,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------|-----------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 056 POLICE DEPARTMENT (cont.) | | | | |
| 04220 DNA Evidence Collection | | | | |
| Training Program | \$ — | \$ 34,011 | \$ 11,496 | \$ 65,989 |
| 04221 94th Precinct Narcotics Awareness | | | | |
| Reach—Children | — | 204,908 | 188,190 | 185,092 |
| 04223 Patrol Service Area 3 Narcotics | | | | |
| Surveillance | — | 187,985 | 126,762 | 152,015 |
| 04233 HIDTA Rental Program | — | 790,353 | 790,353 | — |
| 19929 Forfeiture Law Enforcement | — | 5,697,006 | 4,444,140 | 4,207,232 |
| 19934 Soft Body Armor Vests Program | — | 297,526 | 297,525 | 209,743 |
| 19935 Enforcement of Navigation Laws | 132,000 | 132,000 | 400,000 | 400,000 |
| 19949 State Felony Program | 2,000 | 2,000 | 1,379 | 2,419 |
| 23801 Highway Emergency Local Patrol | — | 286,328 | 1,259,442 | 1,232,924 |
| 23802 NYSDOT Traffic Control | — | 174,212 | 96,975 | 431,768 |
| 23947 Emergency Medical Technical | | | | |
| Training | 59,800 | 59,800 | 63,537 | 85,118 |
| 29853 Aid to Crime Labs | 564,430 | 1,619,921 | 872,791 | 846,222 |
| 29854 Aid to Law Enforcement | 5,094,265 | — | — | 4,354,958 |
| 29863 Anti-Auto Theft Insurance Program | — | 153,965 | 122,842 | 320,546 |
| 29873 Motor Vehicle Theft | | | | |
| Insurance Fraud | — | 1,300,301 | 595,009 | 374,699 |
| 29877 Highway District Laser Speed | | | | |
| Measurement | — | — | — | 1,665 |
| 29880 Queens North Power Point | — | 4,500 | 4,440 | — |
| 29881 7th Precinct Auxillary Program | — | 20,000 | — | — |
| 29882 17th Precinct Youth Ambassador | | | | |
| Host Program | — | 6,000 | 5,243 | — |
| 29883 19th Precinct Truancy & Gang | | | | |
| Intervention | — | 6,000 | 1,640 | — |
| 29905 State Grants—Reimbursement | | | | |
| of Retirees—Article 1 | 500,000 | 500,000 | 500,000 | 500,000 |
| 29978 State Aid-Pension Reimbursement | 8,508,000 | 7,872,000 | 8,087,195 | 7,700,566 |
| 30400 Stop DWI | — | 569,694 | 388,193 | 498,278 |
| 30402 Buckle Up New York Program | — | 463,717 | 262,505 | 591,026 |
| 30403 Traffic Operations Yielding | | | | |
| Safety Program | — | — | — | 108,350 |
| 30406 Combat Aggressive Driving | | | | |
| Program | — | 319,692 | 367,688 | 39,748 |
| 31652 School Safety Radio | — | 150,000 | 149,989 | — |
| 31914 Asset Forfeiture—Private | — | 23,385,005 | 20,205,318 | 19,020,821 |
| 35904 Williamsburg Bridge Project | — | 2,295,168 | 2,288,484 | 2,720,075 |
| 35940 Gowanus/Prospect Expressway | — | 13,796 | 13,796 | 61,407 |
| 35941 Queens Midtown Tunnel | — | 17,771 | 17,771 | 475,367 |
| 35944 TEA—West Side Highway | | | | |
| Route 9A | — | — | — | 562,180 |
| 35947 TEA—Lenox Avenue Rehabilitation | — | — | — | 2,642 |
| 35950 TEA—Brooklyn Bridge | — | — | — | 3,920 |
| 35954 TEA—Long Island Expressway | — | 450,370 | 421,972 | 392,782 |
| 35955 TEA—Canal St. Water Main | | | | |
| Replacement | — | 168,225 | 168,225 | 304,102 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 056 POLICE DEPARTMENT (cont.) | | | | |
| 35956 TEA—Jamaica Avenue | \$ — | \$ — | \$ — | \$ 32,838 |
| 35957 TEA—72nd St. Station Rehabilitation | — | 76,129 | 76,129 | 368,088 |
| 35958 TEA—Mulry Square | — | — | — | 88,239 |
| 35959 TEA—Atlantic Ave./Clinton St. | — | 442,150 | 295,039 | 373,722 |
| 35960 TEA—Manhattan Ave. | — | 24,943 | 24,942 | 384,750 |
| 35961 TEA—Van Wyck Expressway | — | 176,146 | 176,146 | 235,820 |
| 35964 TEA—Columbus Circle | — | — | — | 5,589 |
| 35965 TEA—US Federal Courthouse in Brooklyn | — | — | — | 10,256 |
| 35966 TEA—LIE/CIP (Cross Island Parkway) | — | 843,327 | 341,193 | 147,485 |
| 35967 TEA—Macombs Dam Bridge | — | 750,538 | 284,790 | 584,753 |
| 35968 TEA—Marcy Ave. Ramp | — | 342,299 | 342,299 | 165,612 |
| 35969 TEA—BQE Broadway to 25th Ave. | — | 823,155 | 823,155 | 212,739 |
| 35970 TEA—Sackett St. Water Main | — | 422,500 | 94,700 | 72,687 |
| 35971 TEA—Chambers St. | — | 8,863 | 8,863 | 12,314 |
| 35972 TEA—Queens Blvd. Bridge | — | 5,022,613 | 4,480,492 | 1,300,427 |
| 35973 TEA—Avenue of Americas | — | 885,793 | 885,793 | 826,467 |
| 35974 TEA—Atlantic Ave./ 4th Ave. | — | 399,456 | 399,456 | 79,800 |
| 35975 TEA—Union Square Park | — | 104,332 | 104,332 | 26,197 |
| 35976 TEA—Linden Place/Whitestone | — | 487,792 | 487,793 | — |
| 35977 TEA—Herald Square Con Edison | — | 13,114 | 13,114 | — |
| 35978 TEA—Lexington Ave./53rd St. | — | 62,279 | 29,656 | — |
| 35979 TEA—Guy Brewer Blvd. | — | 387,269 | 387,268 | — |
| 35980 TEA—5th Ave. | — | 719,312 | 672,775 | — |
| 35981 TEA—E 149th St. | — | 252,365 | 252,365 | — |
| 41914 Safe Schools/Healthy Students | — | 176,855 | 105,179 | 57,697 |
| 43928 Housing Authority Police Grant | 80,166,802 | 94,173,178 | 94,125,085 | 94,656,644 |
| 44008 Disaster Related TFA Debt Issuance | — | 51,301,211 | — | — |
| 44010 Transit Authority Evasion Overtime | — | 3,453,342 | 3,453,342 | 3,297,546 |
| 44011 COPS Phase I | — | 126,438 | 126,438 | 149,045 |
| 44031 National Housing Partnership Grant | — | 37,882 | 37,883 | 34,680 |
| 44036 HUD—West Harlem Group Assistance, Inc. | — | 71,124 | 34,406 | 3,876 |
| 44037 Community Affairs Recruitment | — | 4,800 | 4,800 | 75,594 |
| 44038 Ford Warrant Program | — | 558,517 | 558,517 | 302,393 |
| 44039 HUD—Tanya Towers/NY Society for the Deaf | — | 120,000 | 73,374 | 5,000 |
| 55033 WTC OTPS Reimbursement | — | 14,972,945 | — | — |
| | 181,028,785 | 611,180,398 | 525,904,553 | 297,426,391 |
| Net Change in Estimate of Prior Receivables | — | — | 12,914,355 | (3,104,883) |
| Total Police Department | 181,028,785 | 611,180,398 | 538,818,908 | 294,321,508 |
| 057 FIRE DEPARTMENT | | | | |
| 00250 Permits—General | 2,236,000 | — | — | — |
| 00320 Franchises—Other | 650,000 | 650,000 | 710,723 | 655,533 |
| 00470 Other Services and Fees | 48,789,000 | 49,550,000 | 51,529,293 | 48,355,964 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------------------------------------|--------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 057 FIRE DEPARTMENT (cont.) | | | | |
| 00476 Administrative Services to the Public | \$ 4,690,000 | \$ — | \$ — | \$ — |
| 00600 Fines—General | 1,965,000 | — | — | — |
| 00859 Sundries | — | — | 5,238 | 71,730 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 139,857,777 | 123,677,336 | — |
| 04032 Gateway Park | 25,000 | 25,000 | 25,000 | 25,000 |
| 13019 9/11/01 Related Medical Monitoring | — | 4,801,550 | 2,717,627 | — |
| 23989 Health Research Inc. | — | — | — | 5,000 |
| 29978 State Aid—Pension Reimbursement . . | 7,836,000 | 16,113,838 | 16,239,858 | 8,464,576 |
| 30003 Officer Induction Training School . . . | 546,839 | 700,000 | 700,000 | 700,000 |
| 30953 Emergency Medical Services Educational Program | 583,519 | 427,941 | 416,281 | 499,584 |
| 30954 Trauma Grant | — | — | — | 664,188 |
| 30955 9/11/01 Grant | 415,643 | 206,461 | 194,547 | 238,525 |
| 37929 Clinical Screening Program | 2,639,566 | 2,639,566 | 2,585,236 | 2,335,552 |
| 43900 Private Grant | 69,805,000 | 103,350,330 | 101,145,090 | 69,526,201 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 36,559,000 | — | — |
| 55030 WTC PS Related Costs | — | 2,902,539 | — | — |
| | 140,181,567 | 357,784,002 | 299,946,229 | 131,541,853 |
| Net Change in Estimate of Prior Receivables | — | — | (10,723) | (392,120) |
| Total Fire Department | 140,181,567 | 357,784,002 | 299,935,506 | 131,149,733 |
| 068 ADMINISTRATION FOR CHILDREN’S SERVICES | | | | |
| 00859 Sundries | 16,787,500 | 16,787,500 | 22,679,988 | 16,882,277 |
| 00887 Day Care and Senior Centers | 3,419,000 | 3,419,000 | 4,634,245 | 2,615,800 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 200,101 | 200,100 | — |
| 11905 Personal Services Reimbursement— Federal | — | — | — | 156,747 |
| 11914 Fringe Benefits—Federal | 19,769,500 | 19,769,500 | 19,769,500 | 18,095,488 |
| 11919 Medicaid—Health and Medical Care—Federal Grants | 839,705 | 811,490 | 2,203,322 | 156,294 |
| 11954 Preventive Services Title-IVB | — | 8,947,903 | 8,947,106 | 9,137,912 |
| 11956 Temporary Assistance for Needy Families (TANF) Title XX | — | — | — | 87,166,272 |
| 11957 TANF—Public Assistance—Federal Families | 8,171,944 | 10,847,769 | 36,505,874 | 13,955,058 |
| 11958 TANF—Emergency Assistance for Families | 82,733,827 | 48,692,863 | 18,934,361 | 77,138,861 |
| 11959 Title IV-E—Foster Care Programs . . | 307,074,410 | 240,003,188 | 206,893,444 | 210,706,272 |
| 11960 Title IV-E—Protective Services | 16,975,723 | 5,943,728 | 5,217,625 | 4,069,605 |
| 11961 Title IV-E—Foster Care Administration | 68,110,088 | 78,417,458 | 76,098,783 | 71,666,124 |
| 11962 Title IV-E—Adoption Assistance . . . | 134,521,200 | 149,887,884 | 151,079,049 | 108,296,594 |
| 11963 Title-IV-E—Independent Living | 3,241,002 | 11,175,102 | 7,631,575 | 8,529,452 |
| 11964 Title-IV-E—Juvenile Delinquents Fostercare | 37,038,531 | 425,821 | — | — |
| 11965 Title-IV-D—Child Support Enforcement | 30,765,407 | 30,765,407 | — | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| | Adopted | Modified | 2002 | 2001 |
| 068 ADMINISTRATION FOR CHILDREN’S SERVICES (cont.) | | | | |
| 11966 Child Care and Development Block Grant—Federal | \$ 288,723,446 | \$ 287,729,804 | \$ 303,908,212 | \$ 214,940,652 |
| 11967 Title XX—Social Services Block Grant | 35,963,638 | 22,710,633 | 80,480,916 | 74,041,832 |
| 11968 TANF—100 Percent Federal | 5,000,000 | 6,000,000 | — | — |
| 11975 Resettled Refugees | — | 380,571 | 418,281 | 266,836 |
| 11979 Emergency Income Maintenance Administration—Federal | — | 1,600,000 | 1,659,785 | 1,491,140 |
| 11980 Medical Assistance Program— Medicaid—Federal | 93,989 | 3,295,615 | 3,394,210 | 3,583,059 |
| 11981 Child Support Administration | — | 32,833,751 | 39,736,044 | 38,170,929 |
| 11982 Adoption Assistance Administration—Federal | 277,075 | 4,952,042 | 3,808,716 | 3,648,195 |
| 11983 Administrative Training—Federal | 11,060 | 6,411,300 | 6,264,316 | 3,102,517 |
| 11984 Title-IV-E—Preventive Services | 681,481 | 7,794,350 | 8,427,040 | 8,359,295 |
| 11989 Collabrative Investment for Child Project | — | 55,028 | 55,028 | 49,532 |
| 11990 TANF-Emergency Assistance for Families (EAF) Child Protection Services | — | 47,963,291 | 17,869,514 | — |
| 11991 TANF-EAF Child Welfare | — | 14,588,140 | 20,015,086 | — |
| 11992 TANF-EAF Juvenile Delinquent Supervision | — | 13,581,632 | 11,378,844 | — |
| 11993 TANF-EAF NYC Tuition | — | — | 32,161,306 | — |
| 11994 Title XX—Child Protection | — | 5,385,911 | 16,659,514 | — |
| 11995 Title XX—Aftercare and Adoption | — | 46,719,775 | 48,595,740 | — |
| 11996 HIV Care Formula Grant | — | 80,428 | 40,214 | — |
| 11997 Project Liberty | — | 3,501 | 3,501 | — |
| 13901 School Lunch | — | — | 175,084 | 584,475 |
| 15901 Head Start Grant | 149,654,587 | 172,668,162 | 165,551,501 | 158,715,904 |
| 23900 Medical Assistance Reimbursement | — | 70,000 | 1,104,215 | 154,917 |
| 25908 Special Education Services | — | 33,728,757 | 18,624,383 | 11,236,684 |
| 25911 Personal Services Reimbursement—State | — | — | — | 80,749 |
| 25913 Fringe Benefits—State | 12,078,530 | 12,078,530 | 12,078,530 | 13,520,089 |
| 26063 Foster Care Block Grant | 355,830,243 | 278,160,052 | 226,534,591 | 301,686,107 |
| 26065 Protective Services | 44,297,893 | 26,712,287 | 37,149,900 | 24,439,284 |
| 26066 Adoption Assistance Administration—State | 115,392,536 | 115,392,536 | 126,989,723 | 93,351,166 |
| 26069 TANF—Public Assistance State | — | 7,500,000 | 6,956,649 | 7,675,353 |
| 26070 TANF—Emergency Assistance for Families | — | 2,000 | 563 | 185,849 |
| 26071 Safety—Net | — | 500,000 | 360,572 | 537,072 |
| 26084 Title IV-D Child Support Enforcement | 4,830,170 | 4,830,170 | — | — |
| 26085 Administrative Training—State | — | 900,000 | 1,121,381 | 658,048 |
| 26086 Emergency Income Maintenance Administration | — | 800,000 | 602,298 | 592,637 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2002 | 2001 |
| 068 ADMINISTRATION FOR CHILDREN’S SERVICES (cont.) | | | | |
| 26087 Medical Assistance Program— | | | | |
| Medicaid—State | \$ — | \$ 1,300,000 | \$ 1,079,735 | \$ 1,206,145 |
| 26088 Child Support Administration— | | | | |
| State | — | 8,600,000 | 9,955,941 | 9,711,414 |
| 26089 Project Confirm | — | 285,000 | — | — |
| 30906 Local Government Records Management Improvement Program | — | 74,998 | 74,998 | 51,753 |
| 31931 W.K. Kellogg Foundation | — | — | — | 228,912 |
| 39904 Annie Casey Foundation | — | — | — | 5,300 |
| 39905 Freddie Mac Foundation Grant | — | 30,000 | — | — |
| 44008 Disaster Related TFA Debt Issuance | — | 3,815,109 | — | — |
| | <u>1,742,282,485</u> | <u>1,795,628,087</u> | <u>1,764,031,303</u> | <u>1,600,848,601</u> |
| Net Change in Estimate of Prior Receivables | — | — | (5,777,570) | (7,487,442) |
| Total Administration for Children’s Services | <u>1,742,282,485</u> | <u>1,795,628,087</u> | <u>1,758,253,733</u> | <u>1,593,361,159</u> |
| 069 DEPARTMENT OF SOCIAL SERVICES | | | | |
| 00854 Prior Years Refunds Medical Assistance | 2,674,000 | 2,674,000 | 3,146,800 | 3,107,428 |
| 00859 Sundries | 18,542,000 | 18,542,000 | 18,538,315 | 20,629,770 |
| 00887 Day Care and Senior Citizen Centers . . | — | — | 24,056 | 5,838 |
| 00923 Emergency Shelter | — | 423,909 | 116,615 | 411,805 |
| 01209 Housing Opportunity for People with AIDS | 24,022,033 | 29,026,949 | 32,265,149 | 38,445,035 |
| 03001 Nutrition Education and Training Program | — | 942,666 | — | 300,208 |
| 03002 Child and Adult Care Food Program . . | — | 254,046 | 927,166 | 371,192 |
| 03259 FEMA—Emergency Food and Shelter | — | — | — | 352,246 |
| 03263 Public Assistance—WTC/FEMA | — | 4,140,845 | 4,426,529 | — |
| 07965 Federal Medicaid Managed Care | 1,622,823 | 1,622,823 | 1,514,255 | 1,058,690 |
| 11903 Home Energy Assistance Program | — | 29,006,831 | 27,243,409 | 32,859,930 |
| 11905 Personal Services Reimbursement— Federal | 172,113,066 | 170,462,252 | — | — |
| 11906 Administrative Expenses Reimbursement—Federal | 87,970,393 | 124,211,972 | — | — |
| 11914 Fringe Benefits—Federal | 28,328,143 | 28,328,143 | 28,328,143 | 29,180,789 |
| 11919 Medicaid—Health and Medical Care—Federal Grants | 95,001,000 | 67,544,750 | 47,136,824 | 72,205,697 |
| 11957 Temporary Assistance for Needy Families—Public Assistance— (TANF) | 546,636,299 | 410,020,938 | 379,417,467 | 517,208,627 |
| 11958 TANF—Emergency Assistance for Families | 25,313,280 | 17,307,280 | 18,167,394 | 16,174,978 |
| 11966 Child Care and Development Block Grant—Federal | 79,475,985 | 101,500,985 | 8,205,660 | 24,978,199 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------|---------------|---------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 069 DEPARTMENT OF SOCIAL SERVICES (cont.) | | | | |
| 11967 Title XX Social Services Block | | | | |
| Grant | \$ 39,574,839 | \$ 43,552,423 | \$ 44,170,533 | \$ 337,952 |
| 11968 TANF—100 Percent Federal | 42,680,000 | 70,984,108 | 32,107,821 | 14,294,473 |
| 11969 Food Stamps Employment and Training | 28,964,567 | 28,265,773 | 45,704,768 | 24,057,635 |
| 11971 Food Stamps—Federal | — | — | 17,292,050 | 16,970,335 |
| 11972 Administration | 102,000 | 5,448,783 | — | — |
| 11973 Welfare to Work | 24,617,914 | 42,478,185 | 23,508,557 | 26,082,415 |
| 11974 Medicaid Long Term Care— Federal | 17,194,000 | 17,194,000 | — | — |
| 11975 Resettled Refugees | — | — | 887,999 | 1,142,199 |
| 11979 Emergency Income Maintenance Administration | — | — | 67,413,047 | 87,844,941 |
| 11980 Medical Assistance Program— Medicaid—Federal | 3,269,107 | 4,669,107 | 172,338,008 | 154,018,585 |
| 11981 Child Support Administration | — | — | 117,910 | — |
| 11983 Administrative Training | — | — | 5,806,862 | 5,648,099 |
| 11985 Title IV-F Jobs Administration— Federal | — | 4,484,000 | 50,802,183 | 61,884,080 |
| 11986 Food Stamps—Federal | — | — | 73,525,547 | 61,585,614 |
| 11987 Special Projects | — | — | 12,024,770 | 10,858,681 |
| 11988 Safety Net | — | — | 266,608 | 304,654 |
| 16149 Workforce Investment Act (W.I.A.) Adult | 39,552,163 | 64,577,163 | 59,859,496 | 19,144,394 |
| 16154 W.I.A. Central Administration | 2,616,000 | 2,616,000 | 4,856,114 | 1,637,773 |
| 23900 Medical Assistance Reimbursement . . | 68,909,000 | 141,807,168 | 128,667,748 | 140,431,249 |
| 25911 Personal Services Reimbursement— State | 120,268,133 | 119,096,110 | — | — |
| 25912 Administrative Expenses Reimbursement—State | 54,481,515 | 59,262,062 | — | 18,635,471 |
| 25913 Fringe Benefits—State | 23,585,503 | 23,585,503 | 23,585,503 | 24,180,769 |
| 26014 Medicaid Managed Care | 1,323,594 | 1,323,594 | 1,514,248 | 1,058,678 |
| 26064 Child Care and Development Block Grant—State | 28,540,000 | 6,515,000 | 95,745,924 | 69,748,180 |
| 26065 Protective Services | 1,542,581 | 1,542,581 | 684,054 | 585,494 |
| 26069 TANF—Public Assistance—State . . . | 255,986,997 | 207,754,105 | 189,122,135 | 214,334,803 |
| 26070 TANF—Emergency Assistance for Families | 12,963,642 | 12,010,642 | 8,452,253 | 7,374,056 |
| 26071 Safety—Net | 224,056,386 | 228,839,046 | 248,769,072 | 214,981,482 |
| 26072 Work Now | — | 58,975,000 | 39,648,859 | — |
| 26073 Food Stamps—State | 148,000 | 148,000 | 17,833,046 | 15,381,419 |
| 26074 Food Stamp Employment and Training | 10,952,310 | 10,952,310 | 13,988,592 | 7,896,454 |
| 26075 TANF—100% State | 400,000 | 400,000 | — | — |
| 26076 Administration | 52,000 | 2,297,781 | — | — |
| 26078 Medicaid Long Term Care—Adults . . | 13,904,000 | 13,904,000 | 4,859,730 | 5,175,200 |
| 26079 Emergency Assistance for Adults . . . | — | — | 2,622,855 | 1,965,955 |
| 26080 Disability | 2,090,000 | 2,090,000 | — | — |
| 26081 Welfare to Work | 6,191,728 | 10,657,728 | 5,709,060 | 5,881,703 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Adopted | Modified | 2002 | 2001 |
| 069 DEPARTMENT OF SOCIAL SERVICES (cont.) | | | | |
| 26085 Administrative Training | \$ — | \$ — | \$ 3,408,222 | \$ 2,080,266 |
| 26086 Emergency Income Maintenance Administration | — | — | 54,159,456 | 85,662,703 |
| 26087 Medical Assistance Program— Medicaid—State | — | — | 53,549,315 | 39,369,760 |
| 26091 Title IV-F—Jobs Administration— State | — | 2,242,000 | 19,327,518 | 29,736,814 |
| 26092 Food Stamps—State | — | — | 66,670,656 | 90,651,390 |
| 26093 Division of Post Institutional Services | — | — | 1,738,241 | 127,211 |
| 26094 Mental Hygiene Administration | — | — | 6,563,619 | — |
| 26095 Special Projects | — | — | 6,733,939 | 7,077,500 |
| 26096 Federal Non-Participating Employment Program | — | — | 213,552 | 3,242,357 |
| 26097 Guide Dogs | — | — | 25,929 | 22,260 |
| 26098 Adult Care | — | — | 3,723,625 | 1,504,724 |
| 30906 Local Government Records Management Improvement Program | — | 5,000 | — | — |
| 31921 Ryan White Title I Care Act | — | 4,005,100 | 5,704,644 | 2,798,089 |
| 44008 Disaster Related TFA Debt Issuance | — | 119,970,542 | 96,586,416 | — |
| | <u>2,105,665,001</u> | <u>2,317,663,203</u> | <u>2,279,748,266</u> | <u>2,233,006,249</u> |
| Net Change in Estimate of Prior Receivables | — | — | (37,748,420) | (77,521,361) |
| Total Department of Social Services | <u>2,105,665,001</u> | <u>2,317,663,203</u> | <u>2,241,999,846</u> | <u>2,155,484,888</u> |
| 071 DEPARTMENT OF HOMELESS SERVICES | | | | |
| 00859 Sundries | — | — | 526,674 | 200,096 |
| 00923 Emergency Shelter | — | 5,623,549 | 5,474,285 | 6,147,616 |
| 03263 Public Assistance—WTC/FEMA | — | 591,674 | 379,164 | — |
| 11905 Personal Services Reimbursement— Federal | 20,584,604 | 20,584,604 | 15,498,405 | 15,586,007 |
| 11906 Administrative Expenses Reimbursement—Federal | 10,704,591 | 16,413,368 | 18,802,481 | 16,762,915 |
| 11914 Fringe Benefits—Federal | 2,562,642 | 2,562,642 | 2,562,642 | 2,483,098 |
| 11944 Homeless Families—Federal | 77,706,440 | 72,044,777 | 70,178,966 | 60,646,575 |
| 11950 Shelter Contracts—Federal | 156,144 | 156,144 | — | — |
| 11967 Title XX Social Services Block Grant | — | 6,000 | — | — |
| 25911 Personal Services Reimbursement— State | 27,643,068 | 27,643,068 | 25,905,287 | 26,729,474 |
| 25912 Administrative Expenses Reimbursement—State | 23,855,721 | 19,430,980 | 29,375,170 | 26,608,751 |
| 25913 Fringe Benefits—State | 5,221,299 | 5,221,299 | 5,221,299 | 5,305,029 |
| 26005 Homeless Families—State | 45,973,265 | 40,897,219 | 48,928,330 | 39,076,629 |
| 26009 Shelter Contracts—State | 60,105,125 | 60,407,974 | 54,223,133 | 62,006,310 |
| | <u>274,512,899</u> | <u>271,583,298</u> | <u>277,075,836</u> | <u>261,552,500</u> |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------------------------------------------|-------------|-------------|----------------|-----------------|
| | Adopted | Modified | 2002 | 2001 |
| 071 DEPARTMENT OF HOMELESS SERVICES (cont.) | | | | |
| Net Change in Estimate of | | | | |
| Prior Receivables | \$ — | \$ — | \$ 426,737 | \$ (43,985,349) |
| Total Department of Homeless Services | 274,512,899 | 271,583,298 | 277,502,573 | 217,567,151 |
| 072 DEPARTMENT OF CORRECTION | | | | |
| 00325 Privileges—Other | 390,000 | 390,000 | 333,330 | 367,760 |
| 00482 Commissary Funds | 12,615,000 | 13,115,000 | 13,174,181 | 13,525,237 |
| 00600 Fines—General | 80,000 | 80,000 | 48,650 | 50,899 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 4,000 | 4,000 | 4,206 | 4,196 |
| 00859 Sundries | 3,864,000 | 4,218,000 | 4,650,102 | 4,259,350 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 11,468,498 | 8,049,680 | |
| 04197 State Criminal Aliens Assistance Program | — | 42,850,398 | 42,850,398 | 58,830,599 |
| 13016 Supplemental Security Income Bounty Payments | 512,000 | 597,000 | 590,000 | 623,800 |
| 13918 School Lunch—Prisons | 900,000 | 900,000 | 576,651 | 626,246 |
| 13920 School Breakfast Programs— Prisons | 670,000 | 670,000 | 421,464 | 444,274 |
| 19913 Reimbursement for State Ready Inmates | 7,400,000 | 2,400,000 | 2,697,662 | 2,131,970 |
| 19915 Correction Law Section 95— Inmates | — | — | 71,500 | 4,293,640 |
| 19916 Court Returns | — | 244,000 | 243,712 | 306,952 |
| 19967 State Aid—Transportation of Prisoners | 700,000 | 700,000 | 660,056 | 657,286 |
| 19973 Temporary Housing State Prison . . . | 26,400,000 | 16,400,000 | 16,937,168 | 16,121,406 |
| 24302 Substance Abuse Services Drug Free Grant | — | 239,518 | 213,864 | 230,805 |
| 27930 School Breakfast and Lunch Program . . | 60,000 | 60,000 | 51,730 | 57,660 |
| 29875 Reduced Adolescent Problems Grant . . | — | 122,214 | 108,235 | 203,825 |
| 31690 High Impact Incarceration Program . . | — | 700,000 | 700,000 | 700,000 |
| 31922 Ryan White—Medical and Health Research Association Grant | — | 547,771 | 513,966 | 560,235 |
| 44003 Consortium Enhancement Project . . . | — | 65,329 | 60,974 | 63,337 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 3,151,667 | — | — |
| 44034 Ford Foundation Team Grant | — | 13,472 | — | 20,000 |
| 55033 WTC OTPS Reimbursement | — | 112,059 | — | — |
| | 53,595,000 | 99,048,926 | 92,957,529 | 104,079,477 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (5,746,920) | 5,442,686 |
| Total Department of Correction | 53,595,000 | 99,048,926 | 87,210,609 | 109,522,163 |
| 094 DEPARTMENT OF EMPLOYMENT | | | | |
| 11957 Temporary Assistance for Needy Families—Public Assistance— (TANF) Federal | — | 6,000,000 | 4,983,894 | — |
| 11968 TANF 100% Federal | — | 32,019,077 | 36,770,531 | 22,006,822 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------|------------|-------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 094 DEPARTMENT OF EMPLOYMENT (cont.) | | | | |
| 15982 Job Training Partnership Act (JTPA) | | | | |
| Youth Program | \$ — | \$ — | \$ — | \$ 2,686,538 |
| 15990 JTPA IIA and IIC Training | | | | |
| Achievement Program | — | — | — | 36,118 |
| 15991 JTPA IIA, IIB and IIC Administration | | | | |
| Cost Pool | — | — | — | 2,524,711 |
| 15992 JTPA IIB Summer Youth | | | | |
| Employment | — | — | — | 35,526 |
| 15993 JTPA IIA 5% Older Worker Program . . | — | — | — | 250,855 |
| 15994 JTPA IIA and IIC 8% Education | — | — | — | 1,325,383 |
| 15996 JTPA Title III EDWAA | — | — | — | 2,396,835 |
| 15997 JTPA IIA and IIC Adult Program . . . | — | — | — | 269,559 |
| 16149 Workforce Investment Act | | | | |
| (WIA) Adult | — | 4,935,145 | 1,370,530 | 1,613,349 |
| 16150 WIA Out of School Youth | 18,340,404 | 11,095,515 | 13,535,422 | 6,753,961 |
| 16151 WIA In School Youth | 20,633,558 | 20,732,859 | 18,551,219 | 11,817,853 |
| 16152 WIA Dislocated Workers | 34,121,405 | 33,428,861 | 35,045,286 | 16,739,993 |
| 16154 WIA Central Administration | | | | |
| Program | 10,405,695 | 10,745,356 | 8,731,768 | 5,606,207 |
| 16156 Out of School Youth Pilot Program . . | — | 1,774,492 | 1,756,951 | 2,518,595 |
| 16157 Rewarding Youth Achievement | — | 661,110 | 702,290 | — |
| 16301 Refugee Assistance Program | — | — | — | 3,238,949 |
| 26069 TANF Public Assistance State | — | 3,000,000 | 2,491,947 | — |
| 29310 School to Career Program | — | — | — | 23,856 |
| 30906 Local Government Records | | | | |
| Management Improvement | | | | |
| Program | — | 3,715 | 3,663 | — |
| 43921 Housing Authority SYEP Private | | | | |
| Grant | — | 1,470,708 | 676,177 | 1,057,009 |
| 44027 Food Industry Employment | | | | |
| Opportunity | — | — | — | 51,119 |
| | 83,501,062 | 125,866,838 | 124,619,678 | 80,953,238 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (979,814) | (7,663,065) |
| Total Department of | | | | |
| Employment | 83,501,062 | 125,866,838 | 123,639,864 | 73,290,173 |
| 095 PENSION CONTRIBUTIONS | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 27,845,626 | 27,845,626 | — |
| Total Pension Contributions | — | 27,845,626 | 27,845,626 | — |
| 098 MISCELLANEOUS | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 25,157,993 | 25,157,993 | — |
| Total Miscellaneous | — | 25,157,993 | 25,157,993 | — |
| 102 CITY COUNCIL | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 96,778 | 205,305 | — |
| Total City Council | — | 96,778 | 205,305 | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------------------------|--------------|--------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 103 CITY CLERK | | | | |
| 00201 Marriage Licenses | \$ 1,625,000 | \$ 1,775,000 | \$ 1,890,530 | \$ 2,253,310 |
| 00476 Administrative Services to the Public | 1,325,000 | 1,525,000 | 1,660,508 | 1,851,297 |
| 30906 Local Government Records Management Improvement Program | — | 80,000 | 77,629 | 74,652 |
| Total City Clerk | 2,950,000 | 3,380,000 | 3,628,667 | 4,179,259 |
| 125 DEPARTMENT FOR THE AGING | | | | |
| 00859 Sundries | 1,000,000 | 1,400,000 | 1,571,461 | 1,531,312 |
| 11903 Home Energy Assistance Program . . | 100,000 | 470,000 | 502,857 | 599,838 |
| 11908 Title III—Older Americans Act Nutrition Program | 16,211,906 | 19,072,206 | 11,420,603 | 22,493,932 |
| 11909 Title III—Older Americans Act Area Services | 9,522,357 | 14,094,835 | 8,962,536 | 9,866,727 |
| 11910 Foster Grandparents Grant | 895,676 | 996,656 | 927,800 | 976,685 |
| 11921 Title V—National Council on Aging Employment Grant | 2,265,900 | 2,151,333 | 2,078,852 | 2,066,171 |
| 11922 Title V—Senior Community Service Employment Grant | 2,742,905 | 2,825,524 | 2,544,567 | 2,688,476 |
| 11930 Title VII—Commodity Food Programs | 7,359,406 | 7,359,406 | 8,261,838 | 7,728,904 |
| 12508 Health Insurance Information and Assistance | — | 148,195 | 121,317 | 72,132 |
| 12509 Title IIIF—Health Promotion and Disease | 362,425 | 590,208 | 538,165 | 433,441 |
| 12510 Title VII—Elder Abuse Prevention . . | — | 322,780 | 99,732 | 171,080 |
| 12513 Weatherization Referral and Packaging | 570,812 | 996,386 | 748,051 | 937,487 |
| 12516 Operation Restore Trust | — | 82,489 | 69,489 | 116,428 |
| 12517 Title-E Caregiver Support | — | 2,760,706 | 79,403 | — |
| 15600 Older Refugee Project | — | — | 281,225 | 496,776 |
| 15602 Aging Title IV Program | — | 887,023 | 894,178 | — |
| 19992 Crime Victims Program | — | 417,370 | 378,239 | 417,366 |
| 25922 Foster Grandparents State Grants . . . | 28,567 | 31,531 | 31,531 | 31,531 |
| 25925 Community Services for the Aging . . | 5,185,600 | 6,023,198 | 6,204,289 | 5,289,772 |
| 25926 Supplemental Nutrition Assistance Program | 5,240,018 | 6,804,382 | 6,589,100 | 6,420,395 |
| 25927 Expanded In-house Services for the Elderly | 9,154,932 | 9,436,193 | 9,470,347 | 9,044,379 |
| 25933 Congregate Services Initiative | — | 393,046 | 440,228 | 416,827 |
| 25934 Elderly Abuse Education | — | 50,000 | 32,275 | 5,000 |
| 25935 Long Term Care Ombudsman | — | 245,137 | 245,137 | 225,085 |
| 26060 Integration Services for Elderly Blind Persons | 53,000 | — | — | — |
| 43937 Foster Grandparents Institutions | — | 5,000 | 5,000 | 5,000 |
| 44032 Volunteer Support Project | — | — | — | 5,045 |
| | 60,693,504 | 77,563,604 | 62,498,220 | 72,039,789 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------|------------|------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 125 DEPARTMENT FOR THE AGING (cont.) | | | | |
| Net Change in Estimate of | | | | |
| Prior Receivables | \$ — | \$ — | \$ 402,782 | \$ (38,277) |
| Total Department for | | | | |
| the Aging | 60,693,504 | 77,563,604 | 62,901,002 | 72,001,512 |
| 126 DEPARTMENT OF CULTURAL AFFAIRS | | | | |
| 23911 Environmental Conservation | — | — | — | 101,799 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | 87,000 | (168,228) |
| Total Department of | | | | |
| Cultural Affairs | — | — | 87,000 | (66,429) |
| 127 FINANCIAL INFORMATION SERVICES AGENCY | | | | |
| 00859 Sundries | 511,000 | 537,316 | 589,812 | 483,662 |
| 03263 Public Assistance—WTC/FEMA . . . | — | — | 24,468 | — |
| 44008 Disaster Related TFA Debt Issuance . . | — | 187,842 | — | — |
| Total Financial Information | | | | |
| Services Agency | 511,000 | 725,158 | 614,280 | 483,662 |
| 130 DEPARTMENT OF JUVENILE JUSTICE | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 77,076 | 83,181 | — |
| 04216 Post Detention Responsibility | — | 5,598,718 | 6,338,172 | 2,382,834 |
| 11957 Temporary Assistance for Needy | | | | |
| Families—Federal | 109,413 | 109,413 | 665,679 | 62,629 |
| 13901 School Lunch | 54,564 | 54,564 | — | — |
| 13918 School Lunch—Prisons | 402,518 | 402,518 | 102,430 | 336,802 |
| 13920 School Breakfast Programs— | | | | |
| Prisons | 231,254 | 231,254 | — | 197,067 |
| 26069 Temporary Assistance for Needy | | | | |
| Families—State | 54,706 | 54,706 | 147,040 | 31,314 |
| 27930 School Breakfast and | | | | |
| Lunch Program | 30,588 | 30,588 | 3,154 | 28,359 |
| 30850 Non-Secure Detention Services | 14,413,034 | 14,953,812 | 6,513,453 | 6,168,032 |
| 30851 Secure Detention Services | 15,810,574 | 15,551,692 | 21,655,591 | 23,739,236 |
| 30906 Local Government Record | | | | |
| Management Improvement | | | | |
| Program | — | 55,000 | 55,000 | 54,942 |
| 37920 Public Housing Drug Administration . . | — | 359,364 | 460,420 | — |
| | 31,106,651 | 37,478,705 | 36,024,120 | 33,001,215 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (2,044,553) | 6,635,933 |
| Total Department of | | | | |
| Juvenile Justice | 31,106,651 | 37,478,705 | 33,979,567 | 39,637,148 |
| 131 OFFICE OF PAYROLL ADMINISTRATION | | | | |
| 00470 Other Services and Fees | 452,000 | 477,057 | 529,853 | 443,945 |
| 00476 Administrative Services to | | | | |
| the Public | 485,000 | 485,000 | 526,921 | 512,157 |
| 00859 Sundries | 434,000 | 1,072,925 | 1,069,852 | 413,022 |
| | 1,371,000 | 2,034,982 | 2,126,626 | 1,369,124 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------|------------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 131 OFFICE OF PAYROLL ADMINISTRATION (cont.) | | | | |
| Net Change in Estimate of | | | | |
| Prior Receivables | \$ — | \$ — | \$ — | \$ 355,429 |
| Total Office of Payroll | | | | |
| Administration | 1,371,000 | 2,034,982 | 2,126,626 | 1,724,553 |
| 136 LANDMARKS PRESERVATION COMMISSION | | | | |
| 00859 Sundries | 9,000 | 9,000 | 5,807 | 4,222 |
| 30474 Photo Document—Public Education . . | — | — | — | 2,418 |
| 30906 Local Government Record | | | | |
| Management Improvement | | | | |
| Program | — | 7,829 | 6,475 | — |
| Total Landmarks | | | | |
| Preservation Commission . . | 9,000 | 16,829 | 12,282 | 6,640 |
| 156 NEW YORK CITY TAXI AND LIMOUSINE COMMISSION | | | | |
| 00200 Licenses—General | 30,493,000 | 27,400,000 | 28,582,069 | 27,062,636 |
| 00470 Other Services and Fees | 2,555,100 | 2,900,000 | 2,933,448 | 3,026,646 |
| 00476 Administrative Services to | | | | |
| the Public | — | — | 1,939 | — |
| 00600 Fines—General | 7,441,000 | 6,941,000 | 7,322,274 | 8,687,592 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 266,888 | 336,726 | — |
| 30906 Local Government Records | | | | |
| Management Improvement | | | | |
| Program | — | 44,250 | 44,250 | 1,250 |
| Total New York City Taxi and | | | | |
| Limousine Commission . . . | 40,489,100 | 37,552,138 | 39,220,706 | 38,778,124 |
| 226 COMMISSION ON HUMAN RIGHTS | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 7,718 | 7,718 | — |
| 15924 Equal Employment Opportunity | | | | |
| Commission Grant | — | 151,825 | 142,325 | 122,000 |
| 37918 MHRA Ryan White HIV Prison | | | | |
| Project | — | 250,499 | 232,616 | 281,256 |
| | — | 410,042 | 382,659 | 403,256 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | — | (45,916) |
| Total Commission on | | | | |
| Human Rights | — | 410,042 | 382,659 | 357,340 |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY | | | | |
| DEVELOPMENT | | | | |
| 00859 Sundries | — | — | 2,899 | 555 |
| 00923 Emergency Shelter | — | 98,000 | 98,217 | — |
| 03263 Public Assistance—WTC/FEMA . . . | — | 2,465 | 2,465 | — |
| 11903 Home Energy Assistance Program . . | 299,579 | 299,579 | — | 638,361 |
| 11957 Temporary Assistance for Needy | | | | |
| Families (TANF) | 2,000,000 | 2,000,000 | — | — |
| 14700 Adult Literacy Program | 516,892 | 516,892 | 516,892 | 657,992 |
| 15905 Community Services Block Grants . . | 28,806,899 | 35,328,163 | 32,906,338 | 25,345,621 |
| 26019 Integrated County Education | | | | |
| Planning | — | 394,827 | 338,065 | 36,843 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | Adopted | Modified | 2002 | 2001 |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY | | | | |
| DEVELOPMENT (cont.) | | | | |
| 26069 TANF Public Assistance—State | \$ 1,000,000 | \$ 1,000,000 | \$ — | \$ — |
| 29903 State Aid For Youth Services | 11,147,852 | 11,691,127 | 12,466,867 | 11,304,048 |
| 29976 Runaway and Homeless Youth | 660,069 | 660,069 | 404,769 | 705,692 |
| 30855 Housing for Runaways | 1,179,172 | 1,179,172 | 1,042,197 | 809,969 |
| 30861 Youth Safety for Learning | | | | |
| Environment | — | 80,000 | 80,000 | — |
| 30906 Local Governments Records | | | | |
| Management Improvement | | | | |
| Program | — | 37,995 | 29,969 | — |
| 44008 Disaster Related TFA Debt Issuance . . | — | 8,885 | — | — |
| 44030 Family Development Association . . . | — | 435 | 310 | 500 |
| | <u>45,610,463</u> | <u>53,297,609</u> | <u>47,888,988</u> | <u>39,499,581</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | | | (1,726,218) | (3,788,812) |
| Total Department of Youth | | | | |
| and Community | | | | |
| Development | <u>45,610,463</u> | <u>53,297,609</u> | <u>46,162,770</u> | <u>35,710,769</u> |
| 312 CONFLICTS OF INTEREST BOARD | | | | |
| 00470 Other Services and Fees | 20,000 | 45,000 | 42,362 | 146,650 |
| Total Conflicts of | | | | |
| Interest Board | <u>20,000</u> | <u>45,000</u> | <u>42,362</u> | <u>146,650</u> |
| 313 OFFICE OF COLLECTIVE BARGAINING | | | | |
| 03263 Public Assistance—WTC/FEMA . . . | — | 1,210 | 1,210 | — |
| 31902 Municipal Labor Committee— | | | | |
| Reimbursement | 117,080 | 135,080 | 151,008 | 126,251 |
| Total Office of Collective | | | | |
| Bargaining | <u>117,080</u> | <u>136,290</u> | <u>152,218</u> | <u>126,251</u> |
| 341 MANHATTAN COMMUNITY BOARD #1 | | | | |
| 43900 Private Grants | — | 1,041 | — | 9,464 |
| Total Manhattan Community | | | | |
| Board # 1 | <u>—</u> | <u>1,041</u> | <u>—</u> | <u>9,464</u> |
| 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 | <u>—</u> | <u>4,725</u> | <u>—</u> | <u>25,000</u> |
| 431 QUEENS COMMUNITY BOARD #1 | | | | |
| 43900 Private Grants | — | 2,475 | — | 3,971 |
| Total Queens Community | | | | |
| Board # 1 | <u>—</u> | <u>2,475</u> | <u>—</u> | <u>3,971</u> |
| 436 QUEENS COMMUNITY BOARD #6 | | | | |
| 30958 Hevesi Initiative | — | — | — | 986 |
| Total Queens Community | | | | |
| Board # 6 | <u>—</u> | <u>—</u> | <u>—</u> | <u>986</u> |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------|------------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 437 QUEENS COMMUNITY BOARD #7 | | | | |
| 30958 Hevesi Initiative | \$ — | \$ — | \$ — | \$ 1,000 |
| Total Queens Community Board # 7 | — | — | — | 1,000 |
| 438 QUEENS COMMUNITY BOARD #8 | | | | |
| 30958 Hevesi Initiative | — | — | — | 1,000 |
| Total Queens Community Board # 8 | — | — | — | 1,000 |
| 439 QUEENS COMMUNITY BOARD #9 | | | | |
| 30958 Hevesi Initiative | — | — | — | 993 |
| Total Queens Community Board # 9 | — | — | — | 993 |
| 441 QUEENS COMMUNITY BOARD #11 | | | | |
| 30958 Hevesi Initiative | — | — | — | 919 |
| Total Queens Community Board # 11 | — | — | — | 919 |
| 474 BROOKLYN COMMUNITY BOARD #4 | | | | |
| Net Change in Estimate of Prior Receivables | — | — | — | 2,250 |
| Total Brooklyn Community Board #4 | — | — | — | 2,250 |
| 483 BROOKLYN COMMUNITY BOARD #13 | | | | |
| Net Change in Estimate of Prior Receivables | — | — | — | 2,000 |
| Total Brooklyn Community Board #13 | — | — | — | 2,000 |
| 781 DEPARTMENT OF PROBATION | | | | |
| 00470 Other Services and Fees | 2,000 | 2,000 | 3,269 | 3,455 |
| 00476 Administrative Services to the Public | 125,000 | 175,000 | 237,424 | 264,033 |
| 03263 Public Assistance—WTC/FEMA | — | 260,791 | 356,775 | — |
| 04175 Violence Against Women | — | — | — | 41,057 |
| 04195 Kings County Gender Specific Probation Pilot | — | 28,050 | 1,941 | 25,848 |
| 04208 Data Center Project | — | 484,520 | 319,685 | 401,265 |
| 04209 Juvenile Justice/Probation Intake Project | — | 387,039 | 330,302 | 374,036 |
| 04225 School Team Officer Probation Project | — | 144,164 | 264,995 | 125,836 |
| 19942 State Aid to Department of Probation | 20,712,235 | 20,975,076 | 21,572,722 | 20,241,864 |
| 19980 Intensive Supervision Program | 2,891,500 | 2,891,500 | 2,891,500 | 2,891,500 |
| 21604 Juvenile Intensive Supervision | — | 490,000 | 490,000 | 490,000 |
| 21606 Kings County Juvenile Offenders Program | 258,768 | 258,768 | 258,768 | 258,768 |
| 21607 Manhattan Treatment Court Intern Supervision | — | 408,500 | 250,049 | — |
| 24303 Drug Free Treatment Program | — | 2,462,724 | 2,462,724 | 2,474,796 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------------------------------|------------|-------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 781 DEPARTMENT OF PROBATION (cont.) | | | | |
| 30857 New Hope Project | \$ — | \$ 250,000 | \$ 250,000 | \$ 258,945 |
| 30858 New York City Post Residential Supervision Project | — | 815,802 | 248,126 | 526,852 |
| 30906 Local Government Records Management Improvement Program | — | — | — | 71,650 |
| | 23,989,503 | 30,033,934 | 29,938,280 | 28,449,905 |
| Net Change in Estimate of Prior Receivables | — | — | 353,269 | (10,959) |
| Total Department of Probation | 23,989,503 | 30,033,934 | 30,291,549 | 28,438,946 |
| 801 DEPARTMENT OF BUSINESS SERVICES | | | | |
| 00250 Permits—General | 440,000 | 440,000 | 651,865 | 472,531 |
| 00325 Privileges—Other | 2,368,000 | 980,000 | 1,440,360 | 1,006,690 |
| 00470 Other Services and Fees | — | — | 126,074 | 56,691 |
| 00476 Administrative Services to the Public | 31,000 | 31,000 | 27,000 | 42,311 |
| 00753 Rentals—Dock, Ship, Wharfage | 5,000,000 | 5,000,000 | 3,039,500 | 5,000,000 |
| 00754 Rentals—Market | 7,036,000 | 7,036,000 | 5,277,000 | 7,036,000 |
| 00760 Rentals—Other | 3,372,000 | 3,372,000 | 2,452,000 | 3,372,000 |
| 00859 Sundries | 29,361,000 | 79,257,000 | 76,430,162 | 67,588,933 |
| 03100 Department of Defense Grant | — | 152,953 | 242,180 | — |
| 03263 Public Assistance—WTC/FEMA | — | 14,961,299 | 827,704 | — |
| 43900 Private Grant | — | — | 6,250 | — |
| 43954 Business Relocation Assistance Corporation Security Program | — | 105,570 | 104,397 | — |
| 44008 Disaster Related TFA Debt Issuance | — | 14,113,654 | — | — |
| | 47,608,000 | 125,449,476 | 90,624,492 | 84,575,156 |
| Net Change in Estimate of Prior Receivables | — | — | 163,499 | (11,738) |
| Total Department of Business Services | 47,608,000 | 125,449,476 | 90,787,991 | 84,563,418 |
| 806 DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT | | | | |
| 00325 Privileges—Other | 34,000 | 90,000 | 95,125 | 110,158 |
| 00470 Other Services and Fees | 5,924,500 | 17,435,698 | 18,447,578 | 10,007,551 |
| 00551 Administrative Charges | 695,000 | 695,000 | 716,161 | 596,466 |
| 00552 Multiple Family Loans | — | — | 26,798 | (10) |
| 00554 Principal on Article 8 Loans | — | — | 27,030 | (1) |
| 00555 Interest Income—Mitchell Lama | — | — | 325,587 | 28,520 |
| 00556 Principal Payments— Mitchell Lama | — | — | 1,812 | — |
| 00557 Article 8A Loan Program | — | — | 10,871,349 | 10,303,633 |
| 00558 Multi-Family Participation Loan Program | — | — | 10,667,219 | 13,234,555 |
| 00560 Urban Development Action Grant/Partnership—(UDAG) | — | — | 1,378,807 | 660,271 |
| 00561 Nehemiah New Homes | — | — | 690,753 | 565,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-------------------------------------------------------------------------------|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 806 DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT (cont.) | | | | |
| 00564 Other Debt Service Reimbursement . . . | \$ — | \$ — | \$ 421,894 | \$ 518,874 |
| 00600 Fines—General | 400,000 | 400,000 | 483,274 | 504,213 |
| 00760 Rentals—Other | 15,880,000 | 14,855,000 | 13,868,427 | 21,954,216 |
| 00815 Sales of In Rem Property | 79,750,000 | 55,350,000 | 37,867,992 | 20,212,318 |
| 00859 Sundries | 515,000 | 2,360,000 | 3,185,824 | 2,893,942 |
| 00923 Emergency Shelter | — | 769,814 | 766,341 | 745,489 |
| 01203 Section 17 Rental Rehabilitation | — | — | 6,276 | — |
| 01207 Home Investment Partnership | 9,356,972 | 10,269,681 | 9,125,855 | 8,688,696 |
| 01208 Hope Implementation | — | 1,680,150 | 1,680,150 | 1,166,596 |
| 01214 Lead Based Paint Abatement | — | 252,219 | 252,218 | 85,517 |
| 01223 Home Zone | — | — | — | 1,456,500 |
| 01226 Economic Development Initiative . . . | — | 1,887,419 | 1,887,419 | — |
| 01232 Fair Housing Initiatives Program . . . | — | 11,545 | 6,294 | — |
| 03263 Public Assistance—WTC/FEMA | — | 560,209 | 268,632 | — |
| 11918 Emergency Relocation Welfare Tenants—Federal | 979,523 | 952,541 | 1,034,312 | 917,260 |
| 25916 Emergency Relocation Welfare Tenants—State | 877,001 | 865,204 | 793,048 | 818,884 |
| 30906 Local Government Records Management Improvement Program | — | 67,402 | 65,524 | — |
| 44028 W33rd St. Hotel Parcel Grant | — | 1,417,043 | 1,370,285 | — |
| 50000 Section 8—Rent Subsidy | 140,988,339 | 159,015,689 | 157,784,570 | 136,253,089 |
| | 255,400,335 | 268,934,614 | 274,116,554 | 231,721,737 |
| Net Change in Estimate of Prior Receivables | | | (1,702,035) | (1,736,673) |
| Total Department of Housing Preservation and Development | 255,400,335 | 268,934,614 | 272,414,519 | 229,985,064 |
| 810 DEPARTMENT OF BUILDINGS | | | | |
| 00200 Licenses—General | 855,000 | 965,000 | 1,149,833 | 967,990 |
| 00250 Permits—General | 3,030,000 | 6,386,000 | 7,437,332 | 6,475,451 |
| 00251 Construction Permits | 41,027,000 | 44,000,000 | 47,062,866 | 50,864,515 |
| 00470 Other Services and Fees | 9,870,750 | 16,083,750 | 16,700,114 | 16,326,824 |
| 00476 Administrative Services to the Public | — | 3,030,000 | 3,107,477 | 3,102,639 |
| 00600 Fines—General | 3,285,000 | 7,000,000 | 7,748,305 | 7,264,286 |
| 03263 Public Assistance—WTC/FEMA | — | 264,752 | 126,948 | — |
| | 58,067,750 | 77,729,502 | 83,332,875 | 85,001,705 |
| Net Change in Estimate of Prior Receivables | | | 16,223 | — |
| Total Department of Buildings | 58,067,750 | 77,729,502 | 83,349,098 | 85,001,705 |
| 816 DEPARTMENT OF HEALTH | | | | |
| 00200 Licenses—General | 800,000 | 800,000 | 825,167 | 824,075 |
| 00250 Permits—General | 6,500,000 | 7,000,000 | 7,796,543 | 7,020,775 |
| 00430 Health Services and Fees | 12,412,500 | 12,150,000 | 12,921,692 | 12,966,987 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|------------------------------------------------------------------------------|--------------|--------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| 00476 Administrative Services to the Public | \$ 3,000,000 | \$ 4,500,000 | \$ 4,402,657 | \$ 4,520,601 |
| 00600 Fines—General | 12,907,380 | 9,500,000 | 10,098,732 | 11,180,786 |
| 00760 Rentals—Other | 68,000 | 68,000 | 47,249 | 26,880 |
| 00859 Sundries | 100,000 | 175,000 | 445,755 | 224,667 |
| 00888 Medicaid Management Information System | 101,460,685 | 107,421,792 | 107,106,580 | 105,361,506 |
| 01214 Lead Based Paint Abatement | — | 198,109 | 141,163 | — |
| 03263 Public Assistance—WTC/FEMA | — | 21,292,068 | 15,174,808 | — |
| 04218 Combined DNA Index System | — | — | — | 8,663 |
| 07906 Lead Poison Control Grant | 436,808 | 2,378,174 | 2,373,466 | 2,823,695 |
| 07920 Immunization Program | 5,055,278 | 6,672,792 | 6,604,774 | 5,289,640 |
| 07921 Venereal Disease Control | 4,756,956 | 5,858,533 | 5,739,121 | 6,200,973 |
| 07923 Tuberculosis Control Program | 17,074,421 | 17,139,722 | 19,392,059 | 18,806,220 |
| 07934 Refugee Health Center for Disease Control | 213,773 | 27,279 | 12,899 | 207,501 |
| 07935 AIDS Prevention and Surveillance Projects | 13,574,141 | 22,297,188 | 22,041,220 | 14,192,032 |
| 07946 Pediatric AIDS Epidemiological Research | 623,811 | 586,443 | 563,707 | 744,923 |
| 07953 Case Management Services— Physically Handicapped Children | — | 113,000 | 138,428 | 165,369 |
| 07955 Childhood Lead Screening Prevention Program | 598,480 | 577,514 | 484,668 | 636,569 |
| 07958 AIDS HIV Surveillance | 3,383,264 | 3,706,372 | 3,327,607 | 4,559,989 |
| 07959 Ryan White HIV Emergency Relief Formula Grant | 73,118,122 | 143,963,109 | 145,354,675 | 114,616,730 |
| 07964 National Cancer Institute— Project Assist | — | — | — | 37,261 |
| 07968 Day Care Inspections | — | 2,651,349 | 3,552,129 | 2,824,991 |
| 07973 NYC Prison Health Sexually Transmitted Disease Initiative | — | 58,705 | 127,110 | 80,454 |
| 07976 Healthy Neighborhood Program | — | 98,736 | 169,850 | 236,906 |
| 07987 Laboratory Surveillance | 606,034 | 2,305,069 | 2,675,949 | 954,772 |
| 07990 Maternal Child Health Epidemiology | — | — | 27,466 | 152,389 |
| 07994 Asthma Surveillance | — | — | — | 13,162 |
| 07998 Pregnancy Risk Assessment | — | 133,241 | 90,149 | 103,366 |
| 07999 Public Health—Bioterrorism | 1,159,733 | 1,846,984 | 1,116,972 | 503,449 |
| 08002 TB Epidemiologic | 52,672 | 98,728 | 141,794 | 33,800 |
| 08003 Viral Hepatitis Prevention | 109,938 | 173,865 | 111,143 | 4,070 |
| 08006 Healthy Start Initiative | — | 1,238,382 | 301,048 | — |
| 08007 National Urban Commensal Rodent Control | — | 217,230 | 19,663 | — |
| 08008 Family Violence—Special Outreach Program | — | 4,185 | 1,411 | — |
| 08009 Evaluation of HIV/AIDS Surveillance System | — | 77,441 | — | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------------------|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| 08010 HIV/AIDS Research-African American Museum | \$ — | \$ 107,537 | \$ — | \$ — |
| 09380 Pest Management | — | — | 45,140 | 90,352 |
| 13013 Mammography Quality Standards . . | — | 160,394 | 5,740 | 152,190 |
| 14704 Early Intervention Respite | — | — | 1,614,658 | 1,359,645 |
| 19914 State Autopsy Reimbursement | 93,000 | 93,000 | — | — |
| 23908 Public Health—Local Assistance . . . | 99,447,967 | 94,177,421 | 107,099,823 | 74,618,858 |
| 23925 Chief Medical Examiner—Local Assistance | 3,843,145 | 7,574,279 | 17,862,682 | 4,290,714 |
| 23926 Chief Medical Examiner— Laboratories | 3,731,134 | — | — | 379,194 |
| 23934 Physically Handicapped Children’s Program | 650,000 | 650,000 | 343,059 | 271,179 |
| 23935 Public Health Works—Laboratories . . | 2,824,958 | 492,500 | 1,200,629 | 327,264 |
| 23936 Tick Surveillance Program | — | — | 1,741,352 | 3,621,896 |
| 23962 Public Health Works—Tuberculosis Reimbursement | 638,651 | 580,877 | 401,140 | 578,779 |
| 23972 Tuberculosis Control and Prevention | 2,225,000 | 2,136,125 | 1,892,502 | 2,134,979 |
| 23974 NYS-NYC Sexually Transmitted Diseases | — | 119,048 | 150,000 | 150,000 |
| 23976 Early Intervention Services | 131,566,409 | 143,708,317 | 138,109,064 | 103,498,587 |
| 23977 TB Directly Observed Therapy | — | 299,000 | 262,961 | 287,870 |
| 23981 Youth Tobacco Enforcement and Prevention | 56,682 | 1,384,612 | 1,220,230 | 910,441 |
| 23983 Child Fatality Review Team | — | 40,636 | 5,803 | 4,361 |
| 23984 HIV Partner Notification | — | 1,455,478 | 1,765,760 | 1,731,703 |
| 23985 Summer Feeding Surveillance | — | 31,000 | 31,000 | 12,826 |
| 23986 Source Water Protection Program . . . | — | — | — | 697 |
| 23990 Enhanced Drinking Water Protection | — | 415,905 | 98,541 | — |
| 23991 DNA Database Lab Accreditation . . . | — | 117,000 | — | — |
| 29866 Office of the Chief Medical Examiner Toxicology Lab | — | 55,597 | 134,716 | 240,498 |
| 29867 Office of the Chief Medical Examiner DNA Lab | — | 256,710 | 226,382 | 589,731 |
| 30906 Local Government Records Management Improvement Program | — | 51,350 | 48,049 | — |
| 37916 St. John’s Settlement | — | — | — | 19,324 |
| 37921 Mental Health Research Association Directly Observed Therapy | — | 143,044 | 175,539 | 251,927 |
| 37931 Talk to Us Aids Hotline | — | — | — | 1,100 |
| 37932 Sexually Transmitted Disease Continuing Education | — | — | — | 727 |
| 37933 Merck Hepatitis B Education | — | — | — | 16,959 |
| 37935 Turning Point Program | — | 52,553 | 23,399 | 10,230 |
| 37940 Becton Dickinson Bactec Project . . . | — | — | 925 | 35,356 |
| 37942 March of Dimes - Health Bridge | — | 38,106 | — | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2002 | 2001 |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| 43900 Private Grants | \$ — | \$ 65,394 | \$ 65,394 | \$ — |
| 44023 Early Intervention Insurance | — | — | 439,848 | 595,347 |
| | <u>503,088,942</u> | <u>629,534,893</u> | <u>648,291,990</u> | <u>511,505,935</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | 516,198 | 10,351,625 |
| Total Department of Health . . | <u>503,088,942</u> | <u>629,534,893</u> | <u>648,808,188</u> | <u>521,857,560</u> |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES | | | | |
| 00859 Sundries | 3,889,000 | 3,889,000 | 3,668,392 | 4,121,623 |
| 00923 Emergency Shelter | — | — | 97,175 | — |
| 01209 Housing Opportunities for People with AIDS | — | 942,891 | 730,639 | 180,000 |
| 03261 Crisis Counseling WTC/FEMA | — | 254,000 | 253,383 | — |
| 03263 Public Assistance—WTC/FEMA . . . | — | 29,383 | 31,675 | — |
| 07937 Case Management—Mentally Ill Chemical Abusers | 1,583,753 | — | — | 1,989,598 |
| 07943 Alcohol, Drug Abuse, Mental Health—Federal | — | 7,769,098 | 7,769,098 | 7,769,098 |
| 07944 Federal Community Support Service Pass Through | 9,183,000 | 10,595,826 | 9,078,738 | 9,183,000 |
| 07951 McKinney Homeless Block Grant . . | 142,625 | 497,350 | 421,639 | 356,263 |
| 07966 New York, New York Path Transition for the Homeless | 684,930 | 1,158,684 | 1,158,575 | 754,935 |
| 07981 Children and Family Community Support | 388,323 | 731,800 | 462,190 | 585,400 |
| 07986 Expanded Children Services | 311,400 | — | — | — |
| 07996 Webster Youth Substance Abuse | — | 101,272 | 101,272 | 285,654 |
| 07997 Substance Abuse—Women on TANF | — | 72,298 | 72,298 | 260,542 |
| 08001 Home Based Crisis | 335,000 | 990,821 | 586,718 | — |
| 08004 Adult Clinical Infrastructure | 1,573,408 | 2,157,440 | 1,850,286 | — |
| 08005 Children and Family Clinical Infrastructure | 540,732 | 879,711 | 522,479 | — |
| 08011 Elderly Public Housing | — | 80,694 | — | — |
| 08012 Mentally Ill Chemical Abusers | — | 2,087,337 | 1,853,630 | — |
| 11919 Medicaid—Health and Medical Care—Federal Grants | 5,181,611 | 7,972,611 | 6,472,611 | 4,436,061 |
| 11968 Temporary Assistance for Needy Families—(TANF)—Federal | — | 3,000,000 | 3,000,000 | — |
| 23948 Community Support System | 20,228,779 | 18,957,558 | 17,959,585 | 18,719,429 |
| 23949 State Aid Mental Health | 20,490,984 | 15,987,468 | 14,291,151 | 21,567,699 |
| 23950 State Aid Mental Retardation | 26,821,335 | 22,938,206 | 22,842,219 | 26,696,119 |
| 23951 State Aid Alcoholism | 22,891,310 | 15,593,223 | 14,327,369 | 15,731,766 |
| 23953 Chapter 620—Mental Retardation . . | 5,026,406 | 4,464,873 | 4,305,939 | 4,538,773 |
| 24201 Intensive Case Management | 4,802,583 | 4,314,212 | 3,852,186 | 4,323,537 |
| 24202 Children and Family Mobile | 2,408 | 45,672 | 43,273 | 43,432 |
| 24203 Mental Health Alternatives to Incarceration | 68,700 | 69,670 | 69,927 | 69,927 |
| 24204 Supported Housing Services | 723,171 | 705,533 | 578,306 | 580,474 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2002 | 2001 |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES (cont.) | | | | |
| 24206 NYS-NYC Initiative | \$ 13,609,753 | \$ 13,344,125 | \$ 12,844,525 | \$ 12,905,810 |
| 24209 Community Mental Health Reinvestment | — | 67,363,616 | 53,536,625 | 47,164,583 |
| 24210 Children and Family Support—State . . | 1,299,443 | 1,511,376 | 1,378,115 | 1,493,485 |
| 24213 Children and Family Home Based Crisis Intervention | 867,690 | 666,832 | 240,497 | 641,247 |
| 24214 Supportive Case Management | 829,115 | 1,304,378 | 1,203,627 | 1,017,784 |
| 24215 Administrative Case Management . . | — | 84,004 | — | — |
| 24216 Therapeutic Nursery | — | 134,792 | 134,792 | 135,290 |
| 24218 Mentally Ill Chemical Abusers | — | 330,976 | 190,996 | — |
| 24220 Assisted Outpatient Treatment | 641,896 | 3,822,760 | 2,342,555 | 1,357,725 |
| 24221 State Aid for COLA | 1,734,635 | 1,747,853 | 1,006,832 | 1,723,121 |
| 24222 Administrative Case Management— State | 339,030 | 81,464 | 148,668 | 339,030 |
| 24224 Children and Family Expanded Services . | — | 316,708 | 316,706 | 239,091 |
| 24225 Health Care Reform Act Children and Family—State | 629,564 | 2,380,655 | 2,393,378 | — |
| 24226 Medication Grant Program | — | 346,724 | 109,850 | — |
| 29302 Supported Employment Services . . . | 2,133,606 | 2,133,606 | 2,124,257 | 2,116,187 |
| 30400 Stop DWI | — | 58,974 | 58,657 | 52,424 |
| | <u>146,954,190</u> | <u>221,915,474</u> | <u>194,430,833</u> | <u>191,379,107</u> |
| Net Change in Estimate of Prior Receivables | — | — | (6,144,224) | 6,553,793 |
| Total Department of Mental Health, Mental Retardation and Alcoholism Services . . | <u>146,954,190</u> | <u>221,915,474</u> | <u>188,286,609</u> | <u>197,932,900</u> |
| 826 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | |
| 00250 Permits—General | 8,400,000 | 8,000,000 | 6,639,877 | 8,324,983 |
| 00470 Other Services and Fees | 3,100,000 | 4,118,000 | 4,418,529 | 4,062,890 |
| 00476 Administrative Services to the Public . | 150,000 | 150,000 | 143,167 | 161,996 |
| 00603 Fines—ECB | 33,781,000 | 42,000,000 | 44,964,412 | 42,937,609 |
| 00760 Rentals—Other | 750,000 | 750,000 | 935,023 | 795,290 |
| 00859 Sundries | 750,000 | 1,750,000 | 1,873,214 | 3,471,310 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 9,331,187 | 7,511,508 | — |
| 04166 Community Oriented Policing Services (COPS) Universal Hiring Program | — | — | 81,129 | 84,889 |
| 05991 Intermodal Surface Transport | — | 30,327 | 17,390 | — |
| 09376 National Estuary Long Island | — | — | — | 20,000 |
| 09384 Monitor Peregrine Falcon Nest | — | 14,170 | 3,578 | 2,813 |
| 30266 NYC Ambient Surface Water Project . . | — | 222,100 | 219,045 | 90,724 |
| 30906 Local Government Records Management Improvement Program | — | 71,300 | 65,564 | 61,644 |
| Total Department of Environmental Protection . . | <u>46,931,000</u> | <u>66,437,084</u> | <u>66,872,436</u> | <u>60,014,148</u> |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|----------------------------------------------------------|-------------|-------------|----------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| 827 DEPARTMENT OF SANITATION | | | | |
| 00200 Licenses—General | \$ 335,000 | \$ 335,000 | \$ 276,125 | \$ 338,125 |
| 00304 Dumping Privileges | — | 350,000 | 470,349 | 919,261 |
| 00325 Privileges—Other | 4,330,000 | 3,980,000 | 4,161,411 | 3,945,300 |
| 00420 Sanitation Services and Fees | 10,000 | 10,000 | 6,733 | 3,728 |
| 00470 Other Services and Fees | 440,000 | 490,000 | 740,448 | 445,641 |
| 00476 Administrative Services to the Public | 50,000 | 100,000 | 76,832 | 101,529 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 3,219,000 | 4,885,000 | 5,090,787 | 9,232,287 |
| 00859 Sundries | 1,750,000 | 2,400,000 | 2,610,970 | 2,210,655 |
| 03263 Public Assistance—WTC/FEMA | — | 42,203,198 | 74,666,500 | — |
| 43900 Private Grant | 1,600,000 | 1,931,103 | 1,847,430 | 346,510 |
| 55030 WTC PS Related Costs | — | 3,483,106 | — | — |
| Total Department of Sanitation | 11,734,000 | 60,167,407 | 89,947,585 | 17,543,036 |
| 829 TRADE WASTE COMMISSION | | | | |
| 00200 Licenses—General | 455,000 | 675,000 | 851,262 | 1,040,509 |
| 00470 Other Services and Fees | 122,000 | 180,000 | 145,481 | 233,915 |
| 00600 Fines—General | 314,000 | 75,000 | 63,200 | 450,090 |
| 03263 Public Assistance—WTC/FEMA | — | 25,355 | 152,466 | — |
| Total Trade Waste Commission | 891,000 | 955,355 | 1,212,409 | 1,724,514 |
| 836 DEPARTMENT OF FINANCE | | | | |
| 00050 General Sales Tax | — | — | 13,119,000 | 16,866,000 |
| 00070 Cigarette Tax | — | — | 50,000 | 87,000 |
| 00072 Vault Tax | — | — | 4,000 | 5,000 |
| 00073 Commercial Motor Vehicle Tax | — | — | 86,000 | 60,000 |
| 00090 Personal Income Tax | — | — | 16,116,000 | 10,818,000 |
| 00093 General Corporation Tax | — | — | 291,513,000 | 242,399,000 |
| 00095 Financial Corporation Tax | — | — | 46,973,000 | 45,277,000 |
| 00099 Unincorporated Business Income Tax | — | — | 38,618,000 | 39,954,000 |
| 00103 Utility Tax | — | — | 46,734,000 | 15,254,000 |
| 00110 Payment in Lieu of Taxes | — | — | 2,628,000 | 65,000 |
| 00112 Occupancy of Hotel Rooms Tax | — | — | 1,952,000 | 1,330,000 |
| 00113 Commercial Rent Tax | — | — | 23,482,000 | 22,395,000 |
| 00122 Conveyance of Real Property Tax | — | — | 3,864,000 | 6,417,000 |
| 00126 Surcharge on Liquor Licenses | — | — | 230,000 | 266,000 |
| 00129 Coin Operated Amusement Devices Tax | — | — | — | 5,155 |
| 00200 Licenses—General | 130,000 | 130,000 | 125,400 | 140,000 |
| 00410 Highways and Street Services and Fees | 6,500,000 | 7,000,000 | 8,534,482 | 9,308,228 |
| 00470 Other Services and Fees | 28,492,900 | 26,128,900 | 32,597,424 | 27,742,084 |
| 00476 Administrative Services to the Public | 668,000 | 673,000 | 692,661 | 839,333 |
| 00600 Fines—General | 18,067,005 | 12,000,000 | 10,773,471 | 18,524,465 |
| 00602 Fines—PVB | 383,005,000 | 373,250,000 | 379,559,891 | 382,229,236 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------|--------------|--------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 836 DEPARTMENT OF FINANCE (cont.) | | | | |
| 00603 Fines—ECB | \$ 2,200,000 | \$ 4,400,000 | \$ 5,306,921 | \$ 1,879,206 |
| 00650 Forfeitures—General | 3,000,000 | 4,360,000 | 4,806,454 | 4,465,537 |
| 00859 Sundries | 19,092,000 | 22,160,000 | 22,308,672 | 2,800,592 |
| 03263 Public Assistance—WTC/FEMA | — | 961,759 | 1,056,382 | — |
| 29303 Local Government Records Management Improvement Program | 500,000 | 500,000 | 500,000 | 500,000 |
| 29906 School Tax Relief | — | 1,833,751 | 1,833,751 | 1,132,372 |
| 30405 Motor Vehicle Theft & Insurance Fraud Prevention | — | 107,729 | 105,842 | 37,701 |
| 30906 Local Government Records Management Improvement Program | — | 20,000 | 20,000 | 7,700 |
| 44008 Disaster Related TFA Debt Issuance | — | 21,323 | — | — |
| 56001 Interest Income—Other | 2,940,000 | 1,740,000 | 1,651,093 | 3,454,805 |
| 56002 Interest Income—MAC | 5,720,000 | 3,750,000 | 3,556,337 | 8,508,267 |
| | 470,314,905 | 459,036,462 | 958,797,781 | 862,767,681 |
| Net Change in Estimate of Prior Receivables | — | — | — | (86,150) |
| Total Department of Finance | 470,314,905 | 459,036,462 | 958,797,781 | 862,681,531 |
| 841 DEPARTMENT OF TRANSPORTATION | | | | |
| 00250 Permits—General | 20,236,000 | 21,996,000 | 22,052,767 | 21,235,368 |
| 00320 Franchises—Other | 12,106,000 | 12,755,000 | 12,538,968 | 12,010,377 |
| 00325 Privileges—Other | 39,311,000 | 39,206,000 | 39,888,515 | 38,250,983 |
| 00410 Highway and Street Services and Fees | 1,765,000 | 1,515,000 | 1,496,370 | 1,018,586 |
| 00471 Ferry Fares and Tolls | 1,000,000 | 250,000 | 250,977 | 868,289 |
| 00472 Parking Meter Revenues | 81,174,000 | 77,694,000 | 83,191,440 | 83,843,505 |
| 00476 Administrative Services to the Public | 25,000 | 25,000 | 42,255 | 33,630 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 50,000 | 50,000 | 46,701 | 39,398 |
| 00859 Sundries | 250,000 | 150,000 | 146,079 | 247,774 |
| 03263 Public Assistance—WTC/FEMA | — | 18,521,769 | 12,839,364 | — |
| 05930 Queensborough Bridge | 55,645 | 7,038,437 | 3,585,693 | 3,008,219 |
| 05931 Williamsburg Bridge Project | — | 461,783 | 457,819 | 209,877 |
| 05935 Purchase of Transit Buses | — | 768,759 | 177,270 | 260,295 |
| 05959 Manhattan Bridge Enforcement Agent | — | 570,643 | 649,714 | 441,854 |
| 05988 College Point Bus Maintenance | — | 149,360 | 95,197 | 97,147 |
| 05991 Intermodal Surface Transportation and Efficiency | 11,076,758 | 22,021,158 | 21,060,000 | 24,430,789 |
| 05992 Congestion Mitigation Air Quality | — | 4,460,965 | 2,297,046 | 950,005 |
| 06002 Traffic Injury Prevention | — | 608,000 | 165,899 | 493,384 |
| 06003 Computer Oriented Data Analysis | — | — | — | 46,464 |
| 06004 Whitehall Ferry Terminal | — | 488,221 | 138,489 | 115,211 |
| 06005 Bus Fleet Management Study | — | 402,658 | — | 5,952 |
| 06007 Child Passenger Safety Program | — | — | — | 7,251 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Adopted | Modified | 2002 | 2001 |
| 841 DEPARTMENT OF TRANSPORTATION (cont.) | | | | |
| 16053 Urban Mass Transportation | | | | |
| Administration Grant | \$ — | \$ 2,563,182 | \$ 1,367,740 | \$ 1,796,581 |
| 21912 Consolidated Local Street and | | | | |
| Highway Improvement Program . . | 19,538,082 | 19,866,608 | 21,389,348 | 36,330,070 |
| 21949 Transportation Improvement | — | — | — | 404,471 |
| 21950 Arterial Highway Reimbursement . . . | 6,748,960 | 6,748,960 | 6,748,959 | 4,920,856 |
| 21951 Arterial Maintenance | 955,000 | 7,196,985 | 5,136,348 | 5,850,180 |
| 21953 Private Bus Purchase—State | — | — | 22,158 | 32,537 |
| 21954 Multi-Modal Program | — | — | 617,300 | 973,919 |
| 29911 Mass Transit Operating Assistance | | | | |
| Grant | 3,029,000 | 3,029,000 | 3,029,000 | 3,029,000 |
| 29912 Dedicated Tax | 49,770,000 | 58,754,812 | 58,754,812 | 59,518,124 |
| 29919 State Aid Bus Subsidy Grant | 8,647,000 | 8,647,000 | 8,647,000 | 7,528,235 |
| 30400 Stop DWI | — | 635,897 | 403,888 | 445,458 |
| 30906 Local Government Records | | | | |
| Management Improvement | | | | |
| Program | — | 70,265 | 58,931 | 62,337 |
| 43929 Guide-a-Ride Program | — | 1,516,134 | 1,252,604 | 1,306,255 |
| 55030 WTC PS Related Costs | — | 5,242,923 | — | — |
| 55031 WTC Capital Related Costs | — | 324,494 | — | — |
| 55033 WTC OTPS Reimbursement | — | 2,889,812 | — | — |
| | <u>255,737,445</u> | <u>326,618,825</u> | <u>308,548,651</u> | <u>309,812,381</u> |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (770,648) | (995,339) |
| Total Department of | | | | |
| Transportation | <u>255,737,445</u> | <u>326,618,825</u> | <u>307,778,003</u> | <u>308,817,042</u> |
| 846 DEPARTMENT OF PARKS AND RECREATION | | | | |
| 00250 Permits—General | 1,831,000 | 1,831,000 | 2,320,189 | 2,167,202 |
| 00325 Privileges—Other | 33,851,427 | 34,051,427 | 36,496,985 | 35,746,537 |
| 00450 Culture—Recreation Services | | | | |
| and Fees | 1,000 | 1,000 | 5,680 | 5,639 |
| 00470 Other Services and Fees | — | — | 40,568 | 28,218 |
| 00476 Administrative Services to | | | | |
| the Public | 1,000,000 | 1,500,000 | 1,746,223 | 475,668 |
| 00753 Rentals—Dock, Ship, Wharfage . . . | 490,000 | 490,000 | 556,159 | 540,125 |
| 00755 Rentals—Yankee Stadium | 2,148,000 | 5,262,000 | 5,948,671 | 6,255,739 |
| 00756 Rentals—Shea Stadium | 5,315,000 | 7,639,000 | 7,222,726 | 10,099,838 |
| 00859 Sundries | 2,590,000 | 7,377,750 | 7,586,718 | 65,849 |
| 03003 Meadow Lake Restoration | — | 27,235 | 19,778 | — |
| 03004 Asian Long Horn Beetle Eradication . . | — | 52,094 | 52,094 | — |
| 03263 Public Assistance—WTC/FEMA . . . | — | 667,790 | 1,407,097 | — |
| 05991 Intermodal Surface Transport | — | 64,000 | — | 24,922 |
| 06905 Pelham Bay Park Bridle Path | — | — | 9,650 | — |
| 09378 Environmental Education | — | — | — | 32,352 |
| 09385 Yellow Trail Restoration Project | — | 10,374 | 13,995 | 13,908 |
| 09386 Environmental Education Program . . | — | — | — | 1,715 |
| 09387 Seton Falls Park Restoration | — | 9,930 | 18,649 | — |
| 09388 Urban Stream Monitoring Program . . | — | 5,000 | 5,000 | — |
| 09390 Urban Wetland Evaluation Program . . | — | 1,350 | — | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------|------------|-------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 846 DEPARTMENT OF PARKS AND RECREATION (cont.) | | | | |
| 15702 Americorps Project | \$ — | \$ 247,714 | \$ 165,266 | \$ 144,216 |
| 16080 Federal Aid | — | 117,839 | 118,790 | 81,210 |
| 23987 Longhorned Beetle Survey | — | — | — | 285,409 |
| 30210 Givens Creek Woods | — | — | — | 1,405 |
| 30257 Wetlands Restoration—Twin Island | — | 143,731 | 54,683 | 61,107 |
| 30264 New York State Local Waterfront Revitalization | — | 49,230 | — | 87,981 |
| 30265 Non-Point Source Abatement and Control | — | 133,407 | 46,590 | — |
| 30267 Northern Manhattan Hudson River Parks—Slope Stabilization | — | 163,086 | 163,085 | 132,683 |
| 30268 Riverdale Bond Act Project | — | 11,667 | 11,667 | — |
| 30475 Bronx River | — | 34,515 | 34,515 | — |
| 30901 Natural Heritage Trust #1 | — | 209,919 | 209,919 | 218,437 |
| 30906 Local Government Records Management Improvement Program | — | 62,202 | 59,272 | — |
| 43900 Private Grant | — | 3,735,495 | 3,656,535 | 3,559,097 |
| 43935 East River Esplanade | — | 223,000 | 235,631 | 230,274 |
| 43958 Battery Park City—Park Enforcement Patrol | — | 1,935,000 | 1,725,000 | 1,675,915 |
| 43994 Morningside Park | — | — | — | 13,319 |
| 44007 Sale of Carey House | — | — | — | 14,951 |
| 44022 Hudson River Park Enforcement Patrol | — | 750,001 | 750,001 | 766,971 |
| | 47,226,427 | 66,806,756 | 70,681,136 | 62,730,687 |
| Net Change in Estimate of Prior Receivables | — | — | (105,607) | (204,460) |
| Total Department of Parks and Recreation | 47,226,427 | 66,806,756 | 70,575,529 | 62,526,227 |
| 850 DEPARTMENT OF DESIGN AND CONSTRUCTION | | | | |
| 00476 Administrative Services to the Public | 150,000 | 100,000 | 160,242 | 95,664 |
| 03263 Public Assistance—WTC/FEMA | — | 654,552,834 | 509,112,674 | — |
| 03804 Natural Endowment for the Arts | — | 50,000 | 50,000 | — |
| 30906 Local Government Records Management Improvement Program | — | 5,000 | 5,000 | — |
| 43900 Private Grants | — | 250,000 | 226,073 | 200,249 |
| 55030 WTC PS Related Costs | — | 4,500,000 | — | — |
| | 150,000 | 659,457,834 | 509,553,989 | 295,913 |
| Net Change in Estimate of Prior Receivables | — | — | (200,249) | — |
| Total Department of Design and Construction | 150,000 | 659,457,834 | 509,353,740 | 295,913 |
| 856 DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES | | | | |
| 00110 Payment in Lieu of Taxes | — | — | 1,431,250 | 1,356,250 |
| 00200 Licenses—General | 250,000 | 250,000 | 329,250 | 312,703 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------------------|-------------|-------------|----------------|--------------|
| | Adopted | Modified | 2002 | 2001 |
| 856 DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES (cont.) | | | | |
| 00470 Other Services and Fees | \$ 699,000 | \$ 946,000 | \$ 1,101,986 | \$ 1,299,741 |
| 00476 Administrative Services to the Public | 5,846,000 | 6,520,000 | 8,162,618 | 7,974,138 |
| 00477 Administrative Services to the TBTA | 43,000 | 43,000 | 32,400 | 43,200 |
| 00478 Administrative Services to the MTA | 950,000 | 950,000 | 950,000 | 950,000 |
| 00760 Rentals—Other | 39,255,000 | 38,288,000 | 44,873,505 | 49,541,943 |
| 00817 Mortgage Payments on Land Sales | 100,000 | 6,000,000 | 6,764,743 | 18,028,822 |
| 00820 Sales of Other Real Property | 4,904,000 | 16,285,000 | 15,726,538 | 10,712,750 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 7,370,000 | 10,070,000 | 10,152,427 | 11,409,539 |
| 00859 Sundries | 2,604,000 | 6,898,000 | 7,023,927 | 3,666,471 |
| 03263 Public Assistance—WTC/FEMA | — | 35,624,069 | 14,672,285 | — |
| 07993 Domestic Preparedness Equipment | — | 25,489 | 25,489 | — |
| 13900 College Work Study Grant | 2,000,000 | 2,000,000 | 1,441,669 | 912,467 |
| 30209 Popenhusen Institute | — | 100,000 | 91,320 | — |
| 31601 Court Operation and Maintenance | 19,350,575 | 20,625,575 | 20,023,173 | 14,248,638 |
| 31603 State Appellate Courts | 4,191,482 | 4,191,482 | 3,527,018 | 2,995,184 |
| 31604 Tenant Work | — | 3,400,000 | 1,851,026 | 675,000 |
| 31919 College Work Study Private Fund | — | 121,762 | 121,762 | 110,843 |
| 43900 Private Grant | 58,380,126 | 46,749,899 | 46,147,483 | 54,059,262 |
| 44008 Disaster Related TFA Debt Issuance | — | 4,140,392 | — | — |
| | 145,943,183 | 203,228,668 | 184,449,869 | 178,296,951 |
| Net Change in Estimate of Prior Receivables | — | — | (12,638,765) | (134,621) |
| Total Department of Citywide Administrative Services | 145,943,183 | 203,228,668 | 171,811,104 | 178,162,330 |
| 858 DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS | | | | |
| 00320 Franchises—Other | 93,600,000 | 110,329,521 | 115,381,600 | 100,888,909 |
| 00470 Other Services and Fees | 43,000 | 125,000 | 177,552 | 173,068 |
| 00859 Sundries | 2,929,000 | 7,254,000 | 7,638,694 | 7,833,113 |
| 03263 Public Assistance—WTC/FEMA | — | 9,370,167 | 1,145,442 | — |
| 43900 Private Grant | 400,000 | 885,826 | 885,540 | 1,375,483 |
| | 96,972,000 | 127,964,514 | 125,228,828 | 110,270,573 |
| Net Change in Estimate of Prior Receivables | — | — | — | (15,523) |
| Total Department of Information Technology and Telecommunications | 96,972,000 | 127,964,514 | 125,228,828 | 110,255,050 |
| 860 DEPARTMENT OF RECORDS AND INFORMATION SERVICES | | | | |
| 00470 Other Services and Fees | 250,000 | 325,000 | 314,244 | 323,408 |
| 03263 Public Assistance—WTC/FEMA | — | 28,900 | 28,096 | — |
| 03803 Microfilming Robert Moses Papers | — | — | — | 6,516 |
| 15100 Microfilming NYC Mayor’s Papers | — | 53,541 | 45,224 | 14,950 |
| 29312 NYS Library Grant | — | — | — | 23,431 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|-----------------------------------------------------------------|------------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 860 DEPARTMENT OF RECORDS AND INFORMATION SERVICES (cont.) | | | | |
| 30906 Local Government Records | | | | |
| Management Improvement Program | \$ — | \$ 291,014 | \$ 267,366 | \$ 275,613 |
| 43942 Municipal Archives Reference | — | 140,250 | 139,814 | 113,000 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 100,000 | — | — |
| | 250,000 | 938,705 | 794,744 | 756,918 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (105,209) | (10,054) |
| Total Department of Records and Information Services . . | 250,000 | 938,705 | 689,535 | 746,864 |
| 866 DEPARTMENT OF CONSUMER AFFAIRS | | | | |
| 00200 Licenses—General | 7,235,000 | 8,000,000 | 7,886,322 | 7,389,000 |
| 00320 Franchises—Other | 1,750,000 | 2,000,000 | 2,534,608 | 2,176,638 |
| 00325 Privileges—Other | 350,000 | 200,000 | 176,245 | 186,266 |
| 00470 Other Services and Fees | 1,023,000 | 1,023,000 | 870,525 | 1,018,324 |
| 00600 Fines—General | 4,902,000 | 4,452,000 | 4,386,476 | 4,240,424 |
| 00822 Sales of Equipment, Scrap and Other Minor Sales | 50,000 | 50,000 | 55,101 | 43,475 |
| 03263 Public Assistance—WTC/FEMA . . . | — | 40,586 | 41,096 | — |
| 30008 Gasoline Inspections | — | 114,320 | 104,106 | 91,357 |
| | 15,310,000 | 15,879,906 | 16,054,479 | 15,145,484 |
| Net Change in Estimate of | | | | |
| Prior Receivables | — | — | (1,895) | (6,242) |
| Total Department of Consumer Affairs | 15,310,000 | 15,879,906 | 16,052,584 | 15,139,242 |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY | | | | |
| 00650 Forfeitures—General | 200,000 | 1,100,000 | 799,995 | 1,863,143 |
| 04107 Witness Protection Program | — | — | — | 328,425 |
| 04148 Anti Money-Laundering Grant | — | 200,000 | 135,639 | — |
| 04169 Adjudication of Violent Offenders . . | — | 651,132 | 615,748 | 805,054 |
| 04175 Violence Against Women | — | 113,790 | 113,790 | 127,920 |
| 04180 Firearms Trafficking Unit | — | — | — | 201,292 |
| 04222 Internet Crimes Against Children | | | | |
| Prosecution | — | 60,000 | 60,000 | 60,000 |
| 04224 Federal DNA Evidence Program | — | — | — | 112,500 |
| 04229 Community Gun Violence | | | | |
| Prosecution | — | 160,000 | 160,000 | — |
| 04231 Ed Byrne—Cold Case | — | 206,250 | 206,250 | — |
| 04232 Ed Byrne—Child Abuse | — | 322,591 | 322,591 | — |
| 19930 Crime Against Revenues | — | 195,777 | 195,777 | 300,000 |
| 19991 Crime Victims Compensation Board . . | 57,880 | 300,758 | 257,290 | 247,642 |
| 29304 Methadone Contract | — | 121,500 | 121,500 | 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 | 186,000 |
| 29871 Construction Industry Strike | — | 130,518 | 130,518 | 200,000 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 132,476 | 132,476 | 142,524 |
| 29918 Partial Reimbursement—District | | | | |
| Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------|-----------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY (cont.) | | | | |
| 30400 Stop DWI | \$ — | \$ 48,000 | \$ 48,000 | \$ 51,239 |
| 31914 Asset Forfeiture—Private | — | 8,565,550 | 7,745,522 | 3,629,998 |
| Total District Attorney— New York County | 4,642,062 | 17,128,524 | 15,865,278 | 12,963,539 |
| 902 DISTRICT ATTORNEY—BRONX COUNTY | | | | |
| 00650 Forfeitures—General | 150,000 | 300,000 | 235,027 | 1,054,867 |
| 04139 Weed and Seed Project | — | 170,010 | 170,007 | 140,339 |
| 04140 Drug Treatment Alternative Program | — | 41,918 | 41,918 | 99,885 |
| 04169 Adjudication of Violent Offenders . . | — | 398,420 | 398,420 | 466,050 |
| 04175 Violence Against Women | — | 118,232 | 118,232 | 131,070 |
| 04194 Closed Circuit/Child Testimony | — | 23,630 | 23,630 | 51,015 |
| 04201 School Drug Case Prosecution | — | 343,238 | 343,238 | 347,056 |
| 04204 Bronx Community Prosecution Project | — | — | — | 19,793 |
| 04210 National Children’s Alliance Training | — | — | — | 4,500 |
| 04222 Internet Crimes Against Children Prosecution | — | 2,231 | 2,230 | 13,107 |
| 04226 Ed Byrne Prosecution of Marijuana Offenses | — | 75,000 | 75,000 | — |
| 04229 Community Gun Violence Prosecution | — | 79,342 | 79,342 | — |
| 19929 Forfeiture Law Enforcement | — | 113,907 | 113,907 | 71,346 |
| 19949 State Felony Program | — | 55,100 | 55,100 | 55,100 |
| 19991 Crime Victims Compensation Board . . | 137,000 | 221,148 | 221,106 | 216,925 |
| 29304 Inventory Planning Project | — | 69,527 | 69,527 | 20,508 |
| 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 |
| 29873 Motor Vehicle Theft Insurance Fraud . . | — | 248,142 | 248,141 | 303,883 |
| 29878 Community Projects Fund Gun Trafficking | — | 82,588 | 82,588 | 49,589 |
| 29879 Community Projects Fund Anti-Auto Theft | — | 48,671 | 48,981 | 101,019 |
| 29927 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 52,770 | 52,770 | 86,236 |
| 31914 Asset Forfeiture—Private | — | 94,632 | 94,631 | 37,193 |
| 43900 Private Grants | — | 9,247 | 9,247 | 15,753 |
| | 3,623,772 | 6,034,525 | 5,969,814 | 6,772,006 |
| Net Change in Estimate of Prior Receivables | — | — | (401) | — |
| Total District Attorney— Bronx County | 3,623,772 | 6,034,525 | 5,969,413 | 6,772,006 |
| 903 DISTRICT ATTORNEY—KINGS COUNTY | | | | |
| 00400 Public Safety Services and Fees | 26,000 | 10,000 | 870 | 10,350 |
| 00650 Forfeitures—General | 60,000 | 350,000 | 430,250 | 127,500 |
| 03263 Public Assistance—WTC/FEMA | — | 5,377 | 5,731 | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|------------------------------------------------------------------|-----------|------------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 903 DISTRICT ATTORNEY—KINGS COUNTY (cont.) | | | | |
| 04141 Prosecution Task Force | \$ — | \$ 598,157 | \$ 598,157 | \$ 435,988 |
| 04169 Adjudication of Violent Offenders . . | — | 567,904 | 567,904 | 596,899 |
| 04175 Violence Against Women | — | 57,375 | 47,813 | 57,375 |
| 04185 Prosecutor Intelligence Sharing Initiative | — | — | — | 158,042 |
| 04212 Juvenile Justice and Delinquency Program | — | 121,052 | 121,052 | 156,223 |
| 04214 Barrier Free Justice Program | — | 102,579 | 102,579 | 187,758 |
| 04217 Community Prosecution | — | 117,353 | 100,229 | 133,333 |
| 04229 Community Gun Violence Prosecution | — | 106,667 | 106,667 | — |
| 13018 Defendant Treatment Alternatives . . | — | 300,000 | 95,272 | — |
| 19991 Crime Victims Compensation Board . . | 52,922 | 294,162 | 291,451 | 260,684 |
| 29856 Aid to Prosecution | 4,229,843 | 4,229,843 | 4,229,843 | 4,229,843 |
| 29864 Capital Prosecution Extraordinary Assistance | — | 320,792 | 320,794 | 623,446 |
| 29868 Drug Treatment Alternative to Prison . . | — | 186,000 | 186,000 | 232,500 |
| 29873 Motor Vehicle Theft Insurance Fraud . . | — | 194,662 | 194,663 | 178,570 |
| 29914 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 52,038 | 52,038 | 53,279 |
| 30859 Trauma Troopers II—State | — | 16,857 | 16,857 | 36,378 |
| 31914 Asset Forfeiture—Private | — | — | — | 2,512,194 |
| 43900 Private Grants | — | 286,504 | 286,504 | 170,691 |
| 44008 Disaster Related TFA Debt Issuance . . | — | 3,795 | — | — |
| 44009 National Institute on Drug Abuse Program | — | 54,073 | 52,473 | 38,967 |
| 44014 National Organization for Victim Assistance | — | — | — | 3,109 |
| 44019 Youth & Congregations Partners | — | 113,055 | 89,004 | 21,112 |
| 44040 Community & Law Enforcement Resource Together | — | 1,144,750 | — | — |
| 56001 Interest Income—Other | — | — | 9,151 | 1,899 |
| | 4,378,765 | 9,242,995 | 7,915,302 | 10,236,140 |
| Net Change in Estimate of Prior Receivables | — | — | — | (29,317) |
| Total District Attorney—Kings County | 4,378,765 | 9,242,995 | 7,915,302 | 10,206,823 |
| 904 DISTRICT ATTORNEY—QUEENS COUNTY | | | | |
| 00650 Forfeitures—General | 200,000 | 370,000 | 454,500 | 6,000 |
| 04101 Organized Crime Drug Enforcement . . | — | — | — | 343,403 |
| 04131 Airport Narcotics Program | — | — | — | 150,000 |
| 04169 Adjudication of Violent Offenders . . | — | 396,323 | 396,323 | 911,824 |
| 04175 Violence Against Women | — | 22,938 | 22,938 | 127,062 |
| 04222 Internet Crimes Against Children Prosecution | — | 60,000 | 60,000 | 60,000 |
| 04227 Drug Treatment Court | — | 150,000 | 150,000 | 120,000 |
| 04229 Community Gun Violence Prosecution | — | 147,844 | 147,844 | — |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|---------------------------------------------------------------------|-----------|-----------|----------------|------------|
| | Adopted | Modified | 2002 | 2001 |
| 904 DISTRICT ATTORNEY—QUEENS COUNTY (cont.) | | | | |
| 19929 Forfeiture Law Enforcement | \$ — | \$ — | \$ — | \$ 410,316 |
| 19991 Crime Victims Compensation Board | — | 166,085 | 166,085 | 98,256 |
| 26016 Elderly Abuse Program | — | 54,222 | 54,222 | 38,816 |
| 29856 Aid to Prosecution | 2,188,206 | 1,759,266 | 1,759,267 | 2,188,206 |
| 29860 Points of Entry Program | — | — | — | 300,000 |
| 29868 Drug Treatment Alternative to Prison . . | — | 123,000 | 123,000 | 123,000 |
| 29869 State Local Initiative Program | — | — | — | 60,000 |
| 29873 Motor Vehicle Theft Insurance Fraud . . | — | 481,345 | 481,345 | 452,655 |
| 29928 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 40,000 | 40,000 | 43,439 |
| 41914 Safe Schools/Healthy Students | — | 89,631 | 89,631 | 68,200 |
| 44031 National Housing Partnership Grant . . | — | 20,831 | 20,831 | 14,899 |
| | 2,398,206 | 3,891,485 | 3,975,986 | 5,526,076 |
| Net Change in Estimate of Prior Receivables | — | — | (162,953) | (1) |
| Total District Attorney— Queens County | 2,398,206 | 3,891,485 | 3,813,033 | 5,526,075 |
| 905 DISTRICT ATTORNEY—RICHMOND COUNTY | | | | |
| 00650 Forfeitures—General | 2,000 | 2,000 | 771 | 5,000 |
| 04140 Drug Treatment Alternative Program . . | — | 60,000 | 60,000 | 60,000 |
| 04169 Adjudication of Violent Offenders . . | — | 178,832 | 173,375 | 195,042 |
| 04175 Violence Against Women | — | 61,954 | 57,986 | 75,203 |
| 04203 Forensic Prosecution Program | — | 56,950 | 56,950 | 79,113 |
| 04217 Community Prosecution | — | 167,484 | 132,996 | 64,577 |
| 04229 Community Gun Violence Prosecution | — | 56,178 | 56,178 | — |
| 19991 Crime Victims Compensation Board . . | — | 68,522 | 44,199 | 57,277 |
| 29304 Inventory Planning Project | — | 62,748 | 49,911 | 27,295 |
| 29856 Aid to Prosecution | 224,185 | 224,185 | 224,185 | 224,185 |
| 29873 Motor Vehicle Theft Insurance Fraud | — | 115,838 | 111,063 | 102,009 |
| 29916 Partial Reimbursement—District Attorney’s Salary | 10,000 | 10,000 | 10,000 | 10,000 |
| 30400 Stop DWI | — | 25,000 | 25,000 | 26,621 |
| | 236,185 | 1,089,691 | 1,002,614 | 926,322 |
| Net Change in Estimate of Prior Receivables | — | — | (109) | — |
| Total District Attorney— Richmond County | 236,185 | 1,089,691 | 1,002,505 | 926,322 |
| 906 OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR | | | | |
| 04147 Public Housing Drug Control | — | — | — | 80,000 |
| 04148 Anti Money-Laundering Grant | — | 129,832 | 129,832 | — |
| 04169 Adjudication of Violent Offenders . . | — | 190,215 | 162,896 | 137,380 |
| 04176 Block Grant—Drug Courts | — | 203,852 | 203,853 | — |
| 04185 Prosecutor Intelligence Sharing Initiative | — | — | — | 114,931 |

(Continued)

Revenues vs. Budget by Agency

| Revenue Source Within Agency | Budget | | Actual Revenue | |
|--------------------------------------------------------|------------------|------------------|------------------|------------------|
| | Adopted | Modified | 2002 | 2001 |
| 906 OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR (cont.) | | | | |
| 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 |
| Total Office of the Special | | | | |
| Narcotics Prosecutor | 1,425,000 | 2,053,899 | 2,026,581 | 1,862,311 |
| 941 PUBLIC ADMINISTRATOR—NEW YORK COUNTY | | | | |
| 00470 Other Services and Fees | 1,500,000 | 1,500,000 | 1,228,388 | 999,374 |
| 00476 Administrative Services to | | | | |
| the Public | 60,000 | 60,000 | 46,829 | 37,030 |
| Total Public Administrator— | | | | |
| New York County | 1,560,000 | 1,560,000 | 1,275,217 | 1,036,404 |
| 942 PUBLIC ADMINISTRATOR—BRONX COUNTY | | | | |
| 00470 Other Services and Fees | 375,000 | 375,000 | 443,346 | 582,257 |
| Total Public Administrator— | | | | |
| Bronx County | 375,000 | 375,000 | 443,346 | 582,257 |
| 943 PUBLIC ADMINISTRATOR—KINGS COUNTY | | | | |
| 00470 Other Services and Fees | 600,000 | 600,000 | 421,360 | 577,224 |
| Total Public Administrator— | | | | |
| Kings County | 600,000 | 600,000 | 421,360 | 577,224 |
| 944 PUBLIC ADMINISTRATOR—QUEENS COUNTY | | | | |
| 00470 Other Services and Fees | 600,000 | 600,000 | 1,028,366 | 1,110,609 |
| Total Public Administrator— | | | | |
| Queens County | 600,000 | 600,000 | 1,028,366 | 1,110,609 |
| 945 PUBLIC ADMINISTRATOR—RICHMOND COUNTY | | | | |
| 00470 Other Services and Fees | 15,000 | 50,000 | 46,645 | 96,767 |
| Total Public Administrator— | | | | |
| Richmond County | 15,000 | 50,000 | 46,645 | 96,767 |
| GRAND TOTAL—GENERAL FUND | \$39,380,990,628 | \$41,754,922,563 | \$40,865,260,105 | \$40,231,872,370 |

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|-------------------------------------------------|---------------|----------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| General Government: | | | | |
| 002 Mayoralty | \$ 71,805,949 | \$ 112,383,763 | \$ 103,984,452 | \$ 8,399,311 |
| 003 Board of Elections | 36,115,410 | 69,585,541 | 67,481,430 | 2,104,111 |
| 004 Campaign Finance Board | 77,202,083 | 49,788,793 | 48,500,270 | 1,288,523 |
| 008 Office of the Actuary | 3,820,958 | 3,334,958 | 3,148,925 | 186,033 |
| 010 Borough President-Manhattan | 5,322,685 | 5,049,294 | 5,027,262 | 22,032 |
| 011 Borough President-Bronx | 7,502,231 | 7,249,352 | 6,945,120 | 304,232 |
| 012 Borough President-Brooklyn | 6,500,009 | 6,716,143 | 6,065,331 | 650,812 |
| 013 Borough President-Queens | 6,195,727 | 6,346,686 | 6,290,390 | 56,296 |
| 014 Borough President-Staten Island | 5,209,949 | 4,847,977 | 4,787,566 | 60,411 |
| 015 Office of the Comptroller | 52,309,901 | 56,080,595 | 50,559,193 | 5,521,402 |
| 021 Tax Commission | 2,193,169 | 2,043,169 | 1,958,990 | 84,179 |
| 025 Law Department | 93,993,365 | 92,418,417 | 91,211,955 | 1,206,462 |
| 030 Department of City Planning | 17,922,647 | 19,272,139 | 18,730,957 | 541,182 |
| 032 Department of Investigation | 21,586,404 | 20,804,437 | 20,862,079 | (57,642) |
| 101 Public Advocate | 2,572,130 | 2,836,954 | 2,821,435 | 15,519 |
| 102 City Council | 47,732,455 | 47,815,749 | 47,103,386 | 712,363 |
| 103 City Clerk | 2,731,292 | 2,770,946 | 2,710,282 | 60,664 |
| 127 Financial Information Services | | | | |
| Agency | 28,235,560 | 26,143,561 | 25,584,629 | 558,932 |
| 131 Office of Payroll Administration | 8,442,591 | 6,002,254 | 5,900,130 | 102,124 |
| 132 Independent Budget Office | 2,855,173 | 2,672,617 | 2,551,348 | 121,269 |
| 133 Equal Employment Practices | | | | |
| Commission | 692,107 | 382,107 | 326,504 | 55,603 |
| 134 Civil Service Commission | 693,405 | 484,405 | 471,038 | 13,367 |
| 136 Landmarks Preservation Commission | 3,340,116 | 3,231,991 | 3,169,948 | 62,043 |
| 226 Commission on Human Rights | 7,257,479 | 7,777,404 | 7,440,732 | 336,672 |
| 260 Department of Youth and Community | | | | |
| Development | 154,424,975 | 158,461,997 | 141,385,066 | 17,076,931 |
| 312 Conflicts of Interest Board | 1,798,669 | 1,795,897 | 1,623,869 | 172,028 |
| 313 Office of Collective Bargaining | 1,486,610 | 1,498,220 | 1,479,336 | 18,884 |
| 341 Manhattan Community Board #1 | 175,758 | 176,799 | 173,291 | 3,508 |
| 342 Manhattan Community Board #2 | 229,241 | 229,004 | 228,848 | 156 |
| 343 Manhattan Community Board #3 | 180,419 | 179,751 | 176,573 | 3,178 |
| 344 Manhattan Community Board #4 | 209,594 | 211,663 | 201,382 | 10,281 |
| 345 Manhattan Community Board #5 | 218,248 | 218,660 | 205,051 | 13,609 |
| 346 Manhattan Community Board #6 | 249,678 | 249,678 | 236,075 | 13,603 |
| 347 Manhattan Community Board #7 | 179,592 | 184,317 | 178,815 | 5,502 |
| 348 Manhattan Community Board #8 | 266,119 | 267,121 | 252,437 | 14,684 |
| 349 Manhattan Community Board #9 | 193,758 | 193,758 | 187,240 | 6,518 |
| 350 Manhattan Community Board #10 | 243,274 | 243,274 | 214,192 | 29,082 |
| 351 Manhattan Community Board #11 | 182,826 | 182,385 | 149,006 | 33,379 |
| 352 Manhattan Community Board #12 | 175,758 | 175,758 | 141,231 | 34,527 |
| 381 Bronx Community Board #1 | 199,218 | 199,485 | 194,855 | 4,630 |
| 382 Bronx Community Board #2 | 208,673 | 208,589 | 207,263 | 1,326 |
| 383 Bronx Community Board #3 | 200,576 | 200,033 | 197,000 | 3,033 |
| 384 Bronx Community Board #4 | 183,801 | 183,801 | 175,404 | 8,397 |
| 385 Bronx Community Board #5 | 191,501 | 191,501 | 182,539 | 8,962 |
| 386 Bronx Community Board #6 | 175,758 | 175,758 | 152,081 | 23,677 |

(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 | \$ 208,753 | \$ 209,160 | \$ 189,362 | \$ 19,798 |
| 388 Bronx Community Board #8 | 202,639 | 202,577 | 194,300 | 8,277 |
| 389 Bronx Community Board #9 | 226,656 | 226,656 | 200,750 | 25,906 |
| 390 Bronx Community Board #10 | 214,668 | 213,996 | 211,039 | 2,957 |
| 391 Bronx Community Board #11 | 208,850 | 209,274 | 208,225 | 1,049 |
| 392 Bronx Community Board #12 | 175,758 | 175,758 | 172,562 | 3,196 |
| 431 Queens Community Board #1 | 188,922 | 196,029 | 182,251 | 13,778 |
| 432 Queens Community Board #2 | 225,765 | 225,765 | 208,726 | 17,039 |
| 433 Queens Community Board #3 | 224,960 | 224,960 | 227,284 | (2,324) |
| 434 Queens Community Board #4 | 203,100 | 203,110 | 196,532 | 6,578 |
| 435 Queens Community Board #5 | 199,538 | 199,399 | 193,690 | 5,709 |
| 436 Queens Community Board #6 | 211,044 | 210,656 | 205,741 | 4,915 |
| 437 Queens Community Board #7 | 195,560 | 195,560 | 190,247 | 5,313 |
| 438 Queens Community Board #8 | 198,995 | 189,386 | 182,663 | 6,723 |
| 439 Queens Community Board #9 | 175,758 | 175,758 | 174,841 | 917 |
| 440 Queens Community Board #10 | 203,360 | 203,360 | 201,433 | 1,927 |
| 441 Queens Community Board #11 | 213,245 | 217,538 | 211,833 | 5,705 |
| 442 Queens Community Board #12 | 199,188 | 198,743 | 179,865 | 18,878 |
| 443 Queens Community Board #13 | 197,091 | 197,039 | 189,236 | 7,803 |
| 444 Queens Community Board #14 | 192,560 | 192,560 | 183,342 | 9,218 |
| 471 Brooklyn Community Board #1 | 213,953 | 213,074 | 212,131 | 943 |
| 472 Brooklyn Community Board #2 | 209,945 | 209,945 | 187,385 | 22,560 |
| 473 Brooklyn Community Board #3 | 193,994 | 194,283 | 191,980 | 2,303 |
| 474 Brooklyn Community Board #4 | 211,845 | 211,845 | 202,043 | 9,802 |
| 475 Brooklyn Community Board #5 | 175,758 | 175,758 | 173,742 | 2,016 |
| 476 Brooklyn Community Board #6 | 175,758 | 175,758 | 173,497 | 2,261 |
| 477 Brooklyn Community Board #7 | 181,758 | 181,758 | 180,956 | 802 |
| 478 Brooklyn Community Board #8 | 214,542 | 215,621 | 209,563 | 6,058 |
| 479 Brooklyn Community Board #9 | 179,777 | 179,431 | 170,778 | 8,653 |
| 480 Brooklyn Community Board #10 | 175,758 | 175,758 | 173,297 | 2,461 |
| 481 Brooklyn Community Board #11 | 198,586 | 201,118 | 198,712 | 2,406 |
| 482 Brooklyn Community Board #12 | 218,714 | 218,351 | 213,847 | 4,504 |
| 483 Brooklyn Community Board #13 | 192,570 | 194,643 | 167,998 | 26,645 |
| 484 Brooklyn Community Board #14 | 230,736 | 229,062 | 225,519 | 3,543 |
| 485 Brooklyn Community Board #15 | 175,758 | 175,758 | 173,753 | 2,005 |
| 486 Brooklyn Community Board #16 | 196,337 | 196,337 | 185,802 | 10,535 |
| 487 Brooklyn Community Board #17 | 223,365 | 224,309 | 220,436 | 3,873 |
| 488 Brooklyn Community Board #18 | 186,360 | 186,360 | 154,940 | 31,420 |
| 491 Staten Island Community Board #1 | 216,940 | 217,048 | 211,697 | 5,351 |
| 492 Staten Island Community Board #2 | 220,760 | 220,760 | 172,708 | 48,052 |
| 493 Staten Island Community Board #3 | 230,484 | 229,584 | 221,390 | 8,194 |
| 801 Department of Business Services | 43,873,741 | 62,275,177 | 97,221,946 | (34,946,769) |
| 836 Department of Finance | 206,788,123 | 184,809,994 | 182,318,652 | 2,491,342 |
| 850 Department of Design and Construction | — | 654,857,834 | 536,656,424 | 118,201,410 |
| 856 Department of Citywide Administrative Services | 218,533,460 | 255,113,001 | 241,736,222 | 13,376,779 |

(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 | \$ 54,066,385 | \$ 60,399,823 | \$ 46,147,877 | \$ 14,251,946 |
| 860 Department of Records and Information Services | 3,471,423 | 4,103,037 | 3,639,015 | 464,022 |
| 866 Department of Consumer Affairs | 13,346,805 | 12,714,359 | 12,402,972 | 311,387 |
| Total General Government | <u>1,221,976,886</u> | <u>1,964,033,771</u> | <u>1,809,624,110</u> | <u>154,409,661</u> |
| Public Safety and Judicial: | | | | |
| 054 Civilian Complaint Review Board | 11,009,219 | 9,428,581 | 9,328,549 | 100,032 |
| 056 Police Department | 3,202,712,381 | 3,679,408,035 | 3,576,661,500 | 102,746,535 |
| 057 Fire Department | 1,106,327,684 | 1,245,514,833 | 1,266,180,081 | (20,665,248) |
| 072 Department of Correction | 870,647,558 | 889,756,827 | 881,877,068 | 7,879,759 |
| 073 Board of Correction | 1,031,243 | 932,059 | 906,357 | 25,702 |
| 130 Department of Juvenile Justice | 106,187,525 | 110,823,057 | 108,636,052 | 2,187,005 |
| 156 New York City Taxi and Limousine Commission | 24,949,518 | 23,276,729 | 22,976,377 | 300,352 |
| 781 Department of Probation | 92,669,220 | 90,126,214 | 88,988,166 | 1,138,048 |
| 901 District Attorney-New York County | 72,988,747 | 83,126,117 | 82,147,070 | 979,047 |
| 902 District Attorney-Bronx County | 43,519,008 | 44,766,123 | 44,722,567 | 43,556 |
| 903 District Attorney-Kings County | 72,014,516 | 75,430,296 | 79,740,773 | (4,310,477) |
| 904 District Attorney-Queens County | 37,813,189 | 38,942,272 | 39,193,218 | (250,946) |
| 905 District Attorney-Richmond County | 6,468,028 | 7,166,739 | 7,046,823 | 119,916 |
| 906 Office of The Special Narcotics Prosecutor | 15,684,620 | 16,015,129 | 16,010,515 | 4,614 |
| 941 Public Administrator-New York County | 948,795 | 962,040 | 914,506 | 47,534 |
| 942 Public Administrator-Bronx County | 347,637 | 340,637 | 328,525 | 12,112 |
| 943 Public Administrator-Kings County | 470,119 | 464,119 | 439,053 | 25,066 |
| 944 Public Administrator-Queens County | 362,675 | 352,675 | 343,483 | 9,192 |
| 945 Public Administrator-Richmond County | 247,327 | 243,327 | 237,028 | 6,299 |
| Miscellaneous—Court Costs | 100,000 | — | — | — |
| Miscellaneous—Contributions | | | | |
| Legal Aid | 147,642,715 | 141,934,715 | 138,842,952 | 3,091,763 |
| Miscellaneous—Criminal Justice Programs | 46,335,552 | 46,225,552 | 45,476,440 | 749,112 |
| Miscellaneous—Other | 24,614,000 | 23,452,395 | 23,452,395 | — |
| Miscellaneous—World Trade Center Disaster Related Expense | — | 29,209,829 | 27,861,271 | 1,348,558 |
| Total Public Safety and Judicial | <u>5,885,091,276</u> | <u>6,557,898,300</u> | <u>6,462,310,769</u> | <u>95,587,531</u> |
| Education: | | | | |
| 040 Board of Education | 11,521,485,031 | 11,862,491,606 | 11,715,014,880 | 147,476,726 |
| City University: | | | | |
| 042 City University of New York Senior Colleges | 35,000,000 | 35,000,000 | — | 35,000,000 |
| Community Colleges | 392,983,454 | 403,928,380 | 399,963,430 | 3,964,950 |
| Hunter Campus Schools | 9,994,438 | 10,974,190 | 10,874,501 | 99,689 |
| Educational Aid | 7,000,000 | 7,000,000 | 7,000,000 | — |
| Total City University | <u>444,977,892</u> | <u>456,902,570</u> | <u>417,837,931</u> | <u>39,064,639</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 Children’s Services . . . | \$ 2,437,613,551 | \$ 2,410,005,036 | \$ 2,318,278,080 | \$ 91,726,956 |
| 069 Department of Social Services | 5,652,874,313 | 5,952,176,051 | 5,928,325,802 | 23,850,249 |
| 071 Department of Homeless Services | 497,005,274 | 527,535,310 | 503,437,631 | 24,097,679 |
| 094 Department of Employment | 94,354,705 | 137,021,061 | 131,511,839 | 5,509,222 |
| 125 Department for the Aging | 245,371,749 | 248,543,789 | 216,172,299 | 32,371,490 |
| Total Social Services | <u>8,927,219,592</u> | <u>9,275,281,247</u> | <u>9,097,725,651</u> | <u>177,555,596</u> |
| Environmental Protection: | | | | |
| 826 Department of Environmental Protection | 660,032,765 | 644,207,386 | 616,620,330 | 27,587,056 |
| 827 Department of Sanitation | 974,316,343 | 1,002,133,765 | 983,125,537 | 19,008,228 |
| 829 Trade Waste Commission | 2,981,269 | 2,701,710 | 2,779,107 | (77,397) |
| Total Environmental Protection | <u>1,637,330,377</u> | <u>1,649,042,861</u> | <u>1,602,524,974</u> | <u>46,517,887</u> |
| Transportation Services: | | | | |
| 841 Department of Transportation | 334,813,960 | 383,159,649 | 358,887,909 | 24,271,740 |
| Miscellaneous—Payments to the Transit Authority | 102,968,747 | 120,439,953 | 120,439,952 | 1 |
| Miscellaneous—Payments to Private Bus Companies | 167,479,000 | 188,241,940 | 199,400,066 | (11,158,126) |
| Total Transportation Services | <u>605,261,707</u> | <u>691,841,542</u> | <u>678,727,927</u> | <u>13,113,615</u> |
| Parks, Recreation and Cultural Activities: | | | | |
| 126 Department of Cultural Affairs | 137,919,020 | 123,686,680 | 123,144,471 | 542,209 |
| 846 Department of Parks and Recreation | 177,422,417 | 184,272,330 | 181,918,195 | 2,354,135 |
| Total Parks, Recreation and Cultural Activities | <u>315,341,437</u> | <u>307,959,010</u> | <u>305,062,666</u> | <u>2,896,344</u> |
| Housing: | | | | |
| 806 Department of Housing Preservation and Development | 404,726,009 | 395,048,250 | 371,242,733 | 23,805,517 |
| 810 Department of Buildings | 29,859,343 | 55,924,932 | 55,860,266 | 64,666 |
| Miscellaneous—Payments to the Housing Authority | 19,331,123 | 13,181,455 | 13,181,455 | — |
| Total Housing | <u>453,916,475</u> | <u>464,154,637</u> | <u>440,284,454</u> | <u>23,870,183</u> |
| Health: | | | | |
| 816 Department of Health | 954,194,429 | 1,070,771,302 | 1,049,134,555 | 21,636,747 |
| 817 Department of Mental Health, Mental Retardation and Alcoholism Services | 243,522,326 | 304,634,649 | 256,064,100 | 48,570,549 |
| 819 New York City Health and Hospitals Corporation | 835,363,036 | 832,319,796 | 826,307,219 | 6,012,577 |
| Total Health | <u>2,033,079,791</u> | <u>2,207,725,747</u> | <u>2,131,505,874</u> | <u>76,219,873</u> |
| Libraries: | | | | |
| 035 Research Libraries | 9,963,794 | 9,238,248 | 9,198,396 | 39,852 |
| 037 New York Public Library | 49,752,932 | 46,934,082 | 46,905,366 | 28,716 |
| 038 Brooklyn Public Library | 36,676,181 | 34,858,512 | 34,764,297 | 94,215 |
| 039 Queens Borough Public Library | 35,040,167 | 32,999,400 | 32,940,011 | 59,389 |
| Total Libraries | <u>131,433,074</u> | <u>124,030,242</u> | <u>123,808,070</u> | <u>222,172</u> |

(Continued)

Expenditures and Transfers vs. Budget by Agency

| | Budget | | Actual Expenditures and Transfers | Better (Worse) Than Modified Budget |
|----------------------------------------------------|-------------------------|-------------------------|-----------------------------------|-------------------------------------|
| | Adopted | Modified | | |
| Pensions: | | | | |
| 095 Pension Contributions | \$ 1,363,844,927 | \$ 1,397,524,736 | \$ 1,391,895,675 | \$ 5,629,061 |
| Judgments and Claims | 309,526,919 | 389,526,919 | 521,833,753 | (132,306,834) |
| Fringe Benefits and Other Benefit Payments | 2,288,857,268 | 2,427,737,040 | 2,426,143,561 | 1,593,479 |
| Other: | | | | |
| 098 Miscellaneous | 990,101,153 | 551,022,096 | 359,640,259 | 191,381,837 |
| Interest on Short-Term Borrowings | 36,458,333 | 14,394,583 | 14,373,251 | 21,332 |
| Total Other | 1,026,559,486 | 565,416,679 | 374,013,510 | 191,403,169 |
| Transfers To Debt Service Funds: | | | | |
| 099 Debt Service | 1,215,088,490 | 1,408,355,656 | 1,356,685,953 | 51,669,703 |
| 100 Municipal Assistance Corporation | — | 5,000,000 | 5,000,000 | — |
| Total Transfers to Debt Service Funds | 1,215,088,490 | 1,413,355,656 | 1,361,685,953 | 51,669,703 |
| Total Expenditures and Transfers | <u>\$39,380,990,628</u> | <u>\$41,754,922,563</u> | <u>\$40,859,999,758</u> | <u>\$ 894,922,805</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 | \$ 15,314,713 | \$ 19,392,631 | \$ 18,999,710 | \$ 392,921 |
| 040 Office of Management and Budget | 21,449,640 | 20,676,392 | 19,457,240 | 1,219,152 |
| 050 Criminal Justice Programs | 2,374,295 | 2,415,566 | 2,376,505 | 39,061 |
| 061 Office of Labor Relations | 6,412,601 | 6,599,183 | 6,131,732 | 467,451 |
| 070 New York City Commission to the United Nations and Consular Corps | 480,615 | 536,823 | 534,642 | 2,181 |
| 080 Adult Literacy Program | 35,618 | — | — | — |
| 260 Office for People with Disability | 550,177 | 450,877 | 355,627 | 95,250 |
| 270 Mayor's Voluntary Action Center | 293,382 | 301,810 | 288,577 | 13,233 |
| 280 Office of Construction | 1,555,068 | 1,555,068 | 428,860 | 1,126,208 |
| 340 Community Assistance Unit | 1,673,832 | 1,718,077 | 1,714,428 | 3,649 |
| 350 Commission on the Status of Women | 179,667 | 167,928 | 157,103 | 10,825 |
| 380 Office of Operations | 4,714,948 | 4,576,804 | 4,553,965 | 22,839 |
| 560 Special Enforcement | 1,196,582 | 863,246 | 811,119 | 52,127 |
| Total Personal Services | 56,231,138 | 59,254,405 | 55,809,508 | 3,444,897 |
| Other Than Personal Services— | | | | |
| 021 Office of the Mayor | 3,139,320 | 27,017,184 | 27,002,988 | 14,196 |
| 041 Office of Management and Budget | 7,102,115 | 6,049,775 | 5,565,107 | 484,668 |
| 051 Criminal Justice Programs | 4,895,928 | 16,528,122 | 12,544,565 | 3,983,557 |
| 062 Office of Labor Relations | 2,082,019 | 2,101,940 | 1,892,697 | 209,243 |
| 071 New York City Commission to the United Nations and Consular Corps | 148,454 | 148,714 | 147,888 | 826 |
| 081 Adult Literacy Program | 977,993 | 977,993 | 977,993 | — |
| 261 Office for People with Disability | 279,975 | 204,088 | 194,742 | 9,346 |
| 271 Mayor's Voluntary Action Center | 17,355 | 17,975 | 17,759 | 216 |
| 281 Office of Construction | 22,883 | 22,883 | 21,730 | 1,153 |
| 341 Community Assistance Unit | 935,577 | 5,064,137 | 4,274,458 | 789,679 |
| 351 Commission on the Status of Women | 11,363 | 11,363 | 11,236 | 127 |
| 381 Office of Operations | 1,166,153 | 965,633 | 938,005 | 27,628 |
| 561 Special Enforcement | 283,448 | 290,823 | 274,797 | 16,026 |
| Total Other Than Personal Services | 21,062,583 | 59,400,630 | 53,863,965 | 5,536,665 |
| | 77,293,721 | 118,655,035 | 109,673,473 | 8,981,562 |
| Interfund Agreements | (4,045,988) | (4,135,988) | (2,570,737) | (1,565,251) |
| Intracity Sales | (1,441,784) | (2,135,284) | (1,502,095) | (633,189) |
| Total Mayoralty | 71,805,949 | 112,383,763 | 105,600,641 | 6,783,122 |
| Net Change in Estimate of Prior Payables | — | — | (1,616,189) | 1,616,189 |
| Net Total Mayoralty | 71,805,949 | 112,383,763 | 103,984,452 | 8,399,311 |
| 003 BOARD OF ELECTIONS | | | | |
| 001 Personal Services | 12,855,487 | 15,958,194 | 15,940,005 | 18,189 |
| 002 Other Than Personal Services | 23,259,923 | 53,627,347 | 51,541,788 | 2,085,559 |
| Total Board of Elections | 36,115,410 | 69,585,541 | 67,481,793 | 2,103,748 |
| Net Change in Estimate of Prior Payables | — | — | (363) | 363 |
| Net Total Board of Elections | 36,115,410 | 69,585,541 | 67,481,430 | 2,104,111 |

(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 | \$ 4,177,273 | \$ 3,527,273 | \$ 3,297,939 | \$ 229,334 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 9,724,810 | 8,046,832 | 6,987,643 | 1,059,189 |
| 003 Election Funding | 63,300,000 | 38,214,688 | 38,214,688 | — |
| Total Other Than Personal Services . . . | 73,024,810 | 46,261,520 | 45,202,331 | 1,059,189 |
| Total Campaign Finance Board | 77,202,083 | 49,788,793 | 48,500,270 | 1,288,523 |
| 008 OFFICE OF THE ACTUARY | | | | |
| 100 Personal Services | 2,758,766 | 2,362,766 | 2,338,993 | 23,773 |
| 200 Other Than Personal Services | 1,062,192 | 972,192 | 809,932 | 162,260 |
| Total Office of the Actuary | 3,820,958 | 3,334,958 | 3,148,925 | 186,033 |
| 010 BOROUGH PRESIDENT—MANHATTAN | | | | |
| 001 Personal Services | 4,350,613 | 4,208,327 | 4,207,913 | 414 |
| 002 Other Than Personal Services | 972,072 | 840,967 | 819,397 | 21,570 |
| Total Borough President—Manhattan . . | 5,322,685 | 5,049,294 | 5,027,310 | 21,984 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (48) | 48 |
| Net Total Borough President-Manhattan | 5,322,685 | 5,049,294 | 5,027,262 | 22,032 |
| 011 BOROUGH PRESIDENT—BRONX | | | | |
| 001 Personal Services | 5,600,550 | 5,620,425 | 5,470,418 | 150,007 |
| 002 Other Than Personal Services | 1,901,681 | 1,628,927 | 1,473,762 | 155,165 |
| Total Borough President—Bronx | 7,502,231 | 7,249,352 | 6,944,180 | 305,172 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | 940 | (940) |
| Net Total Borough President-Bronx . . . | 7,502,231 | 7,249,352 | 6,945,120 | 304,232 |
| 012 BOROUGH PRESIDENT—BROOKLYN | | | | |
| 001 Personal Services | 4,910,150 | 4,986,164 | 4,426,109 | 560,055 |
| 002 Other Than Personal Services | 1,589,859 | 1,729,979 | 1,664,322 | 65,657 |
| Total Borough President—Brooklyn . . . | 6,500,009 | 6,716,143 | 6,090,431 | 625,712 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (25,100) | 25,100 |
| Net Total Borough President— Brooklyn | 6,500,009 | 6,716,143 | 6,065,331 | 650,812 |
| 013 BOROUGH PRESIDENT—QUEENS | | | | |
| 001 Personal Services | 4,710,834 | 4,875,971 | 4,857,338 | 18,633 |
| 002 Other Than Personal Services | 1,484,893 | 1,470,715 | 1,433,052 | 37,663 |
| Total Borough President—Queens | 6,195,727 | 6,346,686 | 6,290,390 | 56,296 |
| 014 BOROUGH PRESIDENT—STATEN ISLAND | | | | |
| 001 Personal Services | 3,797,244 | 3,467,023 | 3,436,492 | 30,531 |
| 002 Other Than Personal Services | 1,412,705 | 1,380,954 | 1,351,311 | 29,643 |
| Total Borough President-Staten Island . . | 5,209,949 | 4,847,977 | 4,787,803 | 60,174 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (237) | 237 |
| Net Total Borough President— Staten Island | 5,209,949 | 4,847,977 | 4,787,566 | 60,411 |

(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 | \$ 2,755,038 | \$ 3,237,512 | \$ 3,237,404 | \$ 108 |
| 002 First Deputy Comptroller | 26,652,550 | 29,725,109 | 29,723,149 | 1,960 |
| 003 Second Deputy Comptroller | 8,623,853 | 8,610,034 | 8,608,191 | 1,843 |
| 004 Third Deputy Comptroller | 3,492,761 | 4,063,169 | 4,063,164 | 5 |
| Total Personal Services | 41,524,202 | 45,635,824 | 45,631,908 | 3,916 |
| Other Than Personal Services— | | | | |
| 005 First Deputy Comptroller | 3,468,453 | 3,155,808 | 3,088,013 | 67,795 |
| 006 Executive Management | 148,916 | 106,410 | 97,900 | 8,510 |
| 007 Second Deputy Comptroller | 4,507,492 | 4,505,867 | 3,384,040 | 1,121,827 |
| 008 Third Deputy Comptroller | 5,401,000 | 5,474,048 | 5,400,351 | 73,697 |
| Total Other Than Personal Services | 13,525,861 | 13,242,133 | 11,970,304 | 1,271,829 |
| | 55,050,063 | 58,877,957 | 57,602,212 | 1,275,745 |
| Interfund Agreements | (2,527,308) | (2,527,308) | (2,858,394) | 331,086 |
| Intracity Sales | (212,854) | (270,054) | (270,054) | — |
| Total Office of the Comptroller | 52,309,901 | 56,080,595 | 54,473,764 | 1,606,831 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (3,914,571) | 3,914,571 |
| Net Total Office of the Comptroller | 52,309,901 | 56,080,595 | 50,559,193 | 5,521,402 |
| 021 TAX COMMISSION | | | | |
| 001 Personal Services | 2,073,165 | 1,943,165 | 1,905,220 | 37,945 |
| 002 Other Than Personal Services | 120,004 | 100,004 | 86,606 | 13,398 |
| Total Tax Commission | 2,193,169 | 2,043,169 | 1,991,826 | 51,343 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (32,836) | 32,836 |
| Net Total Tax Commission | 2,193,169 | 2,043,169 | 1,958,990 | 84,179 |
| 025 LAW DEPARTMENT | | | | |
| 001 Personal Services | 75,898,228 | 75,281,429 | 75,280,738 | 691 |
| 002 Other Than Personal Services | 22,321,735 | 21,363,586 | 20,977,467 | 386,119 |
| | 98,219,963 | 96,645,015 | 96,258,205 | 386,810 |
| Interfund Agreements | (1,751,464) | (1,751,464) | (1,751,464) | — |
| Intracity Sales | (2,475,134) | (2,475,134) | (2,680,088) | 204,954 |
| Total Law Department | 93,993,365 | 92,418,417 | 91,826,653 | 591,764 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (614,698) | 614,698 |
| Net Total Law Department | 93,993,365 | 92,418,417 | 91,211,955 | 1,206,462 |
| 030 DEPARTMENT OF CITY PLANNING | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 13,953,252 | 15,173,942 | 14,969,321 | 204,621 |
| 003 Geographic Systems | 1,932,113 | 1,705,301 | 1,705,243 | 58 |
| Total Personal Services | 15,885,365 | 16,879,243 | 16,674,564 | 204,679 |

(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 | | |
| 030 DEPARTMENT OF CITY PLANNING (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | \$ 1,739,594 | \$ 2,053,573 | \$ 1,771,803 | \$ 281,770 |
| 004 Geographic Systems | 297,688 | 339,323 | 307,345 | 31,978 |
| Total Other Than Personal Services . . . | 2,037,282 | 2,392,896 | 2,079,148 | 313,748 |
| Total Department of City Planning . . . | 17,922,647 | 19,272,139 | 18,753,712 | 518,427 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (22,755) | 22,755 |
| Net Total Department of City Planning . | 17,922,647 | 19,272,139 | 18,730,957 | 541,182 |
| 032 DEPARTMENT OF INVESTIGATION | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 16,929,275 | 16,400,542 | 16,400,541 | 1 |
| 003 Inspector General | 2,081,835 | 2,455,240 | 2,419,726 | 35,514 |
| Total Personal Services | 19,011,110 | 18,855,782 | 18,820,267 | 35,515 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 4,530,223 | 4,276,529 | 4,226,220 | 50,309 |
| 004 Inspector General | 91,501 | 91,961 | 91,876 | 85 |
| Total Other Than Personal Services . . . | 4,621,724 | 4,368,490 | 4,318,096 | 50,394 |
| Intracity Sales | 23,632,834 | 23,224,272 | 23,138,363 | 85,909 |
| Total Department of Investigation | 21,586,404 | 20,804,437 | 20,864,028 | (59,591) |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,949) | 1,949 |
| Net Total Department of Investigation . | 21,586,404 | 20,804,437 | 20,862,079 | (57,642) |
| 035 RESEARCH LIBRARIES | | | | |
| 001 Lump Sum | 9,963,794 | 9,238,248 | 9,198,396 | 39,852 |
| Total Research Libraries | 9,963,794 | 9,238,248 | 9,198,396 | 39,852 |
| 037 NEW YORK PUBLIC LIBRARY | | | | |
| Other Than Personal Services— | | | | |
| 003 Lump Sum—Borough of Manhattan . . . | 22,935,206 | 19,509,282 | 19,509,280 | 2 |
| 004 Lump Sum—Borough of the Bronx . . . | 2,700,597 | 2,925,597 | 2,925,597 | — |
| 005 Lump Sum—Borough of Staten Island . | 1,642,546 | 1,740,546 | 1,711,832 | 28,714 |
| 006 Systemwide Services | 21,025,297 | 21,294,297 | 21,294,297 | — |
| 007 Consultant and Advisory Services | 1,449,286 | 1,464,360 | 1,464,360 | — |
| Total New York Public Library | 49,752,932 | 46,934,082 | 46,905,366 | 28,716 |
| 038 BROOKLYN PUBLIC LIBRARY | | | | |
| 001 Lump Sum | 36,676,181 | 34,858,512 | 34,764,297 | 94,215 |
| Total Brooklyn Public Library | 36,676,181 | 34,858,512 | 34,764,297 | 94,215 |
| 039 QUEENS BOROUGH PUBLIC LIBRARY | | | | |
| 001 Lump Sum | 35,040,167 | 32,999,400 | 32,940,011 | 59,389 |
| Total Queens Borough Public Library . . | 35,040,167 | 32,999,400 | 32,940,011 | 59,389 |

(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 | | | | |
| Personal Services— | | | | |
| 301 District Instruction and Instruction Support Services | \$ 2,245,590,818 | \$ 2,377,000,478 | \$ 2,395,442,803 | \$ (18,442,325) |
| 303 District Special Education Instruction Services | 513,309,629 | 429,049,937 | 429,399,755 | (349,818) |
| 305 District Operations and Administration | 202,169,141 | 118,982,974 | 118,850,820 | 132,154 |
| 311 High School Instruction and Instruction Support Services | 949,002,860 | 933,779,915 | 934,324,667 | (544,752) |
| 313 High School Special Education Instruction Services | 205,601,157 | 186,954,906 | 186,954,906 | — |
| 315 High School Operations and Administration | 111,510,574 | 123,846,962 | 123,900,611 | (53,649) |
| 321 Special Education City Wide Instruction and Instruction Support Services | 394,136,467 | 403,703,805 | 401,639,666 | 2,064,139 |
| 323 Division of Special Education and Instruction Support Services | 201,947,854 | 209,867,656 | 216,955,223 | (7,087,567) |
| 325 Division of Special Education, Operation and Administration | 42,415,010 | 33,219,868 | 34,758,076 | (1,538,208) |
| 327 Special Education Operation and Administration—City Wide | 37,644,733 | 26,850,549 | 27,005,704 | (155,155) |
| 335 School Facilities—Custodial Maintenance | 384,139,653 | 373,322,984 | 373,322,985 | (1) |
| 339 School Food Services | 154,058,880 | 155,985,912 | 161,021,565 | (5,035,653) |
| 341 School Safety | 1,997 | 1,997 | — | 1,997 |
| 353 Central Administration | 50,549,904 | 102,288,963 | 113,559,342 | (11,270,379) |
| 361 Fringe Benefits | 1,304,034,443 | 1,365,316,961 | 1,321,617,396 | 43,699,565 |
| 391 Collective Bargaining | 466,789,154 | 402,898,237 | 402,898,237 | — |
| Total Personal Services | <u>7,262,902,274</u> | <u>7,243,072,104</u> | <u>7,241,651,756</u> | <u>1,420,348</u> |
| Other Than Personal Services— | | | | |
| 302 District Instruction and Instruction Support Services | 239,813,813 | 218,561,328 | 209,385,177 | 9,176,151 |
| 304 District Special Education Instruction Services | 10,684,657 | 1,086,783 | 1,035,779 | 51,004 |
| 306 District Operations and Administration . | 4,701,439 | 6,705,016 | 4,235,900 | 2,469,116 |
| 312 High School Instruction and Instruction Support Services | 119,614,085 | 115,384,953 | 110,768,241 | 4,616,712 |
| 314 High School Special Education Instruction Services | 3,696,827 | 2,360,482 | 2,671,131 | (310,649) |
| 316 High School Operations and Administration | 642,565 | 836,565 | 524,230 | 312,335 |
| 322 Special Education City Wide Instruction and Instruction Support Services | 12,202,574 | 19,169,839 | 15,416,531 | 3,753,308 |
| 324 Division of Special Education Instruction Support Services | 65,599,946 | 91,701,970 | 98,629,623 | (6,927,653) |
| 326 Division of Special Education Operation and Administration | 3,453,907 | 24,920,205 | 22,074,786 | 2,845,419 |

(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.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 328 Special Education Operation | | | | |
| Administration Districts High Schools and City Wide | \$ 2,113,573 | \$ 559,573 | \$ 739,760 | \$ (180,187) |
| 336 School Facilities—Custodial | | | | |
| Maintenance | 101,303,225 | 116,986,862 | 111,382,370 | 5,604,492 |
| 338 Pupil Transportation | 572,615,045 | 564,319,282 | 574,164,972 | (9,845,690) |
| 340 School Food Services | 161,448,662 | 170,118,857 | 172,976,419 | (2,857,562) |
| 342 School Safety | 131,315,025 | 128,326,408 | 123,851,503 | 4,474,905 |
| 344 Energy and Leases | 235,311,769 | 198,464,707 | 204,627,617 | (6,162,910) |
| 354 Central Administration | 71,192,194 | 146,325,982 | 160,982,756 | (14,656,774) |
| 370 Non-Public School Payments | 592,175,306 | 584,893,462 | 577,611,218 | 7,282,244 |
| Total Other Than Personal Services . . . | <u>2,327,884,612</u> | <u>2,390,722,274</u> | <u>2,391,078,013</u> | <u>(355,739)</u> |
| | 9,590,786,886 | 9,633,794,378 | 9,632,729,769 | 1,064,609 |
| Reimbursable Programs— | | | | |
| 381 Categorical Programs—Personal | | | | |
| Services | 1,346,222,400 | 1,536,053,534 | 1,615,571,941 | (79,518,407) |
| 382 Categorical Programs—Other Than | | | | |
| Personal Services | 591,883,440 | 703,896,920 | 634,953,506 | 68,943,414 |
| Total Reimbursable Programs | <u>1,938,105,840</u> | <u>2,239,950,454</u> | <u>2,250,525,447</u> | <u>(10,574,993)</u> |
| | 11,528,892,726 | 11,873,744,832 | 11,883,255,216 | (9,510,384) |
| Intracity Sales | (7,407,695) | (11,253,226) | (5,901,736) | (5,351,490) |
| Total Board of Education | 11,521,485,031 | 11,862,491,606 | 11,877,353,480 | (14,861,874) |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (162,338,600) | 162,338,600 |
| Net Total Board of Education | <u>11,521,485,031</u> | <u>11,862,491,606</u> | <u>11,715,014,880</u> | <u>147,476,726</u> |
| 042 CITY UNIVERSITY OF NEW YORK | | | | |
| Personal Services— | | | | |
| 002 Community Colleges | 279,747,978 | 314,125,812 | 313,182,121 | 943,691 |
| 004 Hunter Schools | 9,516,291 | 10,538,618 | 10,471,341 | 67,277 |
| Total Personal Services | <u>289,264,269</u> | <u>324,664,430</u> | <u>323,653,462</u> | <u>1,010,968</u> |
| Other Than Personal Services— | | | | |
| 001 Community Colleges | 121,140,595 | 109,252,985 | 105,866,792 | 3,386,193 |
| 003 Hunter Schools | 478,147 | 435,572 | 403,160 | 32,412 |
| 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 . . . | <u>163,618,742</u> | <u>151,688,557</u> | <u>113,269,952</u> | <u>38,418,605</u> |
| | 452,883,011 | 476,352,987 | 436,923,414 | 39,429,573 |
| Intracity Sales | (7,905,119) | (19,450,417) | (19,004,015) | (446,402) |
| Total City University of New York . . . | 444,977,892 | 456,902,570 | 417,919,399 | 38,983,171 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (81,468) | 81,468 |
| Net Total City University of New York . . | <u>444,977,892</u> | <u>456,902,570</u> | <u>417,837,931</u> | <u>39,064,639</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 | | |
| 054 CIVILIAN COMPLAINT REVIEW BOARD | | | | |
| 001 Personal Services | \$ 8,788,347 | \$ 7,797,347 | \$ 7,737,424 | \$ 59,923 |
| 002 Other Than Personal Services | 2,220,872 | 1,631,234 | 1,591,975 | 39,259 |
| Total Civilian Complaint Review Board | 11,009,219 | 9,428,581 | 9,329,399 | 99,182 |
| Net Change in Estimate of Prior Payables | — | — | (850) | 850 |
| Net Total Civilian Complaint Review Board | 11,009,219 | 9,428,581 | 9,328,549 | 100,032 |
| 056 POLICE DEPARTMENT | | | | |
| Personal Services— | | | | |
| 001 Operations | 2,309,771,989 | 2,605,748,478 | 2,535,238,135 | 70,510,343 |
| 002 Executive Management | 149,769,815 | 168,114,754 | 167,855,597 | 259,157 |
| 003 School Safety | 96,933,983 | 135,623,723 | 135,623,723 | — |
| 004 Administration—Personnel | 158,625,762 | 173,052,207 | 172,597,660 | 454,547 |
| 006 Criminal Justice | 64,304,398 | 102,842,426 | 102,842,362 | 64 |
| 007 Traffic Enforcement | 59,955,775 | 80,496,629 | 71,766,017 | 8,730,612 |
| 008 Transit Police | 168,719,447 | 168,909,651 | 166,407,427 | 2,502,224 |
| 009 Housing Police | 102,701,244 | 113,143,908 | 113,143,272 | 636 |
| Total Personal Services | 3,110,782,413 | 3,547,931,776 | 3,465,474,193 | 82,457,583 |
| Other Than Personal Services— | | | | |
| 100 Operations | 41,653,337 | 65,452,745 | 66,438,515 | (985,770) |
| 200 Executive Management | 9,454,475 | 16,532,838 | 14,650,452 | 1,882,386 |
| 300 School Safety | 2,483,910 | 4,664,075 | 3,693,076 | 970,999 |
| 400 Administration | 118,881,197 | 162,475,797 | 149,577,486 | 12,898,311 |
| 600 Criminal Justice | 8,059,693 | 6,469,460 | 4,614,350 | 1,855,110 |
| 700 Traffic Enforcement | 1,979,859 | 2,527,989 | 2,261,506 | 266,483 |
| Total Other Than Personal Services | 182,512,471 | 258,122,904 | 241,235,385 | 16,887,519 |
| Interfund Agreements | 3,293,294,884 | 3,806,054,680 | 3,706,709,578 | 99,345,102 |
| Intracity Sales | (1,796,999) | (1,796,999) | (1,796,999) | — |
| Total Police Department | (88,785,504) | (124,849,646) | (124,253,069) | (596,577) |
| Net Change in Estimate of Prior Payables | 3,202,712,381 | 3,679,408,035 | 3,580,659,510 | 98,748,525 |
| Net Total Police Department | — | — | (3,998,010) | 3,998,010 |
| Net Total Police Department | 3,202,712,381 | 3,679,408,035 | 3,576,661,500 | 102,746,535 |
| 057 FIRE DEPARTMENT | | | | |
| Personal Services— | | | | |
| 001 Executive Administrative | 53,875,569 | 116,485,024 | 115,693,486 | 791,538 |
| 002 Fire Extinguishment and Emergency Response | 767,988,565 | 828,173,414 | 845,687,010 | (17,513,596) |
| 003 Fire Investigation | 16,537,036 | 16,966,672 | 16,929,141 | 37,531 |
| 004 Fire Prevention | 38,674,954 | 17,022,346 | 16,885,424 | 136,922 |
| 009 Emergency Medical Services | 141,767,670 | 140,238,864 | 139,804,826 | 434,038 |
| Total Personal Services | 1,018,843,794 | 1,118,886,320 | 1,134,999,887 | (16,113,567) |
| Other Than Personal Services— | | | | |
| 005 Executive Administrative | 47,492,586 | 89,996,434 | 92,781,354 | (2,784,920) |
| 006 Fire Extinguishment and Emergency Response | 20,745,783 | 20,155,645 | 22,105,193 | (1,949,548) |

(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 | | |
| 057 FIRE DEPARTMENT (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 007 Fire Investigation | \$ 82,220 | \$ 82,220 | \$ 74,980 | \$ 7,240 |
| 008 Fire Prevention | 3,106,013 | 1,334,896 | 1,317,531 | 17,365 |
| 010 Emergency Medical Services | 16,057,288 | 15,119,318 | 15,137,010 | (17,692) |
| Total Other Than Personal Services | 87,483,890 | 126,688,513 | 131,416,068 | (4,727,555) |
| | 1,106,327,684 | 1,245,574,833 | 1,266,415,955 | (20,841,122) |
| Intracity Sales | — | (60,000) | (60,000) | — |
| Total Fire Department | 1,106,327,684 | 1,245,514,833 | 1,266,355,955 | (20,841,122) |
| Net Change in Estimate of Prior Payables | — | — | (175,874) | 175,874 |
| Net Total Fire Department | 1,106,327,684 | 1,245,514,833 | 1,266,180,081 | (20,665,248) |
| 068 ADMINISTRATION FOR CHILDREN’S SERVICES | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 253,059,880 | 245,714,145 | 245,538,700 | 175,445 |
| 003 Administration of Headstart, Daycare and Child Support Enforcement Programs | 42,183,829 | 43,321,430 | 43,321,430 | — |
| 005 Administrative | 92,239,803 | 79,203,068 | 79,203,068 | — |
| Total Personal Services | 387,483,512 | 368,238,643 | 368,063,198 | 175,445 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 100,178,138 | 90,050,563 | 82,074,597 | 7,975,966 |
| 004 Administration of Headstart, Daycare and Child Support Enforcement Programs | 702,194,593 | 647,418,599 | 630,571,800 | 16,846,799 |
| 006 Child Welfare | 1,247,907,178 | 1,304,827,726 | 1,294,373,652 | 10,454,074 |
| Total Other Than Personal Services | 2,050,279,909 | 2,042,296,888 | 2,007,020,049 | 35,276,839 |
| | 2,437,763,421 | 2,410,535,531 | 2,375,083,247 | 35,452,284 |
| Intracity Sales | (149,870) | (530,495) | (285,219) | (245,276) |
| Total Administration for Children’s Services | 2,437,613,551 | 2,410,005,036 | 2,374,798,028 | 35,207,008 |
| Net Change in Estimate of Prior Payables | — | — | (56,519,948) | 56,519,948 |
| Net Total Administration for Children’s Services | 2,437,613,551 | 2,410,005,036 | 2,318,278,080 | 91,726,956 |
| 069 DEPARTMENT OF SOCIAL SERVICES | | | | |
| Personal Services— | | | | |
| 201 Administration | 143,403,554 | 168,608,360 | 168,608,359 | 1 |
| 203 Public Assistance | 293,516,735 | 246,703,687 | 246,668,336 | 35,351 |
| 204 Medical Assistance | 83,225,676 | 96,472,199 | 96,472,199 | — |
| 205 Adult Services | 69,648,058 | 73,354,751 | 73,354,751 | — |
| Total Personal Services | 589,794,023 | 585,138,997 | 585,103,645 | 35,352 |
| Other Than Personal Services— | | | | |
| 101 Administration | 136,660,863 | 206,696,360 | 206,393,303 | 303,057 |
| 103 Public Assistance | 1,842,658,363 | 1,777,045,203 | 1,773,625,408 | 3,419,795 |

(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 | | |
| 069 DEPARTMENT OF SOCIAL SERVICES (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 104 Medical Assistance | \$ 2,884,744,563 | \$ 3,180,954,837 | \$ 3,204,353,720 | \$ (23,398,883) |
| 105 Adult Services | 199,091,979 | 203,149,297 | 203,149,297 | — |
| Total Other Than Personal Services . . . | 5,063,155,768 | 5,367,845,697 | 5,387,521,728 | (19,676,031) |
| | 5,652,949,791 | 5,952,984,694 | 5,972,625,373 | (19,640,679) |
| Intracity Sales | (75,478) | (808,643) | (733,165) | (75,478) |
| Total Department of Social Services . . . | 5,652,874,313 | 5,952,176,051 | 5,971,892,208 | (19,716,157) |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (43,566,406) | 43,566,406 |
| Net Total Department of | | | | |
| Social Services | 5,652,874,313 | 5,952,176,051 | 5,928,325,802 | 23,850,249 |
| 071 DEPARTMENT OF HOMELESS SERVICES | | | | |
| 100 Personal Services | 95,720,607 | 96,887,784 | 96,887,783 | 1 |
| 200 Department of Homeless Services | 401,284,667 | 446,487,644 | 443,471,516 | 3,016,128 |
| | 497,005,274 | 543,375,428 | 540,359,299 | 3,016,129 |
| Intracity Sales | — | (15,840,118) | (13,404,171) | (2,435,947) |
| Total Department of Homeless Services . | 497,005,274 | 527,535,310 | 526,955,128 | 580,182 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (23,517,497) | 23,517,497 |
| Net Total Department of Homeless | | | | |
| Services | 497,005,274 | 527,535,310 | 503,437,631 | 24,097,679 |
| 072 DEPARTMENT OF CORRECTION | | | | |
| Personal Services— | | | | |
| 001 Administration | 42,046,170 | 44,853,847 | 44,671,453 | 182,394 |
| 002 Operations | 713,176,805 | 738,387,210 | 738,212,606 | 174,604 |
| Total Personal Services | 755,222,975 | 783,241,057 | 782,884,059 | 356,998 |
| Other Than Personal Services— | | | | |
| 003 Operations | 101,137,480 | 92,378,667 | 89,422,868 | 2,955,799 |
| 004 Administration | 15,041,873 | 15,041,873 | 14,446,760 | 595,113 |
| Total Other Than Personal Services . . . | 116,179,353 | 107,420,540 | 103,869,628 | 3,550,912 |
| | 871,402,328 | 890,661,597 | 886,753,687 | 3,907,910 |
| Intracity Sales | (754,770) | (904,770) | (395,505) | (509,265) |
| Total Department of Correction | 870,647,558 | 889,756,827 | 886,358,182 | 3,398,645 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (4,481,114) | 4,481,114 |
| Net Total Department of Correction . . . | 870,647,558 | 889,756,827 | 881,877,068 | 7,879,759 |
| 073 BOARD OF CORRECTION | | | | |
| 001 Personal Services | 991,020 | 891,836 | 868,892 | 22,944 |
| 002 Other Than Personal Services | 40,223 | 40,223 | 37,465 | 2,758 |
| Total Board of Correction | 1,031,243 | 932,059 | 906,357 | 25,702 |
| 094 DEPARTMENT OF EMPLOYMENT | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 255,742 | 2,042,953 | 2,022,481 | 20,472 |
| 770 Job Training Partnership Act | 8,095,869 | 9,413,059 | 9,412,985 | 74 |
| Total Personal Services | 8,351,611 | 11,456,012 | 11,435,466 | 20,546 |

(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 | | |
| 094 DEPARTMENT OF EMPLOYMENT (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | \$ 14,305,525 | \$ 53,586,955 | \$ 52,357,841 | \$ 1,229,114 |
| 773 Job Training Partnership Act | 75,985,929 | 72,105,413 | 72,073,008 | 32,405 |
| Total Other Than Personal Services . . . | 90,291,454 | 125,692,368 | 124,430,849 | 1,261,519 |
| | 98,643,065 | 137,148,380 | 135,866,315 | 1,282,065 |
| Intracity Sales | (4,288,360) | (127,319) | (96,019) | (31,300) |
| Total Department of Employment | 94,354,705 | 137,021,061 | 135,770,296 | 1,250,765 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (4,258,457) | 4,258,457 |
| Net Total Department of Employment . . | 94,354,705 | 137,021,061 | 131,511,839 | 5,509,222 |
| 095 PENSION CONTRIBUTIONS | | | | |
| Personal Services— | | | | |
| 001 City Actuarial Pensions | 1,406,791,335 | 1,442,095,128 | 1,442,095,128 | — |
| 002 Non-City Actuarial Pensions | 27,747,000 | 27,235,294 | 21,973,497 | 5,261,797 |
| 003 Non-Actuarial Pensions | 19,311,886 | 28,199,608 | 27,832,344 | 367,264 |
| Total Personal Services | 1,453,850,221 | 1,497,530,030 | 1,491,900,969 | 5,629,061 |
| Intracity Sales | (90,005,294) | (100,005,294) | (100,005,294) | — |
| Total Pension Contributions | 1,363,844,927 | 1,397,524,736 | 1,391,895,675 | 5,629,061 |
| 098 MISCELLANEOUS | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 542,995,048 | 365,879,607 | 351,116,000 | 14,763,607 |
| 003 Fringe Benefits | 2,327,007,268 | 2,465,887,040 | 2,461,142,561 | 4,744,479 |
| Total Personal Services | 2,870,002,316 | 2,831,766,647 | 2,812,258,561 | 19,508,086 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services— | | | | |
| Other Public Safety | 24,614,000 | 23,452,395 | 23,452,395 | — |
| Court Costs—Public Safety | 100,000 | — | — | — |
| Criminal Justice Programs | 46,335,552 | 46,225,552 | 45,476,440 | 749,112 |
| Payments to Transit Authority | 102,968,747 | 120,439,953 | 120,439,952 | 1 |
| Payments to Private Bus Companies . . . | 167,479,000 | 188,241,940 | 199,400,066 | (11,158,126) |
| Payments to Housing Authority | 19,331,123 | 13,181,455 | 13,181,455 | — |
| Judgments and Claims | 309,526,919 | 389,526,919 | 521,833,753 | (132,306,834) |
| World Trade Center Disaster | | | | |
| Related Expense | — | 29,209,829 | 27,861,271 | 1,348,558 |
| Other | 483,564,438 | 199,537,072 | 156,317,862 | 43,219,210 |
| 005 Indigent Defense Services | 147,642,715 | 141,934,715 | 138,842,952 | 3,091,763 |
| Total Other Than Personal Services . . . | 1,301,562,494 | 1,151,749,830 | 1,246,806,146 | (95,056,316) |
| | 4,171,564,810 | 3,983,516,477 | 4,059,064,707 | (75,548,230) |
| Interfund Agreements | (38,150,000) | (38,150,000) | (34,999,000) | (3,151,000) |
| Total Miscellaneous | 4,133,414,810 | 3,945,366,477 | 4,024,065,707 | (78,699,230) |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (133,420,352) | 133,420,352 |
| Net Total Miscellaneous | 4,133,414,810 | 3,945,366,477 | 3,890,645,355 | 54,721,122 |

(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 | | |
| 099 DEBT SERVICE | | | | |
| Other Than Personal Services— | | | | |
| 001 Funded Debt Outside | | | | |
| Constitutional Limit | \$ 708,063,394 | \$ 634,369,355 | \$ 583,320,714 | \$ 51,048,641 |
| 003 Lease Purchase and City | | | | |
| Guaranteed Debt | 162,025,096 | 111,264,788 | 110,643,726 | 621,062 |
| 004 Budget Stabilization Account | 345,000,000 | 662,721,513 | 662,721,513 | — |
| Total Debt Service | <u>1,215,088,490</u> | <u>1,408,355,656</u> | <u>1,356,685,953</u> | <u>51,669,703</u> |
| 100 MUNICIPAL ASSISTANCE CORPORATION | | | | |
| 001 MAC Debt Service Funding | — | 5,000,000 | 5,000,000 | — |
| Total Municipal Assistance Corporation . | <u>—</u> | <u>5,000,000</u> | <u>5,000,000</u> | <u>—</u> |
| 101 PUBLIC ADVOCATE | | | | |
| 001 Personal Services | 2,360,651 | 2,438,142 | 2,430,984 | 7,158 |
| 002 Other Than Personal Services | 211,479 | 398,812 | 390,451 | 8,361 |
| Total Public Advocate | <u>2,572,130</u> | <u>2,836,954</u> | <u>2,821,435</u> | <u>15,519</u> |
| 102 CITY COUNCIL | | | | |
| Personal Services— | | | | |
| 001 Council Members | 14,820,952 | 14,411,112 | 14,337,153 | 73,959 |
| 002 Committee Staffing | 8,805,381 | 8,725,221 | 8,719,394 | 5,827 |
| 005 Council Services Division | 9,062,888 | 9,412,888 | 9,392,844 | 20,044 |
| 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 | <u>32,689,244</u> | <u>32,549,244</u> | <u>32,449,391</u> | <u>99,853</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 (cont.) | | | | |
| Other Than Personal Services— | | | | |
| 100 Council Members | \$ 5,921,712 | \$ 6,061,712 | \$ 6,002,367 | \$ 59,345 |
| 200 Central Staff | 9,121,476 | 9,204,770 | 8,847,346 | 357,424 |
| 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 |
| 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 . . . | 15,043,211 | 15,266,505 | 14,849,713 | 416,792 |
| Total City Council | 47,732,455 | 47,815,749 | 47,299,104 | 516,645 |
| Net Change in Estimate of Prior Payables | — | — | (195,718) | 195,718 |
| Net Total City Council | 47,732,455 | 47,815,749 | 47,103,386 | 712,363 |
| 103 CITY CLERK | | | | |
| 001 Personal Services | 2,244,117 | 2,244,090 | 2,232,555 | 11,535 |
| 002 Other Than Personal Services | 487,175 | 526,856 | 494,813 | 32,043 |
| Total City Clerk | 2,731,292 | 2,770,946 | 2,727,368 | 43,578 |
| Net Change in Estimate of Prior Payables | — | — | (17,086) | 17,086 |
| Net Total City Clerk | 2,731,292 | 2,770,946 | 2,710,282 | 60,664 |
| 125 DEPARTMENT FOR THE AGING | | | | |
| Personal Services— | | | | |
| 001 Executive and Administrative Management | 5,959,470 | 7,729,076 | 7,169,687 | 559,389 |
| 002 Community Programs | 15,356,525 | 20,725,007 | 15,445,730 | 5,279,277 |
| Total Personal Services | 21,315,995 | 28,454,083 | 22,615,417 | 5,838,666 |

(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 | | |
| 125 DEPARTMENT FOR THE AGING (cont.) | | | | |
| Other Than Personal Services — | | | | |
| 003 Community Programs | \$ 219,734,880 | \$ 217,388,284 | \$ 206,020,580 | \$ 11,367,704 |
| 004 Executive and Administrative | | | | |
| Management | 4,552,825 | 3,433,373 | 2,590,919 | 842,454 |
| Total Other Than Personal Services . . . | 224,287,705 | 220,821,657 | 208,611,499 | 12,210,158 |
| | 245,603,700 | 249,275,740 | 231,226,916 | 18,048,824 |
| Intracity Sales | (231,951) | (731,951) | (413,006) | (318,945) |
| Total Department for the Aging | 245,371,749 | 248,543,789 | 230,813,910 | 17,729,879 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (14,641,611) | 14,641,611 |
| Net Total Department for the Aging . . . | 245,371,749 | 248,543,789 | 216,172,299 | 32,371,490 |
| 126 DEPARTMENT OF CULTURAL AFFAIRS | | | | |
| 001 Office of the Commissioner | 2,166,850 | 2,233,850 | 2,233,047 | 803 |
| Other Than Personal Services— | | | | |
| 002 Office of the Commissioner | 1,128,427 | 1,149,896 | 1,084,915 | 64,981 |
| 003 Cultural Programs | 24,143,761 | 23,870,664 | 23,868,230 | 2,434 |
| 004 Metropolitan Museum of Art | 23,196,333 | 19,628,472 | 19,628,343 | 129 |
| 005 New York Botanical Garden | 6,308,547 | 5,961,956 | 5,913,667 | 48,289 |
| 006 American Museum of Natural History . . | 17,205,821 | 14,409,589 | 14,409,483 | 106 |
| 007 The Wildlife Conservation Society | 14,482,703 | 12,201,726 | 12,201,599 | 127 |
| 008 Brooklyn Museum | 8,356,781 | 7,610,809 | 7,579,143 | 31,666 |
| 009 Brooklyn Children’s Museum | 2,324,732 | 2,025,824 | 2,015,867 | 9,957 |
| 010 Brooklyn Botanical Garden | 4,304,095 | 3,828,728 | 3,795,280 | 33,448 |
| 011 Queens Botanical Garden | 1,369,747 | 1,551,419 | 1,551,366 | 53 |
| 012 New York Hall of Science | 2,014,007 | 1,980,858 | 1,953,167 | 27,691 |
| 013 Staten Island Institute of Arts and Science | 1,035,197 | 1,033,478 | 1,030,444 | 3,034 |
| 014 Staten Island Zoological Society | 1,649,112 | 1,437,010 | 1,436,767 | 243 |
| 015 Staten Island Historical Society | 813,306 | 806,492 | 800,988 | 5,504 |
| 016 Museum of the City of New York | 1,482,626 | 1,288,303 | 1,288,244 | 59 |
| 017 Wave Hill Perkins Gardens | 1,133,070 | 977,115 | 968,009 | 9,106 |
| 019 Brooklyn Academy of Music | 3,664,945 | 3,605,277 | 3,605,199 | 78 |
| 020 Snug Harbor Cultural Center | 2,470,497 | 1,836,521 | 1,836,424 | 97 |
| 021 Studio Museum in Harlem | 923,612 | 810,476 | 810,351 | 125 |
| 022 Other Cultural Institutions | 17,782,381 | 15,503,193 | 15,350,187 | 153,006 |
| 024 New York Shakespeare Festival | 1,247,170 | 1,319,724 | 1,319,565 | 159 |
| Total Other Than Personal Services . . . | 137,036,870 | 122,837,530 | 122,447,238 | 390,292 |
| | 139,203,720 | 125,071,380 | 124,680,285 | 391,095 |
| Interfund Agreements | (41,200) | (41,200) | (41,200) | — |
| Intracity Sales | (1,243,500) | (1,343,500) | (1,406,500) | 63,000 |
| Total Department of Cultural Affairs . . | 137,919,020 | 123,686,680 | 123,232,585 | 454,095 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (88,114) | 88,114 |
| Net Total Department of Cultural Affairs | 137,919,020 | 123,686,680 | 123,144,471 | 542,209 |

(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 | | |
| 127 FINANCIAL INFORMATION SERVICES AGENCY | | | | |
| 001 Personal Services | \$ 14,481,932 | \$ 14,081,932 | \$ 14,077,934 | \$ 3,998 |
| 002 Other Than Personal Services | 16,565,788 | 16,722,010 | 16,711,573 | 10,437 |
| | 31,047,720 | 30,803,942 | 30,789,507 | 14,435 |
| Interfund Agreements | (2,812,160) | (4,202,622) | (4,202,622) | — |
| Intracity Sales | — | (457,759) | (457,759) | — |
| Total Financial Information Services | | | | |
| Agency | 28,235,560 | 26,143,561 | 26,129,126 | 14,435 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (544,497) | 544,497 |
| Net Total Financial Information | | | | |
| Services Agency | 28,235,560 | 26,143,561 | 25,584,629 | 558,932 |
| 130 DEPARTMENT OF JUVENILE JUSTICE | | | | |
| 001 Personal Services | 30,789,052 | 34,042,918 | 33,408,570 | 634,348 |
| 002 Other Than Personal Services | 75,398,473 | 76,980,139 | 75,534,190 | 1,445,949 |
| Total Department of Juvenile Justice . . | 106,187,525 | 111,023,057 | 108,942,760 | 2,080,297 |
| Intracity Sales | — | (200,000) | (200,000) | — |
| Total Department of Juvenile Justice . . | 106,187,525 | 110,823,057 | 108,742,760 | 2,080,297 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (106,708) | 106,708 |
| Net Total Department of Juvenile | | | | |
| Justice | 106,187,525 | 110,823,057 | 108,636,052 | 2,187,005 |
| 131 OFFICE OF PAYROLL ADMINISTRATION | | | | |
| 100 Personal Services | 5,325,339 | 5,052,339 | 5,008,138 | 44,201 |
| 200 Other Than Personal Services | 3,476,422 | 1,179,085 | 1,121,208 | 57,877 |
| | 8,801,761 | 6,231,424 | 6,129,346 | 102,078 |
| Interfund Agreements | (359,170) | (229,170) | (229,170) | — |
| Total Office of Payroll Administration . . | 8,442,591 | 6,002,254 | 5,900,176 | 102,078 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (46) | 46 |
| Net Total Office of Payroll | | | | |
| Administration | 8,442,591 | 6,002,254 | 5,900,130 | 102,124 |
| 132 INDEPENDENT BUDGET OFFICE | | | | |
| 001 Personal Services | 2,305,924 | 2,073,883 | 1,969,948 | 103,935 |
| 002 Other Than Personal Services | 549,249 | 598,734 | 581,400 | 17,334 |
| Total Independent Budget Office | 2,855,173 | 2,672,617 | 2,551,348 | 121,269 |
| 133 EQUAL EMPLOYMENT PRACTICES COMMISSION | | | | |
| 001 Personal Services | 637,107 | 327,107 | 304,609 | 22,498 |
| 002 Other Than Personal Services | 55,000 | 55,000 | 37,857 | 17,143 |
| Total Equal Employment Practices | | | | |
| Commission | 692,107 | 382,107 | 342,466 | 39,641 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (15,962) | 15,962 |
| Net Total of Equal Employment Practices | | | | |
| Commission | 692,107 | 382,107 | 326,504 | 55,603 |

(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 | | |
| 134 CIVIL SERVICE COMMISSION | | | | |
| 001 Personal Services | \$ 654,037 | \$ 450,037 | \$ 447,575 | \$ 2,462 |
| 002 Other Than Personal Services | 39,368 | 34,368 | 23,463 | 10,905 |
| Total Civil Service Commission | <u>693,405</u> | <u>484,405</u> | <u>471,038</u> | <u>13,367</u> |
| 136 LANDMARKS PRESERVATION COMMISSION | | | | |
| 001 Personal Services | 2,802,985 | 2,751,579 | 2,726,424 | 25,155 |
| 002 Other Than Personal Services | 537,131 | 480,412 | 443,524 | 36,888 |
| Total Landmarks Preservation Commission | <u>3,340,116</u> | <u>3,231,991</u> | <u>3,169,948</u> | <u>62,043</u> |
| 156 NEW YORK CITY TAXI AND LIMOUSINE COMMISSION | | | | |
| 001 Personal Services | 17,998,451 | 18,119,114 | 17,972,437 | 146,677 |
| 002 Other Than Personal Services | 6,951,067 | 5,157,615 | 5,005,239 | 152,376 |
| Total New York City Taxi and Limousine Commission | <u>24,949,518</u> | <u>23,276,729</u> | <u>22,977,676</u> | <u>299,053</u> |
| Net Change in Estimate of Prior Payables | — | — | (1,299) | 1,299 |
| Net Total New York City Taxi and Limousine Commission | <u>24,949,518</u> | <u>23,276,729</u> | <u>22,976,377</u> | <u>300,352</u> |
| 226 COMMISSION ON HUMAN RIGHTS | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 1,834,702 | 2,369,287 | 2,327,031 | 42,256 |
| 003 Community Development | 3,602,169 | 3,602,169 | 3,476,660 | 125,509 |
| Total Personal Services | <u>5,436,871</u> | <u>5,971,456</u> | <u>5,803,691</u> | <u>167,765</u> |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 1,261,722 | 1,243,775 | 1,123,442 | 120,333 |
| 004 Community Development | 558,886 | 562,173 | 535,373 | 26,800 |
| Total Other Than Personal Services | <u>1,820,608</u> | <u>1,805,948</u> | <u>1,658,815</u> | <u>147,133</u> |
| Total Commission on Human Rights | <u>7,257,479</u> | <u>7,777,404</u> | <u>7,462,506</u> | <u>314,898</u> |
| Net Change in Estimate of Prior Payables | — | — | (21,774) | 21,774 |
| Net Total Commission on Human Rights | <u>7,257,479</u> | <u>7,777,404</u> | <u>7,440,732</u> | <u>336,672</u> |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT | | | | |
| Personal Services— | | | | |
| 002 Community Development | 10,974,163 | 10,139,892 | 9,631,388 | 508,504 |
| 311 Personal Services | 5,154,120 | 4,663,706 | 4,521,011 | 142,695 |
| Total Personal Services | <u>16,128,283</u> | <u>14,803,598</u> | <u>14,152,399</u> | <u>651,199</u> |
| Other Than Personal Services— | | | | |
| 005 Community Development | 37,191,220 | 43,235,150 | 39,729,218 | 3,505,932 |
| 312 Other Than Personal Services | 109,703,804 | 106,949,666 | 99,132,121 | 7,817,545 |
| Total Other Than Personal Services | <u>146,895,024</u> | <u>150,184,816</u> | <u>138,861,339</u> | <u>11,323,477</u> |
| Intracity Sales | <u>163,023,307</u> | <u>164,988,414</u> | <u>153,013,738</u> | <u>11,974,676</u> |
| | <u>(8,598,332)</u> | <u>(6,526,417)</u> | <u>(4,865,333)</u> | <u>(1,661,084)</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 | | |
| 260 DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT (cont.) Other Than Personal Services—(cont.) Total Department of Youth and Community Development | \$ 154,424,975 | \$ 158,461,997 | \$ 148,148,405 | \$ 10,313,592 |
| Net Change in Estimate of Prior Payables | — | — | (6,763,339) | 6,763,339 |
| Net Total Department of Youth and Community Development | <u>154,424,975</u> | <u>158,461,997</u> | <u>141,385,066</u> | <u>17,076,931</u> |
| 312 CONFLICTS OF INTEREST BOARD 001 Personal Services | 1,536,529 | 1,536,529 | 1,393,583 | 142,946 |
| 002 Other Than Personal Services | 262,140 | 259,368 | 230,286 | 29,082 |
| Total Conflicts of Interest Board | <u>1,798,669</u> | <u>1,795,897</u> | <u>1,623,869</u> | <u>172,028</u> |
| 313 OFFICE OF COLLECTIVE BARGAINING 001 Personal Services | 1,065,759 | 1,081,759 | 1,076,678 | 5,081 |
| 002 Other Than Personal Services | 420,851 | 416,461 | 405,450 | 11,011 |
| Total Office of Collective Bargaining . . | 1,486,610 | 1,498,220 | 1,482,128 | 16,092 |
| Net Change in Estimate of Prior Payables | — | — | (2,792) | 2,792 |
| Net Total Office of Collective Bargaining | <u>1,486,610</u> | <u>1,498,220</u> | <u>1,479,336</u> | <u>18,884</u> |
| 341 MANHATTAN COMMUNITY BOARD #1 001 Personal Services | 167,494 | 167,494 | 165,223 | 2,271 |
| 002 Other Than Personal Services | 8,264 | 9,305 | 8,068 | 1,237 |
| Total Manhattan Community Board #1 . . | <u>175,758</u> | <u>176,799</u> | <u>173,291</u> | <u>3,508</u> |
| 342 MANHATTAN COMMUNITY BOARD #2 001 Personal Services | 161,883 | 160,787 | 160,786 | 1 |
| Other Than Personal Services— 002 Other Than Personal Services | 13,875 | 14,767 | 14,614 | 153 |
| 003 Rent and Energy | 53,483 | 53,450 | 53,448 | 2 |
| Total Other Than Personal Services . . . | 67,358 | 68,217 | 68,062 | 155 |
| Total Manhattan Community Board #2 . . | <u>229,241</u> | <u>229,004</u> | <u>228,848</u> | <u>156</u> |
| 343 MANHATTAN COMMUNITY BOARD #3 001 Personal Services | 148,031 | 146,831 | 146,720 | 111 |
| Other Than Personal Services— 002 Other Than Personal Services | 27,727 | 28,927 | 25,862 | 3,065 |
| 003 Rent and Energy | 4,661 | 3,993 | 3,991 | 2 |
| Total Other Than Personal Services . . . | 32,388 | 32,920 | 29,853 | 3,067 |
| Total Manhattan Community Board #3 . . | <u>180,419</u> | <u>179,751</u> | <u>176,573</u> | <u>3,178</u> |
| 344 MANHATTAN COMMUNITY BOARD #4 001 Personal Services | 147,401 | 140,701 | 137,007 | 3,694 |
| Other Than Personal Services— 002 Other Than Personal Services | 28,357 | 33,757 | 27,172 | 6,585 |
| 003 Rent | 33,836 | 37,205 | 37,203 | 2 |
| Total Other Than Personal Services . . . | 62,193 | 70,962 | 64,375 | 6,587 |
| Total Manhattan Community Board #4 . . | <u>209,594</u> | <u>211,663</u> | <u>201,382</u> | <u>10,281</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 | | |
| 345 MANHATTAN COMMUNITY BOARD #5 | | | | |
| 001 Personal Services | \$ 159,400 | \$ 132,690 | \$ 124,097 | \$ 8,593 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 16,358 | 43,068 | 38,054 | 5,014 |
| 003 Rent and Energy | 42,490 | 42,902 | 42,900 | 2 |
| Total Other Than Personal Services . . . | 58,848 | 85,970 | 80,954 | 5,016 |
| Total Manhattan Community Board #5 . . | 218,248 | 218,660 | 205,051 | 13,609 |
| 346 MANHATTAN COMMUNITY BOARD #6 | | | | |
| 001 Personal Services | 161,889 | 138,232 | 130,921 | 7,311 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 13,869 | 37,526 | 35,236 | 2,290 |
| 003 Rent | 73,920 | 73,920 | 69,918 | 4,002 |
| Total Other Than Personal Services . . . | 87,789 | 111,446 | 105,154 | 6,292 |
| Total Manhattan Community Board #6 . . | 249,678 | 249,678 | 236,075 | 13,603 |
| 347 MANHATTAN COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 146,203 | 151,008 | 146,292 | 4,716 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 29,555 | 29,475 | 28,691 | 784 |
| 003 Rent | 3,834 | 3,834 | 3,832 | 2 |
| Total Other Than Personal Services . . . | 33,389 | 33,309 | 32,523 | 786 |
| Total Manhattan Community Board #7 . . | 179,592 | 184,317 | 178,815 | 5,502 |
| 348 MANHATTAN COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | 153,351 | 151,445 | 141,326 | 10,119 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 22,407 | 24,313 | 23,434 | 879 |
| 003 Rent and Energy | 90,361 | 91,363 | 91,361 | 2 |
| Total Other Than Personal Services . . . | 112,768 | 115,676 | 114,795 | 881 |
| Total Manhattan Community Board #8 . . | 266,119 | 267,121 | 256,121 | 11,000 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (3,684) | 3,684 |
| Net Total Manhattan Community Board #8 | 266,119 | 267,121 | 252,437 | 14,684 |
| 349 MANHATTAN COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | 148,011 | 119,378 | 116,937 | 2,441 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 27,747 | 56,380 | 52,303 | 4,077 |
| 003 Rent | 18,000 | 18,000 | 18,000 | — |
| Total Other Than Personal Services . . . | 45,747 | 74,380 | 70,303 | 4,077 |
| Total Manhattan Community Board #9 . . | 193,758 | 193,758 | 187,240 | 6,518 |
| 350 MANHATTAN COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 133,612 | 126,090 | 112,008 | 14,082 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 42,146 | 49,668 | 38,670 | 10,998 |
| 003 Rent | 67,516 | 67,516 | 63,514 | 4,002 |
| Total Other Than Personal Services . . . | 109,662 | 117,184 | 102,184 | 15,000 |
| Total Manhattan Community Board #10 . . | 243,274 | 243,274 | 214,192 | 29,082 |

(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 | | |
| 351 MANHATTAN COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | \$ 128,732 | \$ 66,732 | \$ 59,932 | \$ 6,800 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 47,026 | 109,026 | 84,249 | 24,777 |
| 003 Rent and Energy | 7,068 | 6,627 | 4,825 | 1,802 |
| Total Other Than Personal Services . . . | 54,094 | 115,653 | 89,074 | 26,579 |
| Total Manhattan Community Board #11 | 182,826 | 182,385 | 149,006 | 33,379 |
| 352 MANHATTAN COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | 144,819 | 144,819 | 113,154 | 31,665 |
| 002 Other Than Personal Services | 30,939 | 30,939 | 28,077 | 2,862 |
| Total Manhattan Community Board #12 | 175,758 | 175,758 | 141,231 | 34,527 |
| 381 BRONX COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 148,630 | 141,030 | 140,582 | 448 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 27,128 | 26,728 | 22,548 | 4,180 |
| 003 Rent | 23,460 | 31,727 | 31,725 | 2 |
| Total Other Than Personal Services . . . | 50,588 | 58,455 | 54,273 | 4,182 |
| Total Bronx Community Board #1 | 199,218 | 199,485 | 194,855 | 4,630 |
| 382 BRONX COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 164,541 | 160,172 | 158,994 | 1,178 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 11,217 | 15,586 | 15,500 | 86 |
| 003 Rent and Energy | 32,915 | 32,831 | 32,769 | 62 |
| Total Other Than Personal Services . . . | 44,132 | 48,417 | 48,269 | 148 |
| Total Bronx Community Board #2 | 208,673 | 208,589 | 207,263 | 1,326 |
| 383 BRONX COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | 149,315 | 149,315 | 148,309 | 1,006 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,443 | 26,443 | 25,246 | 1,197 |
| 003 Rent | 24,818 | 24,275 | 23,445 | 830 |
| Total Other Than Personal Services . . . | 51,261 | 50,718 | 48,691 | 2,027 |
| Total Bronx Community Board #3 | 200,576 | 200,033 | 197,000 | 3,033 |
| 384 BRONX COMMUNITY BOARD #4 | | | | |
| 001 Personal Services | 156,278 | 157,447 | 152,227 | 5,220 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 19,480 | 18,311 | 17,828 | 483 |
| 003 Rent | 8,043 | 8,043 | 8,041 | 2 |
| Total Other Than Personal Services . . . | 27,523 | 26,354 | 25,869 | 485 |
| Total Bronx Community Board #4 | 183,801 | 183,801 | 178,096 | 5,705 |
| Net Change in Estimate of Prior Payables | — | — | (2,692) | 2,692 |
| Net Total Bronx Community Board #4 . . | 183,801 | 183,801 | 175,404 | 8,397 |

(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 | | |
| 385 BRONX COMMUNITY BOARD #5 | | | | |
| 001 Personal Services | \$ 165,078 | \$ 120,558 | \$ 120,193 | \$ 365 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 10,680 | 55,200 | 51,603 | 3,597 |
| 003 Rent | 15,743 | 15,743 | 10,743 | 5,000 |
| Total Other Than Personal Services . . . | 26,423 | 70,943 | 62,346 | 8,597 |
| Total Bronx Community Board #5 | 191,501 | 191,501 | 182,539 | 8,962 |
| 386 Bronx Community Board #6 | | | | |
| 001 Personal Services | 150,054 | 150,054 | 131,324 | 18,730 |
| 002 Other Than Personal Services | 25,704 | 25,704 | 22,306 | 3,398 |
| Total Bronx Community Board #6 | 175,758 | 175,758 | 153,630 | 22,128 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,549) | 1,549 |
| Net Total Bronx Community Board #6 . . | 175,758 | 175,758 | 152,081 | 23,677 |
| 387 BRONX COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 157,800 | 157,800 | 142,276 | 15,524 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,958 | 17,958 | 14,339 | 3,619 |
| 003 Rent and Energy | 32,995 | 33,402 | 32,815 | 587 |
| Total Other Than Personal Services . . . | 50,953 | 51,360 | 47,154 | 4,206 |
| Total Bronx Community Board #7 | 208,753 | 209,160 | 189,430 | 19,730 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (68) | 68 |
| Net Total Bronx Community Board #7 . . | 208,753 | 209,160 | 189,362 | 19,798 |
| 388 BRONX COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | 158,598 | 155,098 | 148,371 | 6,727 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,161 | 20,661 | 19,113 | 1,548 |
| 003 Rent and Energy | 26,880 | 26,818 | 26,816 | 2 |
| Total Other Than Personal Services . . . | 44,041 | 47,479 | 45,929 | 1,550 |
| Total Bronx Community Board #8 | 202,639 | 202,577 | 194,300 | 8,277 |
| 389 BRONX COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | 149,466 | 149,466 | 140,466 | 9,000 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,292 | 26,292 | 9,388 | 16,904 |
| 003 Rent | 50,898 | 50,898 | 50,896 | 2 |
| Total Other Than Personal Services . . . | 77,190 | 77,190 | 60,284 | 16,906 |
| Total Bronx Community Board #9 | 226,656 | 226,656 | 200,750 | 25,906 |
| 390 BRONX COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 152,291 | 152,291 | 151,990 | 301 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,467 | 23,467 | 20,813 | 2,654 |
| 003 Rent and Energy | 38,910 | 38,238 | 38,236 | 2 |
| Total Other Than Personal Services . . . | 62,377 | 61,705 | 59,049 | 2,656 |
| Total Bronx Community Board #10 . . . | 214,668 | 213,996 | 211,039 | 2,957 |

(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 | | |
| 391 BRONX COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | \$ 157,341 | \$ 156,325 | \$ 156,325 | \$ — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,417 | 19,433 | 18,386 | 1,047 |
| 003 Rent | 33,092 | 33,516 | 33,514 | 2 |
| Total Other Than Personal Services . . . | 51,509 | 52,949 | 51,900 | 1,049 |
| Total Bronx Community Board #11 . . . | 208,850 | 209,274 | 208,225 | 1,049 |
| 392 BRONX COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | 143,873 | 144,573 | 144,447 | 126 |
| 002 Other Than Personal Services | 31,885 | 31,185 | 28,115 | 3,070 |
| Total Bronx Community Board #12 . . . | 175,758 | 175,758 | 172,562 | 3,196 |
| 431 QUEENS COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 157,588 | 157,588 | 155,162 | 2,426 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,170 | 20,645 | 19,026 | 1,619 |
| 003 Rent | 13,164 | 17,796 | 17,796 | — |
| Total Other Than Personal Services . . . | 31,334 | 38,441 | 36,822 | 1,619 |
| Total Queens Community Board #1 . . . | 188,922 | 196,029 | 191,984 | 4,045 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (9,733) | 9,733 |
| Net Total Queens Community Board #1 | 188,922 | 196,029 | 182,251 | 13,778 |
| 432 QUEENS COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 151,868 | 141,868 | 133,038 | 8,830 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,890 | 33,890 | 27,277 | 6,613 |
| 003 Rent | 50,007 | 50,007 | 50,005 | 2 |
| Total Other Than Personal Services . . . | 73,897 | 83,897 | 77,282 | 6,615 |
| Total Queens Community Board #2 . . . | 225,765 | 225,765 | 210,320 | 15,445 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,594) | 1,594 |
| Net Total Queens Community Board #2 | 225,765 | 225,765 | 208,726 | 17,039 |
| 433 QUEENS COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | 158,340 | 145,956 | 149,017 | (3,061) |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,418 | 29,802 | 29,793 | 9 |
| 003 Rent | 49,202 | 49,202 | 49,200 | 2 |
| Total Other Than Personal Services . . . | 66,620 | 79,004 | 78,993 | 11 |
| Total Queens Community Board #3 . . . | 224,960 | 224,960 | 228,010 | (3,050) |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (726) | 726 |
| Net Total Queens Community Board #3 . | 224,960 | 224,960 | 227,284 | (2,324) |

(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 | | |
| 434 QUEENS COMMUNITY BOARD #4 | | | | |
| 001 Personal Services | \$ 151,933 | \$ 151,933 | \$ 151,503 | \$ 430 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,825 | 23,825 | 18,013 | 5,812 |
| 003 Rent and Energy | 27,342 | 27,352 | 27,349 | 3 |
| Total Other Than Personal Services . . . | 51,167 | 51,177 | 45,362 | 5,815 |
| Total Queens Community Board #4 . . . | 203,100 | 203,110 | 196,865 | 6,245 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (333) | 333 |
| Net Total Queens Community Board #4 | 203,100 | 203,110 | 196,532 | 6,578 |
| 435 QUEENS COMMUNITY BOARD #5 | | | | |
| 001 Personal Services | 160,015 | 145,395 | 145,394 | 1 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 15,743 | 30,358 | 24,653 | 5,705 |
| 003 Rent and Energy | 23,780 | 23,646 | 23,643 | 3 |
| Total Other Than Personal Services . . . | 39,523 | 54,004 | 48,296 | 5,708 |
| Total Queens Community Board #5 . . . | 199,538 | 199,399 | 193,690 | 5,709 |
| 436 QUEENS COMMUNITY BOARD #6 | | | | |
| 001 Personal Services | 156,130 | 158,443 | 158,443 | — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 19,628 | 17,315 | 12,482 | 4,833 |
| 003 Rent and Energy | 35,286 | 34,898 | 34,816 | 82 |
| Total Other Than Personal Services . . . | 54,914 | 52,213 | 47,298 | 4,915 |
| Total Queens Community Board #6 . . . | 211,044 | 210,656 | 205,741 | 4,915 |
| 437 QUEENS COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 157,329 | 150,046 | 147,007 | 3,039 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,429 | 25,712 | 23,687 | 2,025 |
| 003 Rent | 19,802 | 19,802 | 19,800 | 2 |
| Total Other Than Personal Services . . . | 38,231 | 45,514 | 43,487 | 2,027 |
| Total Queens Community Board #7 . . . | 195,560 | 195,560 | 190,494 | 5,066 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (247) | 247 |
| Net Total Queens Community Board #7 | 195,560 | 195,560 | 190,247 | 5,313 |
| 438 QUEENS COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | 163,705 | 140,005 | 139,914 | 91 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 12,053 | 35,753 | 34,460 | 1,293 |
| 003 Rent | 23,237 | 13,628 | 9,626 | 4,002 |
| Total Other Than Personal Services . . . | 35,290 | 49,381 | 44,086 | 5,295 |
| Total Queens Community Board #8 . . . | 198,995 | 189,386 | 184,000 | 5,386 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,337) | 1,337 |
| Net Total Queens Community Board #8 | 198,995 | 189,386 | 182,663 | 6,723 |

(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 | | |
| 439 QUEENS COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | \$ 157,321 | \$ 156,961 | \$ 156,912 | \$ 49 |
| 002 Other Than Personal Services | 18,437 | 18,797 | 18,071 | 726 |
| Total Queens Community Board #9 . . . | 175,758 | 175,758 | 174,983 | 775 |
| Net Change in Estimate of Prior Payables | — | — | (142) | 142 |
| Net Total Queens Community Board #9 | 175,758 | 175,758 | 174,841 | 917 |
| 440 QUEENS COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 163,073 | 155,073 | 154,129 | 944 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 12,685 | 20,685 | 19,770 | 915 |
| 003 Rent | 27,602 | 27,602 | 27,600 | 2 |
| Total Other Than Personal Services . . . | 40,287 | 48,287 | 47,370 | 917 |
| Total Queens Community Board #10 . . | 203,360 | 203,360 | 201,499 | 1,861 |
| Net Change in Estimate of Prior Payables | — | — | (66) | 66 |
| Net Total Queens Community Board #10 | 203,360 | 203,360 | 201,433 | 1,927 |
| 441 QUEENS COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | 147,128 | 147,579 | 147,301 | 278 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 28,630 | 27,503 | 22,951 | 4,552 |
| 003 Rent | 37,487 | 42,456 | 42,405 | 51 |
| Total Other Than Personal Services . . . | 66,117 | 69,959 | 65,356 | 4,603 |
| Total Queens Community Board #11 . . | 213,245 | 217,538 | 212,657 | 4,881 |
| Net Change in Estimate of Prior Payables | — | — | (824) | 824 |
| Net Total Queens Community Board #11 | 213,245 | 217,538 | 211,833 | 5,705 |
| 442 QUEENS COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | 152,378 | 95,326 | 93,911 | 1,415 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 23,380 | 80,432 | 64,778 | 15,654 |
| 003 Rent and Energy | 23,430 | 22,985 | 22,983 | 2 |
| Total Other Than Personal Services . . . | 46,810 | 103,417 | 87,761 | 15,656 |
| Total Queens Community Board #12 . . | 199,188 | 198,743 | 181,672 | 17,071 |
| Net Change in Estimate of Prior Payables | — | — | (1,807) | 1,807 |
| Net Total Queens Community Board #12 | 199,188 | 198,743 | 179,865 | 18,878 |

(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 | | |
| 443 QUEENS COMMUNITY BOARD #13 | | | | |
| 001 Personal Services | \$ 156,792 | \$ 127,018 | \$ 126,851 | \$ 167 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,966 | 48,740 | 46,347 | 2,393 |
| 003 Rent | 21,333 | 21,281 | 16,894 | 4,387 |
| Total Other Than Personal Services . . . | 40,299 | 70,021 | 63,241 | 6,780 |
| Total Queens Community Board #13 . . | 197,091 | 197,039 | 190,092 | 6,947 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (856) | 856 |
| Net Total Queens Community Board #13 | 197,091 | 197,039 | 189,236 | 7,803 |
| 444 QUEENS COMMUNITY BOARD #14 | | | | |
| 001 Personal Services | 154,764 | 154,764 | 149,713 | 5,051 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,994 | 20,994 | 17,866 | 3,128 |
| 003 Rent and Energy | 16,802 | 16,802 | 16,800 | 2 |
| Total Other Than Personal Services . . . | 37,796 | 37,796 | 34,666 | 3,130 |
| Total Queens Community Board #14 . . | 192,560 | 192,560 | 184,379 | 8,181 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,037) | 1,037 |
| Net Total Queens Community Board #14 | 192,560 | 192,560 | 183,342 | 9,218 |
| 471 BROOKLYN COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 149,520 | 151,103 | 151,100 | 3 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 26,239 | 24,656 | 24,647 | 9 |
| 003 Rent And Energy | 38,194 | 37,315 | 36,384 | 931 |
| Total Other Than Personal Services . . . | 64,433 | 61,971 | 61,031 | 940 |
| Total Brooklyn Community Board #1 . . | 213,953 | 213,074 | 212,131 | 943 |
| 472 BROOKLYN COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 153,898 | 153,898 | 132,258 | 21,640 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 21,860 | 21,860 | 20,942 | 918 |
| 003 Rent | 34,187 | 34,187 | 34,185 | 2 |
| Total Other Than Personal Services . . . | 56,047 | 56,047 | 55,127 | 920 |
| Total Brooklyn Community Board #2 . . | 209,945 | 209,945 | 187,385 | 22,560 |
| 473 BROOKLYN COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | 154,913 | 125,813 | 125,284 | 529 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,845 | 49,945 | 48,746 | 1,199 |
| 003 Rent and Energy | 18,236 | 18,525 | 18,523 | 2 |
| Total Other Than Personal Services . . . | 39,081 | 68,470 | 67,269 | 1,201 |
| Total Brooklyn Community Board #3 . . | 193,994 | 194,283 | 192,553 | 1,730 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (573) | 573 |
| Net Total Brooklyn Community Board #3. | 193,994 | 194,283 | 191,980 | 2,303 |

(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 | | |
| 474 BROOKLYN COMMUNITY BOARD #4 | | | | |
| 001 Personal Services | \$ 158,160 | \$ 149,768 | \$ 142,590 | \$ 7,178 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,598 | 25,990 | 23,613 | 2,377 |
| 003 Rent | 36,087 | 36,087 | 36,085 | 2 |
| Total Other Than Personal Services . . . | 53,685 | 62,077 | 59,698 | 2,379 |
| Total Brooklyn Community Board #4 . . | 211,845 | 211,845 | 202,288 | 9,557 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (245) | 245 |
| Net Total Brooklyn Community Board #4 | 211,845 | 211,845 | 202,043 | 9,802 |
| 475 BROOKLYN COMMUNITY BOARD #5 | | | | |
| 001 Personal Services | 160,810 | 152,240 | 151,774 | 466 |
| 002 Other Than Personal Services | 14,948 | 23,518 | 21,968 | 1,550 |
| Total Brooklyn Community Board #5 . . | 175,758 | 175,758 | 173,742 | 2,016 |
| 476 BROOKLYN COMMUNITY BOARD #6 | | | | |
| 001 Personal Services | 160,424 | 144,003 | 142,002 | 2,001 |
| 002 Other Than Personal Services | 15,334 | 31,755 | 31,495 | 260 |
| Total Brooklyn Community Board #6 . . | 175,758 | 175,758 | 173,497 | 2,261 |
| 477 BROOKLYN COMMUNITY BOARD #7 | | | | |
| 001 Personal Services | 160,513 | 158,013 | 157,779 | 234 |
| 002 Other Than Personal Services | 21,245 | 23,745 | 23,177 | 568 |
| Total Brooklyn Community Board #7 . . | 181,758 | 181,758 | 180,956 | 802 |
| 478 BROOKLYN COMMUNITY BOARD #8 | | | | |
| 001 Personal Services | 158,563 | 154,563 | 153,723 | 840 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 17,195 | 21,195 | 20,585 | 610 |
| 003 Rent and Energy | 38,784 | 39,863 | 35,255 | 4,608 |
| Total Other Than Personal Services . . . | 55,979 | 61,058 | 55,840 | 5,218 |
| Total Brooklyn Community Board #8 . . | 214,542 | 215,621 | 209,563 | 6,058 |
| 479 BROOKLYN COMMUNITY BOARD #9 | | | | |
| 001 Personal Services | 142,753 | 120,753 | 113,432 | 7,321 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 33,005 | 55,005 | 53,749 | 1,256 |
| 003 Rent and Energy | 4,019 | 3,673 | 3,671 | 2 |
| Total Other Than Personal Services . . . | 37,024 | 58,678 | 57,420 | 1,258 |
| Total Brooklyn Community Board #9 . . | 179,777 | 179,431 | 170,852 | 8,579 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (74) | 74 |
| Net Total Brooklyn Community Board #9 | 179,777 | 179,431 | 170,778 | 8,653 |
| 480 BROOKLYN COMMUNITY BOARD #10 | | | | |
| 001 Personal Services | 165,399 | 161,399 | 160,143 | 1,256 |
| 002 Other Than Personal Services | 10,359 | 14,359 | 13,154 | 1,205 |
| Total Brooklyn Community Board #10 . . | 175,758 | 175,758 | 173,297 | 2,461 |

(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 | | |
| 481 BROOKLYN COMMUNITY BOARD #11 | | | | |
| 001 Personal Services | \$ 149,769 | \$ 151,353 | \$ 151,353 | \$ — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 25,989 | 24,405 | 22,001 | 2,404 |
| 003 Rent and Energy | 22,828 | 25,360 | 25,358 | 2 |
| Total Other Than Personal Services . . . | 48,817 | 49,765 | 47,359 | 2,406 |
| Total Brooklyn Community Board #11 . . | 198,586 | 201,118 | 198,712 | 2,406 |
| 482 BROOKLYN COMMUNITY BOARD #12 | | | | |
| 001 Personal Services | 163,840 | 163,840 | 163,610 | 230 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 11,918 | 11,918 | 10,373 | 1,545 |
| 003 Rent and Energy | 42,956 | 42,593 | 39,864 | 2,729 |
| Total Other Than Personal Services . . . | 54,874 | 54,511 | 50,237 | 4,274 |
| Total Brooklyn Community Board #12 . . | 218,714 | 218,351 | 213,847 | 4,504 |
| 483 BROOKLYN COMMUNITY BOARD #13 | | | | |
| 001 Personal Services | 150,516 | 124,553 | 124,553 | — |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 25,242 | 51,205 | 34,150 | 17,055 |
| 003 Rent | 16,812 | 18,885 | 9,295 | 9,590 |
| Total Other Than Personal Services . . . | 42,054 | 70,090 | 43,445 | 26,645 |
| Total Brooklyn Community Board #13 . . | 192,570 | 194,643 | 167,998 | 26,645 |
| 484 BROOKLYN COMMUNITY BOARD #14 | | | | |
| 001 Personal Services | 155,297 | 148,271 | 148,214 | 57 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 20,461 | 27,487 | 25,306 | 2,181 |
| 003 Rent and Energy | 54,978 | 53,304 | 51,999 | 1,305 |
| Total Other Than Personal Services . . . | 75,439 | 80,791 | 77,305 | 3,486 |
| Total Brooklyn Community Board #14 . . | 230,736 | 229,062 | 225,519 | 3,543 |
| 485 BROOKLYN COMMUNITY BOARD #15 | | | | |
| 001 Personal Services | 162,789 | 141,984 | 141,984 | — |
| 002 Other Than Personal Services | 12,969 | 33,774 | 31,769 | 2,005 |
| Total Brooklyn Community Board #15 . . | 175,758 | 175,758 | 173,753 | 2,005 |
| 486 BROOKLYN COMMUNITY BOARD #16 | | | | |
| 001 Personal Services | 165,110 | 165,110 | 156,053 | 9,057 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 10,648 | 10,648 | 9,173 | 1,475 |
| 003 Rent | 20,579 | 20,579 | 20,576 | 3 |
| Total Other Than Personal Services . . . | 31,227 | 31,227 | 29,749 | 1,478 |
| Total Brooklyn Community Board #16 . . | 196,337 | 196,337 | 185,802 | 10,535 |

(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 | | |
| 487 BROOKLYN COMMUNITY BOARD #17 | | | | |
| 001 Personal Services | \$ 157,638 | \$ 157,638 | \$ 157,230 | \$ 408 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,120 | 18,120 | 15,609 | 2,511 |
| 003 Rent and Energy | 47,607 | 48,551 | 47,597 | 954 |
| Total Other Than Personal Services . . . | 65,727 | 66,671 | 63,206 | 3,465 |
| Total Brooklyn Community Board #17 . . | 223,365 | 224,309 | 220,436 | 3,873 |
| 488 BROOKLYN COMMUNITY BOARD #18 | | | | |
| 001 Personal Services | 143,728 | 143,728 | 125,914 | 17,814 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 32,030 | 32,030 | 29,379 | 2,651 |
| 003 Rent | 10,602 | 10,602 | — | 10,602 |
| Total Other Than Personal Services . . . | 42,632 | 42,632 | 29,379 | 13,253 |
| Total Brooklyn Community Board #18 . . | 186,360 | 186,360 | 155,293 | 31,067 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (353) | 353 |
| Net Total Brooklyn Community Board #18 | 186,360 | 186,360 | 154,940 | 31,420 |
| 491 STATEN ISLAND COMMUNITY BOARD #1 | | | | |
| 001 Personal Services | 163,177 | 163,177 | 162,944 | 233 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 12,581 | 12,581 | 8,164 | 4,417 |
| 003 Rent | 41,182 | 41,290 | 40,760 | 530 |
| Total Other Than Personal Services . . . | 53,763 | 53,871 | 48,924 | 4,947 |
| Total Staten Island Community Board #1 | 216,940 | 217,048 | 211,868 | 5,180 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (171) | 171 |
| Net Total Staten Island Community Board #1 | 216,940 | 217,048 | 211,697 | 5,351 |
| 492 STATEN ISLAND COMMUNITY BOARD #2 | | | | |
| 001 Personal Services | 157,492 | 157,492 | 155,317 | 2,175 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 18,266 | 18,266 | 17,391 | 875 |
| 003 Rent | 45,002 | 45,002 | — | 45,002 |
| Total Other Than Personal Services . . . | 63,268 | 63,268 | 17,391 | 45,877 |
| Total Staten Island Community Board #2 | 220,760 | 220,760 | 172,708 | 48,052 |
| 493 STATEN ISLAND COMMUNITY BOARD #3 | | | | |
| 001 Personal Services | 160,648 | 160,648 | 158,438 | 2,210 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 15,110 | 15,110 | 10,038 | 5,072 |
| 003 Rent and Energy | 54,726 | 53,826 | 52,914 | 912 |
| Total Other Than Personal Services . . . | 69,836 | 68,936 | 62,952 | 5,984 |
| Total Staten Island Community Board #3 | 230,484 | 229,584 | 221,390 | 8,194 |

(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 | | | | |
| Personal Services— | | | | |
| 001 Executive Management | \$ 6,648,266 | \$ 9,320,280 | \$ 7,736,202 | \$ 1,584,078 |
| 002 Probation Services | 67,150,908 | 62,712,108 | 61,533,277 | 1,178,831 |
| Total Personal Services | 73,799,174 | 72,032,388 | 69,269,479 | 2,762,909 |
| Other Than Personal Services— | | | | |
| 003 Probation Services | 18,628,728 | 20,947,977 | 20,204,482 | 743,495 |
| 004 Executive Management | 241,318 | 243,130 | 186,264 | 56,866 |
| Total Other Than Personal Services | 18,870,046 | 21,191,107 | 20,390,746 | 800,361 |
| Intracity Sales | 92,669,220 | 93,223,495 | 89,660,225 | 3,563,270 |
| Total Department of Probation | — | (3,097,281) | (665,692) | (2,431,589) |
| Net Change in Estimate of | 92,669,220 | 90,126,214 | 88,994,533 | 1,131,681 |
| Prior Payables | — | — | (6,367) | 6,367 |
| Net Total Department of Probation | 92,669,220 | 90,126,214 | 88,988,166 | 1,138,048 |
| 801 DEPARTMENT OF BUSINESS SERVICES | | | | |
| Personal Services— | | | | |
| 001 Department of Business Opportunity | 5,014,400 | 5,521,542 | 5,381,463 | 140,079 |
| 004 Contract Compliance and Business Opportunity | 664,764 | 664,764 | 597,844 | 66,920 |
| 008 Economic Planning/Film | 1,134,543 | 1,062,852 | 1,059,845 | 3,007 |
| Total Personal Services | 6,813,707 | 7,249,158 | 7,039,152 | 210,006 |
| Other Than Personal Services— | | | | |
| 002 Department of Business Opportunity | 32,784,433 | 26,547,072 | 26,286,212 | 260,860 |
| 005 Contract Compliance and Business Opportunity | 56,557 | 56,557 | 41,033 | 15,524 |
| 006 Economic Development Corporation | 4,056,540 | 29,319,553 | 63,711,243 | (34,391,690) |
| 009 Economic Planning/Film | 172,359 | 172,359 | 151,806 | 20,553 |
| Total Other Than Personal Services | 37,069,889 | 56,095,541 | 90,190,294 | (34,094,753) |
| Intracity Sales | 43,883,596 | 63,344,699 | 97,229,446 | (33,884,747) |
| Total Department of Business Services | (9,855) | (1,069,522) | — | (1,069,522) |
| Net Change in Estimate of | 43,873,741 | 62,275,177 | 97,229,446 | (34,954,269) |
| Prior Payables | — | — | (7,500) | 7,500 |
| Net Total Department of Business Services | 43,873,741 | 62,275,177 | 97,221,946 | (34,946,769) |
| 806 DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT | | | | |
| Personal Services— | | | | |
| 001 Office of Administration | 17,459,423 | 22,455,267 | 22,450,050 | 5,217 |
| 002 Office of Development | 13,281,802 | 15,243,283 | 15,243,087 | 196 |
| 004 Office of Housing Preservation | 44,830,460 | 42,592,985 | 42,443,310 | 149,675 |
| 006 Housing Maintenance and Sales | 47,688,357 | 43,255,301 | 39,324,442 | 3,930,859 |
| Total Personal Services | 123,260,042 | 123,546,836 | 119,460,889 | 4,085,947 |

(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— | | | | |
| 008 Office of Administration | \$ 33,037,881 | \$ 32,352,923 | \$ 31,768,153 | \$ 584,770 |
| 009 Office of Development | 125,938,783 | 141,097,598 | 138,146,465 | 2,951,133 |
| 010 Housing Management and Sales | 84,468,100 | 72,170,349 | 68,738,469 | 3,431,880 |
| 011 Office of Housing Preservation | 64,986,717 | 53,018,341 | 49,915,621 | 3,102,720 |
| Total Other Than Personal Services | 308,431,481 | 298,639,211 | 288,568,708 | 10,070,503 |
| | 431,691,523 | 422,186,047 | 408,029,597 | 14,156,450 |
| Interfund Agreements | (17,000,041) | (14,214,936) | (14,080,402) | (134,534) |
| Intracity Sales | (9,965,473) | (12,922,861) | (12,770,184) | (152,677) |
| Total Department of Housing | | | | |
| Preservation and Development | 404,726,009 | 395,048,250 | 381,179,011 | 13,869,239 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (9,936,278) | 9,936,278 |
| Net Total Department of Housing | | | | |
| Preservation and Development | 404,726,009 | 395,048,250 | 371,242,733 | 23,805,517 |
| 810 DEPARTMENT OF BUILDINGS | | | | |
| 001 Personal Services | 18,436,973 | 39,978,038 | 40,137,780 | (159,742) |
| 002 Other Than Personal Services | 11,680,270 | 16,447,949 | 16,240,421 | 207,528 |
| | 30,117,243 | 56,425,987 | 56,378,201 | 47,786 |
| Intracity Sales | (257,900) | (501,055) | (501,055) | — |
| Total Department of Buildings | 29,859,343 | 55,924,932 | 55,877,146 | 47,786 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (16,880) | 16,880 |
| Net Total Department of Buildings | 29,859,343 | 55,924,932 | 55,860,266 | 64,666 |
| 816 DEPARTMENT OF HEALTH | | | | |
| Personal Services— | | | | |
| 101 Administration and Support Services | 23,024,282 | 30,880,443 | 30,776,951 | 103,492 |
| 102 Health Related Services | 77,268,083 | 78,700,423 | 76,021,969 | 2,678,454 |
| 103 Community Health Services | 91,746,890 | 80,063,158 | 79,712,544 | 350,614 |
| 104 Environmental Health Services | 28,063,395 | 24,165,121 | 22,513,832 | 1,651,289 |
| 106 Chief Medical Examiner | 19,437,002 | 20,940,593 | 20,084,716 | 855,877 |
| 107 Health Access | 2,003,049 | 2,828,843 | 2,773,048 | 55,795 |
| Total Personal Services | 241,542,701 | 237,578,581 | 231,883,060 | 5,695,521 |
| Other Than Personal Services— | | | | |
| 111 Management and Administration | 27,022,814 | 30,830,331 | 30,518,420 | 311,911 |
| 112 Health Related Services | 116,947,323 | 193,337,989 | 189,631,130 | 3,706,859 |
| 113 Community Health Services | 374,585,371 | 408,254,738 | 406,223,064 | 2,031,674 |
| 114 Environmental Health Services | 42,071,157 | 33,741,642 | 32,611,761 | 1,129,881 |
| 115 Prison Health Services | 135,728,220 | 140,039,845 | 139,842,341 | 197,504 |

(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 | | |
| 816 DEPARTMENT OF HEALTH (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 116 Chief Medical Examiner | \$ 11,788,601 | \$ 27,893,036 | \$ 27,947,202 | \$ (54,166) |
| 117 Health Access | 8,419,609 | 6,844,855 | 5,116,627 | 1,728,228 |
| Total Other Than Personal Services . . . | 716,563,095 | 840,942,436 | 831,890,545 | 9,051,891 |
| | 958,105,796 | 1,078,521,017 | 1,063,773,605 | 14,747,412 |
| Intracity Sales | (3,911,367) | (7,749,715) | (3,170,031) | (4,579,684) |
| Total Department of Health | 954,194,429 | 1,070,771,302 | 1,060,603,574 | 10,167,728 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (11,469,019) | 11,469,019 |
| Net Total Department of Health | 954,194,429 | 1,070,771,302 | 1,049,134,555 | 21,636,747 |
| 817 DEPARTMENT OF MENTAL HEALTH, MENTAL RETARDATION AND ALCOHOLISM SERVICES | | | | |
| Personal Services— | | | | |
| 001 Personal Services | 13,333,679 | 14,731,792 | 13,046,229 | 1,685,563 |
| 006 Early Intervention | 370,877 | 370,877 | 187,199 | 183,678 |
| Total Personal Services | 13,704,556 | 15,102,669 | 13,233,428 | 1,869,241 |
| Other Than Personal Services— | | | | |
| 002 Other Than Personal Services | 5,435,530 | 5,519,550 | 4,730,063 | 789,487 |
| 003 Mental Health Services | 126,305,085 | 191,233,187 | 166,550,572 | 24,682,615 |
| 004 Mental Retardation Services | 46,815,430 | 42,474,318 | 42,470,818 | 3,500 |
| 005 Alcoholism Services | 51,616,640 | 54,441,665 | 51,705,035 | 2,736,630 |
| 007 Early Intervention | 345,114,176 | 370,522,726 | 369,775,054 | 747,672 |
| Total Other Than Personal Services . . . | 575,286,861 | 664,191,446 | 635,231,542 | 28,959,904 |
| | 588,991,417 | 679,294,115 | 648,464,970 | 30,829,145 |
| Intracity Sales | (345,469,091) | (374,659,466) | (372,386,971) | (2,272,495) |
| Total Department of Mental Health, Mental Retardation and Alcoholism Services | 243,522,326 | 304,634,649 | 276,077,999 | 28,556,650 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (20,013,899) | 20,013,899 |
| Net Total Department of Mental Health, Mental Retardation and Alcoholism Services | 243,522,326 | 304,634,649 | 256,064,100 | 48,570,549 |
| 819 NEW YORK CITY HEALTH AND HOSPITALS CORPORATION | | | | |
| 001 Lump Sum | 974,852,886 | 922,683,738 | 909,464,562 | 13,219,176 |
| Intracity Sales | (139,489,850) | (90,363,942) | (83,027,778) | (7,336,164) |
| Total New York City Health and Hospitals Corporation | 835,363,036 | 832,319,796 | 826,436,784 | 5,883,012 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (129,565) | 129,565 |
| Net Total New York City Health and Hospitals Corporation | 835,363,036 | 832,319,796 | 826,307,219 | 6,012,577 |

(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 | | |
| 826 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | |
| Personal Services— | | | | |
| 001 Executive and Support | \$ 23,968,493 | \$ 27,293,742 | \$ 24,413,799 | \$ 2,879,943 |
| 002 Environmental Management | 18,460,195 | 17,310,195 | 17,300,646 | 9,549 |
| 003 Water Supply and Wastewater | | | | |
| Collection | 116,748,787 | 114,529,271 | 114,074,237 | 455,034 |
| 007 Central Utility | 56,400,572 | 55,571,802 | 54,715,060 | 856,742 |
| 008 Wastewater Treatment | 111,159,615 | 109,786,695 | 109,655,412 | 131,283 |
| Total Personal Services | <u>326,737,662</u> | <u>324,491,705</u> | <u>320,159,154</u> | <u>4,332,551</u> |
| Other Than Personal Services— | | | | |
| 004 Utility | 333,023,700 | 317,529,081 | 311,276,678 | 6,252,403 |
| 005 Environmental Management | 6,635,946 | 8,892,702 | 6,781,057 | 2,111,645 |
| 006 Executive and Support | 31,429,988 | 31,088,429 | 29,999,994 | 1,088,435 |
| Total Other Than Personal Services . . . | <u>371,089,634</u> | <u>357,510,212</u> | <u>348,057,729</u> | <u>9,452,483</u> |
| | 697,827,296 | 682,001,917 | 668,216,883 | 13,785,034 |
| Interfund Agreements | (37,302,046) | (37,302,046) | (33,601,845) | (3,700,201) |
| Intracity Sales | (492,485) | (492,485) | (492,484) | (1) |
| Total Department of Environmental Protection | <u>660,032,765</u> | <u>644,207,386</u> | <u>634,122,554</u> | <u>10,084,832</u> |
| Net Change in Estimate of Prior Payables | <u>—</u> | <u>—</u> | <u>(17,502,224)</u> | <u>17,502,224</u> |
| Net Total Department of Environmental Protection | <u><u>660,032,765</u></u> | <u><u>644,207,386</u></u> | <u><u>616,620,330</u></u> | <u><u>27,587,056</u></u> |
| 827 DEPARTMENT OF SANITATION | | | | |
| Personal Services— | | | | |
| 101 Executive Administrative | 50,150,231 | 77,185,699 | 75,117,045 | 2,068,654 |
| 102 Cleaning and Collection | 443,686,982 | 471,391,718 | 466,348,688 | 5,043,030 |
| 103 Waste Disposal | 22,740,267 | 29,698,356 | 29,589,488 | 108,868 |
| 104 Building Management | 12,000,011 | 12,255,316 | 11,889,914 | 365,402 |
| 105 Bureau of Motor Equipment | 49,307,066 | 55,506,859 | 54,070,004 | 1,436,855 |
| 107 Snow Budget | 10,329,934 | 6,389,668 | 6,389,668 | — |
| Total Personal Services | <u>588,214,491</u> | <u>652,427,616</u> | <u>643,404,807</u> | <u>9,022,809</u> |
| Other Than Personal Services— | | | | |
| 106 Executive and Administrative | 46,347,062 | 39,650,430 | 37,195,287 | 2,455,143 |
| 109 Cleaning and Collection | 8,866,294 | 8,036,634 | 7,598,367 | 438,267 |
| 110 Waste Disposal | 311,549,186 | 280,872,101 | 280,681,788 | 190,313 |
| 111 Building Management | 2,744,616 | 2,953,249 | 2,949,476 | 3,773 |
| 112 Motor Equipment | 23,288,280 | 25,981,834 | 25,981,333 | 501 |
| 113 Snow Budget | 12,345,547 | 7,504,142 | 7,501,082 | 3,060 |
| Total Other Than Personal Services . . . | <u>405,140,985</u> | <u>364,998,390</u> | <u>361,907,333</u> | <u>3,091,057</u> |
| | 993,355,476 | 1,017,426,006 | 1,005,312,140 | 12,113,866 |
| Interfund Agreements | (12,492,749) | (11,546,952) | (5,578,184) | (5,968,768) |
| Intracity Sales | (6,546,384) | (3,745,289) | (3,700,742) | (44,547) |
| Total Department of Sanitation | <u>974,316,343</u> | <u>1,002,133,765</u> | <u>996,033,214</u> | <u>6,100,551</u> |
| Net Change in Estimate of Prior Payables | <u>—</u> | <u>—</u> | <u>(12,907,677)</u> | <u>12,907,677</u> |
| Net Total Department of Sanitation | <u><u>974,316,343</u></u> | <u><u>1,002,133,765</u></u> | <u><u>983,125,537</u></u> | <u><u>19,008,228</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 | | |
| 829 TRADE WASTE COMMISSION | | | | |
| 001 Personal Services | \$ 2,384,019 | \$ 2,094,189 | \$ 2,176,044 | \$ (81,855) |
| 002 Other Than Personal Services | 597,250 | 607,521 | 603,063 | 4,458 |
| Total Trade Waste Commission | <u>2,981,269</u> | <u>2,701,710</u> | <u>2,779,107</u> | <u>(77,397)</u> |
| 836 DEPARTMENT OF FINANCE | | | | |
| Personal Services— | | | | |
| 001 Administration and Planning | 31,626,402 | 34,673,507 | 34,621,150 | 52,357 |
| 002 Operations | 19,319,372 | 18,204,372 | 18,170,729 | 33,643 |
| 003 Property | 19,262,985 | 19,562,985 | 19,524,867 | 38,118 |
| 004 Audit | 22,868,829 | 21,753,829 | 21,737,582 | 16,247 |
| 005 Legal | 3,501,211 | 3,326,211 | 3,320,635 | 5,576 |
| 006 Tax Appeals Tribunal | 1,410,382 | 1,310,382 | 1,298,125 | 12,257 |
| 007 Parking Violations Bureau | 10,108,103 | 7,623,103 | 7,573,895 | 49,208 |
| 009 City Sheriff | 10,402,944 | 10,676,479 | 10,615,594 | 60,885 |
| Total Personal Services | <u>118,500,228</u> | <u>117,130,868</u> | <u>116,862,577</u> | <u>268,291</u> |
| Other Than Personal Services— | | | | |
| 011 Administration | 71,978,846 | 59,236,196 | 56,729,516 | 2,506,680 |
| 022 Operations | 9,045,000 | 4,881,000 | 4,734,865 | 146,135 |
| 033 Property | 4,608,000 | 1,236,200 | 1,099,602 | 136,598 |
| 044 Audit | 460,000 | 423,000 | 386,648 | 36,352 |
| 055 Legal | 141,990 | 127,490 | 97,172 | 30,318 |
| 066 Tax Appeals Tribunal | 237,465 | 193,215 | 166,083 | 27,132 |
| 077 Parking Violations Bureau | 450,000 | 400,000 | 387,646 | 12,354 |
| 099 City Sheriff | 3,572,513 | 3,411,513 | 3,354,725 | 56,788 |
| Total Other Than Personal Services | <u>90,493,814</u> | <u>69,908,614</u> | <u>66,956,257</u> | <u>2,952,357</u> |
| Intracity Sales | 208,994,042 | 187,039,482 | 183,818,834 | 3,220,648 |
| Total Department of Finance | <u>206,788,123</u> | <u>184,809,994</u> | <u>183,332,296</u> | <u>1,477,698</u> |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,013,644) | 1,013,644 |
| Net Total Department of Finance | <u>206,788,123</u> | <u>184,809,994</u> | <u>182,318,652</u> | <u>2,491,342</u> |
| 841 DEPARTMENT OF TRANSPORTATION | | | | |
| Personal Services— | | | | |
| 001 Executive Administration and Planning Management | 26,961,408 | 40,365,809 | 37,948,598 | 2,417,211 |
| 002 Highway Operations | 65,404,153 | 75,073,288 | 73,755,483 | 1,317,805 |
| 003 Transit Operations | 35,180,073 | 40,039,717 | 40,036,220 | 3,497 |
| 004 Traffic Operations | 50,158,116 | 57,970,058 | 56,655,757 | 1,314,301 |
| 006 Bureau of Bridges | 47,706,571 | 50,393,628 | 47,070,576 | 3,323,052 |
| Total Personal Services | <u>225,410,321</u> | <u>263,842,500</u> | <u>255,466,634</u> | <u>8,375,866</u> |
| Other Than Personal Services— | | | | |
| 007 Bureau of Bridges | 13,054,388 | 15,802,511 | 11,943,052 | 3,859,459 |
| 011 Executive and Administration | 16,151,705 | 16,714,517 | 16,492,494 | 222,023 |
| 012 Highway Operations | 37,005,668 | 43,846,066 | 38,787,856 | 5,058,210 |

(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 | | |
| 841 DEPARTMENT OF TRANSPORTATION (cont.) | | | | |
| Other Than Personal Services—(cont.) | | | | |
| 013 Transit Operations | \$ 58,702,994 | \$ 59,282,781 | \$ 58,574,049 | \$ 708,732 |
| 014 Traffic Operations | 124,886,252 | 134,734,856 | 133,861,629 | 873,227 |
| Total Other Than Personal Services | 249,801,007 | 270,380,731 | 259,659,080 | 10,721,651 |
| | 475,211,328 | 534,223,231 | 515,125,714 | 19,097,517 |
| Interfund Agreements | (88,726,721) | (94,952,602) | (94,583,430) | (369,172) |
| Intracity Sales | (51,670,647) | (56,110,980) | (55,843,385) | (267,595) |
| Total Department of Transportation . . . | 334,813,960 | 383,159,649 | 364,698,899 | 18,460,750 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (5,810,990) | 5,810,990 |
| Net Total Department of Transportation . . | 334,813,960 | 383,159,649 | 358,887,909 | 24,271,740 |
| 846 DEPARTMENT OF PARKS AND RECREATION | | | | |
| Personal Services— | | | | |
| 001 Executive Management and | | | | |
| Administrative Services | 7,099,549 | 7,751,893 | 7,460,157 | 291,736 |
| 002 Maintenance and Operations | 124,689,342 | 180,660,925 | 178,999,291 | 1,661,634 |
| 003 Design and Engineering | 15,573,092 | 15,573,092 | 15,573,092 | — |
| 004 Recreation Services | 8,313,391 | 13,415,073 | 12,898,549 | 516,524 |
| Total Personal Services | 155,675,374 | 217,400,983 | 214,931,089 | 2,469,894 |
| Other Than Personal Services— | | | | |
| 006 Maintenance and Operations | 33,592,002 | 36,854,034 | 35,726,821 | 1,127,213 |
| 007 Executive Management and | | | | |
| Administrative Services | 19,536,383 | 19,043,306 | 18,899,772 | 143,534 |
| 009 Recreation Services | 435,799 | 926,099 | 819,241 | 106,858 |
| 010 Design and Engineering | 493,878 | 673,378 | 457,269 | 216,109 |
| Total Other Than Personal Services . . . | 54,058,062 | 57,496,817 | 55,903,103 | 1,593,714 |
| | 209,733,436 | 274,897,800 | 270,834,192 | 4,063,608 |
| Interfund Agreements | (16,066,970) | (16,246,470) | (16,246,470) | — |
| Intracity Sales | (16,244,049) | (74,379,000) | (72,614,438) | (1,764,562) |
| Total Department of Parks and | | | | |
| Recreation | 177,422,417 | 184,272,330 | 181,973,284 | 2,299,046 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (55,089) | 55,089 |
| Net Total Department of Parks and | | | | |
| Recreation | 177,422,417 | 184,272,330 | 181,918,195 | 2,354,135 |
| 850 DEPARTMENT OF DESIGN AND CONSTRUCTION | | | | |
| 001 Personal Services | 72,260,292 | 73,962,626 | 73,825,929 | 136,697 |
| 002 Other Than Personal Services | 13,148,265 | 665,562,650 | 547,503,899 | 118,058,751 |
| | 85,408,557 | 739,525,276 | 621,329,828 | 118,195,448 |
| Interfund Agreements | (85,408,557) | (84,667,442) | (84,667,442) | — |
| Total Department of Design and | | | | |
| Construction | — | 654,857,834 | 536,662,386 | 118,195,448 |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (5,962) | 5,962 |
| Net Total Department of Design and | | | | |
| Construction | — | 654,857,834 | 536,656,424 | 118,201,410 |

(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 | | | | |
| Personal Services— | | | | |
| 001 Personal Services | \$ 12,321,581 | \$ 15,436,335 | \$ 14,334,093 | \$ 1,102,242 |
| 003 Office of Administration Trials and Hearings | 1,787,072 | 1,622,798 | 1,504,325 | 118,473 |
| 005 Board of Standards and Appeals | 1,265,370 | 1,346,858 | 1,336,266 | 10,592 |
| 100 Executive and Finance Administrative Services | 17,831,114 | 21,232,918 | 20,042,201 | 1,190,717 |
| 300 Division of Facilities and Technical Services | 42,571,230 | 44,388,565 | 38,893,573 | 5,494,992 |
| 400 Division of Municipal Supply Services | 7,782,293 | 7,387,293 | 7,313,802 | 73,491 |
| 500 Division of Asset Management | 8,807,533 | 7,701,640 | 7,563,388 | 138,252 |
| 600 Communications | 722,603 | 1,122,603 | 1,084,972 | 37,631 |
| Total Personal Services | <u>93,088,796</u> | <u>100,239,010</u> | <u>92,072,620</u> | <u>8,166,390</u> |
| Other Than Personal Services— | | | | |
| 002 Division of Citywide Personnel Services | 3,918,630 | 4,917,417 | 4,351,072 | 566,345 |
| 004 Office of Administration Trials and Hearings | 915,361 | 915,361 | 768,647 | 146,714 |
| 006 Board of Standards and Appeals | 411,925 | 411,925 | 361,136 | 50,789 |
| 190 Executive and Finance Administrative Services | 10,339,648 | 12,958,492 | 12,195,540 | 762,952 |
| 390 Division of Facilities and Technical Services | 535,410,134 | 483,754,095 | 479,005,704 | 4,748,391 |
| 490 Division of Municipal Supplies | 28,638,101 | 57,901,690 | 48,941,745 | 8,959,945 |
| 590 Division of Asset Management | 6,511,560 | 4,824,400 | 4,584,557 | 239,843 |
| 690 Communications | 1,668,144 | 1,644,972 | 1,594,002 | 50,970 |
| Total Other Than Personal Services | <u>587,813,503</u> | <u>567,328,352</u> | <u>551,802,403</u> | <u>15,525,949</u> |
| | 680,902,299 | 667,567,362 | 643,875,023 | 23,692,339 |
| Interfund Agreements | (8,588,746) | (8,588,746) | (7,678,613) | (910,133) |
| Intracity Sales | (453,780,093) | (403,865,615) | (386,005,957) | (17,859,658) |
| Total Department of Citywide Administrative Services | 218,533,460 | 255,113,001 | 250,190,453 | 4,922,548 |
| Net Change in Estimate of Prior Payables | — | — | (8,454,231) | 8,454,231 |
| Net Total Department of Citywide Administrative Services | <u>218,533,460</u> | <u>255,113,001</u> | <u>241,736,222</u> | <u>13,376,779</u> |
| 858 DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS | | | | |
| 001 Personal Services | 24,216,303 | 25,531,563 | 25,514,210 | 17,353 |
| 002 Other Than Personal Services | 126,155,034 | 152,032,171 | 145,436,321 | 6,595,850 |
| | 150,371,337 | 177,563,734 | 170,950,531 | 6,613,203 |
| Intracity Sales | (96,304,952) | (117,163,911) | (115,383,474) | (1,780,437) |
| Total Department of Information Technology and Telecommunications | 54,066,385 | 60,399,823 | 55,567,057 | 4,832,766 |
| Net Change in Estimate of Prior Payables | — | — | (9,419,180) | 9,419,180 |
| Net Total Department of Information Technology and Telecommunications | <u>54,066,385</u> | <u>60,399,823</u> | <u>46,147,877</u> | <u>14,251,946</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 | | |
| 860 DEPARTMENT OF RECORDS AND INFORMATION SERVICES | | | | |
| 100 Personal Services | \$ 1,893,627 | \$ 2,356,181 | \$ 2,217,613 | \$ 138,568 |
| 200 Other Than Personal Services | 1,876,796 | 2,183,054 | 2,001,791 | 181,263 |
| | 3,770,423 | 4,539,235 | 4,219,404 | 319,831 |
| Intracity Sales | (299,000) | (436,198) | (436,198) | — |
| Total Department of Records and Information Services | 3,471,423 | 4,103,037 | 3,783,206 | 319,831 |
| Net Change in Estimate of Prior Payables | — | — | (144,191) | 144,191 |
| Net Total Department of Records and Information Services | 3,471,423 | 4,103,037 | 3,639,015 | 464,022 |
| 866 DEPARTMENT OF CONSUMER AFFAIRS | | | | |
| Personal Services— | | | | |
| 001 Administration | 1,596,078 | 1,743,595 | 1,729,600 | 13,995 |
| 002 Licensing and Enforcement | 7,694,724 | 8,393,399 | 8,233,533 | 159,866 |
| 004 Adjudication | 1,494,943 | 1,452,148 | 1,437,771 | 14,377 |
| Total Personal Services | 10,785,745 | 11,589,142 | 11,400,904 | 188,238 |
| 003 Other Than Personal Services | 3,500,747 | 3,156,064 | 2,901,143 | 254,921 |
| | 14,286,492 | 14,745,206 | 14,302,047 | 443,159 |
| Intracity Sales | (939,687) | (2,030,847) | (1,899,075) | (131,772) |
| Total Department of Consumer Affairs | 13,346,805 | 12,714,359 | 12,402,972 | 311,387 |
| 901 DISTRICT ATTORNEY—NEW YORK COUNTY | | | | |
| 001 Personal Services | 66,733,645 | 75,767,244 | 75,014,771 | 752,473 |
| 002 Other Than Personal Services | 6,910,102 | 8,333,926 | 8,112,059 | 221,867 |
| | 73,643,747 | 84,101,170 | 83,126,830 | 974,340 |
| Intracity Sales | (655,000) | (975,053) | (975,052) | (1) |
| Total District Attorney—New York County | 72,988,747 | 83,126,117 | 82,151,778 | 974,339 |
| Net Change in Estimate of Prior Payables | — | — | (4,708) | 4,708 |
| Net Total District Attorney—New York County | 72,988,747 | 83,126,117 | 82,147,070 | 979,047 |
| 902 DISTRICT ATTORNEY—BRONX COUNTY | | | | |
| 001 Personal Services | 41,171,936 | 41,771,104 | 41,771,104 | — |
| 002 Other Than Personal Services | 2,908,072 | 3,622,573 | 3,583,401 | 39,172 |
| | 44,080,008 | 45,393,677 | 45,354,505 | 39,172 |
| Intracity Sales | (561,000) | (627,554) | (627,553) | (1) |
| Total District Attorney—Bronx County | 43,519,008 | 44,766,123 | 44,726,952 | 39,171 |
| Net Change in Estimate of Prior Payables | — | — | (4,385) | 4,385 |
| Net Total District Attorney—Bronx County | 43,519,008 | 44,766,123 | 44,722,567 | 43,556 |

(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 | | |
| 903 DISTRICT ATTORNEY—KINGS COUNTY | | | | |
| 001 Personal Services | \$ 57,712,812 | \$ 62,390,942 | \$ 66,694,449 | \$ (4,303,507) |
| 002 Other Than Personal Services | 14,301,704 | 13,923,754 | 13,931,507 | (7,753) |
| | <u>72,014,516</u> | <u>76,314,696</u> | <u>80,625,956</u> | <u>(4,311,260)</u> |
| Intracity Sales | — | (884,400) | (884,400) | — |
| Total District Attorney—Kings County . . | <u>72,014,516</u> | <u>75,430,296</u> | <u>79,741,556</u> | <u>(4,311,260)</u> |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (783) | 783 |
| Net Total District Attorney— Kings County | <u>72,014,516</u> | <u>75,430,296</u> | <u>79,740,773</u> | <u>(4,310,477)</u> |
| 904 DISTRICT ATTORNEY—QUEENS COUNTY | | | | |
| 001 Personal Services | 32,558,947 | 34,450,302 | 34,450,302 | — |
| 002 Other Than Personal Services | 5,254,242 | 4,997,970 | 4,997,969 | 1 |
| | <u>37,813,189</u> | <u>39,448,272</u> | <u>39,448,271</u> | <u>1</u> |
| Intracity Sales | — | (506,000) | (253,000) | (253,000) |
| Total District Attorney—Queens County | <u>37,813,189</u> | <u>38,942,272</u> | <u>39,195,271</u> | <u>(252,999)</u> |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (2,053) | 2,053 |
| Net Total District Attorney— Queens County | <u>37,813,189</u> | <u>38,942,272</u> | <u>39,193,218</u> | <u>(250,946)</u> |
| 905 DISTRICT ATTORNEY—RICHMOND COUNTY | | | | |
| 001 Personal Services | 5,770,591 | 6,231,273 | 6,140,269 | 91,004 |
| 002 Other Than Personal Services | 697,437 | 958,447 | 929,535 | 28,912 |
| | <u>6,468,028</u> | <u>7,189,720</u> | <u>7,069,804</u> | <u>119,916</u> |
| Intracity Sales | — | (22,981) | (22,981) | — |
| Total District Attorney— Richmond County | <u>6,468,028</u> | <u>7,166,739</u> | <u>7,046,823</u> | <u>119,916</u> |
| 906 OFFICE OF THE SPECIAL NARCOTICS PROSECUTOR | | | | |
| 001 Personal Services | 14,676,730 | 15,462,466 | 15,459,519 | 2,947 |
| 002 Other Than Personal Services | 1,007,890 | 552,663 | 552,663 | — |
| | <u>15,684,620</u> | <u>16,015,129</u> | <u>16,012,182</u> | <u>2,947</u> |
| Total Office of the Special Narcotics Prosecutor | <u>15,684,620</u> | <u>16,015,129</u> | <u>16,012,182</u> | <u>2,947</u> |
| Net Change in Estimate of | | | | |
| Prior Payables | — | — | (1,667) | 1,667 |
| Net Total Office of the Special Narcotics Prosecutor | <u>15,684,620</u> | <u>16,015,129</u> | <u>16,010,515</u> | <u>4,614</u> |
| 941 PUBLIC ADMINISTRATOR—NEW YORK COUNTY | | | | |
| 001 Personal Services | 518,265 | 510,765 | 464,734 | 46,031 |
| 002 Other Than Personal Services | 430,530 | 451,275 | 449,772 | 1,503 |
| | <u>948,795</u> | <u>962,040</u> | <u>914,506</u> | <u>47,534</u> |
| Total Public Administrator— New York County | <u>948,795</u> | <u>962,040</u> | <u>914,506</u> | <u>47,534</u> |
| 942 PUBLIC ADMINISTRATOR—BRONX COUNTY | | | | |
| 001 Personal Services | 334,138 | 332,138 | 320,052 | 12,086 |
| 002 Other Than Personal Services | 13,499 | 8,499 | 8,473 | 26 |
| | <u>347,637</u> | <u>340,637</u> | <u>328,525</u> | <u>12,112</u> |
| Total Public Administrator— Bronx County | <u>347,637</u> | <u>340,637</u> | <u>328,525</u> | <u>12,112</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 | | |
| 943 PUBLIC ADMINISTRATOR—KINGS COUNTY | | | | |
| 001 Personal Services | \$ 452,670 | \$ 451,670 | \$ 429,431 | \$ 22,239 |
| 002 Other Than Personal Services | 17,449 | 12,449 | 9,622 | 2,827 |
| Total Public Administrator— Kings County | <u>470,119</u> | <u>464,119</u> | <u>439,053</u> | <u>25,066</u> |
| 944 PUBLIC ADMINISTRATOR—QUEENS COUNTY | | | | |
| 001 Personal Services | 351,962 | 346,962 | 338,090 | 8,872 |
| 002 Other Than Personal Services | 10,713 | 5,713 | 5,393 | 320 |
| Total Public Administrator— Queens County | <u>362,675</u> | <u>352,675</u> | <u>343,483</u> | <u>9,192</u> |
| 945 PUBLIC ADMINISTRATOR—RICHMOND COUNTY | | | | |
| 001 Personal Services | 226,046 | 227,046 | 222,399 | 4,647 |
| 002 Other Than Personal Services | 21,281 | 16,281 | 14,629 | 1,652 |
| Total Public Administrator— Richmond County | <u>247,327</u> | <u>243,327</u> | <u>237,028</u> | <u>6,299</u> |
| Grand Total General Fund | <u>\$39,380,990,628</u> | <u>\$41,754,922,563</u> | <u>\$40,859,999,758</u> | <u>\$ 894,922,805</u> |

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------------------------|-----------------------|-----------------------|----------------------------|-----------------------|
| | Adopted | Modified | 2002 | 2001 |
| Personal Services: | | | | |
| Full-Time Salaried— | | | | |
| 001 Full-Year Positions | \$ 4,774,811,523 | \$ 4,290,168,953 | \$ 3,683,629,236 | \$ 3,537,568,733 |
| 002 New Positions | 75,000 | — | — | — |
| 004 Full-Time Uniformed Personnel | 3,476,644,068 | 3,484,940,548 | 3,477,066,105 | 3,440,152,339 |
| 005 Full-Time Pedagogical Personnel | 4,400,215,000 | 4,682,466,367 | 4,965,082,822 | 5,041,197,011 |
| 009 Unallocated | 6,649 | 14,824 | (18,587,964) | (7,915,178) |
| Total Full-Time Salaried | <u>12,651,752,240</u> | <u>12,457,590,692</u> | <u>12,107,190,199</u> | <u>12,011,002,905</u> |
| Other Salaried— | | | | |
| 021 Part-Time Positions | 265,352,400 | 371,987,054 | 399,301,544 | 410,619,734 |
| 022 Seasonal Positions | 57,524,617 | 122,692,406 | 119,443,959 | 33,729,640 |
| Total Other Salaried | <u>322,877,017</u> | <u>494,679,460</u> | <u>518,745,503</u> | <u>444,349,374</u> |
| Unsalaries— | | | | |
| 031 Hourly | 1,215,129,664 | 1,595,976,829 | 1,614,259,918 | 1,228,626,629 |
| 035 Custodial Allowances | 24,736,233 | 40,560,622 | — | 276,236,011 |
| Total Unsalaries | <u>1,239,865,897</u> | <u>1,636,537,451</u> | <u>1,614,259,918</u> | <u>1,504,862,640</u> |
| Additional Gross Pay— | | | | |
| 040 Educational and License Differential | 2,499,627 | 2,202,196 | 733,553 | 684,915 |
| 041 Assignment Differential | 73,489,603 | 80,587,641 | 61,125,430 | 76,068,784 |
| 042 Longevity Differential | 283,411,566 | 287,389,819 | 314,945,613 | 314,774,791 |
| 043 Shift Differential | 158,916,707 | 162,909,070 | 164,088,160 | 161,731,021 |
| 044 Salary Differential in Excess of Maximum | 51,539 | 51,602 | — | — |
| 045 Holiday Pay | 156,680,492 | 155,155,915 | 168,474,674 | 163,439,116 |
| 046 Terminal Leave | 6,739,694 | 19,760,822 | 49,785,749 | 20,744,761 |
| 047 Overtime | 135,619,581 | 213,953,147 | 272,246,235 | 229,589,026 |
| 048 Overtime—Uniformed Forces | 408,410,067 | 907,165,429 | 891,684,924 | 508,634,255 |
| 049 Backpay | 2,927,554 | 6,839,995 | 473,172,729 | 285,843,208 |
| 050 Payments to Beneficiaries of Deceased Employees | 1,352,023 | 1,827,185 | 1,010,082 | 590,916 |
| 052 Severance Payment | 170,325 | 16,351,387 | — | 88 |
| 054 Salary Review Adjustments | 717,386 | 717,444 | — | — |
| 055 Labor Reserve Salary Adjustments | 542,995,048 | 365,879,607 | 351,116,000 | 325,740,087 |
| 056 Early Retirement—Terminal Leave | 1,501,676 | 1,198,675 | 4,683,296 | 4,503,978 |
| 057 Bonus Payments | 48,196 | 1,289,751 | 4,552,827 | 3,804,347 |
| 058 Non-Pension—Preparation Period | 11,427,358 | 22,495,312 | 28,045,076 | 31,915,764 |
| 059 Payment of Deferred Wages | 2 | 133,957 | 585 | 362 |
| 060 Interest on Deferred Wages/Late Wage Adjustments | 48 | 48 | 1,573,185 | 1,079,032 |
| 061 Supper Money | 557,028 | 568,291 | 531,329 | 574,774 |
| 073 Voluntary Vacation Work | 555,000 | 555,000 | 4,459,031 | 4,670,836 |
| 091 Paraprofessional Per Session | 6,884,655 | 12,252,876 | 18,074,692 | 19,585,863 |
| Total Additional Gross Pay | <u>1,794,955,175</u> | <u>2,259,285,169</u> | <u>2,810,303,170</u> | <u>2,153,975,924</u> |
| Amounts to be Scheduled— | | | | |
| 051 Salary Adjustments | 299,733,215 | 154,003,463 | 2,739,102 | 10,129,457 |
| 053 Other Than Salary Adjustments | 564,968,574 | 451,489,093 | 1,775,729 | 2,539,746 |
| Total Amounts to be Scheduled | <u>864,701,789</u> | <u>605,492,556</u> | <u>4,514,831</u> | <u>12,669,203</u> |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|----------------------------|-----------------------|
| | Adopted | Modified | 2002 | 2001 |
| Personal Services: (cont.) | | | | |
| Fringe Benefits— | | | | |
| Fringe Benefits—Pensions: | | | | |
| 070 Actuarial Pension Costs | \$ 5,975,000 | \$ 5,475,000 | \$ 1,867,010 | \$ 1,341,639 |
| 071 Non-Actuarial Pension Costs | 128,000 | 202,000 | 152,770 | 60,200 |
| 072 Contingent Reserve Fund—Pensions . . | 42,204,734 | 49,987,237 | 49,968,274 | 48,497,431 |
| 075 Supplemental Pension Fund | 19,183,886 | 27,997,608 | 27,679,574 | 18,790,000 |
| 076 Cultural Institutions Pension Fund . . . | 8,326,000 | 8,272,408 | 6,629,045 | 5,836,317 |
| 077 Teachers’ Retirement System Pension Fund Reserve No. 2 | 7,056,720 | 3,708,491 | 3,708,491 | 2,275,271 |
| 079 Teachers’ Retirement System Contingent Reserve Fund | 259,137,344 | 497,083,540 | 497,075,840 | 435,648,831 |
| 080 Payments to Teachers’ Insurance Annuity Association—College Retirement Equity Fund (City University of New York) | 13,446,000 | 13,487,886 | 13,477,442 | 12,265,641 |
| 082 Police Actuarial Pension Fund | 444,555,522 | 534,475,649 | 534,475,649 | 413,156,056 |
| 083 Fire Actuarial Pension Fund | 255,411,717 | 302,317,855 | 302,317,855 | 241,310,517 |
| 084 Board of Education Retirement System . | 22,672,580 | 54,549,019 | 54,549,019 | 37,952,350 |
| 094 Additional Pension Accrual | 375,753,486 | — | — | — |
| Total Fringe Benefits—Pensions . . | <u>1,453,850,989</u> | <u>1,497,556,693</u> | <u>1,491,900,969</u> | <u>1,217,134,253</u> |
| Fringe Benefits—Other: | | | | |
| 062 Health Insurance Plan City Employees . | 1,779,978,663 | 2,043,815,413 | 1,993,199,747 | 1,699,042,999 |
| 063 Disability Benefits Insurance | 351,000 | 348,000 | 348,000 | (98,121) |
| 064 Allowance for Uniforms | 64,099,456 | 64,051,002 | 66,858,603 | 68,330,790 |
| 065 Social Security Contributions | 1,116,032,668 | 1,246,821,490 | 1,237,573,780 | 1,166,122,534 |
| 066 Unemployment Insurance | 27,950,862 | 26,861,325 | 26,843,825 | 16,035,102 |
| 067 Supplemental Employee Welfare Benefits | 607,090,493 | 699,112,482 | 671,956,457 | 665,701,235 |
| 068 Faculty Welfare Benefits | 3,144,264 | 4,246,806 | 4,429,976 | 4,392,337 |
| 081 Annuity Contributions | 70,121,943 | 98,529,831 | 74,095,527 | 80,372,555 |
| 085 Awards / Expenses—Workers’ Compensation | 115,106,413 | 104,603,064 | 111,364,738 | 110,361,815 |
| 086 Workers’ Compensation—Other | 33,200,000 | 32,153,529 | 21,562,944 | 28,006,910 |
| 087 Fringe Benefits—CETA | — | 155,000 | 202,190 | 261,389 |
| 089 Fringe Benefits—Other | 7,775,731 | 28,113,629 | 184,158 | — |
| Total Fringe Benefits—Other | <u>3,824,851,493</u> | <u>4,348,811,571</u> | <u>4,208,619,945</u> | <u>3,838,529,545</u> |
| Total Fringe Benefits | <u>5,278,702,482</u> | <u>5,846,368,264</u> | <u>5,700,520,914</u> | <u>5,055,663,798</u> |
| Total Personal Services | <u>22,152,854,600</u> | <u>23,299,953,592</u> | <u>22,755,534,535</u> | <u>21,182,523,844</u> |
| Other Than Personal Services: | | | | |
| Supplies and Materials— | | | | |
| 100 Supplies and Materials—General | 824,501,947 | 629,421,611 | 335,932,588 | 372,838,225 |
| 101 Printing Supplies | 6,360,326 | 6,990,273 | 5,671,473 | 4,686,394 |
| 105 Automotive Supplies and Materials . . . | 37,482,108 | 47,710,327 | 45,862,539 | 38,652,809 |
| 106 Motor Vehicle Fuel | 34,087,347 | 31,953,325 | 30,266,228 | 38,152,375 |
| 107 Medical, Surgical and Laboratory Supplies | 17,504,275 | 20,454,552 | 18,593,544 | 15,546,945 |
| 109 Fuel Oil | 57,948,572 | 38,915,547 | 32,312,399 | 67,187,798 |
| 110 Food and Forage Supplies | 134,810,973 | 161,356,460 | 178,034,857 | 176,257,136 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------------------------|----------------------|----------------------|----------------------------|--------------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services: (cont.) | | | | |
| Supplies and Materials—(cont.) | | | | |
| 117 Postage | \$ 26,119,342 | \$ 32,523,389 | \$ 31,099,127 | \$ 29,516,847 |
| 130 Instructional Supplies | 55,963,081 | 6,205,910 | 392,366 | 3,979,872 |
| 132 Expenses Relative to Commissaries . . . | 9,624,568 | 10,107,661 | 10,396,576 | 9,101,348 |
| 133 Expenses Relative to Manufacturing Industries | 1,449,433 | 1,276,080 | 998,656 | 1,678,022 |
| 169 Maintenance Supplies | 15,534,736 | 21,258,583 | 19,003,550 | 20,081,595 |
| 170 Cleaning Supplies | 738,702 | 957,256 | 838,636 | 563,602 |
| 199 Data Processing Supplies | 8,452,591 | 50,656,815 | 27,789,807 | 84,365,722 |
| Total Supplies and Materials | <u>1,230,578,001</u> | <u>1,059,787,789</u> | <u>737,192,346</u> | <u>862,608,690</u> |
| Land— | | | | |
| 202 Land Acquisition— Condemnation . . . | — | 5,820,169 | 5,789,429 | — |
| Property and Equipment— | | | | |
| 300 Equipment— General | 70,569,756 | 136,236,943 | 115,748,517 | 138,697,648 |
| 302 Telecommunications Equipment | 2,732,491 | 4,683,897 | 3,847,684 | 3,897,420 |
| 304 Motor Vehicle Equipment | 12,835 | 9,601 | 5,515 | 17,945 |
| 305 Motor Vehicles | 46,470,413 | 49,373,642 | 54,317,726 | 57,594,868 |
| 307 Medical, Surgical and Laboratory Equipment | 2,236,811 | 4,770,884 | 3,880,520 | 2,835,129 |
| 314 Office Furniture | 5,718,570 | 11,460,032 | 8,588,002 | 9,853,856 |
| 315 Office Equipment | 4,117,347 | 4,060,322 | 11,641,277 | 854,104 |
| 319 Security Equipment | 1,044,341 | 2,920,284 | 2,380,739 | 1,702,061 |
| 330 Instructional Equipment | 24,690,835 | 3,040,216 | 26,048,275 | 121,429 |
| 332 Purchases of Data Processing Equipment | 16,018,607 | 31,955,858 | 24,385,284 | 39,210,410 |
| 337 Books—Other | 85,240,385 | 96,708,866 | 111,366,951 | 98,796,161 |
| 338 Library Books | 13,794,886 | 19,926,480 | 31,968,624 | 26,233,880 |
| Total Property and Equipment | <u>272,647,277</u> | <u>365,147,025</u> | <u>394,179,114</u> | <u>379,814,911</u> |
| Other Services and Charges— | | | | |
| 400 Contractual Services—General | 199,992,482 | 927,769,411 | 776,972,340 | 223,263,404 |
| 402 Telephone and Other Communications . . | 144,439,284 | 167,979,021 | 163,908,627 | 147,257,159 |
| 403 Office Services | 9,631,772 | 9,648,688 | 7,516,778 | 7,465,639 |
| 404 Traveling Expenses | 11,927 | 7,261 | 1,011 | 8,386 |
| 407 Maintenance and Repairs— Motor Vehicle Equipment | 555,416 | 116,645 | 59,531 | 89,039 |
| 412 Rentals—Miscellaneous Equipment . . . | 24,454,828 | 35,050,801 | 32,101,501 | 31,086,339 |
| 413 Rentals—Data Processing Equipment . . | 801,753 | 1,898,435 | 1,278,453 | 1,254,788 |
| 414 Rentals—Land, Buildings and Structures | 475,278,299 | 471,154,733 | 462,440,583 | 417,616,271 |
| 417 Advertising | 5,966,323 | 22,198,540 | 19,485,437 | 23,183,709 |
| 419 Security Services | 305 | 305 | — | 405 |
| 422 Temporary Services | 4,000 | — | — | — |
| 423 Heat, Light and Power | 496,198,084 | 427,288,122 | 411,402,409 | 460,860,080 |
| 427 Data Processing Services | 2,152,487 | 3,287,049 | 3,109,738 | 919,744 |
| 431 Leasing of Miscellaneous Equipment . . | 3,637,848 | 3,526,077 | 2,435,670 | 2,476,221 |
| 432 Leasing of Data Processing Equipment . | 493,641 | 1,528,521 | 1,427,715 | 285,461 |
| 451 Non Overnight Travel Expenses—General | 8,737,854 | 21,732,172 | 7,424,991 | 24,614,344 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------------|----------------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services: (cont.) | | | | |
| Other Services and Charges—(cont.) | | | | |
| 452 Non Overnight Travel | | | | |
| Expenses—Special | \$ 5,056,258 | \$ 4,209,578 | \$ 34,516,424 | \$ 2,193,194 |
| 453 Overnight Travel Expenses—General . . | 4,957,312 | 5,926,459 | 4,909,004 | 4,326,738 |
| 454 Overnight Travel Expenses—Special . . | 4,393,231 | 4,474,335 | 1,625,886 | 2,100,569 |
| 456 Higher Education—Student Assistance | 1,276,000 | 1,107,450 | 1,106,447 | 1,198,535 |
| 460 Special Expenditures | 23,466,660 | 41,675,181 | 38,129,265 | 30,488,342 |
| 464 Court Costs During State Takeover . . . | 100,000 | — | — | — |
| 465 Obligatory County Expenses | 87,005,695 | 78,415,720 | 74,943,034 | 66,064,027 |
| 470 Payment to the State Division of Youth for Incarceration of Juveniles | 54,725,890 | 53,725,890 | 53,725,890 | 54,725,890 |
| 473 Snow Removal Services | 205,000 | 477,422 | 314,920 | 273,563 |
| 485 Tuition Expenses—Board of Education | — | 115,000 | 4,328,825 | 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 | 17,890 | 15,326 | 10,842 |
| 491 Breakfast—Lunch Program | — | 1,000 | — | — |
| 493 Financial Assistance—College Students . | 10,960,722 | 8,639,055 | 8,576,084 | 8,869,993 |
| 494 Payments for Students Attending Community Colleges Located Outside the City | 18,593,000 | 21,729,545 | 21,729,333 | 10,938,303 |
| 496 Allowances to Participants | 807,705 | 777,694 | 742,338 | 789,492 |
| 499 Other Expenses—General | 477,805,448 | 108,970,782 | 6,004,535 | 893,802 |
| Total Other Services and Charges . | <u>2,061,769,224</u> | <u>2,423,498,782</u> | <u>2,140,282,095</u> | <u>1,525,053,774</u> |
| Social Services— | | | | |
| 500 Social Services—General | 1,549,000 | 1,049,000 | 666,806 | 912,788 |
| 501 Charitable Institutions—Hospitals | 1,300,000 | 1,300,000 | 695,391 | 535,985 |
| 504 Direct Foster Care of Children | 62,676,253 | 58,483,038 | 53,995,963 | 55,897,338 |
| 505 Subsidized Adoption | 292,787,898 | 327,719,747 | 324,391,954 | 275,549,894 |
| 509 Non-Grant Charges | 81,231,687 | 76,500,824 | 81,006,939 | 81,464,891 |
| 510 Homeless Family Services | 39,902,211 | 30,159,212 | 29,258,642 | 26,837,005 |
| 511 AIDS Services | 21,302,000 | 31,552,000 | 31,666,952 | 24,798,894 |
| 512 Employment Services | 170,733,585 | 65,782,457 | 59,965,133 | 154,210,836 |
| 513 Home Energy Assistance Program | — | 29,006,831 | 24,602,483 | 26,820,636 |
| 514 Aid to Dependent Children | 914,258,674 | 839,136,674 | 831,790,225 | 1,013,890,205 |
| 515 Payments for Tuberculosis Treatment . . | 1,992,150 | 1,799,570 | 915,117 | 2,400,385 |
| 516 Home Relief | 257,803,448 | 273,774,949 | 270,222,553 | 288,327,886 |
| 518 Medical Assistance | 2,621,719,343 | 2,868,301,488 | 2,945,435,238 | 2,615,960,550 |
| 519 Children’s Voluntary Agency Medicaid . | 24,271,000 | 24,271,000 | 21,531,216 | 21,408,634 |
| 543 Special Educational Facilities for the Institutionalized and Foster Care | 77,628,654 | 77,628,654 | 77,387,370 | 66,349,264 |
| 571 Donations to Patients, Inmates and Discharged Prisoners | 3,474,155 | 3,809,596 | 3,618,743 | 3,095,420 |
| Total Social Services | <u>4,572,630,058</u> | <u>4,710,275,040</u> | <u>4,757,150,725</u> | <u>4,658,460,611</u> |
| Contractual Services— | | | | |
| 600 Contractual Services—General | 603,904,538 | 550,760,071 | 542,357,536 | 418,605,001 |
| 602 Telecommunications Maintenance— Contractual | 20,351,537 | 32,829,175 | 29,598,906 | 35,435,691 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|----------------------------------------------|---------------|---------------|----------------------------|---------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services: (cont.) | | | | |
| Contractual Services—(cont.) | | | | |
| 607 Maintenance and Repairs—Motor | | | | |
| Vehicle Equipment—Contractual . . . | \$ 10,143,768 | \$ 14,497,509 | \$ 13,083,906 | \$ 11,456,770 |
| 608 Maintenance and Repairs— | | | | |
| General—Contractual | 91,507,183 | 102,720,521 | 90,687,457 | 98,572,290 |
| 612 Office Equipment Maintenance— | | | | |
| Contractual | 20,408,365 | 23,298,035 | 16,502,129 | 22,680,361 |
| 613 Data Processing Equipment | | | | |
| Maintenance—Contractual | 46,539,695 | 63,230,116 | 54,789,434 | 57,702,632 |
| 615 Printing Services—Contractual | 16,351,868 | 35,738,867 | 33,753,183 | 21,096,629 |
| 616 Community Consultants—Contractual . | 25,338,341 | 32,214,844 | 27,329,654 | 32,937,644 |
| 618 Financing Costs—Contractual | 13,056,900 | 17,403,330 | 17,457,091 | 11,694,110 |
| 619 Security Services—Contractual | 49,535,127 | 65,857,393 | 64,967,385 | 60,915,992 |
| 622 Temporary Services—Contractual | 60,738,353 | 80,716,089 | 69,470,192 | 59,032,436 |
| 624 Cleaning Services—Contractual | 11,464,416 | 26,336,269 | 24,738,879 | 12,637,696 |
| 626 Investment Costs—Contractual | 5,249,992 | 5,259,892 | 2,862,572 | 5,141,284 |
| 629 In-Rem Maintenance Costs— | | | | |
| Contractual | 9,315,512 | 28,221,492 | 28,011,930 | 32,614,167 |
| 633 Transportation Services—Contractual . . | 13,437,048 | 13,578,356 | 9,450,150 | 7,476,090 |
| 640 Social Services—General—Contractual . | 2,764 | 3,925 | 3,300 | 4,380 |
| 641 Protective Services for Adults— | | | | |
| Contractual | 7,058,500 | 7,055,500 | 6,376,013 | 7,474,948 |
| 642 Children’s Charitable Institutions— | | | | |
| Contractual | 622,173,785 | 645,045,432 | 645,294,770 | 639,708,379 |
| 643 Child Welfare Services—Contractual . . | 133,266,523 | 151,423,333 | 145,578,294 | 141,358,033 |
| 644 Direct Foster Care of Children— | | | | |
| Contractual | 3,217 | — | — | — |
| 647 Home Care Services—Contractual | 223,433,798 | 270,433,798 | 222,351,299 | 211,964,777 |
| 648 Homemaking Services—Contractual . . | 30,770,236 | 26,070,236 | 24,415,959 | 23,901,839 |
| 649 Non-Grant Charges—Contractual | 28,880,378 | 32,949,675 | 19,580,634 | 27,091,743 |
| 650 Homeless Family | | | | |
| Services—Contractual | 196,355,117 | 230,272,501 | 219,347,021 | 165,886,456 |
| 651 AIDS Services—Contractual | 179,900,278 | 246,632,834 | 245,034,691 | 217,170,751 |
| 652 Day Care of Children—Contractual . . . | 492,493,599 | 405,187,616 | 386,367,322 | 384,387,403 |
| 653 Head Start—Contractual | 120,092,853 | 142,441,289 | 135,865,867 | 130,228,453 |
| 655 Mental Hygiene Services—Contractual . | 497,477,535 | 575,135,892 | 533,994,157 | 495,389,358 |
| 657 Hospitals Contracts—Contractual | 156,240,437 | 163,744,521 | 161,527,014 | 141,785,664 |
| 658 Veterinary Services—Contractual | 8,672,534 | 8,329,534 | 8,119,472 | 8,822,064 |
| 659 Homeless Individual Services— | | | | |
| Contractual | 138,875,691 | 142,484,021 | 135,414,414 | 131,976,809 |
| 660 Economic Development—Contractual . | 7,062,935 | 8,554,811 | 8,291,565 | 8,027,617 |
| 662 Employment Services—Contractual . . . | 160,269,697 | 285,656,938 | 298,120,578 | 135,198,281 |
| 665 Legal Aid Society—Contractual | 63,234,846 | 63,334,846 | 63,057,632 | 63,107,632 |
| 667 Payments to Cultural | | | | |
| Institutions—Contractual | 34,009,793 | 34,774,674 | 34,778,937 | 34,136,897 |
| 668 Bus Transportation for Reimbursable | | | | |
| Programs—Contractual | 3,818,300 | 3,733,644 | 24,261 | 41,135 |
| 669 Transportation of Pupils—Contractual . . | 567,529,563 | 570,014,115 | 587,767,882 | 550,779,273 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------------|----------------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services: (cont.) | | | | |
| Contractual Services—(cont.) | | | | |
| 670 Payments to Contract Schools and Corporate Schools for Handicapped Children—Contractual | \$ 383,326,716 | \$ 471,949,413 | \$ 438,646,604 | \$ 502,676,592 |
| 671 Training Program for City Employees—Contractual | 16,433,794 | 26,724,609 | 30,479,503 | 25,642,475 |
| 676 Maintenance and Operation of Infrastructure—Contractual | 117,557,642 | 151,137,726 | 154,718,174 | 170,204,288 |
| 678 Payments to Delegate Agencies—Contractual | 356,262,804 | 374,877,161 | 345,170,520 | 312,702,937 |
| 681 Professional Services—Accounting, Auditing and Actuarial Services—Contractual | 18,161,549 | 22,830,734 | 17,162,230 | 14,832,652 |
| 682 Professional Services—Legal Services—Contractual | 44,140,635 | 46,612,562 | 44,052,962 | 42,674,325 |
| 683 Professional Services—Engineering and Architectural Services—Contractual | 463,657 | 1,870,754 | 945,557 | 1,106,555 |
| 684 Professional Services—Computer Services—Contractual | 59,107,183 | 152,377,102 | 139,868,387 | 121,050,065 |
| 685 Professional Services—Education—Contractual | 145,188,076 | 301,623,255 | 264,107,500 | 230,795,955 |
| 686 Professional Services—Other—Contractual | 65,684,608 | 123,522,032 | 105,116,237 | 78,430,936 |
| 688 Bank Charges—Public Assistance Accounts—Contractual | 1,799,864 | 1,270,689 | 224,691 | 2,085,566 |
| 689 Professional Services—Curriculum and Professional Development—Contractual | 9,643,099 | 46,670,758 | 40,861,785 | 50,124,414 |
| 695 Educational and Recreational Expenditures for Youth Programs—Contractual | 102,321,876 | 100,962,047 | 88,626,986 | 97,914,471 |
| Total Contractual Services | <u>5,989,056,525</u> | <u>6,928,369,936</u> | <u>6,576,352,622</u> | <u>6,056,681,916</u> |
| Fixed and Miscellaneous Charges— | | | | |
| 700 Fixed Charges—General | 59,661,778 | 54,963,110 | 47,986,670 | 41,953,264 |
| 701 Taxes and Licenses | 57,326,767 | 72,300,296 | 71,597,404 | 67,478,051 |
| 702 Payments to Staten Island Rapid Transit Operating Authority | 30,000 | — | — | — |
| 703 Advance to State of New York for City University of New York Senior College | 69,019,401 | 67,275,000 | 32,465,161 | 35,876,911 |
| 704 Payments for Surety Bonds and Insurance Premium | 15,853,914 | 15,805,351 | 15,069,499 | 13,715,635 |
| 706 Prompt Payment Interest | 36,648 | 28,349 | 110,994 | 142,818 |
| 707 Crime Prevention Injury Award | 150,000 | 103,643 | 103,643 | 83,643 |
| 708 Awards to Widows or Other Dependents of the Uniformed Forces | 670,000 | 43,797,859 | 40,658,048 | 246,079 |
| 709 Awards to Beneficiaries of City Employees Other Than Uniformed Forces | 25,000 | 125,000 | — | 25,000 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------|-------------|-------------|----------------------------|-------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services: (cont.) | | | | |
| Fixed and Miscellaneous Charges—(cont.) | | | | |
| 712 Health Insurance—Libraries/Cultural | | | | |
| Institutions | \$ 699,926 | \$ 903,531 | \$ 889,265 | \$ 970,481 |
| 714 Payments to New York City | | | | |
| Health and Hospitals Corporation . . . | 972,864,669 | 920,561,130 | 907,300,813 | 917,177,637 |
| 715 Payments to Cultural Institutions | 84,881,686 | 75,430,136 | 75,395,931 | 79,421,433 |
| 716 Payments to Libraries | 120,678,206 | 114,518,008 | 114,518,008 | 375,233,554 |
| 717 Pensions—Head Start | 8,618,032 | 8,768,386 | 8,456,155 | 5,612,043 |
| 718 Payments to Special Schools | | | | |
| for Handicapped Children | 6,884,354 | 6,884,354 | 1,513,829 | 10,392,800 |
| 719 Judgments and Claims | 310,020,384 | 390,575,215 | 458,048,332 | 596,057,604 |
| 724 Job Training Partnership Act—Wages . . | 4,569,000 | 36,325,635 | 35,908,247 | 28,740,631 |
| 725 Job Training Partnership Act—Fringes . | 700,000 | 3,297,134 | 3,188,824 | 2,250,998 |
| 730 Tuition Payments for Out-of-City | | | | |
| Foster Care | 20,152,174 | 20,152,174 | 16,151,930 | 5,818,665 |
| 731 Health Service Charges— | | | | |
| Out-of-City Care | 1,194,986 | 1,194,986 | 3,225,815 | 28,055,677 |
| 732 Miscellaneous Awards | 219,909 | 369,998 | 329,136 | 158,577 |
| 735 Payments for Cultural | | | | |
| Programs/Services | 100,240 | 443,890 | 436,960 | 236,997 |
| 736 Payments for Water Sewer Usage | 33,184,190 | 32,791,027 | 32,712,250 | 31,801,048 |
| 745 IRT Relief/LIRR Grade Crossings/ | | | | |
| Roosevelt Island | 140,000 | 57,932 | 57,932 | 84,071 |
| 758 Federal Section 8 Rent Subsidy | 130,436,893 | 143,231,721 | 139,705,356 | 123,283,740 |
| 759 Bus Transportation for Reimbursable | | | | |
| Programs | 224,027 | 224,027 | — | — |
| 760 Reduced Fares for the Elderly | 1,718,000 | 15,517,600 | 15,517,600 | 15,517,600 |
| 762 Subsidy to Private Bus Companies | 165,761,000 | 185,225,046 | 195,819,157 | 135,702,169 |
| 763 Payments to the MTA for Maintenance | | | | |
| of Stations | 52,074,468 | 51,750,195 | 51,283,672 | 77,133,914 |
| 767 TA Operating Assistance—18B | 35,000,000 | 35,000,000 | 35,000,000 | 158,672,000 |
| 770 Payments to New York City Housing | | | | |
| Authority | 19,331,123 | 13,181,455 | 12,846,455 | 39,067,826 |
| 771 Payments to Military and Others | 40,500 | 23,339 | 23,339 | 38,311 |
| 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 | 11,218,522 | 10,418,522 | 9,971,424 | 11,988,474 |
| 776 Payments to Metropolitan | | | | |
| Transportation Authority | 1,873,000 | 1,872,128 | 1,872,128 | 1,872,128 |
| 779 Transportation of Pupils | 21,704,000 | — | — | (6,000) |
| 780 Campaign Finances | 48,300,000 | 43,300,000 | 38,214,688 | 2,000,000 |
| 782 Unallocated Contingency Reserve | 200,000,000 | 40,000,000 | — | — |
| 791 Tuition to Other School Districts | 289,204 | 289,204 | 1,308,657 | 710,006 |
| 792 Payments to Contract Schools | | | | |
| and Corporate Schools for | | | | |
| Handicapped Children | 27,855,000 | — | — | — |
| 793 Payments to Fashion Institute of | | | | |
| Technology | 24,761,748 | 28,887,904 | 23,535,585 | 25,699,498 |

(Continued)

Expenditures and Transfers by Object

| | Budget | | Expenditures and Transfers | |
|-------------------------------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| | Adopted | Modified | 2002 | 2001 |
| Other Than Personal Services:(cont.) | | | | |
| Fixed and Miscellaneous Charges—(cont.) | | | | |
| 794 Training City Employees | \$ 488,436 | \$ 535,460 | \$ 136,658 | \$ 213,398 |
| Total Fixed and Miscellaneous | | | | |
| Charges | <u>2,553,757,185</u> | <u>2,481,128,745</u> | <u>2,436,359,565</u> | <u>2,878,426,681</u> |
| Transfers for Debt Service— | | | | |
| 801 Sales Tax and Other Revenues | | | | |
| Allocated to Municipal Assistance | | | | |
| Corporation | — | 5,000,000 | 5,000,000 | 457,899,800 |
| 810 Interest on Bonds—General | 751,956,972 | 1,032,084,446 | 1,029,998,403 | 2,205,574,348 |
| 830 Interest on Notes—Funded Debt | 36,458,333 | 14,394,583 | 14,373,250 | 13,583,667 |
| 850 Redemption of General Obligation | | | | |
| Bonds—General | 283,106,822 | 251,006,822 | 202,029,919 | 169,496,000 |
| 870 Blended Component Units | <u>162,025,096</u> | <u>111,264,788</u> | <u>110,643,726</u> | <u>121,083,257</u> |
| Total Transfers for Debt Service . . | <u>1,233,547,223</u> | <u>1,413,750,639</u> | <u>1,362,045,298</u> | <u>2,967,637,072</u> |
| Total Other Than Personal | | | | |
| Services | 17,913,985,493 | 19,387,778,125 | 18,409,351,194 | 19,328,683,655 |
| Schedule Reductions to Appropriated Amounts . . | <u>(368,779,346)</u> | <u>(612,455,209)</u> | — | — |
| Total Expenditures and Transfers . . | <u>39,698,060,747</u> | <u>42,075,276,508</u> | <u>41,164,885,729</u> | <u>40,511,207,499</u> |
| Transfer to Capital Projects | | | | |
| Fund for Interfund Agreements . . | <u>(317,070,119)</u> | <u>(320,353,945)</u> | <u>(304,885,971)</u> | <u>(284,230,641)</u> |
| Net Total Expenditures and | | | | |
| Transfers | <u>\$39,380,990,628</u> | <u>\$41,754,922,563</u> | <u>\$40,859,999,758</u> | <u>\$40,226,976,858</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> |
|---------------------------------------------------------------------|----------------------|---------------------|---------------------|----------------------|
| GENERAL GOVERNMENT: | | | | |
| 801 Department of Business Services | \$ 5,211,350 | \$13,154,239 | \$ — | \$ 18,365,589 |
| PUBLIC SAFETY AND JUDICIAL: | | | | |
| 056 Police Department | — | — | (4,463,956) | (4,463,956) |
| 057 Fire Department | (1,992) | (200) | — | (2,192) |
| 072 Department of Correction | — | (572,557) | — | (572,557) |
| Total—Public Safety and Judicial . . . | <u>(1,992)</u> | <u>(572,757)</u> | <u>(4,463,956)</u> | <u>(5,038,705)</u> |
| EDUCATION: | | | | |
| 040 Board of Education | — | — | 70,080,650 | 70,080,650 |
| 042 City University of New York Community College | — | (274,915) | — | (274,915) |
| Total—Education | <u>—</u> | <u>(274,915)</u> | <u>70,080,650</u> | <u>69,805,735</u> |
| SOCIAL SERVICES: | | | | |
| 096 Human Resources Administration | 11,321,980 | 31,411 | — | 11,353,391 |
| ENVIRONMENTAL PROTECTION: | | | | |
| 826 Department of Environmental Protection | (257,112) | (93,358) | 227,705 | (122,765) |
| 827 Department of Sanitation | — | 3,224,985 | — | 3,224,985 |
| Total—Environmental Protection . . . | <u>(257,112)</u> | <u>3,131,627</u> | <u>227,705</u> | <u>3,102,220</u> |
| TRANSPORTATION SERVICES: | | | | |
| 841 Department of Transportation | 147,754,834 | 32,527,506 | 1,729,472 | 182,011,812 |
| 998 Transit Authority | 1,252,866 | 55,783 | — | 1,308,649 |
| Total—Transportation Services | <u>149,007,700</u> | <u>32,583,289</u> | <u>1,729,472</u> | <u>183,320,461</u> |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | |
| 126 Department of Cultural Affairs | — | — | (25,927) | (25,927) |
| 846 Department of Parks and Recreation . . . | 1,703,943 | (769,974) | — | 933,969 |
| Total—Parks, Recreation and Cultural Activities | <u>1,703,943</u> | <u>(769,974)</u> | <u>(25,927)</u> | <u>908,042</u> |
| HOUSING: | | | | |
| 806 Department of Housing Preservation and Development | 107,334,012 | — | — | 107,334,012 |
| Total aid revenues by agency | <u>\$274,319,881</u> | <u>\$47,282,920</u> | <u>\$67,547,944</u> | <u>\$389,150,745</u> |

New York City Capital Projects Fund Expenditures by Agency

GENERAL GOVERNMENT:

| | |
|-----------------------------------------------------------------------|--------------------|
| 801 Department of Business Services | \$ 176,456,483 |
| 802 Department of Ports, International Trade and Commerce | 195,118 |
| 856 Department of Citywide Administrative Services | 365,665,671 |
| 858 Department of Information Technology and Telecommunications | 34,768,910 |
| Total—General Government | <u>577,086,182</u> |

PUBLIC SAFETY AND JUDICIAL:

| | |
|------------------------------------------|--------------------|
| 056 Police Department | 60,661,354 |
| 057 Fire Department | 112,048,885 |
| 072 Department of Correction | 655,521,507 |
| 130 Department of Juvenile Justice | 229,578 |
| Total—Public Safety and Judicial | <u>828,461,324</u> |

EDUCATION:

| | |
|----------------------------------|----------------------|
| 040 Board of Education | 1,765,248,662 |
| 042 City University of New York: | |
| Senior Colleges | 1,109,875 |
| Community Colleges | 9,531,844 |
| Total—Education | <u>1,775,890,381</u> |

SOCIAL SERVICES:

| | |
|--------------------------------------------------|--------------------|
| 068 Administration for Children's Services | 30,040,433 |
| 071 Department of Homeless Services | 25,494,232 |
| 096 Human Resources Administration | 48,259,949 |
| 125 Department for the Aging | 2,393,047 |
| Total—Social Services | <u>106,187,661</u> |

ENVIRONMENTAL PROTECTION:

| | |
|--------------------------------------------------|----------------------|
| 826 Department of Environmental Protection | 1,036,705,764 |
| 827 Department of Sanitation | 185,248,832 |
| Total—Environmental Protection | <u>1,221,954,596</u> |

TRANSPORTATION SERVICES:

| | |
|----------------------------------------|--------------------|
| 841 Department of Transportation | 723,585,758 |
| 998 Transit Authority | 191,145,973 |
| Total—Transportation Services | <u>914,731,731</u> |

PARKS, RECREATION AND CULTURAL ACTIVITIES:

| | |
|-------------------------------------------------------|--------------------|
| 126 Department of Cultural Affairs | 157,599,852 |
| 846 Department of Parks and Recreation | 211,939,352 |
| Total—Parks, Recreation and Cultural Activities | <u>369,539,204</u> |

HOUSING:

| | |
|--------------------------------------------------------------|--------------------|
| 806 Department of Housing Preservation and Development | <u>380,383,908</u> |
|--------------------------------------------------------------|--------------------|

HEALTH:

| | |
|----------------------------------------------------------|--------------------|
| 816 Department of Health | 49,627,590 |
| 819 New York City Health and Hospitals Corporation | 61,596,701 |
| Total—Health | <u>111,224,291</u> |

LIBRARIES:

| | |
|-----------------------------------------|------------------------|
| 035 Research Libraries | 18,600,740 |
| 037 New York Public Library | 4,156,256 |
| 038 Brooklyn Public Library | 7,500,888 |
| 039 Queens Borough Public Library | 4,384,355 |
| Total—Libraries | <u>34,642,239</u> |
| Total expenditures by agency | <u>\$6,320,101,517</u> |

New York City Capital Projects Fund
Expenditures and Commitments vs. Authorizations by Agency Through Fiscal Year 2002

| | Amount Authorized for Expenditures | Total Project Expenditures | Outstanding Contract and Order Commitments | Unencumbered Balance |
|--------------------------------------------------------------------------------|------------------------------------------|----------------------------------|-----------------------------------------------------|-------------------------|
| GENERAL GOVERNMENT: | | | | |
| 801 Department of Business Services | \$ 2,972,053,088 | \$ 2,066,021,703 | \$ 40,584,378 | \$ 865,447,007 |
| 802 Department of Ports, International Trade and Commerce | 432,592,219 | 431,816,751 | 1,452,710 | (677,242) |
| 856 Department of Citywide Administrative Services | 7,054,570,708 | 4,493,442,286 | 317,505,614 | 2,243,622,808 |
| 858 Department of Information Technology and Telecommunication | 242,572,933 | 123,526,958 | 7,793,137 | 111,252,838 |
| 866 Department of Consumer Affairs | 1,178,492 | 1,141,991 | — | 36,501 |
| Total—General Government | <u>10,702,967,440</u> | <u>7,115,949,689</u> | <u>367,335,839</u> | <u>3,219,681,912</u> |
| PUBLIC SAFETY AND JUDICIAL: | | | | |
| 056 Police Department | 1,574,999,321 | 1,036,986,933 | 130,542,545 | 407,469,843 |
| 057 Fire Department | 1,352,412,311 | 966,561,842 | 163,292,619 | 222,557,850 |
| 072 Department of Correction | 2,988,321,199 | 2,588,299,576 | 220,003,169 | 180,018,454 |
| 130 Department of Juvenile Justice | 75,006,502 | 82,602,920 | 7,069,552 | (14,665,970) |
| Total—Public Safety and Judicial | <u>5,990,739,333</u> | <u>4,674,451,271</u> | <u>520,907,885</u> | <u>795,380,177</u> |
| EDUCATION: | | | | |
| 040 Board of Education | 18,271,989,684 | 16,338,425,767 | 1,853,245,059 | 80,318,858 |
| 042 City University of New York: Senior Colleges | 122,895,100 | 116,784,747 | 1,067,264 | 5,043,089 |
| Community Colleges | 256,950,874 | 195,204,995 | 2,464,682 | 59,281,197 |
| Total—Education | <u>18,651,835,658</u> | <u>16,650,415,509</u> | <u>1,856,777,005</u> | <u>144,643,144</u> |
| SOCIAL SERVICES: | | | | |
| 068 Administration for Children's Services | 142,443,969 | 34,836,972 | 14,046,883 | 93,560,114 |
| 071 Department of Homeless Services | 227,051,835 | 118,431,717 | 24,230,640 | 84,389,478 |
| 096 Human Resources Administration | 769,430,747 | 757,153,038 | 43,807,072 | (31,529,363) |
| 125 Department for the Aging | 66,778,322 | 23,286,120 | 10,123,950 | 33,368,252 |
| Total—Social Services | <u>1,205,704,873</u> | <u>933,707,847</u> | <u>92,208,545</u> | <u>179,788,481</u> |
| ENVIRONMENTAL PROTECTION: | | | | |
| 826 Department of Environmental Protection | 22,730,913,917 | 17,870,730,670 | 4,230,158,268 | 630,024,979 |
| 827 Department of Sanitation | 4,378,470,939 | 3,652,059,400 | 274,483,954 | 451,927,585 |
| Total—Environmental Protection | <u>27,109,384,856</u> | <u>21,522,790,070</u> | <u>4,504,642,222</u> | <u>1,081,952,564</u> |
| TRANSPORTATION SERVICES: | | | | |
| 841 Department of Transportation | 14,866,043,300 | 9,391,213,514 | 1,688,031,502 | 3,786,798,284 |
| 998 Transit Authority | 9,447,349,867 | 9,072,500,141 | 159,546,099 | 215,303,627 |
| Total—Transportation Services | <u>24,313,393,167</u> | <u>18,463,713,655</u> | <u>1,847,577,601</u> | <u>4,002,101,911</u> |

(Continued)

New York City Capital Projects Fund
Expenditures and Commitments vs. Authorizations by Agency Through Fiscal Year 2002

| | Amount Authorized for Expenditures | Total Project Expenditures | Outstanding Contract and Order Commitments | Unencumbered Balance |
|---------------------------------------------------------------------|------------------------------------------|----------------------------------|-----------------------------------------------------|-------------------------|
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | |
| 126 Department of Cultural Affairs | \$ 1,599,868,770 | \$ 1,041,290,504 | \$ 193,050,179 | \$ 365,528,087 |
| 846 Department of Parks and Recreation . . . | <u>3,555,639,932</u> | <u>2,896,214,632</u> | <u>227,844,235</u> | <u>431,581,065</u> |
| Total—Parks, Recreation and Cultural Activities | <u>5,155,508,702</u> | <u>3,937,505,136</u> | <u>420,894,414</u> | <u>797,109,152</u> |
| HOUSING: | | | | |
| 806 Department of Housing Preservation and Development | <u>8,269,942,597</u> | <u>7,141,152,880</u> | <u>534,335,145</u> | <u>594,454,572</u> |
| HEALTH: | | | | |
| 816 Department of Health | 324,232,105 | 261,256,128 | 37,785,248 | 25,190,729 |
| 819 New York City Health and Hospitals Corporation | <u>3,454,925,778</u> | <u>2,516,846,591</u> | <u>141,709,987</u> | <u>796,369,200</u> |
| Total—Health | <u>3,779,157,883</u> | <u>2,778,102,719</u> | <u>179,495,235</u> | <u>821,559,929</u> |
| LIBRARIES: | | | | |
| 035 Research Libraries | 100,294,586 | 61,318,744 | 9,556,925 | 29,418,917 |
| 037 New York Public Library | 301,109,574 | 165,271,300 | 5,752,188 | 130,086,086 |
| 038 Brooklyn Public Library | 165,333,077 | 113,092,547 | 13,979,258 | 38,261,272 |
| 039 Queens Borough Public Library | <u>150,999,065</u> | <u>109,400,033</u> | <u>3,846,848</u> | <u>37,752,184</u> |
| Total—Libraries | <u>717,736,302</u> | <u>449,082,624</u> | <u>33,135,219</u> | <u>235,518,459</u> |
| TOTAL | <u>\$105,896,370,811</u> | <u>\$83,666,871,400</u> | <u>\$10,357,309,110</u> | <u>\$11,872,190,301</u> |

New York City Capital Projects Fund Expenditures by Purpose

| | | |
|-------------------------------------------------------------------|--------------------|----------------|
| GENERAL GOVERNMENT: | | |
| Department of Business Services: | | |
| Industrial Parks | \$ 15,153,941 | |
| Commercial Development | 161,302,542 | |
| | <u>176,456,483</u> | |
| Department of Ports, International Trade and Commerce | 195,118 | |
| Department of Citywide Administrative Services: | | |
| Municipal Supplies | 178,439,272 | |
| Public Buildings | 149,728,008 | |
| Real Estate | 16,769,747 | |
| Courts | 20,728,644 | |
| | <u>365,665,671</u> | |
| Department of Information Technology and Telecommunications | 34,768,910 | |
| Total General Government | | \$ 577,086,182 |
| PUBLIC SAFETY AND JUDICIAL: | | |
| Police Department | 60,661,354 | |
| Fire Department | 112,048,885 | |
| Department of Correction | 655,521,507 | |
| Department of Juvenile Justice | 229,578 | |
| | <u>828,461,324</u> | |
| Total Public Safety and Judicial | | 828,461,324 |
| EDUCATION: | | |
| Board of Education | 1,765,248,662 | |
| City University of New York: | | |
| Senior Colleges | 1,109,875 | |
| Community Colleges | 9,531,844 | |
| | <u>10,641,719</u> | |
| Total Education | | 1,775,890,381 |
| SOCIAL SERVICES: | | |
| Administration for Children’s Services | 30,040,433 | |
| Department of Homeless Services | 25,494,232 | |
| Human Resources Administration | 48,259,949 | |
| Department for the Aging | 2,393,047 | |
| | <u>106,187,661</u> | |
| Total Social Services | | 106,187,661 |
| ENVIRONMENTAL PROTECTION: | | |
| Department of Environmental Protection | | |
| Water Supply and Distribution: | | |
| Water Supply | 91,007,125 | |
| Water Mains | 333,324,404 | |
| | <u>424,331,529</u> | |
| Sewage Collection and Treatment: | | |
| Sewers | 184,220,529 | |
| Water Pollution | 355,834,618 | |
| | <u>540,055,147</u> | |
| Equipment | 72,319,088 | |

(Continued)

New York City Capital Projects Fund Expenditures by Purpose

| | | |
|-------------------------------------------------------|--------------------|------------------------|
| ENVIRONMENTAL PROTECTION: (cont.) | | |
| Department of Sanitation: | | |
| Waste Disposal Facilities | \$ 4,404,385 | |
| Garages | 38,032,893 | |
| Equipment | 142,811,554 | |
| | <u>185,248,832</u> | |
| Total Environmental Protection | | \$1,221,954,596 |
| TRANSPORTATION SERVICES: | | |
| Department of Transportation: | | |
| Bridges | 372,448,885 | |
| Ferries and Airports | 36,721,877 | |
| Highway Operations | 226,475,986 | |
| Traffic | 76,481,577 | |
| Equipment | 11,457,433 | |
| | <u>723,585,758</u> | |
| Transit Authority: | | |
| Trains | 185,545,992 | |
| Buses | 5,599,981 | |
| | <u>191,145,973</u> | |
| Total Transportation Services | | 914,731,731 |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | |
| Department of Cultural Affairs | 157,599,852 | |
| Department of Parks and Recreation | 211,939,352 | |
| | <u>369,539,204</u> | |
| Total Parks, Recreation and Cultural Activities | | 369,539,204 |
| HOUSING: | | |
| Department of Housing Preservation and | | |
| Development | 380,383,908 | |
| | <u>380,383,908</u> | |
| Total Housing | | 380,383,908 |
| HEALTH: | | |
| Department of Health | 49,627,590 | |
| New York City Health and Hospitals Corporation | 61,596,701 | |
| | <u>111,224,291</u> | |
| Total Health | | 111,224,291 |
| LIBRARIES: | | |
| Research Libraries | 18,600,740 | |
| New York Public Library | 4,156,256 | |
| Brooklyn Public Library | 7,500,888 | |
| Queens Borough Public Library | 4,384,355 | |
| | <u>34,642,239</u> | |
| Total Libraries | | 34,642,239 |
| Total expenditures | | <u>\$6,320,101,517</u> |

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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

| | <u>2002</u> | <u>2001</u> |
|-------------------------------------------------------------|---------------------|---------------------|
| | (in thousands) | |
| GOVERNMENTAL FUNDS CAPITAL ASSETS: | | |
| Land | \$ 736,883 | \$ 733,854 |
| Buildings | 11,252,808 | 9,709,948 |
| Equipment | 1,522,435 | 1,599,170 |
| Infrastructure | 5,950,186 | 5,593,769 |
| Construction work-in-progress | 7,196,759 | 6,860,620 |
| Total governmental funds capital assets | <u>\$26,659,071</u> | <u>\$24,497,361</u> |
| INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE: | | |
| Capital Projects fund | <u>\$26,659,071</u> | <u>\$24,497,361</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 | \$ 33,850 | \$ 3,042,833 | \$ 1,023,378 | \$ 483,627 | \$ 4,583,688 |
| Public Safety and Judicial | 29,891 | 3,129,315 | 1,055,500 | 273,116 | 4,487,822 |
| Education | 448,576 | 8,893,112 | 226,320 | — | 9,568,008 |
| City University Community Colleges | 24,887 | 200,017 | 50,968 | — | 275,872 |
| Social Services | 11,407 | 899,601 | 189,268 | — | 1,100,276 |
| Environmental Protection | 126,255 | 1,014,913 | 1,108,594 | 146,464 | 2,396,226 |
| Transportation Services | 29,167 | 507,529 | 1,726,302 | 6,973,230 | 9,236,228 |
| Parks, Recreation and Cultural Activities | 15,975 | 1,457,420 | 94,888 | 1,620,858 | 3,189,141 |
| Health | 2,149 | 457,800 | 72,714 | — | 532,663 |
| Libraries | 14,726 | 249,621 | 18,417 | — | 282,764 |
| Total | <u>736,883</u> | <u>19,852,161</u> | <u>5,566,349</u> | <u>9,497,295</u> | <u>35,652,688</u> |
| Less: accumulated depreciation and amortization | — | 8,599,353 | 4,043,914 | 3,547,109 | 16,190,376 |
| | <u>\$ 736,883</u> | <u>\$11,252,808</u> | <u>\$ 1,522,435</u> | <u>\$ 5,950,186</u> | <u>19,462,312</u> |
| Construction work-in-progress | | | | | 7,196,759 |
| Total net capital assets | | | | | <u>\$26,659,071</u> |

Schedule CA3

Schedule of Changes by Function

| | <u>Capital Assets</u> <u>July 1, 2001</u> | <u>Additions</u> | <u>Deletions</u> | <u>Capital Assets</u> <u>June 30, 2002</u> |
|-----------------------------------------------------------|----------------------------------------------|---------------------|---------------------|-----------------------------------------------|
| | | (in thousands) | | |
| General Government | \$ 4,042,569 | \$ 629,965 | \$ 88,846 | \$ 4,583,688 |
| Public Safety and Judicial | 3,705,182 | 848,689 | 66,049 | 4,487,822 |
| Education | 8,542,494 | 1,467,689 | 442,175 | 9,568,008 |
| City University Community Colleges | 272,720 | 4,629 | 1,477 | 275,872 |
| Social Services | 955,970 | 149,185 | 4,879 | 1,100,276 |
| Environmental Protection | 2,614,664 | 174,701 | 393,139 | 2,396,226 |
| Transportation Services | 8,757,475 | 688,200 | 209,447 | 9,236,228 |
| Parks, Recreation and Cultural Activities | 3,013,711 | 213,617 | 38,187 | 3,189,141 |
| Health | 495,831 | 38,152 | 1,320 | 532,663 |
| Libraries | 272,657 | 10,107 | — | 282,764 |
| Construction work-in-progress | <u>6,860,620</u> | <u>2,420,923</u> | <u>2,084,784</u> | <u>7,196,759</u> |
| Total | 39,533,893 | 6,645,857 | 3,330,303 | 42,849,447 |
| Less: accumulated depreciation and amortization | 15,036,532 | 1,554,469 | 400,625 | 16,190,376 |
| Total changes in net fixed assets | <u>\$24,497,361</u> | <u>\$ 5,091,388</u> | <u>\$ 2,929,678</u> | <u>\$26,659,071</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, 2002

Government-wide Expenses by Function—Three Year Trend*

| | Fiscal Year | | |
|------------------------------------------------------|---------------------|---------------------|---------------------|
| | 2002 | 2001 | 2000 |
| | | (in thousands) | |
| General government | \$ 2,070,573 | \$ 1,881,812 | \$ 1,578,356 |
| Public safety and judicial | 9,524,318 | 8,661,411 | 7,772,048 |
| Education | 13,249,344 | 12,248,775 | 11,533,688 |
| City University | 807,960 | 668,954 | 652,576 |
| Social services | 9,567,970 | 9,166,149 | 8,783,221 |
| Environmental protection | 2,205,704 | 2,350,867 | 2,058,606 |
| Transportation services | 1,329,314 | 1,654,344 | 1,401,725 |
| Parks, recreation and cultural activities | 719,867 | 488,865 | 574,024 |
| Housing | 905,461 | 1,000,300 | 847,358 |
| Health (including payments to HHC) | 2,816,360 | 2,329,191 | 1,976,975 |
| Libraries | 161,250 | 362,034 | 268,931 |
| Debt service interest | 2,180,711 | 2,214,717 | 2,114,285 |
| Total government-wide expenses by function | <u>\$45,538,832</u> | <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—Three Year Trend*

| | Fiscal Year | | |
|----------------------------------------------|---------------------|---------------------|---------------------|
| | 2002 | 2001 | 2000 |
| | | (in thousands) | |
| Charges for Services | \$ 3,001,330 | \$ 2,868,605 | \$ 2,620,702 |
| Operating Grants and Contributions | 14,651,155 | 12,773,015 | 11,907,550 |
| Capital Grants and Contributions | 493,798 | 572,514 | 378,807 |
| Taxes | 21,939,595 | 23,712,065 | 22,157,704 |
| Investment income | 190,041 | 391,902 | 346,857 |
| Other Federal and State aid | 975,281 | 928,184 | 920,547 |
| Other | 435,149 | 633,579 | 347,937 |
| Total government-wide revenues | <u>\$41,686,349</u> | <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 2002

Part III—Statistical Information

General Fund Revenues and Other Financing Sources—Ten Year Trend

| | Fiscal Year | | | | | | | | | | 1993 Restated | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | | |
| TAXES (Net of Refunds): | | | | | | | | | | | | |
| Real Estate Taxes | \$ 8,760,873 | \$ 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 | | |
| Sales and Use Taxes | | | | | | | | | | | | |
| (Net of Refunds): | | | | | (in thousands) | | | | | | | |
| General Sales | 3,373,354 | 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 | | |
| Cigarette | 27,441 | 27,901 | 31,117 | 32,907 | 33,728 | 32,942 | 34,208 | 37,792 | 37,685 | 42,156 | | |
| Leaded Gasoline | — | — | — | — | — | — | — | — | — | 2 | | |
| Vault | 365 | 529 | 771 | 398 | 1,580 | 8,749 | 9,335 | 8,417 | 8,899 | 9,256 | | |
| Commercial Motor Vehicle .. | 45,023 | 47,855 | 51,022 | 33,765 | 43,901 | 40,342 | 35,873 | 34,391 | 28,478 | 26,281 | | |
| Mortgage. | 476,941 | 406,699 | 403,373 | 408,004 | 231,991 | 185,189 | 147,186 | 169,579 | 133,668 | 117,773 | | |
| Stock Transfer | 4 | 4 | 114,041 | 114,042 | 114,043 | 114,042 | 114,042 | 114,042 | 114,042 | 114,040 | | |
| Auto Use. | 34,258 | 33,870 | 34,010 | 32,743 | 28,588 | 28,112 | 28,000 | 28,017 | 28,576 | 28,096 | | |
| Total Sales and Use Taxes ... | 3,957,386 | 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 | | |
| Personal Income | | | | | | | | | | | | |
| (Net of Refunds) | 4,555,059 | 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 | | |
| Income Taxes, Other | | | | | | | | | | | | |
| (Net of Refunds): | | | | | | | | | | | | |
| General Corporation | 1,621,438 | 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 | | |
| Financial Corporation | 366,920 | 469,126 | 434,121 | 499,412 | 577,702 | 459,606 | 503,722 | 394,829 | 683,196 | 444,276 | | |
| Unincorporated Business | 829,118 | 859,805 | 832,769 | 687,470 | 696,288 | 606,802 | 516,926 | 411,508 | 407,635 | 412,051 | | |
| Transportation | — | — | — | — | — | — | — | — | — | 9 | | |
| Personal Income— | | | | | | | | | | | | |
| (Non-Resident | | | | | | | | | | | | |
| City Employees) | 69,826 | 63,641 | 63,335 | 55,579 | 64,690 | 47,695 | 44,927 | 40,572 | 36,362 | 32,570 | | |
| Utility. | 304,782 | 314,939 | 250,019 | 223,435 | 227,673 | 217,327 | 303,998 | 202,532 | 211,417 | 195,616 | | |
| Total Income Taxes, Other ... | 3,192,084 | 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 | | |
| Other Taxes: | | | | | | | | | | | | |
| Payments in Lieu of Taxes | 149,026 | 170,575 | 136,640 | 135,780 | 133,864 | 135,031 | 117,910 | 117,379 | 144,349 | 103,445 | | |
| Hotel Room Occupancy | 186,000 | 243,326 | 221,643 | 201,258 | 189,143 | 164,718 | 147,504 | 140,786 | 128,976 | 120,985 | | |
| Commercial Rents. | 403,095 | 399,591 | 376,363 | 365,835 | 403,044 | 447,153 | 575,013 | 698,382 | 703,473 | 697,427 | | |
| Horse Race Admissions | 36 | 33 | 51 | 32 | 47 | 37 | 45 | 69 | 58 | 83 | | |
| Conveyance of Real | | | | | | | | | | | | |
| Property | 428,995 | 479,708 | 486,835 | 427,918 | 290,689 | 219,612 | 180,055 | 172,656 | 154,033 | 141,623 | | |
| Beer and Liquor Excise | 22,355 | 21,478 | 21,227 | 20,937 | 20,683 | 20,477 | 21,813 | 21,131 | 21,652 | 22,237 | | |
| Taxi Medallion Transfer | 4,286 | 3,124 | 3,376 | 3,628 | 3,803 | 3,289 | 2,834 | 3,434 | 3,811 | 4,287 | | |

(Continued)

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

| | Fiscal Year | | | | | | | | | | 1993 Restated |
|------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | |
| TAXES (cont.): | | | | | | | | | | | |
| Other Taxes (cont.) | | | | | | | | | | | |
| Surcharge on Liquor | | | | | | | | | | | |
| Licenses | \$ 3,973 | \$ 3,702 | \$ 3,445 | \$ 4,078 | \$ 3,183 | \$ 3,324 | \$ 3,189 | \$ 3,188 | \$ 3,526 | \$ 2,953 | |
| Lottery Criminal Justice | | | | | | | | | | | |
| Fund | — | — | — | — | — | — | — | — | — | 586 | |
| Coin-operated Amusement | | | | | | | | | | | |
| Devices | — | 5 | 5 | 10 | 127 | 968 | 832 | 799 | 987 | 1,253 | |
| Refunds of Other Taxes | (15,856) | (24,561) | (17,941) | (21,754) | (12,882) | (14,630) | (14,682) | (11,273) | (12,128) | (11,089) | |
| Total Other Taxes | 1,181,910 | 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 | |
| Penalties and Interest on | | | | | | | | | | | |
| Delinquent Taxes: | | | | | | | | | | | |
| Real Estate Taxes | 57,264 | 10,259 | 50,245 | 58,020 | 77,499 | 89,178 | 70,329 | 48,824 | 86,230 | 86,993 | |
| Penalties and Interest on | | | | | | | | | | | |
| Other Taxes | — | 178 | (39) | 2,370 | 2,326 | 3,379 | 3,432 | 5,224 | 3,564 | 58,029 | |
| Refunds—Penalties and | | | | | | | | | | | |
| Interest on Other Taxes | (8,346) | (13,760) | (16,071) | (4,289) | (25,993) | (9,276) | (13,154) | (16,856) | (32,840) | (25,045) | |
| Total Penalties and Interest | 48,918 | (3,323) | 34,135 | 56,101 | 53,832 | 83,281 | 60,607 | 37,192 | 56,954 | 119,977 | |
| on Delinquent Taxes | 21,696,230 | 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 | |
| FEDERAL GRANTS— | | | | | | | | | | | |
| CATEGORICAL: | | | | | | | | | | | |
| General Government | 861,466 | 291,211 | 301,107 | 282,529 | 307,125 | 316,699 | 293,706 | 310,174 | 283,110 | 213,507 | |
| Public Safety and Judicial | 606,974 | 185,629 | 157,761 | 175,869 | 144,816 | 113,337 | 68,324 | 19,335 | 25,960 | 30,012 | |
| Transportation | 44,582 | 31,866 | 23,224 | 27,813 | 22,308 | 17,243 | 18,160 | 17,645 | 6,415 | 8,046 | |
| Health | 264,424 | 205,137 | 177,597 | 212,116 | 197,673 | 178,579 | 365,094 | 161,519 | 136,393 | 85,539 | |
| Social Services | 2,699,480 | 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 | |
| Education | 1,363,769 | 1,226,506 | 1,127,539 | 1,053,010 | 1,004,989 | 928,837 | 887,206 | 856,943 | 882,001 | 867,301 | |
| Community Colleges | 473 | 334 | 696 | 574 | 827 | — | — | — | — | — | |
| Environmental Protection | 82,433 | 108 | 183 | — | 33 | 13 | 14 | 183 | 936 | 169 | |
| Housing | 171,250 | 148,719 | 136,763 | 157,497 | 159,583 | 154,040 | 139,994 | 125,266 | 112,214 | 82,331 | |
| Parks, Recreation and | | | | | | | | | | | |
| Cultural Activities | 1,889 | 113 | 333 | 120 | 178 | 191 | 78 | 346 | 6 | 2 | |
| Total Federal Grants | 6,096,740 | 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 | |

(Continued)

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

| | Fiscal Year | | | | | | | | | | 1993 Restated |
|----------------------------------------------------|-------------|-----------|-----------|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|------------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 (in thousands) | 1997 | 1996 | 1995 | 1994 | 1993 | |
| STATE GRANTS— | | | | | | | | | | | |
| CATEGORICAL: | | | | | | | | | | | |
| General Government | \$ 33,345 | \$ 35,086 | \$ 56,461 | \$ 30,383 | \$ 40,753 | \$ 35,625 | \$ 20,354 | \$ 39,202 | \$ 26,493 | \$ 22,338 | |
| Public Safety and Judicial | 125,576 | 146,155 | 156,091 | 160,226 | 138,012 | 133,728 | 124,376 | 132,421 | 126,997 | 114,397 | |
| Transportation | 102,289 | 118,097 | 144,319 | 120,870 | 91,224 | 117,778 | 94,145 | 102,576 | 91,271 | 102,526 | |
| Health | 434,218 | 348,512 | 347,829 | 322,604 | 266,882 | 254,051 | 240,881 | 234,653 | 206,719 | 189,139 | |
| Social Services | 1,610,728 | 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 | |
| Education | 5,592,120 | 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 | |
| Environmental Protection | 285 | 152 | 247 | — | 152 | 496 | (10,899) | 18,627 | 7,690 | 5,117 | |
| Housing | 862 | (323) | 862 | 865 | 858 | 2,248 | 2,106 | 819 | 926 | 692 | |
| Parks, Recreation and Cultural Activities | 477 | 713 | 716 | 362 | 273 | 500 | 511 | 600 | 590 | 566 | |
| Libraries | — | — | — | — | — | — | — | — | 9,808 | 9,714 | |
| Senior Colleges | — | — | — | 10,000 | 10,000 | 8,868 | 7,519 | 10,542 | 16,713 | 7,513 | |
| Community Colleges | 129,300 | 128,001 | 122,500 | 117,335 | 113,781 | 111,142 | 109,015 | 113,141 | 117,192 | 108,021 | |
| Hunter Campus School | 1,300 | 1,300 | 1,453 | 1,147 | 1,300 | 1,300 | 1,300 | 1,300 | — | 1,300 | |
| Total State Grants | 8,030,500 | 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 | |
| NON-GOVERNMENTAL | | | | | | | | | | | |
| GRANTS: | | | | | | | | | | | |
| General Government | 13,535 | 96,021 | 64,620 | 55,184 | 68,827 | 59,753 | 378,111 | 209,380 | 235,261 | 207,795 | |
| Public Safety and Judicial | 241,734 | 205,464 | 208,304 | 209,363 | 213,609 | 216,037 | 167,567 | 31,025 | 12,295 | 19,634 | |
| Transportation | 1,253 | 1,306 | 1,115 | 1,227 | 1,113 | 2,090 | 6,280 | 4,179 | 277 | 5,076 | |
| Health | 98,247 | 125,255 | 74,281 | 52,336 | 70,957 | 53,337 | 51,707 | 37,355 | 13,606 | 13,628 | |
| Social Services | 102,967 | 4,143 | 5,349 | 5,551 | 7,369 | 6,425 | 3,412 | 4,364 | 3,076 | 3,558 | |
| Education | 51,117 | 51,958 | 67,529 | 34,224 | 39,304 | 34,209 | 34,161 | 25,515 | 34,745 | 29,843 | |
| Environmental Protection | 1,847 | 347 | 360 | 201 | 459 | 402 | 334 | 42 | 228 | 193 | |
| Housing | 1,370 | — | — | 3,017 | — | — | — | 88 | (4,716) | 5,411 | |
| Parks, Recreation and Cultural Activities | 6,372 | 6,249 | 5,301 | — | 2,915 | 2,206 | 2,148 | 2,011 | 938 | 638 | |
| Community Colleges | 287 | 1,010 | 4,567 | 5,356 | 6,977 | 4,589 | 3,598 | 4,618 | 3,607 | 4,103 | |
| Total Non-Governmental Grants | 518,729 | 491,753 | 431,426 | 366,459 | 411,530 | 379,048 | 647,318 | 318,577 | 299,317 | 289,879 | |
| 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) | |

(Continued)

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

| | Fiscal Year | | | | | | | | | | 1993 Restated | |
|------------------------------------------------------|-------------|------------|------------|------------|------------------------|------------|------------|------------|------------|------------|------------------|--|
| | 2002 | 2001 | 2000 | 1999 | 1998 (in thousands) | 1997 | 1996 | 1995 | 1994 | 1993 | | |
| UNRESTRICTED FEDERAL AND STATE AID: | | | | | | | | | | | | |
| Federal and State Revenue | | | | | | | | | | | | |
| Sharing | \$ 327,890 | \$ 326,890 | \$ 405,286 | \$ 328,147 | \$ 327,390 | \$ 322,281 | \$ 368,870 | \$ 325,211 | \$ 300,232 | \$ 535,068 | | |
| Intergovernmental Aid | 337,930 | 307,490 | 225,939 | 324,196 | 294,287 | 331,288 | 251,936 | 278,072 | 366,656 | 172,040 | | |
| Total Unrestricted Federal and State Aid | 665,820 | 634,380 | 631,225 | 652,343 | 621,677 | 653,569 | 620,806 | 603,283 | 666,888 | 707,108 | | |
| CHARGES FOR SERVICES: | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | |
| Charges | 461,182 | 439,187 | 438,996 | 439,757 | 434,713 | 428,222 | 415,397 | 396,079 | 388,869 | 396,878 | | |
| Water and Sewer | 857,907 | 842,525 | 801,255 | 777,652 | 822,800 | 775,318 | 730,963 | 738,561 | 717,846 | 709,122 | | |
| Housing | 24,411 | 25,311 | 21,339 | 21,504 | 12,552 | 17,582 | 27,357 | 36,790 | 37,146 | 36,406 | | |
| Rental Income | 114,894 | 153,869 | 138,916 | 114,251 | 151,389 | 142,962 | 138,723 | 126,530 | 132,812 | 161,763 | | |
| Total Charges for Services | 1,458,394 | 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 | | |
| LICENSES, PERMITS, PRIVILEGES AND FRANCHISES: | | | | | | | | | | | | |
| Licenses | 46,899 | 44,784 | 54,866 | 42,751 | 45,620 | 40,900 | 38,206 | 40,544 | 39,522 | 39,031 | | |
| Permits | 94,572 | 97,193 | 93,117 | 87,501 | 84,173 | 72,184 | 71,815 | 70,372 | 65,656 | 68,278 | | |
| Privileges and Franchises | 214,228 | 196,264 | 180,943 | 161,225 | 142,715 | 132,210 | 127,198 | 111,610 | 119,968 | 105,406 | | |
| Total Licenses, Permits, Privileges and Franchises | 355,699 | 338,241 | 328,926 | 291,477 | 272,508 | 245,294 | 237,219 | 222,526 | 225,146 | 212,715 | | |
| FINES AND FORFEITURES: | | | | | | | | | | | | |
| Fines | 478,604 | 487,182 | 462,637 | 470,175 | 463,977 | 482,135 | 413,741 | 410,123 | 361,215 | 370,931 | | |
| Forfeitures | 6,727 | 7,522 | 5,830 | 8,888 | 4,454 | 8,425 | 2,816 | 6,674 | 7,907 | 8,738 | | |
| Total Fines and Forfeitures | 485,331 | 494,704 | 468,467 | 479,063 | 468,431 | 490,560 | 416,557 | 416,797 | 369,122 | 379,669 | | |
| MISCELLANEOUS: | | | | | | | | | | | | |
| Miscellaneous | 786,559 | 929,745 | 448,975 | 386,695 | 473,955 | 788,133 | 352,056 | 509,390 | 377,864 | 281,281 | | |
| TOBACCO SETTLEMENT: | | | | | | | | | | | | |
| Tobacco Settlement | 211,159 | 154,340 | 247,364 | — | — | — | — | — | — | — | | |
| INTEREST INCOME: | | | | | | | | | | | | |
| Interest Income | 80,559 | 245,353 | 194,753 | 182,371 | 199,272 | 160,464 | 112,233 | 94,909 | 82,482 | 87,308 | | |

(Continued)

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

| | Fiscal Year | | | | | | | | | | 1993 Restated |
|-------------------------------------------------------------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|------------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | |
| TRANSFER FROM DISCRETELY PRESENTED COMPONENT UNIT:(1) | | | | | (in thousands) | | | | | | |
| Off-Track Betting | \$ 1,000 | \$ 12,500 | \$ 9,180 | \$ 11,350 | \$ 11,000 | \$ 10,100 | \$ 5,508 | \$ 3,490 | \$ — | \$ — | |
| Off-Track Betting Surtax | 20,708 | 20,901 | 20,498 | 19,814 | 20,167 | 20,406 | 20,303 | 24,070 | 24,073 | 28,796 | |
| Total Transfer from Discretely Presented Component Unit | 21,708 | 33,401 | 29,678 | 31,164 | 31,167 | 30,506 | 25,811 | 27,560 | 24,073 | 28,796 | |
| TRANSFER FROM NON MAJOR CAPITAL PROJECTS FUND | 457,832 | — | — | — | — | — | — | — | — | — | |
| TRANSFER FROM PENSION AND SIMILAR TRUST FUNDS | — | — | — | — | — | — | — | — | — | 72,216 | |
| Total Revenues | \$40,865,260 | \$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 | |

(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 | | | | | | | | | | Restated |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | |
| General Fund | \$4,555,059 | \$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 | |
| Debt Service Funds | 450,547 | 407,442 | 247,113 | 138,228 | 16,109 | N/A | N/A | N/A | N/A | N/A | |
| Total Personal Income Tax . . . | \$5,005,606 | \$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 | |

N/A = Not Applicable.

General Fund Expenditures and Other Financing Uses—Ten Year Trend

| | Fiscal Year | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-------------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|----------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------|--|--|--|--|--|--|--|--|--|--|-----------------|--------|-------|-------|-------|--------|-------|-------|-------|--------|-------|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------------------------------------------------|---|---|---|---|---|---|-------|-------|-------|-------|------------------------|--|--|--|--|--|--|--|--|--|--|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------------|--|--|--|--|--|--|--|--|--|--|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------------|--|--|--|--|--|--|--|--|--|--|--------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------------|--|--|--|--|--|--|--|--|--|--|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------------|--|--|--|--|--|--|--|--|--|--|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------------------------------------|---|---|---|---|-----|---|---|---|---|---|-------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------------------------|---|---|---|---|---|---|--------|--------|--------|--------|-------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------------------------------|---|---|---|---|---|---|-------|-------|-------|-------|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (in thousands) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Government: | | | | | | | | | | | 002 Mayoralty | \$ 103,985 | \$ 83,430 | \$ 85,639 | \$ 76,733 | \$ 74,225 | \$ 74,298 | \$ 78,109 | \$ 109,119 | \$ 127,415 | \$ 133,167 | 003 Board of Elections | 67,481 | 44,161 | 44,229 | 44,222 | 36,662 | 30,760 | 32,994 | 29,626 | 33,764 | 34,823 | 004 Campaign Finance | | | | | | | | | | | Board | 48,500 | 6,185 | 4,989 | 2,809 | 13,830 | 3,585 | 2,461 | 2,304 | 11,498 | 3,030 | 008 Office of the Actuary | 3,149 | 3,100 | 2,858 | 2,458 | 2,358 | 1,996 | 2,107 | 2,087 | 2,312 | 2,206 | 009 New York City Employees' Retirement System | — | — | — | — | — | — | 8,107 | 7,616 | 8,283 | 8,394 | 010 Borough President— | | | | | | | | | | | Manhattan | 5,027 | 5,230 | 5,244 | 5,181 | 5,169 | 4,741 | 4,920 | 4,760 | 4,837 | 4,708 | 011 Borough President— | | | | | | | | | | | Bronx | 6,945 | 7,378 | 7,104 | 6,942 | 6,829 | 6,798 | 6,444 | 6,695 | 6,943 | 6,319 | 012 Borough President— | | | | | | | | | | | Brooklyn | 6,065 | 6,861 | 7,549 | 6,015 | 5,204 | 5,025 | 5,039 | 5,263 | 5,072 | 5,107 | 013 Borough President— | | | | | | | | | | | Queens | 6,290 | 6,682 | 6,831 | 5,864 | 5,927 | 5,658 | 5,579 | 5,421 | 4,859 | 4,995 | 014 Borough President— | | | | | | | | | | | Staten Island | 4,788 | 4,986 | 4,822 | 4,727 | 4,822 | 4,781 | 4,853 | 4,587 | 4,639 | 4,528 | 015 Office of the Comptroller | 50,559 | 52,620 | 53,390 | 49,570 | 39,149 | 45,287 | 80,476 | 80,245 | 73,291 | 63,196 | 021 Tax Commission | 1,959 | 2,129 | 1,972 | 1,855 | 1,646 | 1,647 | 1,714 | 1,891 | 1,880 | 1,940 | 025 Law Department | 91,212 | 92,955 | 88,210 | 82,327 | 72,382 | 67,802 | 64,293 | 61,179 | 59,256 | 61,368 | 029 New York City Gambling Control Commission | — | — | — | — | 738 | — | — | — | — | — | 030 Department of City Planning | 18,731 | 18,407 | 17,569 | 15,901 | 15,533 | 15,517 | 16,298 | 16,459 | 16,681 | 16,812 | 031 Department of Personnel | — | — | — | — | — | — | 27,645 | 31,109 | 34,847 | 31,779 | 032 Department of Investigation | 20,862 | 20,776 | 18,794 | 17,145 | 15,963 | 14,152 | 17,231 | 16,137 | 16,812 | 16,743 | 041 Teachers' Retirement System | — | — | — | — | — | — | 5,682 | 4,641 | 5,126 | 5,011 | 101 Public Advocate | 2,822 | 2,668 | 2,630 | 2,534 | 2,565 | 2,459 | 2,355 | 2,355 | 3,326 | 3,590 | 102 City Council | 47,103 | 44,375 | 39,163 | 34,533 | 32,367 | 31,569 | 31,388 | 29,355 | 28,684 | 26,418 | 103 City Clerk | 2,710 | 2,612 | 2,443 | 2,312 | 2,353 | 2,096 | 1,962 | 1,987 | 2,133 | 2,131 | 127 Financial Information Services Agency | 25,585 | 24,246 | 24,893 | 23,970 | 20,653 | 20,712 | 20,380 | 21,406 | 21,155 | 21,175 |
| 002 Mayoralty | \$ 103,985 | \$ 83,430 | \$ 85,639 | \$ 76,733 | \$ 74,225 | \$ 74,298 | \$ 78,109 | \$ 109,119 | \$ 127,415 | \$ 133,167 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 003 Board of Elections | 67,481 | 44,161 | 44,229 | 44,222 | 36,662 | 30,760 | 32,994 | 29,626 | 33,764 | 34,823 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 004 Campaign Finance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Board | 48,500 | 6,185 | 4,989 | 2,809 | 13,830 | 3,585 | 2,461 | 2,304 | 11,498 | 3,030 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 008 Office of the Actuary | 3,149 | 3,100 | 2,858 | 2,458 | 2,358 | 1,996 | 2,107 | 2,087 | 2,312 | 2,206 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 009 New York City Employees' Retirement System | — | — | — | — | — | — | 8,107 | 7,616 | 8,283 | 8,394 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 010 Borough President— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Manhattan | 5,027 | 5,230 | 5,244 | 5,181 | 5,169 | 4,741 | 4,920 | 4,760 | 4,837 | 4,708 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 011 Borough President— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bronx | 6,945 | 7,378 | 7,104 | 6,942 | 6,829 | 6,798 | 6,444 | 6,695 | 6,943 | 6,319 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 012 Borough President— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Brooklyn | 6,065 | 6,861 | 7,549 | 6,015 | 5,204 | 5,025 | 5,039 | 5,263 | 5,072 | 5,107 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 013 Borough President— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Queens | 6,290 | 6,682 | 6,831 | 5,864 | 5,927 | 5,658 | 5,579 | 5,421 | 4,859 | 4,995 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 014 Borough President— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Staten Island | 4,788 | 4,986 | 4,822 | 4,727 | 4,822 | 4,781 | 4,853 | 4,587 | 4,639 | 4,528 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 015 Office of the Comptroller | 50,559 | 52,620 | 53,390 | 49,570 | 39,149 | 45,287 | 80,476 | 80,245 | 73,291 | 63,196 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 021 Tax Commission | 1,959 | 2,129 | 1,972 | 1,855 | 1,646 | 1,647 | 1,714 | 1,891 | 1,880 | 1,940 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 025 Law Department | 91,212 | 92,955 | 88,210 | 82,327 | 72,382 | 67,802 | 64,293 | 61,179 | 59,256 | 61,368 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 029 New York City Gambling Control Commission | — | — | — | — | 738 | — | — | — | — | — | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 030 Department of City Planning | 18,731 | 18,407 | 17,569 | 15,901 | 15,533 | 15,517 | 16,298 | 16,459 | 16,681 | 16,812 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 031 Department of Personnel | — | — | — | — | — | — | 27,645 | 31,109 | 34,847 | 31,779 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 032 Department of Investigation | 20,862 | 20,776 | 18,794 | 17,145 | 15,963 | 14,152 | 17,231 | 16,137 | 16,812 | 16,743 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 041 Teachers' Retirement System | — | — | — | — | — | — | 5,682 | 4,641 | 5,126 | 5,011 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 101 Public Advocate | 2,822 | 2,668 | 2,630 | 2,534 | 2,565 | 2,459 | 2,355 | 2,355 | 3,326 | 3,590 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 102 City Council | 47,103 | 44,375 | 39,163 | 34,533 | 32,367 | 31,569 | 31,388 | 29,355 | 28,684 | 26,418 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103 City Clerk | 2,710 | 2,612 | 2,443 | 2,312 | 2,353 | 2,096 | 1,962 | 1,987 | 2,133 | 2,131 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 127 Financial Information Services Agency | 25,585 | 24,246 | 24,893 | 23,970 | 20,653 | 20,712 | 20,380 | 21,406 | 21,155 | 21,175 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|--------------------------------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| General Government: (cont.) | | | | | | | | | | |
| 131 Office of Payroll | | | | | | | | | | |
| Administration | \$ 5,900 | \$ 6,275 | \$ 5,622 | \$ 4,946 | \$ 5,094 | \$ 4,885 | \$ 5,657 | \$ 4,981 | \$ 4,301 | \$ 4,229 |
| 132 Independent Budget | | | | | | | | | | |
| Office | 2,551 | 2,290 | 2,480 | 2,367 | 2,330 | 2,361 | 434 | — | — | — |
| 133 Equal Employment | | | | | | | | | | |
| Practices Commission | 327 | 482 | 426 | 322 | 445 | 426 | 405 | 276 | 209 | 150 |
| 134 Civil Service | | | | | | | | | | |
| Commission | 471 | 467 | 448 | 498 | 486 | 417 | 294 | 231 | 254 | 287 |
| 136 Landmarks Preservation | | | | | | | | | | |
| Commission | 3,170 | 3,243 | 3,111 | 2,934 | 2,651 | 2,583 | 2,524 | 2,676 | 3,094 | 3,417 |
| 137 Department of | | | | | | | | | | |
| Telecommunications | — | — | — | — | — | — | — | — | 3,699 | 3,073 |
| 226 Commission on Human | | | | | | | | | | |
| Rights | 7,441 | 7,179 | 7,157 | 6,535 | 6,728 | 7,076 | 7,845 | 7,587 | 9,464 | 9,862 |
| 260 Department of Youth | | | | | | | | | | |
| and Community | | | | | | | | | | |
| Development | 141,385 | 138,577 | 122,406 | 108,441 | 88,406 | 86,396 | 48,454 | 65,137 | 67,737 | 64,447 |
| 312 Conflicts of Interest | | | | | | | | | | |
| Board | 1,624 | 1,595 | 1,376 | 1,290 | 1,109 | 902 | 934 | 887 | 906 | 887 |
| 313 Office of Collective | | | | | | | | | | |
| Bargaining | 1,479 | 1,419 | 1,358 | 1,254 | 1,268 | 1,138 | 1,081 | 1,033 | 1,336 | 1,338 |
| 341 Manhattan Community | | | | | | | | | | |
| Board #1 | 173 | 188 | 167 | 158 | 155 | 130 | 128 | 136 | 147 | 148 |
| 342 Manhattan Community | | | | | | | | | | |
| Board #2 | 229 | 189 | 162 | 162 | 160 | 138 | 122 | 142 | 154 | 153 |
| 343 Manhattan Community | | | | | | | | | | |
| Board #3 | 177 | 173 | 162 | 149 | 148 | 130 | 129 | 140 | 148 | 147 |
| 344 Manhattan Community | | | | | | | | | | |
| Board #4 | 201 | 204 | 176 | 186 | 184 | 155 | 153 | 144 | 165 | 155 |
| 345 Manhattan Community | | | | | | | | | | |
| Board #5 | 205 | 199 | 194 | 187 | 150 | 158 | 159 | 168 | 155 | 144 |
| 346 Manhattan Community | | | | | | | | | | |
| Board #6 | 236 | 179 | 169 | 163 | 158 | 137 | 135 | 147 | 157 | 190 |

(Continued)

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

| | Fiscal Year | | | | | | | | | | | |
|-----------------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|--|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | | |
| General Government: (cont.) | | | | | | | | | | | | |
| 347 Manhattan Community Board #7 | \$ 179 | \$ 167 | \$ 189 | \$ 163 | \$ 151 | \$ 133 | \$ 133 | \$ 141 | \$ 149 | \$ 147 | | |
| 348 Manhattan Community Board #8 | 252 | 258 | 244 | 199 | 163 | 144 | 144 | 150 | 165 | 158 | | |
| 349 Manhattan Community Board #9 | 187 | 186 | 157 | 153 | 152 | 123 | 130 | 139 | 150 | 145 | | |
| 350 Manhattan Community Board #10 | 214 | 164 | 174 | 138 | 165 | 145 | 147 | 152 | 168 | 136 | | |
| 351 Manhattan Community Board #11 | 149 | 133 | 167 | 137 | 148 | 125 | 126 | 129 | 151 | 148 | | |
| 352 Manhattan Community Board #12 | 141 | 171 | 145 | 107 | 150 | 128 | 120 | 109 | 143 | 141 | | |
| 381 Bronx Community Board #1 | 195 | 172 | 154 | 136 | 117 | 129 | 148 | 155 | 167 | 165 | | |
| 382 Bronx Community Board #2 | 207 | 199 | 191 | 186 | 186 | 168 | 166 | 172 | 176 | 171 | | |
| 383 Bronx Community Board #3 | 197 | 193 | 181 | 173 | 172 | 141 | 137 | 128 | 147 | 150 | | |
| 384 Bronx Community Board #4 | 175 | 176 | 158 | 164 | 159 | 143 | 132 | 146 | 144 | 152 | | |
| 385 Bronx Community Board #5 | 183 | 171 | 163 | 154 | 148 | 115 | 125 | 132 | 141 | 149 | | |
| 386 Bronx Community Board #6 | 152 | 166 | 160 | 156 | 150 | 128 | 127 | 118 | 148 | 146 | | |
| 387 Bronx Community Board #7 | 189 | 220 | 172 | 168 | 152 | 145 | 167 | 167 | 148 | 121 | | |
| 388 Bronx Community Board #8 | 194 | 191 | 216 | 196 | 197 | 146 | 150 | 159 | 159 | 157 | | |
| 389 Bronx Community Board #9 | 201 | 152 | 175 | 162 | 169 | 150 | 145 | 149 | 156 | 154 | | |
| 390 Bronx Community Board #10 | 211 | 204 | 197 | 192 | 186 | 166 | 163 | 170 | 182 | 180 | | |
| 391 Bronx Community Board #11 | 208 | 201 | 193 | 189 | 171 | 126 | 124 | 131 | 140 | 144 | | |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|---------------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| General Government: (cont.) | | | | | | | | | | |
| 392 Bronx Community Board #12 | \$ 173 | \$ 171 | \$ 164 | \$ 156 | \$ 151 | \$ 127 | \$ 114 | \$ 138 | \$ 150 | \$ 149 |
| 431 Queens Community Board #1 | 182 | 187 | 175 | 158 | 144 | 127 | 130 | 142 | 152 | 147 |
| 432 Queens Community Board #2 | 209 | 206 | 181 | 165 | 155 | 146 | 146 | 156 | 159 | 159 |
| 433 Queens Community Board #3 | 227 | 219 | 210 | 170 | 147 | 129 | 129 | 138 | 146 | 132 |
| 434 Queens Community Board #4 | 197 | 186 | 181 | 173 | 171 | 150 | 172 | 163 | 162 | 163 |
| 435 Queens Community Board #5 | 194 | 196 | 182 | 168 | 163 | 142 | 141 | 152 | 159 | 161 |
| 436 Queens Community Board #6 | 206 | 202 | 190 | 178 | 168 | 153 | 150 | 157 | 160 | 164 |
| 437 Queens Community Board #7 | 190 | 199 | 182 | 151 | 160 | 142 | 153 | 162 | 163 | 156 |
| 438 Queens Community Board #8 | 183 | 177 | 167 | 156 | 154 | 134 | 133 | 142 | 149 | 144 |
| 439 Queens Community Board #9 | 175 | 171 | 159 | 147 | 151 | 129 | 141 | 122 | 142 | 126 |
| 440 Queens Community Board #10 | 201 | 199 | 185 | 179 | 173 | 151 | 138 | 155 | 162 | 161 |
| 441 Queens Community Board #11 | 212 | 199 | 187 | 194 | 150 | 157 | 149 | 150 | 170 | 170 |
| 442 Queens Community Board #12 | 180 | 184 | 166 | 158 | 164 | 145 | 143 | 142 | 157 | 153 |
| 443 Queens Community Board #13 | 189 | 190 | 154 | 151 | 149 | 137 | 130 | 132 | 150 | 145 |
| 444 Queens Community Board #14 | 183 | 185 | 176 | 169 | 156 | 141 | 139 | 145 | 161 | 161 |
| 471 Brooklyn Community Board #1 | 212 | 208 | 199 | 193 | 188 | 166 | 161 | 162 | 148 | 147 |
| 472 Brooklyn Community Board #2 | 187 | 184 | 168 | 179 | 168 | 158 | 157 | 163 | 152 | 162 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|--------------------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| General Government: (cont.) | | | | | | | | | | |
| 473 Brooklyn Community Board #3 | \$ 192 | \$ 177 | \$ 177 | \$ 162 | \$ 162 | \$ 141 | \$ 143 | \$ 152 | \$ 158 | \$ 161 |
| 474 Brooklyn Community Board #4 | 202 | 177 | 163 | 146 | 126 | 130 | 157 | 156 | 155 | 143 |
| 475 Brooklyn Community Board #5 | 174 | 165 | 157 | 147 | 146 | 128 | 127 | 129 | 142 | 149 |
| 476 Brooklyn Community Board #6 | 174 | 169 | 157 | 156 | 150 | 130 | 145 | 146 | 149 | 145 |
| 477 Brooklyn Community Board #7 | 181 | 166 | 150 | 142 | 142 | 127 | 118 | 137 | 142 | 148 |
| 478 Brooklyn Community Board #8 | 210 | 203 | 197 | 189 | 185 | 159 | 159 | 163 | 148 | 170 |
| 479 Brooklyn Community Board #9 | 171 | 174 | 165 | 159 | 154 | 133 | 134 | 138 | 147 | 150 |
| 480 Brooklyn Community Board #10 | 173 | 168 | 163 | 155 | 150 | 129 | 128 | 143 | 149 | 147 |
| 481 Brooklyn Community Board #11 | 199 | 193 | 185 | 176 | 173 | 150 | 148 | 156 | 164 | 164 |
| 482 Brooklyn Community Board #12 | 214 | 211 | 205 | 198 | 190 | 167 | 167 | 170 | 167 | 174 |
| 483 Brooklyn Community Board #13 | 168 | 150 | 188 | 162 | 148 | 136 | 133 | 145 | 142 | 156 |
| 484 Brooklyn Community Board #14 | 226 | 212 | 168 | 177 | 168 | 143 | 144 | 150 | 160 | 161 |
| 485 Brooklyn Community Board #15 | 174 | 170 | 161 | 156 | 135 | 130 | 129 | 139 | 149 | 149 |
| 486 Brooklyn Community Board #16 | 186 | 188 | 180 | 227 | 160 | 141 | 118 | 109 | 156 | 149 |
| 487 Brooklyn Community Board #17 | 220 | 211 | 209 | 205 | 197 | 168 | 174 | 192 | 161 | 188 |
| 488 Brooklyn Community Board #18 | 155 | 163 | 157 | 154 | 150 | 129 | 125 | 129 | 136 | 154 |
| 491 Staten Island Community Board #1 | 212 | 204 | 181 | 175 | 174 | 153 | 124 | 133 | 147 | 143 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|-----------------------------------------------------------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| | (in thousands) | | | | | | | | | |
| General Government: (cont.) | | | | | | | | | | |
| 492 Staten Island Community Board #2 | \$ 173 | \$ 169 | \$ 162 | \$ 157 | \$ 150 | \$ 129 | \$ 125 | \$ 134 | \$ 146 | \$ 149 |
| 493 Staten Island Community Board #3 | 221 | 221 | 211 | 201 | 194 | 178 | 172 | 173 | 200 | 159 |
| 801 Department of Business Services | 97,222 | 42,072 | 52,999 | 32,687 | 33,174 | 28,469 | 30,442 | 24,309 | 28,945 | 30,591 |
| 836 Department of Finance | 182,319 | 176,419 | 165,370 | 158,748 | 157,025 | 155,776 | 156,631 | 145,873 | 90,704 | 95,267 |
| 850 Department of Design and Construction | 536,656 | — | — | — | 36 | — | — | — | — | — |
| 856 Department of Citywide Administrative Services | 241,736 | 192,839 | 176,956 | 145,310 | 168,343 | 158,461 | 127,927 | 103,680 | 143,946 | 145,363 |
| 858 Department of Information Technology and Telecommunications | 46,148 | 49,838 | 59,708 | 51,562 | 36,295 | 36,990 | 29,601 | 29,188 | 22,103 | 19,900 |
| 860 Department of Records and Information Services | 3,639 | 3,724 | 3,577 | 3,440 | 3,194 | 3,156 | 3,117 | 2,966 | 3,599 | 3,923 |
| 866 Department of Consumer Affairs | 12,403 | 12,193 | 11,373 | 10,587 | 10,385 | 10,521 | 11,195 | 11,012 | 12,542 | 13,168 |
| Total General Government | 1,809,624 | 1,078,423 | 1,043,124 | 925,886 | 884,801 | 846,778 | 854,884 | 852,717 | 874,772 | 862,402 |
| Public Safety and Judicial: | | | | | | | | | | |
| 054 Civilian Complaint Review Board | 9,329 | 9,182 | 7,727 | 7,144 | 6,275 | 5,019 | 4,931 | 4,412 | 3,458 | — |
| 056 Police Department | 3,576,662 | 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 |
| 057 Fire Department | 1,266,180 | 1,071,887 | 1,078,288 | 1,026,386 | 972,751 | 927,716 | 807,904 | 777,781 | 745,784 | 711,421 |
| 062 City Sheriff | — | — | — | — | — | — | — | 19,872 | 15,465 | 12,045 |
| 072 Department of Correction | 881,877 | 827,328 | 833,318 | 828,401 | 792,388 | 796,973 | 776,525 | 781,961 | 760,585 | 757,302 |
| 073 Board of Correction | 906 | 874 | 876 | 897 | 886 | 630 | 575 | 708 | 920 | 992 |
| 130 Department of Juvenile Justice | 108,636 | 108,670 | 102,106 | 98,708 | 87,322 | 78,286 | 72,687 | 84,140 | 74,477 | 72,939 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|-------------------------------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Public Safety and Judicial: (cont.) | | | | | | | | | | |
| 156 New York City Taxi and Limousine | | | | | | | | | | |
| Commission | \$ 22,976 | \$ 22,919 | \$ 21,555 | \$ 20,044 | \$ 18,845 | \$ 17,744 | \$ 16,234 | \$ 16,358 | \$ 17,830 | \$ 19,006 |
| 781 Department of Probation | 88,988 | 90,196 | 83,310 | 75,780 | 72,744 | 68,800 | 68,436 | 64,874 | 62,250 | 59,879 |
| 901 District Attorney New York County | 82,147 | 77,643 | 72,474 | 70,136 | 68,052 | 65,471 | 63,876 | 61,595 | 60,638 | 59,703 |
| 902 District Attorney Bronx County | 44,723 | 43,965 | 40,309 | 38,905 | 37,402 | 34,823 | 34,152 | 34,101 | 33,192 | 31,200 |
| 903 District Attorney Kings County | 79,741 | 76,106 | 70,846 | 64,246 | 55,685 | 56,290 | 52,710 | 53,043 | 51,387 | 49,505 |
| 904 District Attorney Queens County | 39,193 | 40,187 | 35,811 | 34,144 | 32,639 | 31,986 | 31,820 | 30,865 | 29,822 | 28,101 |
| 905 District Attorney Richmond County | 7,047 | 6,981 | 6,343 | 6,096 | 5,698 | 5,453 | 5,257 | 5,201 | 4,835 | 4,532 |
| 906 Office of The Special Narcotics Prosecutor | 16,011 | 15,898 | 14,839 | 14,405 | 13,735 | 13,418 | 13,257 | 13,101 | 12,999 | 12,415 |
| 941 Public Administrator New York County | 915 | 944 | 759 | 634 | 556 | 548 | 451 | 572 | 586 | 499 |
| 942 Public Administrator Bronx County | 329 | 326 | 313 | 297 | 270 | 273 | 276 | 273 | 259 | 250 |
| 943 Public Administrator— Kings County | 439 | 448 | 420 | 374 | 361 | 355 | 356 | 348 | 326 | 314 |
| 944 Public Administrator— Queens County | 343 | 335 | 333 | 326 | 292 | 285 | 258 | 278 | 263 | 258 |
| 945 Public Administrator— Richmond County | 237 | 167 | 167 | 173 | 158 | 141 | 152 | 150 | 138 | 133 |
| Miscellaneous— Legal Aid | 138,843 | 137,587 | 133,622 | 125,055 | 130,628 | 116,216 | 66,970 | 70,308 | 72,260 | 79,063 |
| Miscellaneous— Criminal Justice Programs | 45,476 | 49,672 | 43,865 | 43,272 | 40,818 | 39,134 | 38,521 | — | — | — |
| Miscellaneous— Court Costs | — | — | — | 10 | 20 | 47 | 179 | 68 | 64 | 94 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|-------------------------------------|-------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Public Safety and Judicial: (cont.) | | | | | | | | | | |
| Miscellaneous— | | | | | | | | | | |
| World Trade Center | | | | | | | | | | |
| Disaster Related | | | | | | | | | | |
| Expense | \$ 27,861 | \$ — | \$ 17,149 | \$ 18,754 | \$ 14,583 | \$ 16,508 | \$ 65,063 | \$ 62,791 | \$ 59,970 | \$ 61,175 |
| Miscellaneous—Other . . | 23,452 | 20,253 | 17,149 | 18,754 | 14,583 | 16,508 | 65,063 | 62,791 | 59,970 | 61,175 |
| Total Public Safety | 6,462,311 | 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 |
| and Judicial | 11,715,015 | 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 |
| Education: | | | | | | | | | | |
| 040 Board of Education . . . | | | | | | | | | | |
| City University: | | | | | | | | | | |
| 042 City University of | | | | | | | | | | |
| New York— | | | | | | | | | | |
| Senior Colleges | — | — | — | — | — | — | — | — | — | 241,923 |
| Community Colleges . . . | 399,963 | 375,745 | 366,914 | 360,088 | 354,681 | 344,987 | 338,371 | 338,981 | 344,539 | 323,424 |
| Hunter Campus Schools . . | 10,875 | 10,191 | 9,937 | 9,855 | 9,316 | 9,068 | 9,344 | 9,093 | 8,537 | 7,999 |
| Educational Aid | 7,000 | 7,000 | 7,000 | 7,000 | — | — | — | — | — | — |
| Total City University . . | 417,838 | 392,936 | 383,851 | 376,943 | 363,997 | 354,055 | 347,715 | 348,074 | 353,076 | 573,346 |
| Social Services: | | | | | | | | | | |
| 068 Administration for | | | | | | | | | | |
| Children's Services | 2,318,278 | 2,237,328 | 2,152,141 | 2,051,075 | 1,903,768 | 1,393,993 | — | — | — | — |
| 069 Department of Social | | | | | | | | | | |
| Services | 5,928,326 | 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 |
| 071 Department of | | | | | | | | | | |
| Homeless Services | 503,438 | 472,742 | 423,532 | 375,713 | 366,416 | 364,501 | 341,895 | 344,263 | 424,302 | — |
| 094 Department of | | | | | | | | | | |
| Employment | 131,512 | 91,348 | 133,355 | 127,406 | 110,421 | 104,599 | 106,068 | 124,983 | 121,086 | 143,349 |
| 096 Human Resources | | | | | | | | | | |
| Administration | — | — | — | — | — | — | 47,642 | 49,291 | 52,762 | 53,064 |
| 125 Department for the Aging . | 216,172 | 229,879 | 211,463 | 186,841 | 178,405 | 170,459 | 154,550 | 159,144 | 151,185 | 146,970 |
| Total Social Services | 9,097,726 | 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 |
| Environmental Protection: | | | | | | | | | | |
| 826 Department of | | | | | | | | | | |
| Environmental | | | | | | | | | | |
| Protection | 616,620 | 601,354 | 566,912 | 533,948 | 560,696 | 536,257 | 497,529 | 519,867 | 492,181 | 472,286 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|--------------------------------------------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| | (in thousands) | | | | | | | | | |
| Environmental Protection: (cont.) | | | | | | | | | | |
| 827 Department of Sanitation | \$ 983,126 | \$ 924,312 | \$ 828,915 | \$ 704,740 | \$ 703,540 | \$ 578,316 | \$ 640,834 | \$ 600,354 | \$ 663,690 | \$ 621,506 |
| 829 Trade Waste Commission | 2,779 | 2,605 | 2,369 | 2,483 | 2,264 | 2,126 | — | — | — | — |
| Total Environmental Protection | 1,602,525 | 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 |
| Transportation Services: | | | | | | | | | | |
| 841 Department of Transportation | 358,888 | 332,151 | 365,011 | 298,240 | 278,971 | 296,801 | 374,467 | 361,233 | 439,308 | 461,160 |
| Miscellaneous— | | | | | | | | | | |
| Payments to Transit Authority | 120,440 | 266,934 | 250,822 | 248,394 | 337,141 | 196,068 | 258,927 | 469,615 | 435,787 | 462,897 |
| Miscellaneous— | | | | | | | | | | |
| Payments to Private Bus Companies | 199,400 | 150,597 | 147,504 | 136,360 | 142,737 | 107,901 | 98,496 | 101,724 | 105,814 | 99,403 |
| Total Transportation Services | 678,728 | 749,682 | 763,337 | 682,994 | 758,849 | 600,770 | 731,890 | 932,572 | 980,909 | 1,023,460 |
| Parks, Recreation and Cultural Activities: | | | | | | | | | | |
| 126 Department of Cultural Affairs | 123,144 | 133,535 | 115,593 | 101,393 | 106,082 | 95,565 | 98,854 | 95,132 | 88,798 | 81,531 |
| 846 Department of Parks and Recreation | 181,918 | 183,615 | 172,924 | 163,394 | 153,506 | 140,229 | 145,434 | 144,439 | 149,712 | 147,488 |
| Total Parks, Recreation and Cultural Activities | 305,062 | 317,150 | 288,517 | 264,787 | 259,588 | 235,794 | 244,288 | 239,571 | 238,510 | 229,019 |
| Housing: | | | | | | | | | | |
| 806 Department of Housing Preservation and Development | 371,243 | 390,112 | 353,145 | 356,414 | 375,352 | 393,383 | 392,469 | 413,732 | 427,493 | 356,044 |
| 810 Department of Buildings | 55,860 | 48,457 | 42,302 | 39,517 | 34,210 | 29,619 | 28,417 | 29,004 | 31,322 | 32,430 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|---------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| (in thousands) | | | | | | | | | | |
| Housing: (cont.) | | | | | | | | | | |
| Miscellaneous— | | | | | | | | | | |
| Payment to Housing | | | | | | | | | | |
| Authority | \$ 13,181 | \$ 39,068 | \$ 33,197 | \$ 33,930 | \$ 33,991 | \$ 32,584 | \$ 33,778 | \$ 84,274 | \$ 131,164 | \$ 127,347 |
| Total Housing | 440,284 | 477,637 | 428,644 | 429,861 | 443,553 | 455,586 | 454,664 | 527,010 | 589,979 | 515,821 |
| Health: | | | | | | | | | | |
| 816 Department of Health . . . | 1,049,135 | 906,947 | 790,726 | 491,603 | 472,030 | 420,275 | 419,308 | 414,601 | 351,573 | 314,970 |
| 817 Department of Mental | | | | | | | | | | |
| Health, Mental | | | | | | | | | | |
| Retardation and | | | | | | | | | | |
| Alcoholism Services . . . | 256,064 | 295,114 | 251,446 | 437,292 | 396,095 | 345,284 | 319,275 | 273,980 | 211,267 | 201,097 |
| 819 New York City Health | | | | | | | | | | |
| and Hospitals | | | | | | | | | | |
| Corporation | 826,307 | 757,023 | 735,127 | 722,094 | 684,601 | 682,924 | 1,090,173 | 1,048,187 | 1,057,178 | 935,630 |
| Total Health | 2,131,506 | 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 |
| Libraries: | | | | | | | | | | |
| 035 Research Libraries. | 9,198 | 25,597 | 14,660 | 14,051 | 13,275 | 12,908 | 9,997 | 5,608 | 9,526 | 9,027 |
| 037 New York Public | | | | | | | | | | |
| Library | 46,906 | 146,176 | 89,047 | 81,871 | 79,472 | 41,042 | 100,119 | 67,759 | 68,548 | 58,946 |
| 038 Brooklyn Public | | | | | | | | | | |
| Library | 34,764 | 107,650 | 66,104 | 59,144 | 55,257 | 28,134 | 72,917 | 47,926 | 48,362 | 39,523 |
| 039 Queens Borough Public | | | | | | | | | | |
| Library | 32,940 | 103,352 | 62,711 | 57,177 | 54,046 | 25,493 | 69,966 | 46,574 | 46,136 | 38,967 |
| Total Libraries | 123,808 | 382,775 | 232,522 | 212,243 | 202,050 | 107,577 | 252,999 | 167,867 | 172,572 | 146,463 |
| Pensions: | | | | | | | | | | |
| 095 Pension Contributions . . . | 1,391,896 | 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 |
| Judgments and Claims | 521,834 | 594,846 | 490,669 | 424,305 | 386,127 | 326,293 | 308,663 | 251,247 | 270,916 | 230,731 |
| Fringe Benefits and Other | | | | | | | | | | |
| Benefit Payments | 2,426,144 | 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 |

(Continued)

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

| | Fiscal Year | | | | | | | | | |
|----------------------------------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| | (in thousands) | | | | | | | | | |
| Other: | | | | | | | | | | |
| 098 Miscellaneous | \$ 359,640 | \$ 301,698 | \$ (48,848) | \$ 48,206 | \$ 334,588 | \$ 184,061 | \$ 139,494 | \$ 248,017 | \$ 338,382 | \$ 232,386 |
| Interest on Short-term Borrowings | 14,373 | 13,584 | 12,418 | 6,640 | 30,587 | 57,245 | 70,277 | 59,502 | 36,197 | 34,133 |
| Total Other | 374,013 | 315,282 | (36,430) | 54,846 | 365,175 | 241,306 | 209,771 | 307,519 | 374,579 | 266,519 |
| Transfers to Debt Service Funds: | | | | | | | | | | |
| 099 General and Lease Purchase Debt Service Funds— | | | | | | | | | | |
| General Debt Service | 1,356,686 | 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 |
| 100 Municipal Assistance Corporation | 5,000 | 457,900 | 450,500 | 385,900 | 773,000 | 264,000 | 132,000 | 29,000 | 354,300 | 370,400 |
| Total Transfers to Debt Service Funds | 1,361,686 | 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 |
| Total Expenditures and Transfers | \$40,860,000 | \$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 |

Real Estate Tax

REAL ESTATE TAX COLLECTIONS

| Fiscal Year | Tax Levy | Year of Levy | Percent of Tax Levy Collected Within | | | | Remaining Uncollected June 30, 2002 |
|----------------|---------------|--------------|--------------------------------------|-----------------------------|-----------------------------|--------------|-------------------------------------|
| | | | 1st Year After Year of Levy | 2nd Year After Year of Levy | 3rd Year After Year of Levy | | |
| 1993 and prior | \$ — | —% | —% | —% | —% | \$90,075,816 | |
| 1994 | 8,113,242,933 | 91.00 | 1.04 | 0.15 | (0.16) | 43,975,638 | |
| 1995 | 7,889,694,447 | 91.17 | 1.27 | (0.01) | 0.11 | 51,210,913 | |
| 1996 | 7,871,357,765 | 91.17 | 1.03 | 0.17 | 0.20 | 54,835,320 | |
| 1997 | 7,835,147,663 | 93.14 | 1.12 | 0.28 | 0.14 | 59,439,129 | |
| 1998 | 7,890,421,829 | 93.18 | 1.32 | 0.24 | 0.11 | 63,914,863 | |
| 1999 | 8,099,336,484 | 92.45 | 1.27 | 0.25 | 0.14 | 69,869,658 | |
| 2000 | 8,374,300,959 | 92.45 | 1.37 | 0.28 | — | 77,360,240 | |
| 2001 | 8,730,263,712 | 92.07 | 1.25 | — | — | 108,998,326 | |
| 2002 | 9,271,238,485 | 92.40 | — | — | — | 306,229,764 | |

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 |
|-------------|---------------------------|-------------------|-----------------|-----------------------------------------|----------------------------------|
| 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 |
| 2002 | 97,486,429,057 | 409,606,844,777 | 9,271,238,485 | 10.17 | 2.42 |

- (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, 2002

| Fiscal Year | Tax Levy (in millions) | Collections | Cancellations | Abatements | Prepayment Discounts | Section 626 Deduction(1) | Uncollected Balance June 30, 2002(2) | Uncollected Balance End of Levy Year |
|-------------|------------------------|-------------|---------------|------------|----------------------|--------------------------|--------------------------------------|--------------------------------------|
| 1993 | 8,392.5 | 92.1 | 7.4 | 0.7 | 0.0 | 0.0 | 0.3 | 4.1 |
| 1994 | 8,113.2 | 92.5 | 7.3 | 0.7 | 0.0 | 0.1 | 0.5 | 4.2 |
| 1995 | 7,889.7 | 92.5 | 5.8 | 2.2 | 0.0 | 0.0 | 0.6 | 5.0 |
| 1996 | 7,871.4 | 92.6 | 3.9 | 2.6 | 0.0 | 0.0 | 0.7 | 3.8 |
| 1997 | 7,835.1 | 94.7 | 3.1 | 2.3 | 0.0 | 0.1 | 0.8 | 3.7 |
| 1998 | 7,890.0 | 94.9 | 1.9 | 3.3 | 0.0 | 0.1 | 0.8 | 3.5 |
| 1999 | 8,099.3 | 94.1 | 2.5 | 4.2 | 0.0 | 0.1 | 0.9 | 3.4 |
| 2000 | 8,374.3 | 94.1 | 3.3 | 4.2 | 0.0 | 0.1 | 0.9 | 3.1 |
| 2001 | 8,730.3 | 93.3 | 2.6 | 4.4 | 0.0 | 0.1 | 1.2 | 2.9 |
| 2002 | 9,271.2 | 92.4 | 1.1 | 4.2 | 0.0 | 0.1 | 3.3 | 3.3 |

NOTE: Total uncollected balance at June 30, 2002 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 2002 | | Fiscal Year 2001 | | Fiscal Year 2000 | |
|--------------------------------------------------------|------------------------------|-----------------------------------|------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| | 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 | \$ 4,638.3 | 4.8% | \$ 4,507.7 | 5.0% | \$ 4,355.7 | 5.1% |
| Two Family Dwellings | 3,598.4 | 3.7 | 3,488.6 | 3.9 | 3,352.6 | 3.9 |
| Walk-Up Apartments | 8,867.6 | 9.1 | 8,285.6 | 9.2 | 7,801.5 | 9.1 |
| Elevator Apartments | 20,391.5 | 20.9 | 18,563.0 | 20.5 | 17,310.8 | 20.2 |
| Warehouses | 1,405.7 | 1.4 | 1,343.1 | 1.5 | 1,254.0 | 1.5 |
| Factories | 1,418.3 | 1.5 | 1,421.3 | 1.6 | 1,439.7 | 1.7 |
| Garages | 1,798.8 | 1.8 | 1,707.1 | 1.9 | 1,623.1 | 1.9 |
| Hotels | 3,561.2 | 3.7 | 3,384.6 | 3.7 | 2,924.3 | 3.4 |
| Theaters | 213.3 | 0.2 | 199.7 | 0.2 | 203.7 | 0.2 |
| Store Buildings | 6,190.3 | 6.3 | 5,735.9 | 6.3 | 5,404.8 | 6.3 |
| Lofts | 1,968.4 | 2.0 | 1,945.9 | 2.1 | 1,943.9 | 2.3 |
| Office Buildings | 23,498.7 | 24.1 | 21,463.8 | 23.7 | 20,129.9 | 23.3 |
| Miscellaneous Buildings | 11,376.0 | 11.7 | 10,222.9 | 11.3 | 9,521.5 | 11.1 |
| Vacant Land | 648.1 | 0.7 | 658.8 | 0.7 | 670.4 | 0.8 |
| Real Estate or Public Utilities and Special Franchises | 7,911.8 | 8.1 | 7,641.8 | 8.4 | 7,932.2 | 9.2 |
| Total | \$97,486.4 | 100.0% | \$90,569.8 | 100.0% | \$85,868.1 | 100.0% |

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 2002 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 2002 Fiscal Year, as indicated on the tax rolls:

| Property | Assessed Valuation 2002 Fiscal Year | Percent of Total Assessed Value |
|--------------------------------------|-------------------------------------------|---------------------------------------|
| Consolidated Edison* | \$1,807,458,633 | 2.0523% |
| Verizon Building* | 517,749,260 | 0.5879 |
| Met Life Building | 249,380,000 | 0.2832 |
| General Motors Building | 216,550,000 | 0.2459 |
| 1290 Avenue of the Americas | 186,120,000 | 0.2113 |
| Stuyvesant Town | 185,990,000 | 0.2112 |
| Empire State Building | 175,800,000 | 0.1996 |
| McGraw-Hill Building | 175,680,000 | 0.1995 |
| Bear Stearns Building (Park Ave.) | 172,800,000 | 0.1962 |
| Alliance Capital | 171,280,000 | 0.1945 |
| Bristol-Meyers | 166,680,000 | 0.1893 |
| International Building | 163,280,000 | 0.1854 |
| Time & Life Building | 160,440,000 | 0.1822 |
| Credit Lyonnais | 156,659,998 | 0.1779 |
| Paine Webber | 154,339,993 | 0.1753 |
| Waldorf-Astoria | 150,400,000 | 0.1708 |
| Equitable Tower | 148,530,000 | 0.1687 |
| Morgan Guaranty | 142,290,000 | 0.1616 |
| Celanese Building | 140,490,000 | 0.1595 |
| One Penn Plaza | 139,770,000 | 0.1587 |
| N.Y. Hilton & Towers | 139,248,000 | 0.1581 |
| Worldwide Plaza | 138,000,000 | 0.1567 |
| Solow Building | 129,690,000 | 0.1473 |
| Chase World Headquarters | 124,380,000 | 0.1412 |
| The Chase Manhattan Plaza | 123,750,000 | 0.1405 |
| Bear Stearns Building (Madison Ave.) | 121,040,000 | 0.1374 |
| Park Avenue Atrium | 120,761,520 | 0.1371 |
| One Liberty Plaza | 118,983,919 | 0.1351 |
| Paramount Plaza | 118,720,000 | 0.1348 |
| 666 Fifth Avenue | 112,220,000 | 0.1274 |
| 595 Lexington Avenue | 112,050,000 | 0.1272 |
| Carpet Center | 106,930,000 | 0.1214 |
| Simon & Schuster | 106,680,000 | 0.1211 |
| Kalikow Building | 106,250,000 | 0.1206 |
| Sheraton New York | 105,710,000 | 0.1200 |
| Citigroup Center | 105,570,000 | 0.1199 |
| Reuters Buildings | 103,950,000 | 0.1180 |
| Park Avenue Plaza | 103,140,000 | 0.1171 |
| W.R. Grace Building | 97,380,000 | 0.1106 |
| One Astor Plaza | 96,426,000 | 0.1095 |
| Continental Illinois | 91,080,000 | 0.1034 |
| IBM Tower | 90,756,000 | 0.1031 |
| Sub-Total Transitional | 7,854,403,323 | 8.9185 |
| All Others | 80,213,650,598 | 91.0815 |
| Total Taxable Real Estate** | \$88,068,053,921 | 100.00% |

* Excludes assessed valuations of special franchises:

Con Edison \$3,110,075,814

Verizon \$412,697,855

** 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 | | | | | | | | | |
|----------------------------------------------------------|-------------|--------|--------|--------|----------|-----------|--------|----------|----------|--------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| | | | | | | | | | | |
| (in thousands) | | | | | | | | | | |
| GENERAL GOVERNMENT: | | | | | | | | | | |
| Department of Business Services | \$18,366 | \$ — | \$ — | \$ — | \$ 5,598 | \$ 27,688 | \$ — | \$ 6,129 | \$ 8,133 | \$ 49 |
| Department of Citywide Administrative Services | — | — | 3,589 | — | — | — | — | 55 | — | — |
| Total General Government | 18,366 | — | 3,589 | — | 5,598 | 27,688 | — | 6,184 | 8,133 | 49 |
| PUBLIC SAFETY AND JUDICIAL: | | | | | | | | | | |
| Police Department | (4,464) | 12,343 | 2,388 | 5,604 | 8,288 | 34,409 | 3,795 | 52,596 | — | — |
| Fire Department | (2) | (1) | 1 | 1 | 2 | 51 | 139 | 326 | 13 | 14 |
| Department of Correction | (573) | 3,691 | 8,774 | 1,505 | — | — | — | — | — | — |
| Department of Juvenile Justice | — | — | — | — | — | — | — | — | — | 1,324 |
| Total Public Safety and Judicial | (5,039) | 16,033 | 11,163 | 7,110 | 8,290 | 34,460 | 3,934 | 52,922 | 13 | 1,338 |
| EDUCATION: | | | | | | | | | | |
| Board of Education | 70,081 | — | — | — | 1 | — | — | — | 12,034 | 884 |
| City University of New York—Community Colleges | (275) | (34) | 1,998 | 437 | — | — | 154 | 913 | 451 | 800 |
| Total Education | 69,806 | (34) | 1,998 | 437 | 1 | — | 154 | 913 | 12,485 | 1,684 |
| ENVIRONMENTAL PROTECTION: | | | | | | | | | | |
| Department of Environmental Protection | (123) | 758 | 3,261 | 246 | 19,142 | 42,854 | 30,565 | 32,211 | 31,154 | 61,678 |
| Department of Sanitation | 3,225 | 8,911 | — | 25,235 | — | — | — | 50 | — | — |
| Total Environmental Protection | 3,102 | 9,669 | 3,261 | 25,481 | 19,142 | 42,854 | 30,565 | 32,261 | 31,154 | 61,678 |

(Continued)

New York City Capital Projects Fund Aid Revenues by Agency—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|-------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| (in thousands) | | | | | | | | | | |
| TRANSPORTATION SERVICES: | | | | | | | | | | |
| Department of | | | | | | | | | | |
| Transportation | \$182,012 | \$114,930 | \$173,885 | \$192,703 | \$221,230 | \$191,406 | \$146,983 | \$127,020 | \$156,066 | \$ 96,148 |
| Transit Authority | 1,309 | (1,309) | — | — | 17 | — | 4 | 148 | 2,376 | 5,648 |
| Total Transportation | | | | | | | | | | |
| Services | 183,321 | 113,621 | 173,885 | 192,703 | 221,247 | 191,406 | 146,987 | 127,168 | 158,442 | 101,796 |
| PARKS, RECREATION AND | | | | | | | | | | |
| CULTURAL ACTIVITIES: | | | | | | | | | | |
| Department of Parks | | | | | | | | | | |
| and Recreation | 934 | 5,651 | 12,363 | 291 | 3,997 | 280 | 1,400 | 104 | 4,120 | 888 |
| Department of Cultural | | | | | | | | | | |
| Affairs | (26) | — | — | 73 | 1,180 | — | 288 | 36 | — | — |
| Total Parks, Recreation | | | | | | | | | | |
| and Cultural Activities .. | 908 | 5,651 | 12,363 | 364 | 5,177 | 280 | 1,688 | 140 | 4,120 | 888 |
| HOUSING: | | | | | | | | | | |
| Department of Housing | | | | | | | | | | |
| Preservation and | | | | | | | | | | |
| Development | 107,334 | 203,646 | 101,042 | 106,939 | 63,584 | 82,999 | 83,569 | 147,232 | 1,057 | 3,764 |
| HEALTH: | | | | | | | | | | |
| Health and Hospitals | | | | | | | | | | |
| Corporation | — | — | — | — | — | — | — | — | 21 | 759 |
| OTHER | 11,353 | 6,772 | 5,236 | 19,546 | 3,570 | 980 | 1,636 | 833 | 765 | 1,824 |
| Net Change in Estimate of | | | | | | | | | | |
| Prior Years Receivables | — | — | — | (771) | (2,526) | (3,364) | (6,257) | (8,850) | (4,923) | (923) |
| Total | \$389,151 | \$355,358 | \$312,537 | \$351,809 | \$324,083 | \$377,303 | \$262,276 | \$358,803 | \$211,267 | \$172,857 |

New York City Capital Projects Fund Expenditures—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|--------------------------------------------------------------|-------------|------------|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| (in thousands) | | | | | | | | | | |
| GENERAL GOVERNMENT: | | | | | | | | | | |
| Department of Business Services | \$ 176,456 | \$ 219,230 | \$ 64,988 | \$ 52,876 | \$ 99,702 | \$ 196,644 | \$ 155,180 | \$ 133,158 | \$ 48,977 | \$ 50,918 |
| Department of Ports, International Trade and Commerce | 195 | 1 | 420 | 478 | 3,662 | 325 | 2,949 | 3,595 | 9,321 | 5,143 |
| Department of Citywide Administrative Services | 365,666 | 341,441 | 292,538 | 261,139 | 200,522 | 236,144 | 187,420 | 293,720 | 216,893 | 228,967 |
| Department of Information, Technology and Telecommunications | 34,769 | 23,326 | 10,253 | 4,143 | 5,261 | 5,969 | 9,294 | 28,526 | 1,986 | — |
| Total General Government | 577,086 | 583,998 | 368,199 | 318,636 | 309,147 | 439,082 | 354,843 | 458,999 | 277,177 | 285,028 |
| PUBLIC SAFETY AND JUDICIAL: | | | | | | | | | | |
| POLICE DEPARTMENT | 60,661 | 64,357 | 49,042 | 58,177 | 36,356 | 114,923 | 77,178 | 130,261 | 34,471 | 27,932 |
| Fire Department | 112,049 | 79,628 | 76,450 | 48,205 | 79,095 | 42,097 | 27,508 | 28,642 | 37,026 | 34,962 |
| Department of Correction | 655,521 | 91,549 | 396,594 | 120,306 | 70,716 | 51,404 | 32,647 | 108,140 | 110,956 | 182,463 |
| Department of Juvenile Justice | 230 | 797 | 841 | 1,321 | 6,350 | 13,191 | 13,391 | 21,991 | 6,900 | 7,024 |
| Total Public Safety and Judicial | 828,461 | 236,331 | 522,927 | 228,009 | 192,517 | 221,615 | 150,724 | 289,034 | 189,353 | 252,381 |
| EDUCATION: | | | | | | | | | | |
| Board of Education | 1,765,249 | 1,707,614 | 1,295,717 | 1,568,059 | 1,232,891 | 613,817 | 807,047 | 874,741 | 722,365 | 754,288 |
| City University of New York: Senior Colleges | 1,110 | 1,711 | 13,867 | 754 | 713 | 1,925 | 646 | 2,259 | 481 | 524 |
| Community Colleges | 9,532 | 7,327 | 459 | 8,351 | 7,212 | 5,145 | 3,983 | 3,803 | 3,706 | 3,355 |
| Total Education | 1,775,891 | 1,716,652 | 1,310,043 | 1,577,164 | 1,240,816 | 620,887 | 811,676 | 880,803 | 726,552 | 758,167 |
| ENVIRONMENTAL PROTECTION: | | | | | | | | | | |
| Department of Sanitation | 185,249 | 178,226 | 118,119 | 71,161 | 116,195 | 213,414 | 131,221 | 113,728 | 151,328 | 188,283 |
| Department of Environmental Protection | 1,036,706 | 830,010 | 796,865 | 787,928 | 764,767 | 977,555 | 1,004,252 | 705,399 | 616,393 | 745,535 |
| Total Environmental Protection | 1,221,955 | 1,008,236 | 914,984 | 859,089 | 880,962 | 1,190,969 | 1,135,473 | 819,127 | 767,721 | 933,818 |

(Continued)

New York City Capital Projects Fund Expenditures—Ten Year Trend (Cont.)

| | Fiscal Year | | | | | | | | | |
|----------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| (in thousands) | | | | | | | | | | |
| TRANSPORTATION SERVICES: | | | | | | | | | | |
| Transit Authority | \$ 191,146 | \$ 278,605 | \$ 269,513 | \$ 341,931 | \$ 246,497 | \$ 201,742 | \$ 218,395 | \$ 150,210 | \$ 220,919 | \$ 249,796 |
| Department of Transportation | 723,586 | 577,072 | 637,046 | 635,531 | 588,921 | 536,962 | 553,824 | 444,322 | 422,867 | 340,612 |
| Total Transportation Services | 914,732 | 855,677 | 906,559 | 977,462 | 835,418 | 738,704 | 772,219 | 594,532 | 643,786 | 590,408 |
| PARKS, RECREATION AND CULTURAL ACTIVITIES: | | | | | | | | | | |
| Department of Cultural Affairs | 157,600 | 89,509 | 66,437 | 53,698 | 72,653 | 44,390 | 35,666 | 43,920 | 32,328 | 40,485 |
| Department of Parks and Recreation | 211,939 | 166,399 | 195,633 | 167,154 | 157,375 | 141,767 | 85,814 | 96,699 | 83,457 | 89,600 |
| Total Parks, Recreation and Cultural Activities | 369,539 | 255,908 | 262,070 | 220,852 | 230,028 | 186,157 | 121,480 | 140,619 | 115,785 | 130,085 |
| HOUSING: | | | | | | | | | | |
| Department of Housing Preservation and Development | 380,384 | 413,896 | 289,845 | 365,056 | 235,472 | 269,001 | 246,356 | 291,888 | 387,286 | 431,303 |
| HEALTH: | | | | | | | | | | |
| Health and Hospitals Corporation | 61,597 | 34,243 | 43,145 | 18,727 | 71,019 | 82,508 | 104,420 | 137,406 | 162,949 | 166,725 |
| Department of Health | 49,627 | 26,183 | 32,413 | 40,708 | 14,862 | 16,011 | 16,169 | 17,756 | 23,311 | 6,309 |
| Total Health | 111,224 | 60,426 | 75,558 | 59,435 | 85,881 | 98,519 | 120,589 | 155,162 | 186,260 | 173,034 |
| LIBRARIES: | | | | | | | | | | |
| Research Libraries | 18,601 | 80 | 702 | 2,353 | 2,477 | 3,086 | 8,418 | 6,037 | 622 | 3,471 |
| New York Public Library | 4,156 | 8,557 | 5,750 | 4,348 | 4,485 | 7,681 | 4,752 | 6,972 | 2,708 | 6,009 |
| Brooklyn Public Library | 7,501 | 5,536 | 8,941 | 8,925 | 8,481 | 4,515 | 2,299 | 2,793 | 2,066 | 1,608 |
| Queens Borough Public Library | 4,384 | 2,666 | 5,554 | 8,986 | 16,342 | 19,314 | 7,040 | 839 | 854 | 2,149 |
| Total Libraries | 34,642 | 16,839 | 20,947 | 24,612 | 31,785 | 34,596 | 22,509 | 16,641 | 6,250 | 13,237 |
| OTHER* | 106,188 | 161,991 | 138,351 | 210,205 | 109,359 | 59,048 | 142,239 | 94,442 | 42,612 | 49,581 |
| Total | \$6,320,102 | \$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 |

* Capitalized leases have been recorded as an expenditure beginning in fiscal year 1995.

Capital Assets—Depreciation/Amortization and Replacement Cost Data

| | Cost | 2002 Depreciation/ Amortization | Accumulated Depreciation Amortization | Net Book Value | Replacement Cost | Replacement Cost Depreciation |
|------------------------------------------------------------|---------------------|---------------------------------------|---------------------------------------------|---------------------|---------------------|-------------------------------------|
| (in thousands) | | | | | | |
| BUILDINGS: | | | | | | |
| General Government | \$ 3,042,833 | \$ 159,167 | \$ 1,193,726 | \$ 1,849,107 | \$ 5,155,740 | \$ 2,344,945 |
| Public Safety and Judicial | 3,129,315 | 59,620 | 837,447 | 2,291,868 | 3,720,272 | 1,928,941 |
| Education | 8,893,112 | 253,233 | 4,745,539 | 4,147,573 | 27,893,742 | 19,158,442 |
| City University | 200,017 | 6,403 | 92,858 | 107,159 | 625,060 | 398,037 |
| Social Services | 899,601 | 43,165 | 203,734 | 695,867 | 522,036 | 186,201 |
| Environmental Protection | 1,014,913 | 45,664 | 508,722 | 506,191 | 1,898,142 | 1,116,788 |
| Transportation Services | 507,529 | 12,971 | 214,069 | 293,460 | 1,589,900 | 1,128,815 |
| Parks, Recreation and Cultural Activities | 1,457,420 | 49,501 | 640,071 | 817,349 | 5,319,886 | 3,525,096 |
| Health | 457,800 | 8,638 | 56,450 | 401,350 | 308,560 | 207,871 |
| Libraries | 249,621 | 9,734 | 106,737 | 142,884 | 797,897 | 524,137 |
| Total buildings | <u>19,852,161</u> | <u>648,096</u> | <u>8,599,353</u> | <u>11,252,808</u> | <u>47,831,235</u> | <u>30,519,273</u> |
| EQUIPMENT: | | | | | | |
| General Government | 1,023,378 | 87,993 | 534,343 | 489,035 | 1,164,184 | 642,368 |
| Public Safety and Judicial | 1,055,500 | 76,254 | 705,158 | 350,342 | 1,409,001 | 795,936 |
| Education | 226,320 | 44,266 | 150,342 | 75,978 | 238,204 | 171,875 |
| City University | 50,968 | 4,324 | 28,026 | 22,942 | 71,626 | 49,127 |
| Social Services | 189,268 | 17,975 | 69,718 | 119,550 | 221,990 | 90,749 |
| Environmental Protection | 1,108,594 | 136,372 | 885,622 | 222,972 | 1,547,753 | 819,333 |
| Transportation Services | 1,726,302 | 49,076 | 1,551,036 | 175,266 | 12,703,572 | 11,792,287 |
| Parks, Recreation and Cultural Activities | 94,888 | 4,369 | 89,478 | 5,410 | 115,147 | 82,581 |
| Health | 72,714 | 4,038 | 18,667 | 54,047 | 77,815 | 23,235 |
| Libraries | 18,417 | 1,306 | 11,524 | 6,893 | 20,827 | 14,167 |
| Total equipment | <u>5,566,349</u> | <u>425,973</u> | <u>4,043,914</u> | <u>1,522,435</u> | <u>17,570,119</u> | <u>14,481,658</u> |
| INFRASTRUCTURE: | | | | | | |
| General Government | 483,627 | 20,748 | 178,311 | 305,316 | 499,060 | 190,774 |
| Public Safety and Judicial | 273,116 | 9,098 | 94,810 | 178,306 | 276,108 | 95,754 |
| Environmental Protection | 146,464 | 4,879 | 42,552 | 103,912 | 148,073 | 42,966 |
| Transportation Services | 6,973,230 | 323,701 | 2,453,354 | 4,519,876 | 7,224,738 | 2,631,002 |
| Parks, Recreation and Cultural Activities | 1,620,858 | 121,974 | 778,082 | 842,776 | 1,653,942 | 785,298 |
| Total infrastructure | <u>9,497,295</u> | <u>480,400</u> | <u>3,547,109</u> | <u>5,950,186</u> | <u>9,801,921</u> | <u>3,745,794</u> |
| Total buildings, equipment and infrastructure | <u>\$34,915,805</u> | <u>\$1,554,469</u> | <u>\$16,190,376</u> | <u>\$18,725,429</u> | <u>\$75,203,275</u> | <u>\$48,746,725</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 the 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>The City of New York</u> | | | | | | | |
|-----------------------------------------------------|---------------------|----------------------------|-------------------------|----------------------------------------|---------------|-----------------|-----------------------------------------|
| <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, 2001</u> | <u>Issued</u> | <u>Redeemed</u> | <u>Amount Outstanding June 30, 2002</u> |
| (in thousands) | | | | | | | |
| REVENUE ANTICIPATION NOTES | | | | | | | |
| October 23, 2001 | April 12, 2002 | 169 | 3.0% | \$ — | \$1,500,000 | \$1,500,000 | \$ — |
| <u>New York City Transitional Finance Authority</u> | | | | | | | |
| BOND ANTICIPATION NOTES | | | | | | | |
| August 9, 2001 | November 30, 2001 | 113 | 5.0% | — | \$ 400,000 | \$ 400,000 | \$ — |
| August 9, 2001 | November 30, 2001 | 113 | 4.0 | — | 200,000 | 200,000 | — |
| November 14, 2001 | November 13, 2002 | 364 | 2.75 | — | 600,000 | — | 600,000 |
| March 7, 2002 | February 26, 2003 | 356 | 2.50 | — | 500,000 | — | 500,000 |
| March 7, 2002 | February 26, 2003 | 356 | 3.0 | — | 100,000 | — | 100,000 |
| RECOVERY NOTES | | | | | | | |
| October 4, 2001 | October 2, 2002 | 363 | 3.25% | — | \$1,000,000 | \$ — | \$1,000,000 |

Trends in Short-term Debt

The City of New York

| <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 | — |
| 2002 | — | 1,500,000 | 1,500,000 | 1,500,000 | — |

New York City Transitional Finance Authority*

| <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) | | | | | |
| 1998 | — | — | — | — | — |
| 1999 | — | — | — | — | — |
| 2000 | — | 1,115,000 | 1,115,000 | 600,000 | 515,000 |
| 2001 | — | 515,000 | 515,000 | 1,030,000 | — |
| 2002 | — | 2,800,000 | 2,800,000 | 600,000 | 2,200,000 |

* NYCTFA—Date of inception October 1, 1997

Status of Debt-Incurring Margin as of July 1, 2002 (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 | | \$35,993,333,553 |
| Gross Funded Debt (Bonds Outstanding) | \$27,975,946,822 | |
| Less Excluded Funded Debt | 593,058,266 | |
| | <u>27,382,888,556</u> | |
| Deduct: Assets of General Debt | | |
| Service Fund, and Budget Appropriations for | | |
| Redemption of Non-Excluded Debt | 1,198,647,905 | |
| Net Funded Debt Within Limit | 26,184,240,651 | |
| Contract, Land Acquisition and Other Liabilities | 6,474,452,846 | |
| | <u>32,658,693,497</u> | |
| Less: Anticipated TFA Financing* | (1,861,113,000) | |
| Anticipated TSASC debt-incurring power* | <u>(1,554,348,000)</u> | |
| | | <u>29,243,232,497</u> |
| Remaining City, TFA and TSASC Debt-Incurring Power | | <u>\$ 6,750,101,056</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

| <u>Fiscal Year</u> | <u>Per Capita Net Debt</u> | <u>Net Debt as a Percentage of Assessed Value</u> | <u>Debt Service as a Percentage of Total Expenditures</u> |
|--------------------|----------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 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 | 7.4 |
| 2002 | 5,083 | 41.8 | 3.3 |

Gross City Debt Outstanding at Fiscal Year-End

| | City Debt | | Guaranteed Debt(1) | MAC Debt | TFA Debt | TSASC Debt | SFC Debt | Capital Lease Obligations(2) | Gross Debt | Treasury Obligations(3) | Total |
|----------|---------------|--------------------------|--------------------|----------|----------|------------|----------|------------------------------|------------|-------------------------|----------|
| | Term Bonds | General Obligation Bonds | | | | | | | | | |
| | (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 |
| 2002 ... | — | 28,465 | — | 2,880 | 8,289(5) | 740 | 40 | 2,819 | 43,233 | (116) | 43,117 |

- (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.
- (5) Excludes bond anticipation notes of \$2,200 million reported in the Capital Projects Funds Combining Balance Sheet.

Revenue Bond Coverage

WATER AND SEWER SYSTEM
 Fiscal Years Ended June 30, 1993-2002
 (in thousands)

| Fiscal Year | Cash (1) Receipts | Debt Service Requirements (2) | | Total | First Resolution Debt Service Coverage | Second Resolution Debt Service Coverage |
|-------------|----------------------|-------------------------------|------------|------------|----------------------------------------------|-----------------------------------------------|
| | | Principal | Interest | | | |
| 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 |
| 2002 | 1,588,919 | 90,648 | 405,745 | 496,393 | 3.20 | 3.20 |

- (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 | \$163,277,580 |
| 57-115 Associates | 2018 | Office Space | 6,273,820 | 105,251,990 |
| 8-12 West 14th Street Associates, LLC. | 2018 | Office Space | 2,240,000 | 39,658,677 |
| 421 Tremont, LLC | 2020 | Office Space | 1,535,398 | 33,827,171 |
| 213 Duffield, LLC | 2020 | Office Space | 1,498,325 | 30,906,633 |
| L S S Leasing Corp | 2011 | Office Space | 3,668,502 | 29,042,308 |
| Charles B Benenson | 2007 | Office and Storage | 3,188,578 | 13,631,541 |
| Web Food Products Inc | 2012 | Office Space | 1,268,360 | 13,031,609 |
| 6740 Company | 2019 | Office and Job Center | 607,225 | 12,012,387 |
| Gabriel Scavello | 2015 | School | 799,700 | 10,976,313 |
| Rider Realty Co | 2012 | Income Support Center | 930,000 | 10,276,500 |
| Kings County Corp | 2012 | Office and Parking | 950,000 | 9,589,063 |
| Harmit Realties, LLC | 2015 | School | 612,000 | 9,399,000 |
| Tencha Associates | 2020 | Day Care Center | 470,950 | 9,040,931 |
| Albern Realty | 2013 | Income Support Center | 648,763 | 8,375,075 |
| JBS Associates | 2014 | Day Care Center | 650,414 | 8,256,504 |
| L.S.S. Group LLC | 2016 | Office Space | 525,037 | 7,706,555 |
| Clinton Associates of Kings, Inc | 2010 | School | 929,000 | 7,493,833 |
| Kimaqu Corp | 2013 | Office Space | 634,548 | 7,166,386 |
| 350 Gerard Ave Corp | 2011 | School | 819,464 | 6,806,100 |
| 460 Atlantic Realty Corp | 2019 | Day Care Center | 290,507 | 5,824,156 |
| Church Avenue Realty | 2016 | School | 362,175 | 5,440,856 |
| Angiuli Buick, Inc | 2010 | Income Support Center | 602,250 | 5,413,375 |
| 147 Corp | 2008 | Office Space | 1,008,732 | 5,312,648 |
| Prospect Avenue Property Corp | 2015 | Day Care Center | 365,841 | 4,826,659 |
| 25 Largest Leases Based on Future Obligations | | | 39,349,957 | 562,543,850 |
| 116 Remaining Leases | | | 34,431,624 | 365,975,525 |
| <u>141 Total Capital Leases</u> | | | <u>\$ 73,781,581</u> | <u>\$928,519,375</u> |

Leased City-Owned Property

| <u>Lessee</u> | <u>Year of Expiration</u> | <u>Minimum Annual Rental Fiscal Year 2002</u> | <u>Aggregate Future Minimum Annual Rents</u> | <u>Facility</u> |
|-----------------------------------------------|---------------------------|-----------------------------------------------|----------------------------------------------|---------------------|
| The Carnegie Hall Corporation | 2086 | \$ 3,446,559 | \$ 292,353,353 | Concert Hall |
| UDC/Commodore Redevelopment Corp | 2077 | 1,431,250 | 196,525,000 | Hotel |
| Port Authority of NY and NJ | 2023 | 2,939,928 | 77,317,866 | Marine Terminal |
| UDC/Albee Square Redevelopment Corp. | 2078 | 600,000 | 52,483,333 | Mall |
| Barclay Greenwich Holdings Inc. | 2080 | 570,000 | 51,845,000 | Office Building |
| Hunts Point Cooperative Market | 2014 | 3,933,480 | 48,512,920 | Market |
| Port Authority of NY and NJ | 2015 | 3,500,000 | 47,250,000 | Airport |
| Crystal Ball Group, Inc | 2020 | 2,000,000 | 40,999,994 | Restaurant |
| Hunts Point Produce Cooperative | 2011 | 4,120,000 | 37,080,000 | Market |
| Starrett Corporation | 2048 | 175,000 | 34,608,978 | Commerce |
| Quincunx LLC | 2036 | — | 31,550,000 | Recreational |
| Waterside Housing Redevelopment Co | 2069 | 424,000 | 28,620,000 | Urban Renewal |
| Economic Development Corporation | 2012 | 2,000,000 | 20,500,000 | Office Building |
| Assoc LP/ Bklyn Renaissance Plaza | 2018 | 1,140,000 | 18,430,000 | Recreation Facility |
| Lepatner & Associates | 2016 | 1,000,000 | 17,055,103 | Recreation Facility |
| East Broadway Mall | 2034 | 518,400 | 16,761,600 | Mall |
| MDO Develop Corp | 2030 | 225,000 | 16,167,918 | Recreation Facility |
| Wollman Rink Operations LLC | 2012 | 1,316,000 | 16,095,826 | Recreation Facility |
| Winking Group, LLC. | 2050 | 180,000 | 15,340,307 | Food Retail |
| Corlears Corp. | 2018 | 337,500 | 15,024,996 | Recreation Facility |
| Walker St Chung Pak Development Corp. | 2039 | 279,278 | 12,522,989 | Retail Store |
| ESD/Time Square Hotel | 2017 | 1,800,000 | 9,900,000 | Hotel |
| Bridgemarket Associates, LP | 2016 | 654,400 | 9,161,600 | Restaurant |
| LeRoy Adventures, Inc. | 2009 | 800,000 | 7,200,000 | Restaurant |
| U.S. Tennis Association | 2018 | 400,000 | 6,600,000 | Recreation Facility |
| Total 25 Largest Leases | | 33,790,795 | 1,119,906,783 | |
| Remaining 692 Leases | | 33,447,702 | 138,333,388 | |
| Total 717 Leases | | <u>\$67,238,497</u> | <u>\$1,258,240,171</u> | |

SELECTED SERVICE DELIVERY STATISTICS

| | Fiscal Year | | | | | | | | | |
|-------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Police Department: | | | | | | | | | | |
| Expenditures | | | | | | | | | | |
| (in thousands) ⁽⁸⁾ | \$3,576,661 | \$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 |
| Full-time employees ⁽¹⁾ | | | | | | | | | | |
| Uniform | 36,790 | 38,630 | 40,285 | 39,035 | 38,144 | 38,201 | 36,728 | 36,429 | 30,927 | 28,117 |
| Civilian | 9,213 | 9,374 | 8,984 | 9,057 | 8,720 | 8,629 | 6,861 | 6,611 | 7,081 | 7,414 |
| Total uniform force per 100,000 population | 458.8 | 481.7 | 542.3 | 525.5 | 515.2 | 517.4 | 499.0 | 495.7 | 421.3 | 383.6 |
| Officers on patrol per day (average) ⁽¹⁶⁾ | — | — | — | — | — | — | 7,865 | 8,305 | 7,732 | 7,697 |
| Officers on patrol per day per 100,000 population ⁽¹⁶⁾ | — | — | — | — | — | — | 106.8 | 113.0 | 105.4 | 105.0 |
| Operational strength (average daily) ⁽¹⁶⁾ | 17,748 | 18,273 | 18,369 | 17,863 | 17,685 | 17,670 | 17,375 | — | — | — |
| Operational strength per day per 100,000 population ⁽¹⁶⁾ | 221.3 | 227.9 | 247.3 | 240.5 | 238.9 | 239.3 | 235.3 | — | — | — |
| Felony arrests to felony complaints ⁽¹⁴⁾ | .287 | .293 | .283 | .276 | .273 | .260 | .238 | .330 | .240 | .226 |
| Felony complaints per 100,000 population ⁽¹⁴⁾ | 1,952 | 2,154 | 2,520 | 2,721 | 3,076 | 3,334 | 3,993 | 5,347 | 6,184 | 6,699 |
| Fire Department: | | | | | | | | | | |
| Expenditures | | | | | | | | | | |
| (in thousands) ⁽⁸⁾ | \$1,266,180 | \$1,071,887 | \$1,078,288 | \$1,026,386 | \$ 972,751 | \$ 927,716 | \$ 807,904 | \$ 777,781 | \$ 745,784 | \$ 711,421 |
| Full-time employees: ⁽¹⁾ | | | | | | | | | | |
| Uniform | 11,321 | 11,336 | 11,521 | 11,516 | 11,225 | 11,267 | 11,347 | 11,186 | 11,344 | 11,356 |
| Civilian | 4,403 | 4,306 | 4,466 | 4,421 | 4,484 | 4,426 | 4,356 | 1,124 | 1,140 | 1,181 |
| Total uniform force per 100,000 population | 141.2 | 141.4 | 155.1 | 155.0 | 151.6 | 152.6 | 154.2 | 152.2 | 154.5 | 154.9 |
| Emergency responses (in thousands) ⁽¹³⁾ | 428 | 442 | 449 | 447 | 451 | 447 | 443 | 340 | 364 | 367 |
| Department of Correction: | | | | | | | | | | |
| Expenditures (in thousands) ⁽⁸⁾ | \$ 881,877 | \$ 827,327 | \$ 833,318 | \$ 828,401 | \$ 792,388 | \$ 796,973 | \$ 776,525 | \$ 781,961 | \$ 760,585 | \$ 757,302 |
| Full-time employees: ⁽¹⁾ | | | | | | | | | | |
| Uniform | 10,636 | 10,616 | 10,886 | 11,305 | 11,276 | 11,339 | 10,790 | 10,536 | 10,857 | 11,378 |
| Civilian | 1,574 | 1,560 | 1,525 | 1,572 | 1,624 | 1,617 | 1,576 | 1,542 | 1,858 | 2,160 |
| Total uniform force per 100,000 population | 132.6 | 132.4 | 146.6 | 152.2 | 152.3 | 153.6 | 146.6 | 143.4 | 147.9 | 155.2 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|-----------------------------------------------------------------------------------|-------------|-------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Department of Correction: (cont.) | | | | | | | | | | |
| Average daily prison population | 13,934 | 14,490 | 15,530 | 17,562 | 17,524 | 19,205 | 18,326 | 18,869 | 18,091 | 19,345 |
| Average daily prison population to uniform force | 1.31 | 1.36 | 1.43 | 1.55 | 1.55 | 1.69 | 1.70 | 1.79 | 1.67 | 1.70 |
| Prison population as a percent of capacity | 97% | 98% | 98% | 99% | 99% | 100% | 99% | 99% | 94% | 94% |
| City Universities: | | | | | | | | | | |
| Expenditures (in thousands) ⁽⁶⁾⁽⁸⁾ | \$ 417,838 | \$ 392,936 | \$ 383,851 | \$ 376,943 | \$ 363,997 | \$ 354,056 | \$ 347,715 | \$ 348,074 | \$ 353,076 | \$ 571,346 |
| Full-time employees: | | | | | | | | | | |
| Pedagogical | 2,253 | 2,217 | 2,242 | 2,247 | 2,214 | 2,200 | 2,155 | 2,182 | 2,562 | 2,382 |
| Regular | 1,542 | 1,546 | 1,558 | 1,534 | 1,506 | 1,490 | 1,426 | 1,397 | 1,509 | 1,300 |
| Student enrollment: | | | | | | | | | | |
| Full-time | 36,912 | 37,062 | 37,963 | 37,068 | 38,722 | 40,486 | 40,140 | 41,547 | 42,503 | 39,279 |
| Part-time | 26,585 | 25,780 | 24,109 | 26,397 | 25,638 | 25,451 | 25,857 | 27,221 | 29,495 | 28,937 |
| Degrees granted ⁽⁹⁾ | 6,561 | 6,805 | 6,883 | 7,449 | 7,347 | 7,587 | 6,962 | 6,673 | 6,804 | 6,892 |
| Department of Social Services: | | | | | | | | | | |
| Expenditures (in thousands) ⁽⁸⁾ | \$5,928,326 | \$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 |
| Full-time employees | 12,349 | 12,624 | 13,154 | 13,123 | 13,641 | 14,269 | 21,239 | 21,218 | 22,966 | 28,810 |
| Persons receiving public assistance (at June 30) | 425,400 | 497,100 | 572,800 | 675,500 | 763,300 | 880,100 | 1,007,900 | 1,119,400 | 1,140,600 | 1,089,000 |
| Persons receiving public assistance per 100,000 population (at June 30) | 5,305 | 6,199 | 7,711 | 9,094 | 10,305 | 11,921 | 13,693 | 15,231 | 15,537 | 14,859 |
| Department of Environmental Protection: | | | | | | | | | | |
| Expenditures (in thousands) ⁽⁸⁾ | \$ 616,620 | \$ 601,354 | \$ 566,912 | \$ 533,948 | \$ 591,571 | \$ 536,257 | \$ 552,600 | \$ 519,867 | \$ 492,181 | \$ 472,285 |
| Full-time employees ⁽¹⁾ | 5,430 | 5,414 | 5,565 | 5,624 | 5,498 | 5,497 | 5,859 | 5,781 | 5,695 | 5,854 |
| Water main breaks | 494 | 523 | 592 | 551 | 456 | 595 | 574 | 476 | 652 | 561 |
| Percent capacity in reservoirs (at June 30) ⁽¹⁸⁾ | 88.3% | 95.2% | 94.9% | 65.5% | 95.5% | 91.9% | 97.7% | 85.8% | 94.7% | 88.4% |
| Department of Sanitation: | | | | | | | | | | |
| Expenditures (in thousands) ⁽⁸⁾ | \$ 983,126 | \$ 924,311 | \$ 828,916 | \$ 704,740 | \$ 708,509 | \$ 578,316 | \$ 647,414 | \$ 600,354 | \$ 663,690 | \$ 621,506 |
| Full-time employees: | | | | | | | | | | |
| Uniform | 7,821 | 7,944 | 7,770 | 7,185 | 7,088 | 6,905 | 7,139 | 6,980 | 7,587 | 7,663 |
| Civilian | 2,213 | 2,222 | 2,207 | 2,215 | 2,237 | 2,223 | 2,315 | 2,497 | 2,764 | 3,197 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|--------------------------------------------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Department of Sanitation: (cont.) | | | | | | | | | | |
| Tons of garbage collected (in thousands) | 2,999 | 2,975 | 2,999 | 3,018 | 3,072 | 3,177 | 3,149 | 3,170 | 3,187 | 3,338 |
| Percent of streets rated acceptably clean | 84.2% | 85.9% | 86.7% | 87.2% | 85.0% | 83.2% | 73.2% | 74.6% | 71.6% | 74.4% |
| 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 |
| High Schools | — | — | — | — | — | — | — | 990,070 | 958,425 | 924,925 |
| Special Education | — | — | — | — | — | — | — | 1,369,920 | 1,274,457 | 1,180,597 |
| School Facilities | — | — | — | — | — | — | — | 368,886 | 358,623 | 346,031 |
| Central Administration | — | — | — | — | — | — | — | 151,589 | 159,271 | 164,707 |
| Reimbursable Programs | 2,250,525 | 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 |
| Energy | — | — | — | — | — | — | — | 109,210 | 106,922 | 102,582 |
| Leases | — | — | — | — | — | — | — | 29,745 | 25,350 | 19,546 |
| Fringe Benefits | 1,321,617 | 1,306,548 | 1,208,872 | 1,099,660 | 1,036,380 | 983,798 | 976,018 | 959,320 | 887,766 | 824,302 |
| Collective Bargaining | 402,898 | 173,995 | — | — | — | — | — | — | — | — |
| Pupil Transportation | — | — | — | — | — | — | — | 425,434 | 510,615 | 489,365 |
| School Safety | 123,852 | 112,150 | 89,496 | 87,644 | 80,805 | 69,563 | 73,711 | 76,767 | 77,171 | 73,906 |
| Food Services | 333,998 | 327,465 | 300,019 | 283,878 | 267,530 | 256,242 | 226,125 | 247,587 | 259,755 | 264,180 |
| District Instruction and Instruction Support Services | 2,604,828 | 2,621,687 | 2,367,101 | 2,141,127 | 1,933,237 | 1,726,922 | 1,750,851 | — | — | — |
| District Special Education Instruction Services | 430,436 | 446,323 | 531,901 | 485,362 | 437,706 | 401,634 | 391,254 | — | — | — |
| District Operations and Administration | 123,087 | 221,859 | 208,555 | 187,674 | 170,324 | 124,084 | 123,136 | — | — | — |
| High School Instruction and Instruction Support Services | 1,045,093 | 1,070,569 | 996,615 | 908,785 | 877,234 | 784,697 | 714,661 | — | — | — |
| High School Special Education Instruction Services | 189,626 | 197,050 | 193,209 | 179,708 | 168,184 | 156,870 | 153,063 | — | — | — |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Board of Education: (cont.) | | | | | | | | | | |
| Expenditures by Unit of | | | | | | | | | | |
| Appropriation (in | | | | | | | | | | |
| thousands): (cont.) | | | | | | | | | | |
| High School Operations | | | | | | | | | | |
| and Administration | \$ 124,425 | \$ 124,734 | \$ 115,332 | \$ 106,215 | \$ 95,791 | \$ 75,371 | \$ 72,726 | \$ — | \$ — | \$ — |
| Special Education City | | | | | | | | | | |
| wide Instruction and | | | | | | | | | | |
| Instruction Support | 417,055 | 411,527 | 407,876 | 380,814 | 336,600 | 308,489 | 298,897 | — | — | — |
| Services | | | | | | | | | | |
| Division of Special Education | | | | | | | | | | |
| Instruction Support | 315,585 | 298,176 | 275,020 | 255,467 | 253,088 | 236,863 | 225,666 | — | — | — |
| Services | | | | | | | | | | |
| Division of Special Education | | | | | | | | | | |
| Operation and | | | | | | | | | | |
| Administration | 56,833 | 41,499 | 33,952 | 30,028 | 30,907 | 30,009 | 34,653 | — | — | — |
| Special Education, Operation, | | | | | | | | | | |
| and Administration— | | | | | | | | | | |
| City-wide | 27,746 | 26,144 | 39,531 | 30,643 | 25,555 | 21,559 | 21,145 | — | — | — |
| School Facilities—Custodial | | | | | | | | | | |
| Maintenance | 484,705 | 501,868 | 661,335 | 465,332 | 387,042 | 377,623 | 371,698 | — | — | — |
| Pupil Transportation | 574,165 | 546,593 | 494,926 | 460,997 | 429,907 | 397,773 | 373,685 | — | — | — |
| Energy and Leases | 204,628 | 216,381 | 184,163 | 171,424 | 171,017 | 167,123 | 157,572 | — | — | — |
| Central Administration | 274,542 | 276,906 | 287,678 | 222,071 | 159,917 | 120,234 | 126,899 | — | — | — |
| Non-Public School | | | | | | | | | | |
| Payments | 577,611 | 558,260 | 497,292 | 483,314 | 550,033 | 528,537 | 502,298 | — | — | — |
| Intracity Sales | 11,883,255 | 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 |
| Total Board of Education | (5,902) | (4,324) | (7,018) | (7,163) | (7,397) | (7,483) | (6,644) | (7,801) | (7,607) | (5,828) |
| Net Change in Estimate | 11,877,353 | 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 |
| of Prior Payables | (162,339) | (63,159) | (74,841) | (140,882) | (90,749) | (8,347) | (48,327) | (36,288) | (32,161) | (24,681) |
| Net Total Board of | | | | | | | | | | |
| Education | \$11,715,014 | \$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 |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|--------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Board of Education: (cont.) | | | | | | | | | | |
| Revenues (in thousands): ⁽⁸⁾ | | | | | | | | | | |
| Federal Grants | \$1,388,370 | \$1,226,506 | \$1,127,539 | \$1,053,869 | \$1,013,579 | \$ 931,571 | \$ 908,482 | \$ 867,675 | \$ 884,902 | \$ 868,708 |
| State Grants | 5,651,249 | 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 |
| Private Grants | 36,890 | 32,801 | 55,766 | 15,681 | 14,298 | 17,996 | 18,067 | 15,812 | 12,308 | 24,773 |
| Educational Construction | | | | | | | | | | |
| Fund | — | — | — | — | — | — | 8,054 | — | 3,089 | 2,000 |
| SCA | 14,017 | 17,769 | 9,505 | 17,354 | 23,682 | 17,640 | 6,700 | 7,500 | 13,893 | — |
| Dairyalea Milk Settlement | — | — | 77 | 71 | 78 | 67 | 73 | — | — | — |
| Non-Resident Pupil Tuition | 318 | 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.) | 63,160 | 69,595 | 61,112 | 54,213 | 47,764 | 35,599 | 37,281 | 39,620 | 38,545 | 32,927 |
| Net Change in Estimate of | | | | | | | | | | |
| Prior Receivables | (82,538) | (16,487) | (38,201) | (56,917) | (21,746) | (13,594) | (29,592) | (30,168) | (25,566) | 397 |
| Total | \$7,071,466 | \$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 |
| Full-time employees ⁽¹⁾ | | | | | | | | | | |
| Pedagogical | 94,162 | 94,397 | 92,790 | 87,774 | 85,487 | 80,906 | 78,747 | 81,409 | 80,863 | 78,771 |
| Regular | 8,158 | 8,186 | 7,958 | 9,273 | 8,121 | 7,659 | 8,829 | 7,574 | 7,776 | 8,210 |
| Pupil Enrollment: | | | | | | | | | | |
| Elementary and Intermediate | 736,071 | 737,118 | 733,167 | 720,190 | 707,334 | 701,777 | 692,560 | 677,773 | 663,621 | 652,733 |
| Special Education | 81,446 | 84,625 | 84,108 | 85,988 | 84,038 | 81,171 | 78,312 | 75,847 | 74,633 | 73,155 |
| High School | 279,712 | 281,502 | 282,162 | 286,035 | 291,686 | 291,382 | 285,202 | 279,522 | 277,502 | 268,643 |
| Pupil enrollment to | | | | | | | | | | |
| pedagogical employees | 11.6 | 11.2 | 11.5 | 12.2 | 12.5 | 13.1 | 13.4 | 12.7 | 12.6 | 12.6 |
| Regular pupil enrollment ⁽⁴⁾ | 1,053,855 | 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 |
| Average daily attendance ⁽⁴⁾⁽⁵⁾ | 926,232 | 924,622 | 927,179 | 929,244 | 927,363 | 912,987 | 884,142 | 867,674 | 838,880 | 823,995 |
| Average daily attendance | .879 | .869 | .870 | .870 | .867 | .860 | .847 | .850 | .835 | .838 |
| Percent of pupils meeting and | | | | | | | | | | |
| exceeding standards in | | | | | | | | | | |
| English language Arts ⁽²⁾ | | | | | | | | | | |
| Grade 3 | 44.1% | 42.1% | 42.2% | 40.5% | 51.7% | 63.8% | 42.5% | 34.7% | 37.6% | 38.0% |
| Grade 8 | 29.6% | 34.7% | 35.8% | 26.6% | 46.9% | 45.2% | 40.0% | 49.6% | 50.7% | 51.2% |

(Continued)

SELECTED SERVICE DELIVERY STATISTICS (Cont.)

| | Fiscal Year | | | | | | | | | |
|-----------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Discretely Presented | | | | | | | | | | |
| Component Units: | | | | | | | | | | |
| Health and Hospitals Corporation: ⁽¹²⁾ | | | | | | | | | | |
| Total operating expenses (in thousands) ⁽⁸⁾⁽¹⁰⁾ | \$4,559,261 | \$4,392,789 | \$4,078,543 | \$3,952,516 | \$4,020,506 | \$3,953,936 | \$4,235,149 | \$4,191,519 | \$3,991,991 | \$3,664,190 |
| Full-time employees | 37,666 | 34,524 | 35,039 | 35,297 | 35,698 | 37,735 | 38,898 | 43,915 | 49,072 | 49,072 |
| Billable inpatient days (in thousands) ⁽⁹⁾ | 2,446 | 2,484 | 2,493 | 2,506 | 2,580 | 2,664 | 2,868 | 3,131 | 3,296 | 3,343 |
| Billable outpatient day visits and emergency room visits (in thousands) | 5,832 | 5,703 | 5,679 | 5,540 | 5,700 | 5,699 | 5,656 | 5,697 | 5,549 | 5,305 |
| Off-Track Betting Corporation: ⁽¹²⁾ | | | | | | | | | | |
| Total operating expenses (in thousands) ⁽⁸⁾⁽¹¹⁾ | \$ 251,092 | \$ 257,853 | \$ 217,839 | \$ 204,054 | \$ 197,738 | \$ 191,853 | \$ 188,059 | \$ 173,819 | \$ 164,347 | \$ 168,617 |
| Full-time employee ⁽⁷⁾ | 929 | 959 | 994 | 963 | 893 | 875 | 897 | 886 | 943 | 1,057 |
| Handle (in thousands) ⁽⁷⁾ | \$1,027,022 | \$1,019,296 | \$1,005,312 | \$ 939,893 | \$ 933,694 | \$ 908,445 | \$ 868,856 | \$ 821,247 | \$ 742,456 | \$ 811,432 |
| Total operating revenues (in thousands) ⁽⁸⁾ | \$ 251,016 | \$ 251,351 | \$ 243,874 | \$ 228,741 | \$ 226,350 | \$ 220,469 | \$ 212,098 | \$ 197,952 | \$ 178,023 | \$ 193,286 |
| Distribution to Primary Government (in thousands) ⁽⁸⁾ | \$ 33,000 | \$ 34,400 | \$ 29,677 | \$ 31,164 | \$ 31,167 | \$ 30,506 | \$ 25,811 | \$ 27,560 | \$ 24,073 | \$ 28,796 |

Notes:

- (1) "The Mayor's Management Report Fiscal 2002" and "MMR Supplemental Indicator Tables".
- (2) Board of Education scores for 1993 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 1993 include Senior College expenditures.
- (7) OTB.
- (8) Comptroller's Annual Reports.
- (9) HHC. Billable inpatient days include newborn days.
- (10) Data for 1993 to 2002 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 |
| 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 |
| 1989 | 7,313,757 | 103.4 | 2001 | 8,019,033 | 113.3 |

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

| | 2001 | 2000 | 1990 | 1980 | 1970 | 1960 |
|-----------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Bronx | 1,337,928 | 1,332,650 | 1,203,789 | 1,168,972 | 1,471,701 | 1,424,815 |
| Brooklyn | 2,465,286 | 2,465,326 | 2,300,664 | 2,230,936 | 2,602,012 | 2,627,319 |
| Manhattan | 1,541,150 | 1,537,195 | 1,487,536 | 1,428,285 | 1,539,233 | 1,698,281 |
| Queens | 2,224,516 | 2,229,379 | 1,951,598 | 1,891,325 | 1,987,174 | 1,809,578 |
| Staten Island | 450,153 | 443,728 | 378,977 | 352,121 | 295,443 | 221,991 |
| Total | 8,019,033 | 8,008,278 | 7,322,564 | 7,071,639 | 7,895,563 | 7,781,984 |
| Percentage Increase (Decrease) from Prior Decade | 0.1% | 9.4% | 3.5% | (10.4%) | 1.5% | (1.4%) |

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 | |
|----------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|------------|
| | | % 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 |
| 5 to 19 | 1,612 | 20.0 | 1,378 | 18.8 | 1,517 | 21.4 | 1,858 | 23.5 | 1,658 | 21.3 |
| 20 to 24 | 590 | 7.4 | 577 | 7.9 | 604 | 8.5 | 650 | 8.3 | 483 | 6.2 |
| 25 to 34 | 1,368 | 17.1 | 1,369 | 18.7 | 1,203 | 17.0 | 1,076 | 13.6 | 1,056 | 13.6 |
| 35 to 44 | 1,263 | 15.8 | 1,117 | 15.2 | 834 | 11.8 | 916 | 11.6 | 1,071 | 13.8 |
| 45 to 64 | 1,696 | 21.2 | 1,419 | 19.4 | 1,491 | 21.1 | 1,832 | 23.2 | 2,013 | 25.9 |
| 65 and over | 938 | 11.7 | 953 | 13.0 | 952 | 13.5 | 948 | 12.0 | 814 | 10.4 |

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.)

| Year | PERSONAL INCOME 1991-2000 | | | | | | | | | | |
|------|--------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------|-----------------------------------------|------------------------------------------------|---------------------------------------------------|---------------|------------------------------------------------|------------------------------------------------|-----------------------------------------------|
| | Personal Income in Current Dollars (in millions) | | 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 | | Per Capita Personal Income in Current Dollars |
| | Amount | Percentage Increase from Prior Year | Amount | Consumer Price Index(a) | Amount | Percentage Increase (Decrease) from Prior Year | New York City | United States | Amount | Percentage Increase (Decrease) from Prior Year | Amount |
| | | | | | | | | | | | |
| 1991 | 186,824 | 2.5 | 144.8 | 129,022 | (2.0) | (0.5) | 25,577 | 2.7 | | | |
| 1992 | 199,652 | 6.9 | 150.0 | 133,101 | 3.2 | 3.0 | 27,331 | 6.9 | | | |
| 1993 | 202,851 | 1.6 | 154.5 | 131,295 | (1.4) | 1.1 | 27,677 | 1.3 | | | |
| 1994 | 208,608 | 2.8 | 158.2 | 131,863 | 0.4 | 2.4 | 28,416 | 2.7 | | | |
| 1995 | 221,899 | 6.4 | 162.2 | 136,806 | 3.7 | 2.4 | 30,192 | 6.3 | | | |
| 1996 | 236,619 | 6.6 | 166.9 | 141,773 | 3.6 | 2.6 | 32,147 | 6.5 | | | |
| 1997 | 245,317 | 3.7 | 170.8 | 143,628 | 1.3 | 3.6 | 33,228 | 3.4 | | | |
| 1998 | 263,634 | 7.5 | 173.6 | 151,863 | 5.7 | 5.4 | 35,606 | 7.2 | | | |
| 1999 | 276,584 | 4.9 | 177.0 | 156,263 | 2.9 | 2.5 | 37,234 | 4.6 | | | |
| 2000 | 300,835 | 8.8 | 182.5 | 164,841 | 5.5 | 3.5 | 37,565 | 0.9 | | | |

(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 workers, 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

1992-2002

(annual averages in thousands)

| Year | Total(a) | Annual Change | Safety Net | FA | | | SNA/PG Interim | FA/FPSN |
|------------------------|----------|---------------|------------|----------|--------------------|----------|----------------|---------|
| | | | | FA Basic | Unemployed Parents | PGADC(b) | | |
| 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 | 591 | (13.1) | 95 | 496 | N/A | — | 90 | 464 |
| 2001 | 516 | (12.7) | 87 | — | N/A | — | 87 | 427 |
| 2002 (six months avg.) | 457 | (11.4) | 82 | — | N/A | — | — | 375 |

(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 of 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; 371,245 persons in 2000; 395,350 in December 2001. Data for June 2002 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 formerly 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. In December 2001 clients reaching 60 months time limit were converted to Safety Net, but are being counted towards TANF, due to MOE requirements. Also, in December 2001 Safety Net is broken down into two components: Safety Net Cash Assistance (SNCA) and Safety Net Non-Cash (SNNC). 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 duplicated case counts. Duplicate cases occur when individuals transfer to different centers. Beginning in January 1999, HRA is recording unduplicated case counts only. The difference 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
1992-2002

| Year | Civilian Labor Force (in thousands) | | | Unemployment Percentage | |
|------------------------|----------------------------------------|----------|---------------|-------------------------|---------------|
| | Total | Employed | Unemployed(a) | New York City | United States |
| 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 | 3,509 | 3,296 | 212 | 6.1 | 4.8 |
| 2002 (six months avg.) | 3,518 | 3,252 | 283 | 8.7 | 6.0 |

(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 2001 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
1992-2002

(average annual employment in thousands)

| | 2002(b) | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|-------------------------------------------------------------|---------|--------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| Private Employment: | | | | | | | | | | | |
| Services and Mining(a) | 1,439 | 1,465 | 1,457 | 1,385 | 1,326 | 1,275 | 1,227 | 1,184 | 1,148 | 1,116 | 1,093 |
| Wholesale Trade | 180 | 183 | 190 | 191 | 190 | 190 | 188 | 191 | 190 | 190 | 196 |
| Retail Trade | 425 | 436 | 437 | 419 | 400 | 388 | 377 | 364 | 354 | 348 | 350 |
| Manufacturing | 219 | 230 | 243 | 251 | 259 | 265 | 266 | 274 | 281 | 289 | 293 |
| Finance, Insurance and Real Estate | 460 | 487 | 491 | 486 | 483 | 473 | 469 | 473 | 480 | 471 | 473 |
| Transportation and Public Utilities | 199 | 212 | 213 | 208 | 206 | 205 | 205 | 203 | 202 | 203 | 205 |
| Construction | 119 | 125 | 122 | 114 | 102 | 94 | 91 | 90 | 89 | 86 | 87 |
| Total Private Employment | 3,041 | 3,138 | 3,153 | 3,054 | 2,966 | 2,890 | 2,823 | 2,779 | 2,744 | 2,703 | 2,697 |
| Government | 562 | 564 | 570 | 567 | 562 | 552 | 546 | 560 | 578 | 588 | 585 |
| Total | 3,603 | 3,702 | 3,723 | 3,621 | 3,528 | 3,442 | 3,369 | 3,339 | 3,322 | 3,291 | 3,282 |
| Percentage Increase (Decrease) from Prior Year | N/A | (0.6%) | 2.8% | 2.6% | 2.5% | 2.2% | 0.9% | 0.5% | 0.9% | 0.3% | (2.8%) |

(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 1993-2002 | | | | | | | | | |
|-------------------------------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | June 30, 2002 | June 30, 2001 | June 30, 2000 | June 30, 1999 | June 30, 1998 | June 30, 1997 | June 30, 1996 | June 30, 1995 | June 30, 1994 | June 30, 1993 |
| Responsibility Area: | Full-time Employees | | | | | | | | | |
| Education | 102,320 | 102,583 | 100,748 | 97,047 | 93,620 | 88,565 | 87,576 | 88,983 | 88,639 | 86,981 |
| Police | 46,003 | 48,004 | 49,269 | 48,092 | 46,864 | 46,830 | 43,589 | 43,040 | 38,008 | 35,531 |
| Social Services | 19,874 | 19,745 | 20,275 | 20,368 | 20,812 | 20,891 | 21,239 | 21,218 | 22,966 | 28,810 |
| Higher Education | 3,795 | 3,763 | 3,800 | 3,781 | 3,720 | 3,690 | 3,581 | 3,579 | 4,071 | 3,682 |
| Environmental Protection | 5,430 | 5,414 | 5,565 | 5,624 | 5,498 | 5,497 | 5,859 | 5,781 | 5,695 | 5,854 |
| Sanitation | 10,034 | 10,166 | 9,977 | 9,400 | 9,325 | 9,128 | 9,454 | 9,477 | 10,351 | 10,860 |
| Fire | 15,724 | 15,642 | 15,987 | 15,937 | 15,709 | 15,693 | 15,703(a) | 12,310 | 12,484 | 12,537 |
| All Other | 44,501 | 44,507 | 45,235 | 46,505 | 47,162 | 47,276 | 49,673 | 50,221 | 53,538 | 54,184 |
| Total | 247,681 | 249,824 | 250,856 | 246,754 | 242,710 | 237,570 | 236,674 | 234,609 | 235,752 | 238,439 |
| Percentage Increase (Decrease) from Prior Year | (0.9%) | (0.4%) | 1.7% | 1.7% | 2.2% | 0.4% | 0.9% | (0.5%) | (1.1%) | 1.9% |

(a) Emergency Medical Services (EMS) was consolidated with Fire Department operations on March 17, 1996.

Sources: Integrated Financial Management System (IFMS), Financial Management System (FMS), Mayor's Office of Management and Budget, and Mayor's Office of Operations.

Demographic, Financial & Other Trends (Cont.)

CORPORATE HEADQUARTERS
1992-2001

| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|---------------------------------------------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Number of 500 Largest: Industrial and Service Corporations (a) | 40 | 40 | 42 | 46 | 46 | 46 | 47 | 49 | 30 | 34 |

The New York City Corporations that were included in the 2001 Fortune 500 count for the United States are as follows:

| | Revenues(b) (in millions) | Percent Change from 2000 | | Revenues(b) (in millions) | Percent Change from 2000 |
|----------------------------------------|------------------------------|--------------------------------|------------------------------------------------|------------------------------|--------------------------------|
| Citigroup | \$112,022.0 | 0.2 | Consolidated Edison | \$9,634.0 | 2.1 |
| Philip Morris | 72,944.0 | 15.3 | Colgate-Palmolive | 9,427.8 | 0.7 |
| Verizon Communications | 67,190.0 | 3.8 | Cendant | 8,950.0 | 91.5 |
| American International Group | 62,402.0 | 35.7 | Guardian Life Ins, Co. of America | 8,906.9 | (0.7) |
| AT&T | 59,142.0 | (10.4) | Bear Stearns | 8,701.0 | (15.3) |
| JP Morgan Chase & Co. | 50,429.0 | (16.0) | Bank of New York Co. | 7,192.0 | (3.9) |
| Morgan Stanley Dean Witter | 43,727.0 | (3.7) | Keyspan | 6,899.9 | 34.7 |
| Merrill Lynch | 38,793.0 | (13.5) | Omnicom Group | 6,889.4 | 11.9 |
| AOL Time Warner | 38,234.0 | — | Interpublic Group | 6,726.8 | 19.6 |
| Pfizer | 32,259.0 | 9.1 | Avon Products | 5,994.5 | 4.9 |
| MetLife | 31,928.0 | (0.1) | USA Networks | 5,284.8 | 14.4 |
| Goldman Sachs Group | 31,138.0 | (5.6) | Barnes & Noble | 4,870.4 | 11.3 |
| New York Life Insurance | 25,678.2 | 19.7 | McGraw-Hill | 4,645.5 | 8.5 |
| TIAA-CREF | 24,230.6 | (36.3) | Estee Lauder | 4,608.1 | 5.5 |
| Viacom | 23,222.8 | 15.9 | Dover | 4,528.0 | (16.2) |
| American Express | 22,582.0 | (4.6) | Foot Locker | 4,379.0 | (6.7) |
| Lehman Brothers Holdings | 22,392.0 | (15.3) | NTL | 3,754.9 | — |
| Bristol-Myers Squibb | 21,717.0 | 1.8 | Liz Claiborne | 3,448.5 | 11.1 |
| Loews | 18,799.1 | (9.1) | New York Times | 3,042.5 | (12.8) |
| Amerada Hess | 13,413.0 | 9.3 | | | |
| Marsh & McLennan | 9,943.0 | (2.1) | | | |

- (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, 2002.

SOURCES: FORTUNE 500, © 2002 Time Inc. All rights reserved.

Demographic, Financial & Other Trends (Cont.)

CONSTRUCTION ACTIVITY
1992-2001

| Year | Cost of Construction (in millions)(a) | | | | New Structures Completed(b) | | | | | | | | | | |
|------|------------------------------------------|------------------|--------------------|-------------------------|-----------------------------|---------------|------------------|--------|---------|--------|------------------|---------|-----------|--|--|
| | Total | Annual Change | New Residential | New Non- Residential | New Housing Units(a) | Commercial(c) | | | | | Public(d) | | | | |
| | | | | | | Total | Annual Change | Stores | Offices | Total | Annual Change | Schools | Hospitals | | |
| 1992 | 595 | (39.8) | 228 | 93 | 3,882 | (17.4) | 47 | 30 | 27 | 3.8 | 3 | 1 | | | |
| 1993 | 1,542 | 159.2 | 301 | 772 | 5,173 | 33.3 | 39 | 31 | 43 | 59.3 | 7 | 1 | | | |
| 1994 | 646 | (58.1) | 245 | 86 | 4,010 | (22.5) | 42 | 32 | 19 | (55.8) | 1 | 1 | | | |
| 1995 | 804(e) | 24.5 | 312 | 80(e) | 5,135 | 28.1 | 17 | 17 | 21 | 10.5 | 5 | 8 | | | |
| 1996 | NA | NA | 525 | NA | 8,652 | 68.5 | 24 | 21 | 19 | (9.5) | 6 | 2 | | | |
| 1997 | NA | NA | 535 | NA | 8,987 | 3.9 | 36 | 22 | 22 | 15.8 | 4 | 2 | | | |
| 1998 | NA | NA | 648 | NA | 10,387 | 15.6 | 36 | 18 | 16 | (27.3) | 3 | 2 | | | |
| 1999 | NA | NA | 808 | NA | 12,241 | 17.8 | 33 | 28 | 38 | 137.5 | 21 | 2 | | | |
| 2000 | NA | NA | 1,064 | NA | 15,050 | 22.9 | 44 | 17 | 233 | 513.2 | 8 | 1 | | | |
| 2001 | NA | NA | 1,242 | NA | 16,856 | 12.0 | 39 | 41 | 166 | (28.8) | 16 | 10 | | | |

(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
1993-2002
(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 | | | | |
| 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 | —** | 66,744 |
| 2002 | 317,093 | 57,151 | —* | 374,244 | 44,884 | —** | 49,151 |

- (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.
- * 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 2002

Part III—Statistical Information

Average Daily Collected Balances in City Treasury, Pool and Agency Bank Accounts—Ten Year Trend

| Banks | Fiscal Year | | | | | | | | | | | | | |
|----------------------------------|-------------------------|---------------------|-------------------------------------------|----------------------------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | | | | | | | | | | | | | |
| | Treasury Accounts(a) | Pool Accounts(b) | Total Treasury and Pool Accounts | City Agency Accounts | 2002 Total | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Amalgamated | \$ — | \$ 270 | \$ 270 | \$ 2,774 | \$ 3,044 | \$ 2,533 | \$ 2,328 | \$ 1,676 | \$ 1,416 | \$ 1,128 | \$ 1,028 | \$ 1,040 | \$ 1,567 | \$ 1,564 |
| Deutsche Bank Trust Co. (j) | 23 | 271 | 294 | 1,500 | 1,794 | 7,243 | 7,426 | 7,725 | 7,843 | 14,060 | 14,321 | 15,789 | 25,988 | 31,752 |
| J.P. Morgan Chase & Co. (h) | 255,400 | 8,282 | 263,682 | 59,384 | 323,066 | 116,129 | 160,421 | 194,128 | 165,678 | 177,789 | 68,053 | 78,490 | 103,001 | 128,306 |
| Chemical (g) | — | — | — | — | — | — | — | — | 18,600 | 58,142 | 144,693 | 149,528 | 196,899 | 239,417 |
| Citibank | 2,434 | — | 2,434 | 2,547 | 4,981 | 152 | 157 | 161 | 172 | 176 | 187 | 771 | 621 | 344 |
| European American (i) | — | — | — | — | — | 3,081 | 2,942 | 3,743 | 2,620 | 4,060 | 5,720 | 6,401 | 7,919 | 8,793 |
| Manufacturer's Hanover Trust (f) | — | — | — | — | — | — | — | — | — | — | — | — | 16,457 | 62,864 |
| Marine Midland | — | — | — | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | — | — | — |
| Morgan Guaranty | — | — | — | — | — | — | — | — | — | — | — | — | — | 911 |
| Norstar (c) | — | — | — | — | — | — | — | — | — | 1,118 | 1,118 | 2,584 | 2,103 | 5,675 |
| Fleet (c)(d) | 439,477 | 1,060 | 440,537 | 725 | 441,262 | 94,026 | 88,342 | 16,798 | 6,507 | 4,260 | 4,260 | 2,514 | 3,356 | 1,870 |
| Other (e)* | — | — | — | 2,410 | 2,410 | 2,470 | 2,451 | 2,464 | 2,464 | 2,470 | 2,470 | 2,475 | 2,468 | 2,682 |
| Total | \$697,334 | \$9,883 | \$707,217 | \$69,350 | \$776,567 | \$225,644 | \$264,077 | \$226,705 | \$205,310 | \$263,213 | \$241,860 | \$259,592 | \$360,379 | \$484,178 |

(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 12/31/2000. The company's new name is J.P. Morgan Chase & Co.

(i) European American Bank changed title to Citibank N.A. due to its merging in July, 2001.

(j) Bankers Trust became Deutsche Bank Trust Company Americas effective April 15th, 2002.

(*) On December 31, 1999 HSBC acquired Republic National Bank.

Notes: 1. City Treasury and Agency bank accounts are 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.

2. Due to falling interest rates in fiscal year 2002, the City was required to provide increasing amounts of deposits to J. P. Morgan and Fleet for compensating balances, per note 1.

Source: Department of Finance.

Uncollected Parking Violation Fines—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|----------------------------------------------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Beginning Balance—July 1st .. | \$ 802 | \$ 847 | \$ 958 | \$ 1,139 | \$ 1,206 | \$ 1,362 | \$ 1,522 | \$ 1,656 | \$ 1,752 | \$ 1,725 |
| Add: | | | | | (in millions) | | | | | |
| Summonses Issued(a) | 536 | 564 | 525 | 564 | 593 | 578 | 571 | 631 | 620 | 707 |
| | <u>1,338</u> | <u>1,411</u> | <u>1,483</u> | <u>1,703</u> | <u>1,799</u> | <u>1,940</u> | <u>2,093</u> | <u>2,287</u> | <u>2,372</u> | <u>2,432</u> |
| Deduct: | | | | | | | | | | |
| Collections | 409 | 360 | 321 | 370 | 372 | 377 | 342 | 335 | 306 | 324 |
| Write-offs, Adjustments and Dispositions (b) | 329 | 249 | 315 | 375 | 288 | 357 | 389 | 430 | 410 | 356 |
| | <u>738</u> | <u>609</u> | <u>636</u> | <u>745</u> | <u>660</u> | <u>734</u> | <u>731</u> | <u>765</u> | <u>716</u> | <u>680</u> |
| Ending Balance—June 30th ... | 600 | 802 | 847 | 958 | 1,139 | 1,206 | 1,362 | 1,522 | 1,656 | 1,752 |
| Less: | | | | | | | | | | |
| Allowance for Uncollectible Amounts(c) ... | 423 | 579 | 625 | 730 | 882 | 932 | 1,034 | 1,129 | 1,162 | 1,235 |
| Summonses Uncollected—June 30th | \$ 177 | \$ 223 | \$ 222 | \$ 228 | \$ 257 | \$ 274 | \$ 328 | \$ 393 | \$ 494 | \$ 517 |

(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.

General Fund and New York City Capital Projects Fund—Sources and Uses of Cash—Ten Year Trend

| | Fiscal Year | | | | | | | | | |
|----------------------------------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Revenues | \$ 40,385 | \$ 40,232 | \$ 37,885 | \$ 35,864 | \$ 34,929 | \$ 33,741 | \$ 32,071 | \$ 31,591 | \$ 31,353 | \$ 30,157 |
| Expenditures Before Transfers | (39,498) | (37,260) | (33,921) | (32,119) | (31,248) | (29,345) | (29,492) | (29,297) | (28,894) | (27,712) |
| Surplus Before Debt Service and Other Transfers | 887 | 2,972 | 3,964 | 3,745 | 3,681 | 4,396 | 2,579 | 2,294 | 2,459 | 2,445 |
| Transfers For Debt Service and Other Purposes | (882) | (2,967) | (3,777) | (3,740) | (3,676) | (4,391) | (2,574) | (2,289) | (2,454) | (2,440) |
| Transfer to Capital Projects Fund | — | — | (182) | — | — | — | — | — | — | — |
| Surplus from General Fund Operations | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Adjustments to Bring Operations to Cash Basis: | | | | | | | | | | |
| Increase (Decrease) in Payables | 814 | 2,716 | 3,422 | (1,047) | 607 | 111 | 1,659 | 1,305 | 350 | 426 |
| Decrease (Increase) in Receivables | (687) | 751 | (1,595) | 129 | (939) | 146 | (967) | (897) | (216) | (237) |
| Provision For Disallowances of Federal and State Aid | (8) | 51 | 5 | 61 | 28 | (17) | 40 | 21 | 19 | 43 |
| Less Disallowance Paid | — | (46) | (5) | (39) | (14) | (36) | (28) | (10) | (10) | (26) |
| Cash Provided by Operations | 124 | 3,477 | 1,832 | (891) | (313) | 209 | 709 | 424 | 148 | 211 |
| Other Sources of Cash: | | | | | | | | | | |
| Proceeds From Sale of City Bonds | 2,667 | 1,257 | 3,125 | 3,609 | 537 | 2,560 | 2,594 | 2,242 | 2,754 | 1,930 |
| Transfers from General Fund | — | — | 182 | — | — | — | — | — | — | — |
| Transfers from Transitional Finance Authority | — | — | — | — | 2,055 | — | — | — | — | — |
| Transfers from Non Major Capital Projects Funds | 2,229 | 1,577 | — | — | — | — | — | — | — | — |
| Capitalized Leases | 563 | 55 | 329 | 146 | 68 | — | — | — | — | — |
| Decrease (Increase) in Amounts Restricted Pending Expenditures | (122) | 1,094 | (551) | (397) | 299 | 80 | (282) | 221 | 73 | 806 |
| Seasonal Borrowings | 1,500 | 750 | 750 | 500 | 1,075 | 2,400 | 2,400 | 2,200 | 1,750 | 1,400 |
| Total Other Sources of Cash | 6,837 | 4,733 | 3,835 | 3,858 | 4,034 | 5,040 | 4,712 | 4,663 | 4,577 | 4,136 |
| Other Uses of Cash: | | | | | | | | | | |
| Repayment of Seasonal Borrowings | (1,500) | (750) | (750) | (500) | (1,075) | (2,400) | (2,400) | (2,200) | (1,750) | (1,400) |
| Federal and State Financed Capital Disbursements | (333) | (590) | (354) | (352) | (320) | (380) | (375) | (331) | (88) | (270) |
| Less Reimbursements | 389 | 369 | 313 | 352 | 324 | 332 | 244 | 810 | 142 | 185 |
| City Financed Disbursements For Capital Construction | (5,986) | (4,822) | (4,607) | (4,489) | (3,780) | (3,478) | (3,421) | (3,344) | (3,322) | (3,594) |
| Decrease (Increase) in Other, Net | 763 | (2,584) | 391 | 1,662 | 1,561 | 430 | 258 | 427 | 491 | 688 |
| Total Other Uses of Cash | (6,667) | (8,377) | (5,007) | (3,327) | (3,290) | (5,496) | (5,694) | (4,638) | (4,527) | (4,391) |
| Net Increase (Decrease) in Cash | 294 | (167) | 660 | (360) | 431 | (247) | (273) | 449 | 198 | (44) |
| Cash, Beginning of the Year | 792 | 959 | 299 | 659 | 228 | 475 | 748 | 299 | 101 | 145 |
| Cash, End of the Year | \$ 1,086 | \$ 792 | \$ 959 | \$ 299 | \$ 659 | \$ 228 | \$ 475 | \$ 748 | \$ 299 | \$ 101 |

WILLIAM C. THOMPSON, JR., *Comptroller*

GREG BROOKS, *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

Bruce Goodman
Maria Tavares

UNIT CHIEFS

Bruce Barton
Gertrude Capili
Gerard Cento
Stuart Frankel
Yolanda Gomez
Patricia Kearns
Natiele Laws

Stephen Messing
Augustine Ogiste
Wanee Phanichayakarn
Wafik Tawfik
Denise Thorpe-Clarrett
Martin Weinschenker
Sharon Yip



